

Draft Internal Audit Strategy 2014/2015 -
2016/2017

Thurrock Council

Presented at the Standards & Audit
Committee meeting on 5th March 2014

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1 Developing the Internal Audit Strategy

This document sets out the approach we have taken to develop your internal audit strategy for 2014/2015 – 2016/2017 and the annual plan for 2014/2015.

1.1 Role of Internal Audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Definition of Internal Audit: Public Sector Internal Audit Standards.

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), we plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that Thurrock Council has in place, focusing in particular on how these arrangements help the organisation to achieve its objectives. This is achieved through a risk-based plan of work, agreed with management and approved by the Standards & Audit Committee. Our plan is developed to enable us to provide an opinion at year end, which may also be used by the Council to support its Annual Governance Statement.

1.2 Factors influencing Internal Audit coverage

The organisation's objectives are the starting point in the development of the audit strategy.

Appendix A reflects the range of potential issues that may affect the organisation, some of which are included on your risk register. These were used to focus our discussions with management regarding assurance priorities and to determine where internal audit input would be most beneficial.

In preparing the strategy and the annual internal audit plan, we met with:

- Director of Adults, Health & Commissioning
- Head of Legal & Democratic Services/Monitoring Officer
- Head of Planning & Transportation
- Head of Adult Services
- Head of Business Services
- Head of Corporate Finance
- Head of Care & Targeted Outcomes
- Strategic Leader - Learner Support
- Strategic Leader – School Improvement Learning & Skills
- Strategic Leader – Early Years, Families & Communities
- Strategic Leader – Operational, Resources & Libraries Unit
- Information Manager

The key areas / factors are summarised below.

Key areas discussed and their impact on the 2014/2015 internal audit plan

1	The Council continues to develop a Risk Management framework and culture. We will therefore be providing assurance that this continues to evolve in a timely and effective manner.
2	We have agreed to carry out either follow up visits to independently provide assurance that recommendations have been implemented or re-audit some of these areas where we issued a red assurance opinion in 2013/14.
3	The continued emphasis on achieving savings through shared services or joint working arrangements with other local authorities is reflected in a number of areas within the plan.
4	New and changing legislation, particularly around Children's Services, Adult Services and Health have been discussed and resulted in an increased programme of reviews, particularly in Children's Services.

The strategy is set out at Appendix B, with the detailed internal audit plan for 2014/2015 set out at Appendix C.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy includes:

- Planned assurance on core areas of activity;
- A contingency allocation, which will only be utilised should the need arise, and which will be subject to prior approval by the Head of Corporate Finance and/or the Standards & Audit Committee;
- Time to follow up previous recommendations and actions to provide the Standards & Audit Committee with assurance on the actions taken by management to address previous internal audit recommendations; and
- Audit management, which is used at Partner and Manager level for quality control, client and external audit liaison, preparation of the annual opinion, and attendance at Audit Committee.

2 Assurance Resources

2.1 Your Internal Audit Team

Your internal audit team is led by Chris Harris as Head of Internal Audit.

Your Client Manager is Gary Clifford.

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing standards.

2.2 Working with other assurance providers

We intend to meet with the External Auditor to avoid duplication of coverage between Internal and External Audit. This will also ensure that External Audit can continue to place their planned level of reliance on our coverage of financial controls.

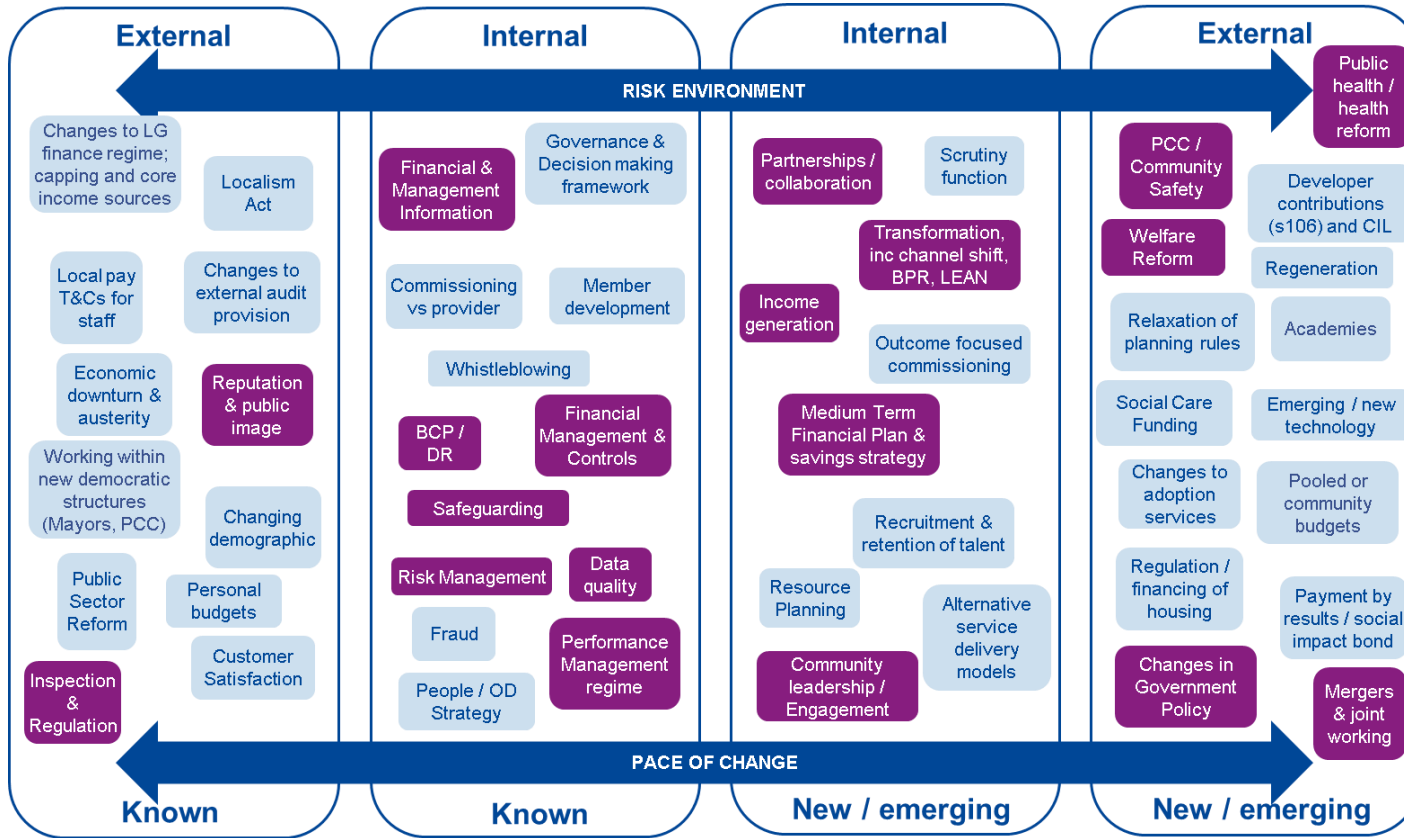
The Standards & Audit Committee is reminded that internal audit is only one source of assurance. Through our plan we do not seek to cover all risks and processes. We will however, seek to work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance obtained.

2.3 Considerations for the Standards & Audit Committee

- Does the Internal Audit Strategy (Appendix B) cover the organisation's key risks as they are recognised by the Standards & Audit Committee?
- Does the internal audit plan for 2014/2015 (Appendix C) reflect the areas that the Standards & Audit Committee believes should be covered as priority?
- Is the Standards & Audit Committee satisfied that sufficient assurances are being received to monitor the organisation's risk profile effectively, including any emerging issues / key risks (Appendix A) not included in the strategy or annual plan?

Appendix A: Issues affecting Thurrock Council

The chart below reflects some of the current issues facing the organisation. Those topics which have been highlighted (in purple) are those where internal audit coverage is planned in the coming year.



Appendix B: Internal Audit Strategy 2014/15 – 2016/17

Auditable Area	Risks	2014/2015	2015/2016	2016/2017
Risk based reviews				
Corporate/Thematic Reviews				
Performance Management (Data Quality)	Performance Management may not be embedded in the organisation resulting in poor performance, poor quality information and poor decision making (CR 3)	✓	✓	✓
Contracts & Procurement	Contract procedure rules and the procurement process may be ineffective leading to inefficiency and lack of value for money (CR 2).	✓	✓	✓
Sickness Management	Target levels set for sickness may not be achieved resulting in additional costs for agency workers (CR 5).	✓	✓	
Project Management	The project management process might not meet its objectives and be rolled out across the Council.		✓	
Budgetary Control	Budgets may not be controlled and monitored leading to service overspends.	✓		
Medium Term Financial Strategy	The Council may not achieve their reported savings resulting in budget overspends (CR 29 and 30).		✓	
Corporate Purchase Cards	The use of Purchase Cards could result in staff ordering and paying for goods that are not appropriate resulting in a financial loss to the Council.	✓		
Business Continuity/ Disaster Recovery	The Council may not be able to provide key/critical front line services in the event of an emergency or serious disruption (CR 11).		✓	
Health & Safety	Inadequate health and safety policies and procedures could result in an increase in incidents and accidents.			✓
Register of interests, gifts and hospitality	Non-compliance with the Constitution and Code of Conduct may open the Council up to accusations of impropriety.		✓	
Passenger Transport (including education)	Failure to adhere to the new policies and procedures could result in non-statutory services being provided and see costs escalating above the statutory minimum.	✓		
Traded Services	The Council may not follow correct procedures resulting in loss of income.		✓	
Children's Services				
Foster Care	Inappropriate persons may be allowed to act as foster parents.		✓	
Adoption	Children may not be appropriately placed with adoptive parents who have been through a robust adoption process.	✓		

Auditable Area	Risks	2014/2015	2015/2016	2016/2017
Asset Management – Children’s Services	The revised asset management arrangements may not lead to on-going improvements in the quality of educational facilities.		✓	
Cyclical School Visit Programme	The operational and financial management arrangements in Secondary and Primary Schools may be inadequate increasing the risk of impropriety.	✓	✓	✓
Children’s Centres	The resources of Children’s Centres may not be targeted at the most vulnerable families resulting in a poor use of resources.	✓	✓	
Cyclical visits to Nursery Schools	Failure to manage the budget and control debt could result in overspends and impact on service provision.		✓	
Safeguarding	The multi-agency safeguarding hub (MASH) may not deliver resulting in an increased risk to vulnerable individuals and families.		✓	
School Improvement Function	The local authority may not provide appropriate or adequate data, or broker quality services for schools to enable the school led school improvement model to be successful.		✓	
Educational Visits	Staff taking young adults on educational visits may not be properly trained or checked and there may not be appropriate risk assessments carried out for each trip to minimise incidents.	✓		
Virtual School for Looked After Children	The change of headteacher and external inspection process could result in non-compliance issues which need to be reviewed and addressed.	✓		
School Placed Planning	Without an effective co-ordinated strategy, the increasing population could result in a shortfall in school places and a failure by the Council to meet its statutory requirements (Corporate Risk 32)	✓		
Catering Provision in Schools	The service is managed through another local authority. There may not be sufficient monitoring by the Council of the quality and provision of the service to schools including the provision of free meals to infant children and the repair and maintenance of kitchen equipment.	✓		
Supervised Contact	Costs associated with supervised contact continue to escalate due to the continued use of higher cost agency staff.		✓	
Early Offer of Help	The restructuring of the teams in Children’s Services and increase in work through the multi-agency safeguarding hub (MASH) could result in resources being overly stretched resulting in lapsed controls.	✓		
3 rd Sector Arrangements	Arrangements between the Council and the 3 rd (voluntary/ charity) sector may not result in VFM being achieved.			✓

Auditable Area	Risks	2014/2015	2015/2016	2016/2017
Mobile Working	If not properly managed, mobile working could have an adverse impact on the quality of service being provided to clients.		✓	
Library Visits	The operational and financial management arrangements in Libraries are inadequate which could result in poor budgetary control and misappropriation of funds.		✓	
Adults, Health & Commissioning				
Devolved Decision Making	A new process is being introduced in late 2013. A lack of transparency and clarity around the new processes could result in poor decision making and inappropriate use of resources.	✓		
Asset Based Community Development	Residents may not maximise the opportunities to develop their communities and improve their quality of life.	✓		
Adult Social Care Income	If charges are set too high or are seen to be unfair, they could result in reduced take up of services and falling levels of income.	✓		
Better Care Funding	If projects fail to deliver and/or lessons are not learned, future projects may be at risk of repeating the same mistakes with the same outcomes.		✓	
Adult Social Care Expenditure	If expenditure is not properly controlled, budgets may be overspent.		✓	
Direct Payments	Failure to correctly assess clients and monitor expenditure could result in inappropriate or improper use of the funds.		✓	
Care Bill	Changes to legislation may not be implemented in a timely and appropriate manner resulting in damage to the Council's reputation		✓	✓
Chief Executive's Office (incl. Corporate Finance)				
Risk Management	Failure to identify risk as part of the business planning cycle could lead to failure of the plans and reputational damage to the Council.	✓		
VAT	The Council may not be complying with relevant VAT legislation resulting in potential fines or penalties.	✓		
Insurance	There could be an increase in claims due to ineffective monitoring and use of resources.	✓		
Members Allowances	Allowances may not be claimed or paid in accordance with the decision of the independent panel.	✓		
Thurrock Registrar's Office	The Council may not comply with new legislation resulting in increased external scrutiny by the Cabinet Office.	✓		
Register of Interests, Gifts & Hospitality	Non-compliance with the Constitution and Code of Conduct may open the Council up to accusations of impropriety.		✓	

Auditable Area	Risks	2014/2015	2015/2016	2016/2017
Environment				
Community Safety	Non-compliance with section 17 of the Crime and Disorder Act relating to the Council's duty to consider crime and disorder implications may leave them open to legal challenge.	✓		
Cyclical reviews of licencing arrangements	Licences may be issued to persons who do not meet or satisfy statutory requirements		✓	
Street Services	The street cleaning service may not be improving leading to dissatisfaction among residents and damage to the Council's reputation.	✓		
Emergency Planning	The Council may not be able to react appropriately in the event of a disaster (CR 12).		✓	
Environmental Health (Pollution Control)	Poor environmental health processes could fail to identify and/or prevent pollution resulting in potential financial and reputational loss to the Council.	✓		
Trading Standards	Non-compliance with statutory requirements in respect of Trading Standards might result in dissatisfaction amongst local residents.			✓
Chief Executive's Delivery Unit				
Community Hubs	Failure to locate and site the hubs in areas where they provide the most benefit to the community could result in a lost opportunity to provide a central point of contact and assist local residents.	✓		
Sustainable Community Strategy	The Council may not be meeting their targets identified within the Strategy.	✓		
Housing				
Housing Allocations	Policies and procedures may not be followed which could lead to complaints about equality and the fairness around the assessment process and allocation of Council properties.			✓
Gas Safety Inspections	Council properties may not be inspected in accordance with legislation and/or policy.			✓
Electrical Safety Inspections	Council properties may not be inspected in accordance with legislation and/or policy.			✓
Disabled Facilities Grants	Grants may not be used in accordance with grant requirements.	✓		
Homelessness	New arrangements and changes to legislation mean that the Council might not be able to discharge its duties in respect of homelessness.	✓		
Housing Repairs Contract	Failure to comply with the contract may result in escalating property repair costs, poor service quality and increased complaints (CR 26).		✓	
Leaseholder Charges	Charges made to leaseholders for services provided may not be reasonable or in line with	✓		

Auditable Area	Risks	2014/2015	2015/2016	2016/2017
	guidance.			
Housing Capital Programme	Capital may be used for projects that have not been formally approved resulting in approved projects not being completed due to lack of resources.		✓	
Shop Premises	Arrangements' around the management of shop premises may not be robust leading to loss of income to the Council.			✓
Garages	Arrangements' around the management of garages may not be robust leading to loss of income to the Council.	✓		
Planning & Transportation				
Car Parking Service	Follow-up of the recommendations resulting from the in service review by an independent consultant.	✓		
Highways and Environment Service	Follow-up of the recommendations resulting from the in service review by an independent consultant.	✓		
Bridge Maintenance	Ineffective Bridge Maintenance may result in expensive unplanned costs being incurred.		✓	
Building Control	The Building Control Service may not maintain a competitive place in the market and might not provide value for money.		✓	
IT Audit				
Microsoft Licencing	The Council may not get value for money in its purchase of licences.	✓		
Home and Remote Working	Home and remote working project fails due to poor project governance.		✓	
Further work to be agreed as part of Audit Needs Assessment process.	TBA	✓	✓	✓

Auditable Area	Outline Scope	2014/2015	2015/2016	2016/2017
Core assurance. Including areas where external audit will place reliance on our work				
Main Accounting & Budgetary Control	External audit want to be able to place reliance on testing undertaken by internal audit.	✓	✓	✓
Cash Receipting		✓	✓	✓
Accounts Payable		✓	✓	✓
Accounts Receivable		✓	✓	✓
Council Tax		✓	✓	✓
National Non Domestic Rates		✓	✓	✓
Housing Benefits		✓	✓	✓

Auditable Area	Outline Scope	2014/2015	2015/2016	2016/2017
Treasury Management		✓	✓	✓
Payroll		✓	✓	✓
Bank Reconciliation		✓	✓	✓
Housing Rents		✓	✓	✓
Asset Register		✓	✓	✓
Other Internal Audit Activity				
National Fraud Initiative	To act as main contact point and ensure departments are following up on any matches identified as part of NFI exercise. Also, provide guidance to departments and liaise with Audit Commission.	✓	✓	✓
Contingency	To allow additional reviews to be undertaken in agreement with the Audit Committee or management based in changes in risk profile or assurance needs as they arise during the year.	✓	✓	✓
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	✓	✓	✓
Client Meetings	To attend Directorate Management Team, Leadership Group, Home Counties Chief Internal Auditors Group, Essex Audit Group and Essex & Herts Investigator Group meetings.	✓	✓	✓
Management	This will include: <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, Audit Committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers • Preparation of the annual opinion 	✓	✓	✓

Appendix C: Internal Audit Plan 2014/2015

Audit	Internal Audit Coverage	Assurance / Advisory	Proposed Timing	Proposed Audit Committee
Appendix C: Internal Audit plan 2013/2014				
Reviews relating to specific risks				
Corporate/Thematic Reviews				
Performance Management (Data Quality)	Sample testing of key performance indicators taken from the balanced scorecard, both national and local to verify accuracy of data.	Advisory	TBA	TBA
Contracts Procedures	Procurement of contracts is in compliance with legislation and the Council's Constitution. The awarding of contracts is backed up by appropriate documentation and evidence.	Assurance	TBA	TBA
Sickness Management	This is an on-going problem which needs to be revisited and checked on an on-going basis.	System	TBA	TBA
Budgetary Control	Reports reflect the needs of budget holders and they understand them. Budget holders regularly meet with Finance and have their own monitoring and reporting arrangements in place.	Assurance	TBA	TBA
Corporate Purchase Cards	To ensure there are robust controls around the use of purchase cards including authorisation limits, compliance with financial rules and monitoring arrangements.	Assurance	TBA	TBA
Passenger Transport (including education)	The Passenger Transport service is currently spending above the statutory minimum. Management have requested a review be carried out to assess whether new policies and procedures have been implemented properly and are being followed.	Assurance	TBA	TBA
Children's Services				
Adoption	To review the adoption process and ensure there are robust controls around the vetting and payment of adoptive parents.	Assurance		
School Visits	Cyclical school visits programme to review financial management arrangements.	System	TBA	TBA
Children's Centres	Following the commissioning out of some Children's Centres, to review the revised strategy and ensure there are processes in place to monitor service provision and ensure the Council is obtaining value for money.	System	TBA	TBA
Educational Visits	To determine that the Council is compliant	Assurance	TBA	TBA

Audit	Internal Audit Coverage	Assurance / Advisory	Proposed Timing	Proposed Audit Committee
	with requirements around educational trips including training, risk assessments and checks on staff.			
Virtual School for Looked After Children	Management request due to change of headteacher and to follow up on recommendations from the potential external inspection.	Assurance	TBA	TBA
School Placed Planning	To ensure that the Council have a strategy to address issues around school placed planning and are compliant with the strategy.	Assurance	TBA	TBA
Catering Provision in Schools	Review of the contract with Havering Council to determine the value for money of the contract in respect of capital and revenue expenditure.	Assurance	TBA	TBA
Early Offer of Help	To determine the arrangements around the multi-agency safeguarding hub (MASH) to ensure there is robust governance and monitoring arrangements which are in line with legislative requirements.	Assurance	TBA	TBA
Adults, Health & Commissioning				
Devolved Decision Making	A new system is being introduced in late 2013, to devolve decision making for the use of resources. Management have requested a review to evaluate the system from the first point of contact by a client to the handover to the Contracts Team.	Assurance	TBA	TBA
Asset Based Community Development	The Council are part of a pilot scheme involving the appointing of Local Area Co-ordinators to work with local communities on asset based community development projects. The aim is for local communities to build up their own local support mechanisms and work alongside the Council. Management have requested an independent review of the on-going evaluation process.	Assurance	TBA	TBA
Adult Social Care Income	To review the Council's charging arrangements to ensure the Council is maximising its income potential through the setting of fair and transparent fees for services.	Assurance	TBA	TBA
Chief Executive's Office (incl. Corporate Finance)				
Risk Management	A maturity review to consider the approach to risk appetite and identifying controls and assurances on key risks.	Advisory	TBA	TBA
VAT	To provide assurance that the Council has effective arrangements in place for the accounting and management of VAT.	Advisory	TBA	TBA

Audit	Internal Audit Coverage	Assurance / Advisory	Proposed Timing	Proposed Audit Committee
Insurance	The Council has sufficient insurance cover, reviews it on a regular basis and seeks to benefit from reductions in premiums as risks reduce.	Assurance	TBA	TBA
Members Allowances	Review the level of allowances paid and claimed to determine they are in line with the recommendations of the independent panel.	Assurance	TBA	TBA
Thurrock Registrar's Office	Management request to ensure meeting changes to legislation.	Assurance	TBA	TBA
Environment				
Community Safety	The Council complies with relevant legislation and discharges its responsibilities under section 17 of the Crime and Disorder Act relating to the duty to consider crime and disorder implications the Act.	Assurance	TBA	TBA
Street Services	An audit to ensure that there are appropriate policies and procedures, street cleaning performance indicators have been developed and are monitored and there are action plans in place to address issues.	Assurance	TBA	TBA
Environmental Health (Pollution Control)	To review the policies, procedures, monitoring, reporting and enforcement arrangements.	Assurance	TBA	TBA
Chief Executive's Delivery Unit				
Community Hubs	An independent review of the process of deciding where community hubs are to be rolled out in 2014/15 has been requested by management.	Assurance	TBA	TBA
Sustainable Community Strategy	Review the Sustainable Community Strategy and obtain evidence to determine performance, monitoring and reporting arrangements.	Assurance	TBA	TBA
Housing				
Disabled Facilities Grants	To ensure there are effective procedures and controls around the eligibility, funding and payment of grants.	Assurance	TBA	TBA
Homelessness	Review the impact of changes on the level of requests being made the Homeless Section following the introduction of welfare reform.	Assurance	TBA	TBA
Leaseholder Charges	To review that the method used to calculate bills, accuracy of bills and billing arrangements are appropriate and that Lands inform Housing of the charges applied.	Assurance	TBA	TBA

Audit	Internal Audit Coverage	Assurance / Advisory	Proposed Timing	Proposed Audit Committee
Planning & Transportation				
Car Parking Service	Follow up of the in-service review to determine implementation status of recommendations as requested by senior management.	Follow up	TBA	TBA
Highways and Environment Service	Follow up of the in-service review to determine implementation status of recommendations as requested by senior management.	Follow up	TBA	TBA
IT Audit				
Microsoft Licencing	Microsoft Licencing – To provide the Council with an understanding of licencing implications and whether the Council is getting value for money.	Assurance	TBA	TBA
Other work TBA following audit needs assessment.	TBA	N/A	TBA	TBA
Core assurance				
Main Accounting & Budgetary Control	<ul style="list-style-type: none"> • Reconciliation • Journals • Access arrangements 	System	TBA	TBA
Cash Receipting	<ul style="list-style-type: none"> • Banking arrangements • Reconciliation 	System	TBA	TBA
Accounts Payable	<ul style="list-style-type: none"> • Ordering & authorisation • Invoice matching • Separation of duties • Payment processing • BACS transfers • Reconciliation 	System	TBA	TBA
Accounts Receivable	<ul style="list-style-type: none"> • Processes and procedures • Reconciliation • Write-offs • Recovery • Analysis 	System	TBA	TBA
Council Tax	<ul style="list-style-type: none"> • Processes and procedures • Reconciliation 	System	TBA	TBA
National Non Domestic Rates	<ul style="list-style-type: none"> • Processes and procedures • Reconciliation 	System	TBA	TBA
Housing Benefits	<ul style="list-style-type: none"> • Processes and procedures • Processing of forms • Entitlement checks • Reconciliation • Year-end balancing 	System	TBA	TBA
Treasury Management	<ul style="list-style-type: none"> • Payment runs 	System	TBA	TBA

Audit	Internal Audit Coverage	Assurance / Advisory	Proposed Timing	Proposed Audit Committee
	<ul style="list-style-type: none"> Reconciliation 			
Payroll	<ul style="list-style-type: none"> Starters/Leavers Authorisation System access Amendments Exception reporting Reconciliation Suspense accounts 	System	TBA	TBA
Bank Reconciliation	<ul style="list-style-type: none"> Policies and Procedures Authorisation process Monthly reconciliations Exceptions 	System	TBA	TBA
Housing Rents	<ul style="list-style-type: none"> Tenant checks System access controls Reconciliation Calculations of payments 	System	TBA	TBA
Asset Register	<ul style="list-style-type: none"> Acquisitions/Disposals Depreciation and Capital charges Year-end procedures 	System	TBA	TBA
Other Internal Audit Activity				
National Fraud Initiative	To act as main contact point and ensure departments are following up on any matches identified as part of NFI exercise. Also, provide guidance to departments and liaise with Audit Commission.	N/A	As required	As used
Contingency	To allow additional reviews to be undertaken in agreement with the Audit Committee or management based in changes in risk profile or assurance needs as they arise during the year.	N/A	As required	As used
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	Follow up	Ongoing	Delivered as per Standards & Audit Committee work plans
Client meetings	To attend Directorate Management Team, Leadership Group, Home Counties Chief Internal Auditors Group, Essex Audit Group and Essex & Herts Investigator Group meetings.	N/A	Ongoing	As used
Management	This will include: <ul style="list-style-type: none"> Annual planning Preparation for, and attendance at, Audit Committee Regular liaison and progress updates Liaison with external audit and other assurance providers Preparation of the annual opinion 	N/A	Ongoing	As used

