

Tendring District Council Internal Audit			
2023/24 Internal Audit Plan Progress Report			
Audit Title	Status December 2023	Audit Scope Summary	Audit Opinion
Key Systems / Key Financial Risk Areas			
Procurement	Fieldwork	To review the Councils compliance with procurement rules for works or services of value which require a tender exercise	To be confirmed
Housing Benefits	Complete	To ensure that the control framework in place when processing housing benefit claims is strong and all legislative and regulatory requirements are met by the service	Substantial Assurance
National Non Domestic Rates	Complete	To ensure that the control framework in place when processing business rate applications is strong and all legislative and regulatory requirements are met by the service	Substantial Assurance
Main Accounting System Budgetary Control	Complete	To review processes and procedures relating to the management of the Councils financial accounting system and ensure that all legislative and regulatory requirements are met. This includes budgetary control across all departments within the Council	Substantial Assurance
Corporate Governance	Complete	To ensure that the Council have a strong Corporate Governance framework in place. The CIPFA Code of Corporate Governance is used as a guide and comparison	Substantial Assurance
Council Tax	Complete	To ensure that the control framework in place when processing Council Tax applications is strong and all legislative and regulatory requirements are met by the service	Substantial Assurance

Payroll	Complete	To review all procedures and internal controls relating to payroll and the processing of employees and members pay.	Substantial Assurance
Treasury Management	Complete	A full review of the internal controls and procedures relating to investing Council monies as well as short and long term borrowing	Substantial Assurance
Project Management	Fieldwork	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	Fieldwork	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	Complete	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	Adequate Assurance
Partnerships – Health External Funding	Complete	To review the governance processes around the receipt of funding from partners specifically relating to health.	Substantial Assurance

Other Services / Systems			
Housing Peer Review	To be merged with Social Housing Bill and deferred to 2024/25	To identify the outcomes from the Housing Peer Review and support the service in implementing any recommendations / agreed actions from it.	N/A
Social Housing Regulation Bill – Implementation Plan	Deferred	To support the service in implementing any new requirements from the bill and to help reinforce any processes that should already be in place.	N/A
Housing Repairs and Maintenance	Fieldwork	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	To be confirmed
	Complete	To identify and assess inefficiencies and costs within the leisure service and determine what options are available to improve, resolve or do things	Consultative

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.	Consultative
Building Control	Complete	To review the effectiveness of the Building Control service and the management of operational services, strategic priorities and income management	Adequate Assurance
Careline Service – Follow Up	Deferred	Follow Up on recommendations made from the previous audit and reassess key areas of the business.	N/A
Contact Centre - Digitalisation	Complete	To support the service in implementing digital solutions within the business area	Adequate Assurance
Planning Development – Decision Making	Draft Report	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	Allocated	Follow Up on recommendations made from the previous audit and reassess key areas of the business.	To be confirmed
Asset Management	Complete	To review the internal controls and procedures related to asset management within the organisation	Adequate Assurance
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	Consultative

Emerging Risks from Legislative Changes	Deferred	To assess the potential risks the Council may face in the event of legislation changes made by central government	N/A
Jaywick Sands - Sunspot	Complete	To review the development of Sunspot and determine if there are any lessons learnt from the project which could support any future projects of a similar nature	Consultative
Risk Management	Delayed	Required annually under PSIAS and Cipfa guidance. To review the Councils risk management framework.	N/A
External Funding	Deferred due to internal review	To assess procedures relating to receiving external funding and the distribution of funds aligned to constitutional requirements	N/A
IT Audit			
Cyber Security	Complete	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.	Adequate Assurance
IT Governance	Fieldwork	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