

## APPENDIX A: REVISED 2020/21 INTERNAL AUDIT (IA) PLAN

This table sets out the proposal for a revised IA plan due to coronavirus and has been discussed individually with each Head of Service. The revised plan assumes full resumption of Internal Audit from 01 September 2020

Items *underlined in italics* are new from that proposed in the 2020/21 audit plan that went to the March 2020 Audit Committee

Audit	Head of Service	Outline/Scope	Audit Days	Comment
<b>Completion of the 2019/20 Plan</b>				
Completion of audits from 2019/20 plan that have been stalled due to Covid-19	Various	<ul style="list-style-type: none"> <li>• Parks and grounds maintenance (to assess new processes implemented 2018/19 and to include playgrounds)</li> <li>• Key Financial Controls: Fixed Assets Register (audited on a cyclical basis. Last audit 2014/15)</li> <li>• Capital projects programme (will take into account the revised project management methodology being developed within InPhase)</li> </ul>	25	All are currently in progress
Treasury management	Simon Freeman	Treasury Management will take into account the Council's approach to property investments, being a potential growth area.	10	Carried over from 2019/20.
<b>Proposed 2020/21 audits</b>				
<u>Accounts Payable</u>	<u>Simon Freeman</u>	<u>Review of the robustness and effectiveness of internal controls as the Council begins it's recovery phase and suitability of these for the future</u>	<u>12</u>	<u>New audit</u>
<u>Payroll (light touch)</u>	<u>Simon</u>	<u>Review of the robustness and effectiveness of internal controls (and transactions) during</u>	<u>7</u>	<u>New audit. Agreed June/July start date</u>

Audit	Head of Service	Outline/Scope	Audit Days	Comment
	<u>Hill</u>	<u>the coronavirus lockdown and as the Council begins it's recovery phase</u>		
IT Disaster Recovery	Simon Freeman	A specialist IT auditor will be used to undertake a technical review of the Council's IT Disaster Recovery arrangements.	10	
Key Financial Controls - Housing Benefits	Simon Freeman	Key Financial Control audit. Last audited 2016/17.	15	
Financial Regulations and Contract Standing orders – delegated authorities	Simon Freeman	Internal Audit will assess, in conjunction with the Head of Finance, whether the Council's delegated financial authorities are still fit for purpose; benchmarking as appropriate.	10	This will take into account new agile ways of working as a result of lessons learnt from Covid-19
Provision of IT services to HTS	Simon Freeman	Internal Audit will assess whether IT services provided by the Council to HTS works for both parties.	8	To be undertaken by a specialist IT auditor
HTS - Best Value Review progress	Simon Hill	Internal Audit will review the adequacy of mechanisms to ensure the recommendations from the BVR are implemented with buy-in by all parties.	12	
Housing - overview of H&S inspections	Andrew Murray	Overview of H&S related inspections: gas, fire safety, electrical legionella, asbestos and lifts. This audit builds on audits undertaken in recent years on gas safety and asbestos to give a holistic view on how this is being managed for the Council's housing properties	15	

Audit	Head of Service	Outline/Scope	Audit Days	Comment
Planning and Building Control	Andrew Bramidge	This planning and building control audit will also include covenant control being a source of income for the Council.	12	Autumn start date agreed to assess new procedures currently being put in place
<b>Work throughout the 2020/21 year</b>				
Fraud	Andrew Murray	Member of the Corporate Fraud Group. Oversee the delivery of the Council's anti-fraud and corruption action plan. Potential for fraud considered in all audits. Co-ordinate National Fraud Initiative data matching process.	14	Audit work throughout the year
Performance Management framework	Simon Hill	During 2020/21 time has been set aside for Internal Audit to assist Policy and Performance in their review of the performance management framework.	5	Not an audit
Projects: New HR system implementation advice	Simon Hill	During 2020/21 Internal Audit will review the adequacy of project methodology being used as well as providing internal control advice and guidance during the implementation of the HR system (i-Trent).	3	Not an audit
Service/business planning and risk management	Simon Freeman	Internal Audit will continue to help the Council develop its approach to service and business planning ensuring this is integrated with budget setting and risk management processes.	8	Not an audit
<i>Business continuity</i>	<i>Simon Freeman</i>	<i>Assist the Council to ensure lessons learnt from the coronavirus epidemic are captured and acted upon.</i>	<i>5</i>	<i>Not an audit.</i>

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		<i>Includes Internal Audit assisting the Council's Covid-19 internal recovery group</i>		
Internal Audit recommendation tracker	Simon Freeman	Maintenance of the tracker ensures risks identified in audits have been managed to an acceptable level	15	All high and outstanding recommendations are reported routinely to the Audit and Standards Committee
Other assurance work	Brian Keane	Includes annual co-ordination of year-end assurance reporting, including the Annual Governance Statement, member of the Corporate Governance Group, servicing the Audit and Standards Committee, contingency and providing ad hoc advice	28	
		<b>Total days to be delivered in 2020/21</b>	<b>214</b>	
<b>To be deferred (subject to approval)</b>				
Homelessness	Andrew Murray	The 2019/20 homelessness audit will take into account the Homelessness Reduction Act which came into force April 2018 and will build on similar audits undertaken at Epping Forest and Broxbourne	15	Was part of the 2019/20 Plan
HTS planned maintenance	Andrew Murray	The planned maintenance/major works audit will focus on those works undertaken by HTS. Carried over from 2019/20.	15	Was part of the 2019/20 Plan
Housing - HTS and Annual Service Charge	Andrew Murray	The HTS Annual Service Charge audit will examine the £5.8M committed to HTS for various works including roofing and carpentry. And takes into account the outcomes of the recent HTS Best Value Review.	20	

Audit	Head of Service	Outline/Scope	Audit Days	Comment
Leah Manning	Jane Greer	The Leah Manning Centre audit will cover mainly financial and regulatory aspects.	25	Was part of the 2019/20 Plan
Equalities Act & impact assessments	Simon Hill	This equalities audit will assess compliance with the Equalities Act and consider the use of Equality Impact Assessments within decision making and large projects, ensuring all decisions have a completed and evidence based assessment.	10	
Data sharing with third parties	Simon Hill	This is a cross cutting review to ensure the Council is GDPR compliant where there is data sharing with third parties (commercial and non-commercial).	15	
Staff absence	Simon Hill	This audit of staff absence will have a specific focus on sickness absence.	10	
Events management	Jane Greer	This audit will look at the role of the recently created Events Officer post and ensure there is a joined up approach across the Council which meets the public's needs.	12	
Parking	Simon Freeman	Parking will examine on and off street parking arrangements, the role of the North Essex Parking Partnership as well as ensuring all parking income to the Council is collected being a key source of income for the Council.	12	
Key Financial Controls - cash and banking	Simon Freeman	This cash and banking audit will take into account the new Civica pay system. This audit will take into consideration recent audits of the Civic office cash office and cover sites	12	

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		away from the Civic including the Playhouse, Pets Corner, Leah Manning and Latton Bush		
Insurance	Simon Freeman	The audit will also look at the agreement with HTS, to ensure it is working for both parties	12	