Tendring District Council Internal Audit			
2026/27 Internal Audit Plan Progress Report			
Audit Title	**Status June 2026**	**Audit Scope Summary**	**Audit Opinion**
Key Systems / Key Financial Risk Areas			
Procurement	Unallocated	To review the Council's ordering arrangements to ensure purchases are properly authorised, compliant with procurement rules and financial procedures, supported by approved budgets, and subject to controls that prevent retrospective or off-contract spend.	To be confirmed
Housing Benefits	Unallocated	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
National Non Domestic Rates	Unallocated	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	To be confirmed
Main Accounting System Budgetary Control	Unallocated	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	Unallocated	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
Council Tax	Unallocated	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.	To be confirmed

Payroll	Unallocated	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	Unallocated	A full review of the internal controls and procedures relating to investing Council monies as well as short and long term borrowing	To be confirmed
Accounts Receivable	Unallocated	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	Unallocated	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
Health and Safety	Unallocated	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			
Capital Programme	Unallocated	To review the Council's capital programme governance, including project approval, monitoring, budget control, funding arrangements and reporting, to ensure schemes are managed effectively and support corporate priorities.	To be confirmed
Housing Repairs and Maintenance	Unallocated	To assess the internal control environment for reactive and planned housing repairs and maintenance, including works undertaken by the in-house team and external contractors, to ensure repairs are prioritised, monitored and completed appropriately.	To be confirmed
Contract Management	Unallocated	To review the Council's contract management arrangements, including contract registers, monitoring, compliance with procurement requirements, performance management and arrangements for timely retendering, extension or exemption where appropriate.	To be confirmed

Housing Rents	Fieldwork	To review the controls in place for housing rent setting, billing, collection, arrears management and account adjustments, ensuring rent income is accurately recorded, appropriately recovered and managed in line with relevant policies and legislation.	To be confirmed
Depot Operations	Unallocated	To review processes and controls within the Council's depot operations, including asset management, stock control, security, health and safety arrangements, allocation of work and management oversight to ensure operations are effective and appropriately controlled.	To be confirmed
Environmental Services	Unallocated	To review processes and controls within selected areas of Environmental Services, including compliance with relevant legislation, case management, inspection activity, performance monitoring and management oversight.	To be confirmed
Waste and Recycling	Fieldwork	To review the effectiveness of waste and recycling arrangements, including contract management, service monitoring, performance reporting, customer feedback and compliance with relevant service standards and statutory requirements.	To be confirmed
Building Control	Unallocated	To evaluate the effectiveness of Building Control governance, risk management and operational procedures, including application administration, inspection regimes, fee collection and compliance with relevant building control legislation and regulations.	To be confirmed
Housing Regulations Implementation Plan – Follow Up	Unallocated	To follow up progress against the Housing Regulations Implementation Plan, supporting the service in implementing new requirements and reinforcing existing processes to ensure compliance, accountability and effective monitoring.	To be confirmed
Risk Management	Fieldwork	To review the Council's risk management framework, including risk identification, assessment, reporting, escalation and monitoring arrangements, to ensure risks are managed consistently and support informed decision-making.	To be confirmed
Service Planning	Unallocated	To review departmental service planning arrangements to ensure plans are clear, realistic, aligned to corporate priorities, supported by appropriate performance measures and capable of supporting future organisational change.	To be confirmed

Seafront Management	Fieldwork	To review the Council's seafront management arrangements, including governance, asset management, maintenance and health and safety to ensure the seafront is managed effectively and supports wider corporate and community objectives.	To be confirmed
Local Government Re-organisation (LGR)	Unallocated	To provide assurance, advice and support in relation to Local Government Re-organisation, including governance, risk management, decision-making, programme controls and readiness arrangements as further details emerge.	To be confirmed
IT Audit			
Cloud Management	Unallocated	To review cloud management arrangements, including governance, security, access controls, supplier management, cost monitoring, resilience and compliance with relevant policies to ensure cloud services are controlled and appropriately managed.	To be confirmed
IT Governance	Unallocated	To review the Council's IT governance arrangements, including strategic oversight, policies, roles and responsibilities, risk management and performance monitoring, to ensure IT services are effectively managed and aligned to corporate priorities.	To be confirmed
IT Disaster Recovery	Unallocated	To review IT disaster recovery arrangements, including recovery plans, backup processes, testing, roles and responsibilities, communication arrangements and alignment with business continuity requirements.	To be confirmed

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