

APPENDIX B

Tendring District Council Internal Audit				
2023/24 Internal Audit Plan				
Audit Title	Days Allocated	Total Days	Comments	Associated Inherent Risk Categories
Key Systems / Key Financial Risk Areas				
Procurement	10		To review the Councils compliance with procurement rules and undertake analysis for works or services under the value required for a Tender process	<ul style="list-style-type: none"> • Financial • Reputation - General Governance and Fraud
Housing Benefits	15		Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	<ul style="list-style-type: none"> • Financial • Reputation - General Governance and Fraud
National Non Domestic Rates	15		Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises. Analysis of Legislation changes and pooling arrangements may also be required	<ul style="list-style-type: none"> • Financial • Reputation - General Governance and Fraud
Main Accounting System Budgetary Control	10		To review the Councils Main Accounting System which includes management accounting processes and budget monitoring and reporting	<ul style="list-style-type: none"> • Financial
Corporate Governance	10		Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	<ul style="list-style-type: none"> • Reputation - General Governance
Council Tax	10		Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	<ul style="list-style-type: none"> • Financial • Reputation - General Governance and Fraud

APPENDIX B

Key Systems / Key Financial Risk Areas				
Payroll	10		Data Analytics is the main audit technique used within this audit	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Treasury Management	5		Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Project Management	10		To review the agreed strategic process for project management and ensure that it is followed within a sample of key projects	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Contract Management	10		To ensure that contract management processes are followed within each department of the Council in order to determine the efficiency and quality in service delivery. This will be undertaken at the same time as Project Management as there synergies between the two audits	<ul style="list-style-type: none"> • Financial • Reputation • General Governance and Fraud •
Financial Resilience – Use of Resources	12		To assess the resilience of the Councils agreed budget and ensure resources are being used as efficiently as possible in order to mitigate and plan for the agreed budget pressures	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Health and Safety	5		Spot checks on service area's to ascertain compliance with H & S recommendations	<ul style="list-style-type: none"> • Safety • Reputation

APPENDIX B

Other Systems / Service Area				
Housing Peer Review	10		To identify the outcomes from the Housing Peer Review and support the service in implementing any recommendations / agreed actions from it.	<ul style="list-style-type: none"> ● Financial ● Reputation - General Governance
Social Housing Regulation Bill – Implementation Plan	10		To support the service in implementing any new requirements from the bill and to help reinforce any processes that should already be in place.	<ul style="list-style-type: none"> ● Reputation ● Financial - General Governance
Housing Repairs and Maintenance	10		To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	<ul style="list-style-type: none"> ● Financial - General Governance
Leisure Estate – Efficiencies and Cost Pressures	20		To identify and assess inefficiencies and costs within the leisure service and determine what options are available to improve, resolve or do things differently	<ul style="list-style-type: none"> ● Financial ● Reputation - General Governance
Levelling Up Fund	20		To provide support and advice during all projects / initiatives related to the Levelling Up Fund.	<ul style="list-style-type: none"> ● Safety ● Reputation ● Financial - General Governance
Building Control	12		To review the effectiveness of the Building Control service and the management of operational services, strategic priorities and income management	<ul style="list-style-type: none"> ● Financial ● Reputation - General Governance

APPENDIX B

Other Systems / Service Area				
Careline Service – Follow Up	5		Follow Up on recommendations made from the previous audit and reassess key areas of the business.	<ul style="list-style-type: none"> ● Reputational - General Governance
Contact Centre - Digitalisation	5		To support the service in implementing digital solutions within the business area.	<ul style="list-style-type: none"> ● Reputation - General Governance
Planning Development – Decision Making	6		To evaluate specific processes relating to decision making within the service area and determine whether any procedural improvements can be made	<ul style="list-style-type: none"> ● Reputation - General Governance
Housing Allocations – Follow Up	5		Follow Up on recommendations made from the previous audit and reassess key areas of the business.	<ul style="list-style-type: none"> ● Reputation ● Financial - General Governance
Asset Management	10		To review the internal controls and procedures related to asset management within the organisation	<ul style="list-style-type: none"> ● Reputation - General Governance
Freeport East	10		Days allocated to support the Council in meeting the objectives related to Freeport East. The Heads of Internal Audit for all areas across the country where a Freeport has been agreed are due to meet later in the year.	<ul style="list-style-type: none"> ● Reputation - General Governance
Emerging Risks from Legislative Changes	15		Deferred from 2022/23 plan	<ul style="list-style-type: none"> ● Reputation ● Financial - General Governance and Fraud

APPENDIX B

Emerging Key Projects	20		To support the Council in any projects when required. Some examples could be Spendells, Starlings and Honeycroft	<ul style="list-style-type: none"> • Reputation • Financial • General Governance and Fraud
Risk Management	5		Required annually under PSIAS and Cipfa guidance	<ul style="list-style-type: none"> • General Governance
External Funding	10		To assess procedures relating to receiving external funding and the distribution of funds aligned to constitutional requirements	<ul style="list-style-type: none"> • Financial • General Governance

173

IT Audit				
Cyber Security	10		IT continues to be one of the biggest risk areas to all organisations. Governance arrangements and project delivery to be within scope Consultative review as the programme progresses.	<ul style="list-style-type: none"> • Financial • Reputation - General Governance
IT Governance	5		PSIAS expectation that this will be covered each year.	<ul style="list-style-type: none"> - General Governance

15

Action Tracking / Follow Up	30		Time allocated to chase, monitor and review the implementation of outstanding audit actions	<ul style="list-style-type: none"> • N/A
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30

Carry Forward of Work in Progress	50		Audits in progress at 31st March 2021. May be necessary to revise figure at late stage in plan process	<ul style="list-style-type: none"> • N/A
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APPENDIX B

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Other				
Consultancy & Advisory	50		Consultancy and advice, requested and unplanned audits, investigations.	<ul style="list-style-type: none"> N/A
Development	10		Time needed to adapt to internal and external changes and ensure that audit techniques, testing and reporting remain up to date	<ul style="list-style-type: none"> N/A
		60		
Total		450		

***Associated Inherent Risk Categories** are the overarching risk headings in which Corporate Risks and Business Risks are developed. In order to reach a high enough level to be considered a significant risk to the authority and require management action and audit resource there must be an element of Governance, Financial, Reputational, Fraud and Safety risk identified.

Glossary

Self-Assessment	Services to assess own processes and controls. Internal Audit to undertake testing only.
Data Analytics	To compare large volumes of data and analyse specific trends, errors or anomalies.
Assurance Mapping	To review other assurance reports on the service area and take assurance from those reviews already complete where possible.
Root Cause Analysis	Where continuous issues arise, Internal Audit will identify the root cause and support the service in resolving the systemic issue rather than the singular one-off issue arising from audit testing.