A.2 – APPENDIX A

Tendring District Council Internal Audit			
2025/26 Internal Audit Plan Progress Report			
Audit Title	**Status June 2026**	**Audit Scope Summary**	**Audit Opinion**
Key Systems / Key Financial Risk Areas			
Procurement	**Complete**	**To review the Councils compliance with procurement rules for works or services of value which require a tender exercise**	**Substantial Assurance**
Housing Benefits	Complete	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	Complete	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	Substantial Assurance
Corporate Governance	Complete	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.	Improvement Required

Payroll	**Complete**	**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.**	**Adequate Assurance**
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	Complete	To review the internal controls and processes relating to the Councils Accounts Receivable system and provide assurance that all processes are managed appropriately.	Substantial Assurance
Accounts Payable	Complete	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
Health and Safety	**Complete**	**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.**	**Adequate Assurance**

Other Services / Systems			
Housing Strategy and Homelessness	Complete	To review the Councils approved Housing Strategy and assess compliance with related legislation and regulations and test the effectiveness of the strategy. The audit will also include coverage of homelessness processes and procedures and assess the increasing costs to the Council.	Adequate Assurance
Housing Repairs and Maintenance (2024-25)	Complete	To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works.	Improvement Required (Relates to previous year)
Planning Policy & Local Plan	**Complete**	**To review and understand the Councils Planning Policy arrangements and provide assurance over the processes and procedures in place for delivering the plan in a systematic way.**	**Substantial Assurance**

Electoral Services	Deferred	To review processes and procedures in place regarding the electoral process. The scope will particularly review the processes proposed for the upcoming Elections.	Deferred
Princes Theatre	Complete	To assess all operating activities relating to the Princes Theatre, including the management of the bar and stock control arrangements. Budgetary position, subsidies and Socio-Economic values were not included in the scope of this audit.	Substantial Assurance
Environmental Services	Complete	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	Substantial Assurance
Emergency Planning	Complete	Legislative, Organisational and Management Requirements; Training & Awareness; Liaison With External Bodies; Communication; Testing, Exercising and Review of Plans; and Monitoring and Reporting.	Adequate Assurance
Facilities Management	Complete	To review the Council's processes to facilities management. The scope will include maintenance programmes and management reporting	Adequate Assurance
Housing Regulations Implementation Plan – Follow Up	**Complete**	**To support the service in implementing any new requirements from the bill and to help reinforce any processes that should already be in place**	**Adequate Assurance**
Corporate Complaints	Complete	Receipt, Recording and Allocation of Enquiries; Investigation; Review and Issue of Responses; Performance Management and Reporting.	Adequate Assurance
Members Conduct and Expenses	Complete	To review the processes and procedures in place relating to policy, conduct investigations, controls relating to expenses and declarations of interest, gifts and hospitality.	Substantial Assurance
Levelling up / CRP 2	N/A	To provide support and advice during all projects / initiatives related to the Levelling Up Fund.	Consultative
Housing Repairs and Maintenance (Follow Up)	**Complete**	**To assess the internal control environment for the reactive maintenance for the in house team and the external contractors undertaking works**	**Adequate Assurance**

Financial Resilience and Sustainability	N/A	To review the processes and procedures in place and assess the effectiveness of the management activity in place.	Consultative
IT Audit			
IT Helpdesk Review	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**	**Substantial Assurance**
Cyber Security	Complete	IT continues to be one of the biggest risk areas to all organisations. Governance arrangements and project delivery to be within scope	Substantial Assurance
Use of Artificial Intelligence	**Complete**	**To review corporate policies on the use of AI in the workplace and assess the risks the Council may face as the technology improves.**	**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