

## Changes to the 2020/2021 Internal Audit and Counter Fraud Plan

### Key:

Deferred to 21/22
No longer required
Change of scope or approach

Audit Plan Ref	Audit Title	Rationale
PPH1	Essex Housing	Meetings have taken place during the year with the Project Manager and Head of Essex Housing but there have been delays in getting arrangements set up to enable a full audit to be undertaken in this financial year. Audit advice ongoing but full audit to take place in 2021/22. This has been included in the 2021/22 Internal Audit Plan.
ASC3	Safeguarding in Adult Social Care	Initially delayed due to Covid response, however, we have recently completed a Quality Assurance Framework audit of Adult Social Care (ASC) which gives some assurance over safeguarding risks in Adult Social Care so health check no longer required
ASC5	Management information / KPIs in Adult Social Care	Resources not available due to Covid response, however new business intelligence business partner is carrying out a full audit of ASC's management information and KPIs. New operational measures are planned to be in place by end of March 2021 and strategic ones to follow. Consequently, we can place reliance on the work being carried out elsewhere and review the effectiveness of the output of that work in 2021/22. Included in emerging risk section of IA Plan for 2021/22.
CF2	Schools thematic review - procurement	Work had commenced on this project with procurement colleagues but deferred to 2021/22 now due to schools being closed and unable to respond to our queries. Will resume as soon as it is appropriate to engage with schools. Still a keen appetite for this to continue due to ongoing procurement risks associated with schools.
	Schools establishment reviews	Due to Covid we have only been able to carry out one school review this year (remotely). Consideration was given to carrying out further schools' audits remotely but due to pressure schools are under and concluding that a remote visit is not as robust as an on-site one, no further reviews have been undertaken. We have responded when necessary to provide advice and guidance to schools during the year.

## Appendix 4

ODP1	Recruitment of permanent employees	On hold due to request from service whilst in Covid response. This has been included in 2021/22 IA Plan.
FT1	Use of consultants	On hold due to request from service whilst in Covid response. Included in 2021/22 IA Plan.
Ft2	Temporary and Interim workers	On hold due to request from service due to some of their staff being redeployed to support Covid response. Will include in 2021/22 Plan.
ODP3	Wellbeing audit	Deferred to 2021/22 when the strategy will be able to be more embedded and there will be more evidence to audit.
FT4	Modern Day Slavery	Procurement resources were heavily focused on Covid response. Deferred until 2021/22
CC8	Corporate reporting	To be deferred to next year to take into account planned changes to the ECC Strategy.
PPH7	Highways contract	High level assurance obtained in this financial year with a more detailed audit if required scheduled for 2021/22.
FT24	Adult Social Care Digitalisation	This project was delayed due to Covid-19. Major contract with third party to deliver care technology not now due to go live until 2021. Audit deferred to 2021/22.