

Tendring District Council Internal Audit			
2024/25 Internal Audit Plan Progress Report			
Audit Title	Status Mar 2024	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	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	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	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	Adequate Assurance
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.	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. The new Citizens Access system to be included.	Adequate Assurance

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
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
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.	Adequate Assurance
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
Health and Safety	Fieldwork	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			
Disabled Facilities Grants	Complete	Assessment of the management of Disabled Facilities Grants and review of all related internal controls.	Improvement Required
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	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
Public Conveniences	Complete	To assess the internal control environment for the maintenance of public conveniences across the district.	Adequate Assurance

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
Resource Management	Fieldwork	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
Private Sector Housing	Complete	To review the internal control environment and managed processes relating to private sector housing.	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
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
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

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