

**Summary of Internal Audit Service Work – 13<sup>th</sup> October 2018 to 4<sup>th</sup> January 2019**

**Appendix 1**

**Assurance Audits**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 4/1)</u></b>	<b><u>Opinion</u></b>	<b><u>HI Rec'n</u></b>
Children & Family Services	Warren Hills Nursery	23-Oct-18	Substantial	No
Children & Family Services	The Hall School	26-Oct-18	Substantial	No
Children & Family Services	Sketchley Hill Primary School	13-Nov-18	Substantial	No
Children & Family Services	Thistly Meadow Primary School	15-Nov-18	Substantial	No
Children & Family Services	Westfield Junior School	23-Nov-18	Substantial	No
Children & Family Services	Swithland St Leonard's CE Primary School	29-Nov-18	Substantial	No
Children & Family Services	Wigston Menphys Nursery School	28-Nov-18	Substantial	No
Children & Family Services	Cossington CE Primary School	Draft issued	TBC	TBC
Children & Family Services	St Botolphs CE Primary School	6-Dec-18	Substantial	No
Children & Family Services	Desford Community Primary School	14-Dec-18	Substantial	No
Corporate Resources	Leicester-Shire School Music Service	Draft issued	TBC	No
Consolidated Risk	Counter Fraud - Employment of Social Care Professionals	Draft issued	TBC	No
Consolidated Risk	Counter Fraud – Supplier VAT Number Validation	Draft issued	TBC	No

### Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 4/1)</u>
Consolidated Risk	ISRA – Generic Mailbox	Signed off 20/11/18
Consolidated Risk	ISRA – Liquid-Logic Customer Portal	Signed off 16/10/18
Consolidated Risk	ISRA - Tableau Third Party Access	Signed off 7/12/18
Consolidated Risk	ISRA – School Parking Enforcement Camera	Signed off 10/12/18
Consolidated Risk	ISRA - Thoughtonomy RPA	Complete – still awaiting further direction from Information Governance
Consolidated Risk	ISRA - Office 365	Signed off 12/11/18
Consolidated Risk	ISRA - Public Access WiFi	Signed off 31/10/18
Consolidated Risk	PSN - Attendance at working group and consultancy work provided through this group.	Ongoing
Consolidated Risk	Wide Area Network – control advice	Ongoing
Corporate Resources	Follow up External Audit ISA260 Report 2017/18	Complete
Corporate Resources	Fit for the Future Project – IAS continues to liaise with the Project Team and Nottingham City Council internal auditors. IAS received the Organisational Impact Assessments completed following the first round of workshops. These will be reviewed to determine what impact any process/system changes will have on the Council’s control environment.	Ongoing

Corporate Resources	<p>Review of the following Policy and Procedures:</p> <ul style="list-style-type: none"> <li>• Attendance at the (now disbanded) IT Security Controls Group meetings</li> <li>• Advisory on the replacement of the current penetration test provider</li> <li>• Current issues being identified from the ISRA process, information provided to the Data Protection Officer</li> <li>• Outcome and results of the LGA Cyber Security stocktake and way forward</li> </ul>	Ongoing
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**Investigations concluded**

Environment & Transport	Misuse of travel pass by a service users family member	Passed on to issuing LA
Corporate Resources	Suspected 'false' invoicing	Unproved but re-training

**Other control environment/assurance work**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 4/1)</u></b>
Adults & Communities	Disabled Facilities Grant	Complete
Consolidated Risk	IR35 Project Group – review the project plan and controls being implemented	Ongoing
Consolidated Risk	Counter Fraud – revise fraud risk assessment; arrange for staff communications to coincide with International Fraud Awareness Week; attended Police fraud training and met Police with City colleagues to discuss serious and organised crime work	Ongoing
Consolidated Risk	Property & Occupants Risk Management Group	Ongoing
Consolidated Risk	Prepare January Risk Management Update to CGC including challenge risk scores and review Risk Management Health Check draft report and actions required	Ongoing

**Work assisting other functions**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Position</u></b>
Corporate Resources	An Audit Manager assisted with interviews within Strategic Finance	Staff appointed.

## Training, development and networks attended during the quarter

### CIPFA Better Governance Forum

- Professional internal audit standards - Role of the Head of Internal Audit; Annual reports and the HIA opinion; use of data analytics; widening the scope of internal audit
- Auditing culture & ethics; financial resilience; cyber risks; projects and efficiencies in audit planning
- Governance – role of the leadership team and audit committee; LEPs and financial resilience

### Networks

- National/Midlands Heads of Internal Audit groups – pension pooling; risk appetite; use of data analytics; provide input to the National Audit Office study on local government governance and accountability
- Contract audit group – including Public Health contracts
- Information technology audit group – including GDPR position; use of data analytics; payment card industry related controls
- Local Audit Quality Forum – practitioners including external auditors guidance to risks and assurances for financial resilience and sustainability

### Ad-hoc

- Leicestershire Police - fraud and cyber protection
- Ideagen Conference – developing internal audit software to improve efficiencies

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