

Tendring District Council Internal Audit			
2023/24 Internal Audit Plan Progress Report			
Audit Title	Status July 2023	Audit Type	Audit Opinion
Key Systems / Key Financial Risk Areas			
Procurement	Unallocated	To review the Councils compliance with procurement rules for works or services of value which require a tender exercise	To be confirmed
Housing Benefits	Unallocated	Different Techniques involved. Likely to include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises until Universal Credit is adopted.	To be confirmed
National Non Domestic Rates	Unallocated	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	To be confirmed
Main Accounting System Budgetary Control	Unallocated	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	To be confirmed
Corporate Governance	Unallocated	Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	To be confirmed
Council Tax	Unallocated	Different Techniques involved. To include self-assessment, Root cause analysis / Data Analytics and Assurance Mapping exercises.	To be confirmed

Payroll	Unallocated	Data Analytics is the main audit technique used within this audit	To be confirmed
Treasury Management	Fieldwork	Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	To be confirmed
Project Management	Unallocated	To review the agreed strategic process for project management and ensure that it is followed within a sample of key projects	To be confirmed
Contract Management	Unallocated	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	To be confirmed
Financial Resilience – Use of Resources	Unallocated	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	To be confirmed
Health and Safety	Unallocated	Spot checks on service area's to ascertain compliance with H & S recommendations	To be confirmed

Other Services / Systems			
Housing Peer Review	Unallocated	To identify the outcomes from the Housing Peer Review and support the service in implementing any recommendations / agreed actions from it.	To be confirmed
Social Housing Regulation Bill – Implementation Plan	Unallocated	To support the service in implementing any new requirements from the bill and to help reinforce any processes that should already be in place.	To be confirmed
Housing Repairs and Maintenance	Unallocated	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	To be confirmed
	Fieldwork	To identify and assess inefficiencies and costs within the leisure service and determine what options are available to improve, resolve or do things	To be confirmed

Leisure Estate – Efficiencies and Cost Pressures		differently	
Levelling Up Fund	Allocated	To provide support and advice during all projects / initiatives related to the Levelling Up Fund.	To be confirmed
Building Control	Fieldwork	To review the effectiveness of the Building Control service and the management of operational services, strategic priorities and income management	To be confirmed
Careline Service – Follow Up	Unallocated	Follow Up on recommendations made from the previous audit and reassess key areas of the business.	To be confirmed
Contact Centre - Digitalisation	Fieldwork	To support the service in implementing digital solutions within the business area	To be confirmed
Planning Development – Decision Making	Fieldwork	To evaluate specific processes relating to decision making within the service area and determine whether any procedural improvements can be made	To be confirmed
Housing Allocations – Follow Up	Unallocated	Follow Up on recommendations made from the previous audit and reassess key areas of the business.	To be confirmed
Asset Management	Unallocated	To review the internal controls and procedures related to asset management within the organisation	To be confirmed
Freeport East	Allocated	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	To be confirmed

Emerging Risks from Legislative Changes	Fieldwork	Deferred from 2022/23 plan	To be confirmed
Emerging Key Projects	Unallocated	To support the Council in any projects when required. Some examples could be Spendells, Starlings and Honeycroft	To be confirmed
Risk Management	Unallocated	Required annually under PSIAS and Cipfa guidance	To be confirmed
External Funding	Unallocated	To assess procedures relating to receiving external funding and the distribution of funds aligned to constitutional requirements	To be confirmed
IT Audit			
Cyber Security	Unallocated	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.	To be confirmed
IT Governance	Unallocated	PSIAS expectation that this will be covered each year	To be confirmed

Status Key

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