

Appendix 2a: Internal Audit Plan 2024/25

ED	Service Activity	Fraud risk	Focus of Audit Work
Managing the Business			
All Objectives			
S&C	Freedom of Information Requests	No	To assess the adequacy of the processes in place to ensure responses to FOI's are robust, appropriate and timely, while ensuring sensitive / personal data remains secure. <i>Planned for Q1</i>
S&C	Complaints	Yes	To assess the robustness of arrangements to ensure complaints are dealt with effectively, within relevant timeframes and in line with the required policies, procedures and / or codes. <i>Planned for Q2</i>
S&C	LGA Peer Review	No	To assess the robustness of the arrangements to deliver the programme of work required to address the issues arising from the LGA Peer Review. <i>Planned for Q2</i>
All	Performance Management	Yes	To assess the adequacy of arrangements in place to monitor and manage the effective delivery of services, objectives, targets and outcomes at service level through to corporate priorities. <i>Planned for Q4</i>
S&C	Transformation Programme	No	To assess the effectiveness of arrangements to oversee the Transformation Programme and ensure it delivers the defined benefits within the desired timeframes. <i>Planned for Q2</i>
S&C	Health and Safety	Yes	To assess the suitability of arrangements in place to manage H&S risks within the organisation and related to service delivery, to an acceptable level. <i>Planned for Q4</i>
S&C	Governance Arrangements for Council Companies	Yes	To assess the robustness of the governance arrangements in place to gain assurance over performance and delivery of the Council's companies and joint ventures. <i>Planned for Q4</i>

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<i>Implementing Action Plans</i>			
S&C	IT Strategy	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. <i>Planned for Q1</i>
S&C	IT Disaster Recovery	Yes	
Managing Service Delivery Risks			
A Growing City with a Strong and Prosperous Community			
E&P	The Local Plan	Yes	To assess the adequacy of arrangements in place to ensure the successful delivery of the Local Plan in accordance with the anticipated timetable. <i>Planned for Q4</i>
A&C	Pier and Foreshore	Yes	To assess the suitability of arrangements to deliver effective management of the Pier and foreshore. <i>Planned for Q4</i>
E&P	Private Sector Housing, Selective Licensing	Yes	To assess the adequacy of arrangements to ensure Selective Licensing is suitably and consistently applied and income received, while achieving its objectives of reducing ASB, crime and deprivation while improving property conditions of rented accommodation. <i>Planned for Q4</i>
<i>Implementing Action Plans</i>			
F&R	Corporate Asset Management	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. <i>Planned for Q4</i>
A Safe City with a Good Quality of Life			
A&C	Disabled Facilities Grant (No. 31/5515)	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned for Q2</i>

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C&PH	Supporting Families Programme	Yes	<p>To certify that, in all significant respects, the conditions attached to the grant have been complied with.</p> <p><i>Planned throughout the year to align with the Payment by Results claim windows as required by Department for Levelling Up, Housing & Communities.</i></p>
A&C	Southend Treatment and Recovery Service, Contract Management	Yes	<p>To assess the robustness of arrangements in place to ensure that the contract is delivering the planned outcomes and benefits in compliance with the specified performance, quality standards and legislative requirements, at the correct cost.</p> <p><i>Planned for Q2</i></p>
A&C	Approved Mental Health Practitioner (AMHP) Service	No	<p>To assess the suitability of arrangements to provide an effective and efficient AMHP provision in line with the requirements outlined in the Mental Health Act 1993.</p> <p><i>Planned for Q3</i></p>
A&C	Commissioning Quality and Improvement Team	Yes	<p>To assess the adequacy of arrangements to monitor the quality of care provision delivered to service users and provide support and / or intervention as required.</p> <p><i>Planned for Q3</i></p>
A&C	Children's Residential Placements	Yes	<p>To assess the adequacy of arrangements in place to obtain value for money and quality of provision for residential care placements made with Children's providers.</p> <p><i>Planned for Q1</i></p>
A&C	Domestic Abuse	No	<p>To assess the suitability of arrangements to deliver the Southend Domestic Abuse Strategy 2023-26, including fulfilling the authority's statutory duties as per the Domestic Abuse Act 2021.</p> <p><i>Planned for Q2</i></p>
C&PH	SEND Quality Assurance	No	<p>To assess the effectiveness of the multi-agency quality assurance process in ensuring Education, Health and Care Plans are high quality and person centred, identifying the young persons full range of needs.</p> <p><i>Planned Q3</i></p>

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C&PH	Early Years Placement Provision	Yes	<p>To assess the adequacy of arrangements implemented to meet the expanded childcare requirements in April 2024, and how lessons learned from this are feeding into support readiness of the service for further expansion in September 2024.</p> <p><i>Planned for Q1</i></p>
C&PH	Independent Reviewing Service	No	<p>To assess the effectiveness of Independent Reviewing Service in ensuring children's needs are met and their outcomes improved through the support and services that they receive, enabling them to reach their full potential.</p> <p><i>Planned for Q1</i></p>
A&C	Unallocated Case Waiting List	No	<p>To assess the arrangements in place to ensure unallocated Adult Social Care cases have suitable oversight to ensure associated risks are understood and suitably managed, with cases being escalated for action appropriately.</p> <p><i>Planned for Q3</i></p>
A&C	Carers	Yes	<p>To assess the suitability of arrangements to ensure Carers legal rights to assessments and support in line with the Care Act are being met, with carers being given the same recognition, respect and parity as those they support.</p> <p><i>Planned for Q1</i></p>
E&P	Temporary Accommodation	Yes	<p>To assess the arrangements in place to ensure there is sufficient availability of Temporary Accommodation to meet local need, whilst achieving quality of service and value for money.</p> <p><i>Planned for Q3</i></p>
<i>Implementing Action Plans</i>			
E&P	Rough Sleepers	Yes	<p>To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service.</p>
E&P	Housing Allocations	Yes	<p><i>Planned for Q3</i></p>

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A Clean City with a Resilient Environment			
E&P	Identification and Completion of Highways Works	Yes	To assess the robustness of the end-to-end process for undertaking highways works, from identification and ordering, through to payment and the registration of works in the relevant IT systems. <i>Planned for Q3</i>
E&P	Highways Contract Management	Yes	To assess the robustness of arrangements in place to ensure that the contract is delivering the planned outcomes and benefits in compliance with the specified performance, quality standards and legislative requirements, at the correct cost. Where areas for improvement are found, seek assurance these are being considered in the letting of the new contract. <i>Planned for Q2</i>
E&P	Fleet Management	Yes	To assess the adequacy of arrangements to ensure the Council's vehicle fleet meets service need and is appropriately maintained, with robust policies and procedures in place to govern its access and use. <i>Planned for Q2</i>
E&P	Asset Inspection and Maintenance	Yes	To assess the suitability of processes within the Infrastructure and Environment Directorate to identify, inspect and maintain assets within the public realm, ensuring the health and safety of residents and visitors. <i>Planned for Q4</i>
G&P	Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks): No.31/6681	Yes	To certify that, in all significant respects, the conditions attached to the grants have been complied with. <i>Planned for Q2</i>
G&P	Local Transport Capital Block Funding (Pothole Fund): No.31/6680	Yes	
G&P	Safer Roads Fund: No.31/6572	Yes	To certify that, in all significant respects, the conditions attached to the grant have been complied with. <i>Planned for Q4</i>

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Implementing Action Plans			
<i>None planned</i>			
A Transforming Council Delivering Efficient, Cost-Effective Services			
F&R	Adult Social Care Financial Assessments & Charging	Yes	To assess the robustness of the financial assessment process to ensure it is timely, being applied consistently and administered in line with the necessary legislation and policies. <i>Planned for Q3</i>
S&C	IT Cloud Governance	Yes	To assess the adequacy of IT cloud governance arrangements to ensure the security of data, integration of systems and alignment with organisational objectives. <i>Planned for Q2</i>
S&C	IT Project Management and Change Control	Yes	To assess the effectiveness of arrangements to ensure IT projects are appropriately identified, developed, progressed and managed through to delivery. <i>Planned for Q3</i>
S&C	Utilisation of Business World	Yes	To assess the robustness of arrangements in place to ensure the Council maximises the in-built functionality and associated benefits of the Business World ERP system. <i>Planned for Q3</i>
S&C	Front Door Redesign Project Management	Yes	To assess the effectiveness of arrangements to ensure the front door redesign project is delivered on time and within budget, while achieving the identified benefits. <i>Planned for Q1</i>
Implementing Action Plans			
S&C	Staff Pay	Yes	To check that actions agreed have been effectively implemented and have been embedded into the day-to-day operation of the service. <i>Planned for Q3</i>

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ED	Service Activity	Fraud risk	Focus of Audit Work
Key Financial Systems			
All Objectives			
F&R	Treasury Management	Yes	To assess the robustness of arrangements and processes for ensuring secure and effective treasury management of the Council's financial resources. <i>Planned for Q4</i>
S&C	Payroll	Yes	To assess the robustness of arrangements which ensure staff are paid the correct amount at the right time in line with Council policies and legislative requirements. <i>Planned for Q3</i>
Implementing Action Plans			
<i>None planned.</i>			
Advice and Support			
A Growing City with a Strong and Prosperous Community			
E&P	Letting of the Leisure Services Contract	Yes	To provide timely, independent assurance that the re-procurement of the Leisure Contract is being effectively managed to ensure the procurement process complies with, where relevant, regulations, policies and procedures and is administered fairly, in order to identify the most economically advantageous and effective solution. <i>Planned for Q1 onwards</i>
E&P	Fossetts Farm	Yes	Focus of work TBD based on progression of the project. <i>Planned for Q1 onwards</i>

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A Clean City with a Resilient Environment

E&P	Letting of the Parking Contract	Yes	<p>To provide timely, independent assurance that the re-procurement of the Parking contract is being effectively managed to ensure the procurement process complies with, where relevant, regulations, policies and procedures and is administered fairly, in order to identify the most economically advantageous and effective solution.</p> <p><i>Planned for Q1 onwards</i></p>
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A Transforming Council Delivering Efficient, Cost-Effective Services

S&C	HR Policy & Process Reviews	Yes	<p>To provide advice, support and challenge to the HR and Transformation teams as key staff policies are reviewed, updated and implemented.</p> <p><i>Timing to be driven by the service</i></p>
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Managing Delivery of the Audit Service

Delivering the internal audit service involves:

- audit planning and resourcing
- managing Audit Plan delivery, which includes overseeing contractor work
- keeping up to date with the council's changing risk profile to ensure the Audit Plan remains relevant
- reporting to senior management and the Audit Committee.

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Audit Activities	Resource allocation
Managing the Business	21%
Managing Service Delivery Risks	47%
Key Financial Systems	5%
Grant Claims	5%
Advice and Support	7%
Follow Ups	8%
Managing Delivery of the Audit Plan	7%
Total	100%
Total Council Audit Plan Days	
	817

Analysis Over Executive Director Responsibilities		
E&P	Environment and Place	32%
S&C	Strategy and Change	32%
F&R	Finance and Resources	7%
C&PH	Children and Public Health	9%
A&C	Adults and Communities	21%
	Total	100%

Analysis over the 4 Southend Corporate Plan objectives		
1.	A growing city with a strong and prosperous community	13%
2.	A safe city with a good quality of life	36%
3.	A clean city with a resilient environment	16%
4.	A transforming Council delivering efficient, cost-effective services	34%
	Total	100%

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Risk Watch List	
A&C	Sexual Health Service
F&R	Critical Contracts Exit strategies
F&R	School Audits – assess assurance available from council teams that the role of the schools Finance team to determine the assurance their function may give overall
All	Environmental, Social & Governance (ESG)
All	South Essex Councils (previously ASELA)
All	Social Media
A&C	Integrated Care System
A&C	Southend Care Ltd Partnership Agreement 2022-2031
F&R	Social Value - Implementation of Strategy / Policy
F&R	Corporate Procurement Strategy 2022- 2027
E&P	New Highway Enforcement Policies
G&H	Building Safety Bill
F&R	Financial Sustainability
E&P	Better Queensway
A&C	Children to Adults Transition of Services
A&C	Safeguarding Adults Board
E&P	Economic Delivery Strategy
All	Service Delivery Cost Recovery
All	Sickness Absence Management
F&R	Business World, Project Benefit Realisation
A&C	South East Essex Alliance
A&C	Libraries
E&P	Housing Development
E&P	Climate Change
E&P	Parks Service Delivery
E&P	Private Sector Housing: Damp, Mould and Condensation

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F&R	Adult Social Care Debt Collection
C&PH	Southend Adult Community College
E&P	Licensing
S&C	MySouthend Phase 2
All	ICO Action Implementation following the Data Breach
E&P	Waste Contract, Mobilisation and Contract Management
E&P	Highways Contract Letting