











Audit Subject	Status December 2017	Opinion	Comments
<u>AUDITS SCHEDULED TO COMMENCE IN 2016/17</u>			
<u>2016/17 Internal Audit Plan</u>			
<u>Assurance Work – Key Systems</u>			
Business Rates	Completed	Substantial Assurance	Reported June 2017
Corporate and Ethical Governance	Completed	Adequate Assurance	Reported June 2017
Corporate Procurement Review			
Ordering Compliance	Completed	Not Stated	Reported Sept 2017
Departmental Procurement			
Public Realm Procurement	Completed	Not Stated	Reported Sept 2017
Housing Benefit	Completed	Substantial Assurance	Reported June 2017
Payments Received	Completed	Adequate Assurance	Reported June 2017
Sundry Debtors	Completed	Improvement Required	Reported June 2017
<u>Assurance Work – Other Systems</u>			
Building Control	Completed	Adequate Assurance	Reported Sept 2017
Grants / Financial Assistance	Completed	Adequate Assurance	Reported June 2017
Housing Repairs and Maintenance	Completed	Adequate Assurance	Reported June 2017
Risk Management	Completed	Improvement Required	Reported June 2017
<u>Assurance Work – Computer Audit</u>			
IT Governance	Completed	Substantial Assurance	Reported June 2017
IT Project Management	Completed	Adequate Assurance	
Uniform Application Review	Completed	Improvement Required	Reported June 2017

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<u>AUDITS SCHEDULED TO COMMENCE IN 2017/18</u>			
<u>2017/18 Internal Audit Plan</u>			
<u>Assurance Work – Key Systems</u>			
Banking	Fieldwork		
Business Rates	Allocated		
Corporate and Ethical Governance	Completed	Substantial Assurance	
Council Tax	Draft Report		
Creditors	Completed	Adequate Assurance	
Departmental Procurement	Allocated		Advisory / Consultancy Approach Detailed in Periodic Report
Housing Benefit	Fieldwork		
Housing Rents	Fieldwork		
Main Accounting System	Allocated		
Payments Received	Deferred		Request to remove from Audit Plan additional days allocated to Risk Management
Payroll	Completed	Substantial Assurance	
Sundry Debtors	Allocated		
Treasury Management	Draft Report		
<u>Assurance Work – Emerging Key Projects</u>			
Audits to be arranged	Allocated		

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<u>Assurance Work – Other Systems</u>			
Asset Management Coast Protection	Fieldwork Completed	Substantial Assurance	 Grant Funding Assessment for ECC – No issues reported
Corporate Counter Fraud	Unallocated		
Departmental Governance Operational Services	Draft Report		
Departmental Staff Allowances and Time Chief Executive and Management Support Planning and Regeneration	Completed Completed	Adequate Assurance Adequate Assurance	Reported Sept 2017 
Engineering Services Health and Safety	Draft Report Allocated		
Housing Repair and Maintenance Kitchen and Bathroom Replacement Contract Heating Refurbishment Contract	Draft Report Allocated		
Insurance	Completed	Substantial Assurance	Reported Sept 2017
Licensing	Allocated		
Member Support	Completed	Adequate Assurance	Reported Sept 2017
Parking Services	Allocated		
Princes Theatre and Essex Hall	Completed	Adequate Assurance	
Planning Policy	Unallocated		
Regeneration and Inward Investment	Unallocated		
Risk Management	Allocated		
S106	Unallocated		
Walton – on – the – Naze Lifestyles	Draft Report		

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<u>Assurance Work – Computer Audit</u>				
Cash Receipting Application Review	Completed	Adequate Assurance		
Human Resources / Payroll Application Review	Completed	Substantial Assurance		
IT Governance	Allocated			
IT Infrastructure	Completed	Adequate Assurance		
IT Support	Allocated			
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			
Completed	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			