

APPENDIX C

Tendring District Council Internal Audit				
2024/25 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 specifically relating to the ordering 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		To review the Councils governance processes with the CIPFA Solace Good Governance Framework. This review will include a comparison with the governments Best Value Standards and any requirements from the Office of Local Government (Oflog)	<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

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Key Systems / Key Financial Risk Areas				
Payroll	10		To undertake a full review of the Councils new HR / Payroll system and ensure that all expected processes and controls have been fully implemented.	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Treasury Management	5		<p>To review how the Council strategises for the best use of funds through maintaining debt and optimising investment returns while taking on an acceptable level of risk.</p> <p>Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used.</p>	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Accounts Receivable	10		To review the processes and controls in place for raising invoices relating to monies owed to the Council and collecting the money owed in an expected timeframe.	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Accounts Payable	10		To review the processes and controls in place for paying suppliers for goods and services in a timely manner. This will be undertaken in line with relevant ordering processes.	<ul style="list-style-type: none"> • Financial • Reputation <ul style="list-style-type: none"> • General Governance and Fraud
Financial Resilience – Use of Resources	15		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
Risk Management	10		Required annually under PSIAS and Cipfa guidance	<ul style="list-style-type: none"> • General Governance

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Other Systems / Service Area				
Disabled Facilities Grants	5		To review the processes and controls in place relating to the application / requirements for a disabled facilities grant and the payment processes in place with contractors.	<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. <i>Carried forward from 2023/24.</i>	<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
Public Conveniences	10		To review the processes in place for maintaining the public conveniences across the district. This will include maintenance and monitoring schedules, forward planning and contractor payments.	<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
Crematorium / Burials	15		To undertake a review of all processes and controls in place relating to the Crematorium and Burials services and ensure compliance with all statutory requirements.	<ul style="list-style-type: none"> ● Financial ● Reputation - General Governance

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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
Resource Management	10		To liaise with all departments across the Council and assess the ability to deliver core services with the current resources available. This will include a review of required skills, capacity and tools to provide an effective service.	<ul style="list-style-type: none"> ● Reputation - General Governance
Parking Services	10		To review all strategies, processes and controls relating to parking services.	<ul style="list-style-type: none"> ● Reputation ● Financial - General Governance
Private Sector Housing	10		To review the internal controls and procedures related to private sector housing and ensure compliance with all statutory responsibilities.	<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
Environmental Health	10		To review processes and controls within specific areas of Environmental Health. This is a diverse area of expertise and therefore the scope will cover elements of environmental health within the time available.	<ul style="list-style-type: none"> ● Reputation ● Financial - General Governance

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IT Audit				
Identity and Access Management	10		To ensure that appropriate access controls are in place for the Councils network and key systems.	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance</p>
IT Governance	5		PSIAS expectation that this will be covered each year.	- 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
		30		
Carry Forward of Work in Progress				
	50		Audits in progress at 31st March 2024. May be necessary to revise figure at late stage in plan process	<ul style="list-style-type: none"> • N/A
		50		
Other				
Consultancy & Advisory	50		Consultancy and advice, requested and unplanned audits, investigations.	<ul style="list-style-type: none"> • N/A
		50		
Total		400		

***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

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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.