

<b>Tendring District Council Internal Audit</b>			
<b>2024/25 Internal Audit Plan Progress Report</b>			
<b>Audit Title</b>	<b>Status Jan 2024</b>	<b>Audit Scope Summary</b>	<b>Audit Opinion</b>
<b>Key Systems / Key Financial Risk Areas</b>			
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	Fieldwork	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	To be confirmed
<b>National Non Domestic Rates</b>	<b>Complete</b>	<b>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</b>	<b>Substantial Assurance</b>
Main Accounting System Budgetary Control	Allocated	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	To be confirmed
Corporate Governance	Fieldwork	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. The Best Value Standards and Intervention Statutory Guide will also be considered in this review.	To be confirmed
<b>Council Tax</b>	<b>Complete</b>	<b>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. The new Citizens Access system to be included.</b>	<b>Adequate Assurance</b>

Payroll	Fieldwork	To review all procedures and internal controls relating to payroll and the processing of employees and members pay. New HR / Payroll system I-Trent to be considered in this review.	To be confirmed
<b>Treasury Management</b>	<b>Complete</b>	<b>A full review of the internal controls and procedures relating to investing Council monies as well as short and long term borrowing</b>	<b>Substantial Assurance</b>
Accounts Receivable	Fieldwork	To review the internal controls and processes relating to the Councils Accounts Receivable system and provide assurance that all processes are managed appropriately.	To be confirmed
Accounts Payable	Fieldwork	To review the internal controls and processes relating to the Councils Accounts Payable system and provide assurance that all processes are managed appropriately.	To be confirmed
<b>Financial Resilience – Use of Resources</b>	<b>Complete</b>	<b>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</b>	<b>Adequate Assurance</b>
Health and Safety	Allocated	To review the Council's Health and Safety processes and ensure that all departments are adequately monitored and advised in all H & S matters in line with the Council's legislative and regulatory requirements.	To be confirmed

Other Services / Systems			
<b>Disabled Facilities Grants</b>	<b>Complete</b>	<b>Assessment of the management of Disabled Facilities Grants and review of all related internal controls.</b>	<b>Improvement Required</b>
Social Housing Regulation Bill – Implementation Plan	Fieldwork	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	Allocated	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works	To be confirmed
<b>Public Conveniences</b>	<b>Complete</b>	<b>To assess the internal control environment for the maintenance of public conveniences across the district.</b>	<b>Adequate Assurance</b>

Levelling Up Fund	Allocated	To provide support and advice during all projects / initiatives related to the Levelling Up Fund.	Consultative
Crematorium / Burials	Complete	Review the processes and procedures within the Crematorium / Burials service and identify the risks and issues which would prevent the service from meeting its overarching responsibilities and targets.	Adequate Assurance
Careline Service – Follow Up	Unallocated	Follow Up on recommendations made from the previous audit and reassess key areas of the business.	To be confirmed
Resource Management	Allocated	To liaise with Human Resources and each department to determine the risks which would present capacity and resource management issues and identify how such issues are mitigated.	To be confirmed
Parking Services	Complete	A review of all parking income and the controls and processes relating to the collection, monitoring and banking of income.	Adequate Assurance
Housing Allocations – Follow Up	Fieldwork	Follow Up on recommendations made from the previous audit and reassess key areas of the business.	To be confirmed
<b>Private Sector Housing</b>	<b>Complete</b>	<b>To review the internal control environment and managed processes relating to private sector housing.</b>	<b>Adequate Assurance</b>
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
Environmental Health	Complete	Environmental Health is a statutory function of local authorities and covers a wide and varied area of activity including food safety, pollution, animal welfare and licencing of certain trades to name a few. The review will assess the processes within some of the areas highlighted above.	Adequate Assurance

Risk Management	Unallocated	Required annually under PSIAS and Cipfa guidance. To review the Councils risk management framework.	To be confirmed
IT Audit			
Identity and Access Management	Complete	To assess the access control environment across the Councils network and major systems used by different departments.	Adequate Assurance
IT Governance	Complete	PSIAS expectation that this will be covered each year	Adequate Assurance

### 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