

APPENDIX A

Tendring District Council Internal Audit				
2018/19 Internal Audit Plan				
Audit Title	Days Allocated	Total Days	Comments	Associated Inherent Risk Categories
Key Systems / Key Financial Risk Areas				
Procurement	20		Continuous Auditing Approach. Five days allocated per quarter of the annual plan	<ul style="list-style-type: none"> • Financial • Reputation - General Governance and Fraud
Housing Benefits	15		Different Techniques involved. Techniques used; 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
Business 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	10		Data Analytics is the main audit technique used within this audit	<ul style="list-style-type: none"> • Financial
Corporate Governance	10		Assurance Mapping and Self-Assessments to be used within this audit. Interviews with Senior Management required to ascertain the culture of the organisation	<ul style="list-style-type: none"> • Reputation - General Governance
Banking	5		Mainly Self-Assessment with some testing required	<ul style="list-style-type: none"> • Financial - General Governance
Council Tax	15		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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Payroll	10		Data Analytics is the main audit technique used within this audit	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Accounts Payable	10		Data Analytics is the main audit technique used within this audit	<ul style="list-style-type: none"> • Financial
Treasury Management	8		Assurance Mapping, Self-Assessments and Data Analytics are the main techniques used	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Housing Rents	12		Root cause analysis / Data Analytics	<ul style="list-style-type: none"> • Financial •
Cash Receipting	10		Root cause analysis / Data Analytics	<ul style="list-style-type: none"> • Financial
Accounts Receivable	10		Data Analytics is the main audit technique used within this audit	<ul style="list-style-type: none"> • Financial
Contract Management	15		Review of different contracts across the council assessing how they are managed and identifying where best practice can be shared	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
Financial Resilience	15		Balancing the Council's budget and forecasting a medium to long plan is still one of the biggest risks the Council faces	<ul style="list-style-type: none"> • Financial • Reputation <p>- General Governance and Fraud</p>
		180		

Other Systems / Service Area				
Housing Repairs and Maintenance	10		Annual review of individual / multiple elements of HR & M	<ul style="list-style-type: none"> • Financial <p>- General Governance and Fraud</p>

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Risk Management	10		Required annually under PSIAS and Cipfa guidance	<ul style="list-style-type: none"> - General Governance
Corporate Fraud Team	10		Deferred from 2017/18. Full review of proposed governance arrangements introduced.	<ul style="list-style-type: none"> • Reputation - General Governance
Facilities Management	5		Self-Assessment and Quality Control Review	<ul style="list-style-type: none"> • Financial - General Governance
Insurance	3		Self-Assessment Questionnaire Exercise	<ul style="list-style-type: none"> • Financial • Reputation
Inventory / Stock Control	15		Common theme across the Council that continues to raise concerns. Audit expected to identify all areas where stock control is required and provide a consistent approach for all areas	<ul style="list-style-type: none"> • Financial - General Governance and Fraud
Transformation Programme	15		Review of governance arrangements, decision making, cost / benefit analysis and benefit realisation	<ul style="list-style-type: none"> • Reputation • Financial - General Governance
Project Management	10		Review of different projects across the council assessing how they are managed and identifying where best practice can be shared and guidance provided for future projects	<ul style="list-style-type: none"> • Financial - General Governance
Leisure Centres	10		Self – Assessment Exercise to ensure adequate governance and financial control arrangements are in place	<ul style="list-style-type: none"> • Financial - General Governance
Housing Allocations – Follow Up	7		Follow – Up on issues still outstanding	<ul style="list-style-type: none"> • Reputation - General Governance and Fraud
Land Charges	5		Self – Assessment and Audit Testing	<ul style="list-style-type: none"> • Financial

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Development Management	10		Planning Processes from Application through to Appeals Process	<ul style="list-style-type: none"> • Reputation - General Governance and Fraud
Health & Safety	10		Spot checks, Compliance reviews and Self - Assessments	<ul style="list-style-type: none"> • Safety • Reputation - General Governance
Emerging Key Projects	20		Provision for emerging projects. Considered as a contingency provision to be allocated during year to specific tasks as appropriate	<ul style="list-style-type: none"> • Reputation • Financial - General Governance and Fraud
		140		

Computer Audit				
Digital Transformation Programme	20		IT continues to be one of the biggest risk areas to all organisations. Governance arrangements and project delivery to be within scope	<ul style="list-style-type: none"> • Financial • Reputation - General Governance
IT Governance	5		PSIAS expectation that this will be covered each year.	- General Governance
IT Assets	10		Includes detailed testing to ensure that all IT Assets are accounted for. Additional security arrangements required from standard stock control	- General Governance and Fraud
Business Continuity & Emergency Planning	15		Review of current arrangements including how financial capacity is built in to emergency planning and business continuity procedures	<ul style="list-style-type: none"> • Safety • Reputation - General Governance
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Action Tracking / Follow Up	20		Time allocated to chase, monitor and review the implementation of outstanding audit actions	<ul style="list-style-type: none"> N/A
		20		
Carry Forward of Work in Progress	50		Audits in progress at 31st March 2018. May be necessary to revise figure at late stage in plan process	<ul style="list-style-type: none"> N/A
		50		
Other				
Consultancy & Advisory	80		Consultancy and advice, requested and unplanned audits, investigations.	<ul style="list-style-type: none"> N/A
Development	50		Time is needed to introduce different audit techniques to each individual audit and to update and develop reporting arrangements within the team to suit the risk tolerance of the Council (Estimate)	<ul style="list-style-type: none"> N/A
		130		
Total		570		

***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.