

<b>Tendring District Council Internal Audit</b>			
<b>2022/23 Internal Audit Plan Progress Report</b>			
<b>Audit Title</b>	<b>Status May 2023</b>	<b>Audit Type</b>	<b>Audit Opinion</b>
<b>Key Systems / Key Financial Risk Areas</b>			
<b>Procurement</b>	<b>Complete</b>	<b>To review the Councils compliance with procurement rules for works or services of value which require a tender exercise</b>	<b>Adequate Assurance</b>
Housing Benefits	Complete	Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	Substantial Assurance
National Non Domestic Rates	Complete	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	Substantial Assurance
Accounts Payable	Complete	To review the mechanisms for making payments and ensure that all required controls are in place and followed as expected.	Adequate Assurance
Corporate Governance	Complete	Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	Substantial Assurance
Council Tax	Complete	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	Adequate Assurance
Payroll	Complete	Data Analytics is the main audit technique used within this audit	Substantial Assurance

Treasury Management	Complete	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	Substantial Assurance
Housing Rents	Complete	Root cause analysis / Data Analytics	Adequate Assurance
Cash and Bank	Complete	To review the controls in place for collecting and recording cash, including any cash collection contracts in place. Banking arrangements and the management of the Councils bank accounts will also be included within this review	Substantial Assurance
Health and Safety	Complete	Spot checks on service area's to ascertain compliance with H & S recommendations	Substantial Assurance

Other Services / Systems			
Risk Management	Complete	Required annually under PSIAS and Cipfa guidance	Substantial Assurance
Emerging Risks from Legislative Changes	Delayed	Assess all legislation that directly affects public services provided by TDC and identify potential risks in which the Council are unable to control to support future risk management activities	To be confirmed
Housing Repairs and Maintenance	Complete	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	Improvement Required
Recycling and Waste	Complete	To assess the current waste and recycling contracts in place and review the contract management and performance processes in place. Processes and procedures relating to fly tipping complaints will be included within this review	Adequate Assurance

Parking Services	Complete	Undertake an Internal Audit of Parking Services and assess the internal control environment and capacity to deliver services	Adequate Assurance
Open Spaces, Horticulture and Playgrounds	Complete	To review the management of the service and compare delivery against departmental objectives. Ensure that all relevant internal controls are followed	Adequate Assurance
Section 106 Agreements	Complete	To review all processes relating to Section 106 Agreements and ensure that a robust monitoring and fee management process remains in place	Adequate Assurance
Land Charges	Complete	To review all processes relating to Land Charges and ensure that effective monitoring and fee management processes remain in place	Substantial Assurance
Freeport East	Delayed	Allocated days to support any required reviews relating to Freeport East. Likely to involve governance or financial assessments	To be confirmed
Licensing	Complete	Licensing processes to be assessed and ensure that the Council are complying with all relevant legislative and regulatory requirements while managing licensing revenue	Adequate Assurance
Beach Huts	Complete	Review the management of Beach Huts including fee income and assurance of owner compliance with relevant regulations	Adequate Assurance
Coastal Protection	Deferred	To assess the management of Coastal Protection processes within the Council. This includes strategic planning, programme delivery and safety requirements	To be confirmed
Career Track	Complete	Allocated days to support the Career Track service in implementing their improvement action plan for the coming year	Consultancy

<b>Housing Allocations</b>	<b>Complete</b>	<b>Assess the management of housing allocations and ensure compliance with relevant legislation and regulations as well as internal controls in place</b>	<b>Improvement Required</b>
Seafront Management	Complete	To review all activities relating to the management of services on Tendring seafronts	Adequate Assurance
Jaywick Sands Market Project	Fieldwork	To review the arrangements in place for the delivery of the Jaywick Sands Market. Will involve working with partners on the project and reliance on alternative assurance activities	Consultancy
Computer Audit			
<b>IT Governance</b>	<b>Complete</b>	<b>PSIAS expectation that this will be covered each year.</b>	<b>Adequate Assurance</b>
<b>Freedom of Information Requests / Subject Access Requests</b>	<b>Fieldwork</b>	<b>To assess the processes and procedures in place for managing FOI and SAR requests</b>	<b>Substantial Assurance</b>

### Status Key

<b>Unallocated</b>	Audit in Audit Plan, but no work undertaken yet
<b>Allocated</b>	Audit is being scoped / has been scoped and awaiting commencement
<b>Fieldwork</b>	Audit in progress
<b>Draft Report</b>	Audit fieldwork complete, but Final Report not yet issued
<b>Complete</b>	Final Report issued and audit results reported to Audit Committee
<b>Deferred</b>	Audit was in Audit Plan, but will now be undertaken in a later year. Deferred audits agreed by Audit Committee
<b>Delayed</b>	Valid request from function being audited for audit to be undertaken later than proposed