

## Internal Audit Draft Five Year Plan 01 April 20 – 31 March 25

Key: LT – light touch, area will be included in the overall Financial Controls audit.  
This is dependent on the main audit continuing to achieve substantial/reasonable rating.

Review Area	Service	Last Audited	Result	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Organisational Governance</b>								
Corporate Governance & Democratic	C&I	19/20	Reasonable		x		x	
COVID Management review	C&I	n/a	n/a		x			
COVID 19 response	C&I	n/a	Substantial	x				
Performance Management (including staff training & Succession Planning)	C&I	20/21	Substantial	x	x		x	
Risk Management	C&I	20/21	Reasonable	x		x		x
<b>ICT</b>								
IT Virtual environment (New way of working)	C&I	n/a	n/a		x	x		
IT – Network Resilience	C&I	n/a	n/a				x	
Cyber Security	C&I	n/a	n/a			x	x	
Mobile Device Management					x			
<b>Key Reviews /Finance Processes</b>								
Procurement	C&I	19/20	Limited		x		x	
Budgetary Control - Income stream not realised	C&I	20/21	Substantial	x	x		x	
Key Financial Control	C&I	19/20	Substantial	x	x	x	x	x
Contract Management	C&I	20/21	Reasonable	x	x		x	
COVID Discretionary Grant	CUS	n/a	n/a		x			

Accounts Receivable (Debtors)	CUS	18/19	Substantial	x				
Cash Management processes	CUS	n/a	n/a		x		x	
CCHL / CBC contract management and governance	P&L	n/a	n/a			x		
<b>Service Reviews</b>								
Business Continuity & Emergency Planning	C&I	20/21	In Progress	x				
Staff wellbeing and Sickness absence	C&I	16/17 (sickness)	Reasonable		x		x	
Human Resources and Payroll	C&I	19/20	Reasonable			x	x	
Conflicts of Interest (Employee secondary employment)	C&I	n/a	n/a			x		
Corporate Health and Safety	C&I	20/21	Reasonable	x		x		x
Helpline and use of CCTVs	CCHL	18/19	Limited			x		
Events Management	CCHL	20/21	Limited	x		x		x
Allocation for CCHL	CCHL	n/a	n/a	x	x	x	x	x
Licensing	COM	20/21	Reasonable	x				
Working with the voluntary sector/volunteers	COM	n/a	n/a		x			
Street Care and Safety	COM	n/a	n/a				x	
Safeguarding	COM	n/a	n/a			x		
Environmental Health (incl Pest control)	COM	18/19	Reasonable			x		
Museums - Merged Services	COM	19/20	Substantial	x	LT	x	LT	x
Council Tax and NNDR	CUS	20/21	Substantial	x	x	LT	x	LT
Housing Benefit	CUS	20/21	Substantial	x	x	LT	x	LT
Business Support Grants	CUS	20/21	Substantial	x				
Grant Allocation & Assurance	CUS	n/a	n/a					x
Land Charges	CUS	16/17	Reasonable		x			

Waste Management	ENV	19/20	Limited		x			
Fleet Management & Fuel Usage	ENV	19/20	Substantial				x	
Parking Services Income / Partnership	ENV	19/20	Substantial	x	LT	x	LT	x
Tendring Colchester Borders project	P&C	n/a	n/a		x			
Leisure World	P&C	19/20	Substantial	x	x	x	x	x
Carbon Reduction	P&C	n/a	n/a			x		
Climate Emergency	P&C	n/a	n/a		x			
Planning and Development (Including S106)	P&C	20/21	Substantial	x			x	
Homelessness – Impact of COVID	P&C	n/a	n/a		x			
<b>Joint Audits with CBH</b>								
Right to Buy		17/18	Reasonable			x		
Housing Rents		19/20	Substantial	x	LT	x	LT	x
Management of Property Expenditure		20/21	Reasonable	x				
Housing Needs, Allocation, Register and Private Sector Housing		20/21	Substantial	x		x		
Homelessness							x	