

**Summary of Internal Audit Service Work – 13<sup>th</sup> July to 30<sup>th</sup> September 2019**

**Appendix 1**

**Assurance Audits**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 30/9)</u></b>	<b><u>Opinion</u></b>	<b><u>HI Rec'n</u></b>
Adults & Communities	Residents' Money - Managing the Finances of Vulnerable People	29-Aug-19 (Draft)	Substantial	No
Children & Family Services	Cossington Primary School	24-Sep-19	Substantial	No
Children & Family Services	Payment by Results Claims for Supporting Leicestershire Families (SLF)	21-Aug-19	n/a	n/a
Children & Family Services	School Admissions	18-Sep-19 (Draft)	Substantial	No
Consolidated Risk	Information Security Incident Management	30-Jul-19	Substantial	No
Environment & Transport	Grant – Local Transport Capital Block Funding (Integrated Transport & Highway Maintenance)	30-Sep-19	n/a	n/a
Environment & Transport	Grant - National Productivity Investment Fund-Hinckley Hub	30-Sep-19	n/a	n/a
Environment & Transport	Grant - Highways Maintenance Additional Funding	30-Sep-19	n/a	n/a
Environment & Transport	Bus Service Operators' Grant (BSOG)	25-Sep-19	n/a	n/a
Consolidated Risk	GDPR Compliance Audit	Ongoing	TBA	TBA
Consolidated Risk	Records Management Audit	Ongoing	TBA	TBA
Consolidated Risk	ICT External Hosting	Ongoing	TBA	TBA

Consolidated Risk	Subject Access Requests	Ongoing	TBA	TBA
Consolidated Risk	Key ICT Controls 18/19	10-Sep-19 (Draft)	Substantial	No
Consolidated Risk	Information Security Awareness and Training	Ongoing	TBA	TBA
Consolidated Risk	Rights of Audit in Procurement Contracts	Ongoing	TBA	TBA
Consolidated Risk	Counter Fraud - Overtime Payments	Ongoing	TBA	TBA
Consolidated Risk	Counter Fraud – Card Access System	Draft 04-09-19	TBA	TBA
Consolidated Risk	Corporate Fraud - Purchase Cards	Ongoing	TBA	TBA



Corporate Resources	ISRA – The Big Word (Language Services)	Signed off 23-Sep-19
Corporate Resources	ISRA - Exchange 2016/Hybrid	Ongoing
Corporate Resources	ISRA – Evo Claim Insurance System	Ongoing
Corporate Resources	ISRA – HTTPS Scanning	Ongoing
Corporate Resources	ISRA – Multi-Functional Device and Print Management Software	Ongoing
Corporate Resources	ISRA – Speed Admin (Music Services Management System)	Ongoing

**Investigations concluded**

None during this period

**Other control environment/assurance work**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 30/9)</u></b>
Consolidated Risk	Initial design with Communications Unit raising approach of fraud awareness in readiness for International Fraud Awareness Week (17 to 23 November 2019). This will include a poster campaign on both County Hall noticeboards and at outlying offices raising awareness in a number of key areas.	Ongoing
Governance	Submission of the Local Code of Corporate Governance to Cabinet and Council	Complete
Governance	Promotion of the Local Code of Corporate Governance to staff via DMTs by Head of Internal Audit and Director of Law and Governance	Ongoing
Consolidated Risk	Collation of risk related information from all Departments and preparation of Risk Management update reports to Corporate Governance Committee for 26 July and 1 November	Complete

**Work assisting other functions**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Position at 30/9</u></b>
Corporate Resources	Work Experience Students – Provide overview of the Council’s Counter Fraud work	Complete
Corporate Resources	Advice to Commissioning Support Unit regarding allegations of job-rotation on a framework.	Complete
Corporate Resources	Advice to Human Resources regarding a conflict of interest’s issue surrounding an employee.	Complete
Corporate Resources	Input to the Business Partner Team (C&FS) regarding: - <ul style="list-style-type: none"> <li>• training sessions proposed for schools in effective financial management;</li> <li>• a ‘best practice for schools’ finance’ document currently underdeveloped</li> </ul>	Complete
All Departments	Provision of support to all Departmental Management Teams (in conjunction with their assigned risk champions) to review their Tableau results (arising from the Risk Management Health Check) and take necessary actions to make improvements in any areas with the least positive responses, to ensure that the key issues that arose from the internal online risk management survey are addressed.	Ongoing
Corporate Resources	Review the process for managing high ranking risks by creation of Action Plans – rollout completed in Corporate Resources, and where relevant other Departments to follow.	Ongoing
Chief Executives Department	Update the Annual Departmental Business Planning Guidance 2021/21 regarding Risk Management.	Complete

## **Training, development and networks attended during the period**

Midlands Counties Heads of Internal Audit Groups

Management day

- NAO framework to review programmes; IIA Three Lines of Defence consultation; Third party risks; CIPFA statement on the role of the HoIAS in the public sector; DfE Transparency in maintained schools consultation; IIA Risk in Focus

Fraud Group

- Fraud landscape and recent developments, Insider Fraud, International Fraud Awareness Week, National Fraud Initiative, School Case Study, Fighting Fraud & Corruption Locally (guest speaker), Procurement Fraud, Blue Badge Fraud, Investigatory Powers Act, Fraud Risk Assessment, Round-the-table summary of recent cases
- IA facilitated a session on how Leicestershire has used International Fraud Awareness Week in previous years to give important messages to staff regarding fraud. Raising awareness of fraud is a key defence and we discussed our digitised approach to this.

ICT Audit Group

- Governance; Data Analytics – tools & strategies; ICT Audit plans & resources; Emerging issues e.g. Microsoft Apps, use of Sharepoint

Fraud Risk Assessment Training – a ‘masterclass’ giving thoughtful insight into how to conduct an effective fraud risk assessment within an authority. This will lead to a change in how we approach our biennial fraud risk assessment at the time of next refresh.

This page is intentionally left blank