

Summary of Internal Audit Service Work – 1st October 2019 to 17th January 2020

Appendix 1

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 17/1)</u>	<u>Opinion</u>	<u>HI Rec'n</u>
Adults & Communities	Residents' Money - Managing the Finances of Vulnerable People	24-Oct-19	Substantial	No
Adults & Communities	Target Operating Model – Phase One	23-Dec-19	Substantial	No
Children & Family Services	Hemington Primary School	4-Oct-19	Substantial	No
Children & Family Services	Snarestone Primary School	20-Nov-19	Substantial	No
Children & Family Services	Burbage CE Infant School	26-Nov-19	Partial	Yes
Children & Family Services	Burbage CE Junior School	29-Nov-19	Substantial	No
Children & Family Services	St Cuthbert's CE Primary School	5-Dec-19	Substantial	No
Children & Family Services	Highgate Community Primary School	11-Dec-19	Substantial	No
Children & Family Services	Hugglescote Community Primary School	9-Jan-20	Substantial	No
Children & Family Services	School Admissions	19-Nov-2019	Substantial	No
Children & Family Services	Payment by Results Claims for Supporting Leicestershire Families (SLF) – October claim	3-Dec-19	n/a	n/a
Consolidated Risk	GDPR Implementation	17-Jan-20	Substantial	No

Consolidated Risk	Records Management Audit	15-Jan-20 (Draft)	TBA	TBA
Consolidated Risk	ICT External Hosting	Ongoing	TBA	TBA
Consolidated Risk	Subject Access Requests	17-Jan-20 (Draft)	TBA	TBA
Consolidated Risk	Key ICT Controls 18/19	30-Oct-19	Substantial	No
Consolidated Risk	Information Security Awareness and Training	18-Nov-19	Partial	Yes
Consolidated Risk	Rights of Audit in Procurement Contracts	17-Jan-20 (Draft)	TBA	TBA
Consolidated Risk	Counter Fraud - Overtime Payments	16-Dec-19	Substantial	No
Consolidated Risk	Counter Fraud – Card Access System	16-Jan-20 (Draft)	TBA	TBA
Consolidated Risk	Counter Fraud - Purchase Cards	17-Jan-20	Substantial	No
Consolidated Risk	Faster Payments	Ongoing	TBA	TBA
Consolidated Risk	Request for Payment Procedures	Draft Pending	TBA	TBA
Consolidated Risk	Request for Invoice Procedures	Draft Pending	TBA	TBA
Consolidated Risk	Counter Fraud – Gifts and Hospitality Registers	09-Dec-19 (Draft)	TBA	TBA
Corporate Resources	Treasury Management and Investments	Ongoing	TBA	TBA
Public Health	Effectiveness of Programme Delivery Team	14-Nov-19	Substantial	No

Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 17/1)</u>
Adults & Communities	Continued attendance on the protection of service users' property working party	Ongoing
Adults & Communities	Co-ordination of the Council's approach to evaluating the benefits of using CIFAS ¹ Protecting the Vulnerable (PtV) service to further safeguard, financially, service users without mental capacity for whom the Council holds appointeeship or deputyship. ¹ CIFAS - a not-for-profit fraud prevention membership organisation	Ongoing
Chief Executives	Coroners	On-going
Consolidated Risk	IAS continues to provide advice to the PSN working group as and when required.	Ongoing
Consolidated Risk	Supplier Code of Conduct – reviewing documentation and processes following IAS recommendations. Additionally, CSU is engaging with departments to update the contract register which will lead to targeted engagement with suppliers.	Ongoing
Corporate Resources	Fit for the Future Project – IAS continues to liaise with the Project Team and Nottingham City Council IA and also attend monthly Information Security meetings. Meetings have been held with the LCC Programme Manager to scope out the audit work in line with the revised go-live dates. Ad hoc control advice is also being given to the Project Team e.g. Approval of Requests for Payments/Requests for Invoices, Credit Memos and on-going work in respect of User Acceptance Testing and Integration related Information Security Risk Assessments.	Ongoing

Corporate Resources	Attendance at the Information Assurance Group (focus on the new 'Flowz' System for storage of information asset registers.	Ongoing Ongoing
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	Signed off 18-Nov-19
Corporate Resources	ISRA – Speed Admin (Music Services Management System)	Ongoing
Corporate Resources	ISRA – Caseware IDEA (data extraction and analysis tool)	Signed off 08-Jan-20
Corporate Resources	ISRA – Body Worn Cameras (Reveal Media)	Ongoing
Corporate Resources	ISRA – Thornton Hope Debt Collection	Ongoing
Corporate Resources	ISRA – FirmStep Reporting	Signed Off 17-Dec-19
Corporate Resources	ISRA – FirmStep Replacement CRM	Signed Off 18-Dec-19

Undertaking or aiding with unplanned ‘investigations’

<u>Department</u>	<u>Entity</u>	<u>Outcome by 17/1</u>
Adults & Communities	Advice to department surrounding allegations of thefts from SUs in supporting lodging.	Police advised but no further action taken.
Adults & Communities	Review of financial records and provided advice to department surrounding concerns at an independently run community library.	Recommendations for improvement
Children & Family Services	Advise on LCC responsibilities relating to allegations of financial abuse of a vulnerable service user.	No further action required

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 17/1)</u>
Consolidated Risk	Coordination of corporate counter fraud comms launched during International Fraud Awareness Week (17 th to 23 rd November 2019). This included a poster campaign raising awareness in a number of key areas, e.g. whistleblowing, advice on procurement fraud risk and continued efforts to promote mandatory fraud awareness e-learning. In addition, safe buying on the internet advice was issued to employees as part of our wider ‘good employer’ relations with staff to coincide with Black Friday.	Complete
Governance	Submission of the Local Code of Corporate Governance to Cabinet and Council	Complete
Governance	Promotion of the Local Code of Corporate Governance to management and staff via DMTs by Head of Internal Audit Service and Director of Law and Governance	Complete

Consolidated Risk	Meeting of the Corporate Risk Management Group (19 November 2019) involving preparation agenda and minutes of meetings during the year.	Complete
Consolidated Risk	Collation of risk related information from all Departments and preparation of Risk Management update reports to Chief Officers and Corporate Governance Committee for 1 November 2019 and 31 January 2020	Complete
Consolidated Risk	Review/revision of the Risk Management Policy and Strategy. Consultation with relevant internal stakeholders and preparation of report to Chief Officers.	Complete
Consolidated Risk	Initial scoping meetings to develop: <ul style="list-style-type: none"> • E Learning Tool for risk management • Collaboration Space for the Risk Management Group 	Ongoing
Consolidated Risk	Update of the Risk Management Section on the Intranet and improved communication of approved Risk Management Policy and Strategy 2020/21 via Managers Digest, Departmental Management Teams.	Complete
Governance	Follow up of development areas identified in the Annual Governance Statement 2018/19 to ensure that action has been taken as agreed.	Complete

Work assisting other functions

<u>Department</u>	<u>Entity</u>	<u>Position at 17/1</u>
Adults & Communities	Provide advice in relation to risk management framework and in particular support the action plan developed to help improve the quality, consistency and effectiveness of risk management in A&C.	Ongoing
Corporate Resources	Advice, including on internal controls (e.g. car park cash collection), health & safety etc. regarding the Council's aspirations to set up weekly running events at Leicestershire's Country Parks.	Ongoing
Environment & Transport	Assisting with quarterly Highways stores stock check.	Complete

Training, development and networks attended during the period

Local Authorities Chief Auditors Network

- Internal Audit Code of Practice; Obtaining value from contract management; Introduction to the work of CIFAS (a not-for-profit fraud prevention membership organisation)

Midlands Counties Heads of Internal Audit Groups

- Management group
 - Benchmarking areas of IA focus; the IIA ambition model
- Fraud Group
 - No meeting last quarter
- ICT Audit Group
 - Data analytics – forming sub groups (Leicestershire representative leading on financial systems); IT resources; technical ICT incidents especially spoofing

CIPFA Better Governance Forum

- Sustainability and Governance

Local Audit Quality Forum (operated by Public Sector Audit Appointments – appoint the Council's external auditor)

- Outcomes of (problems with) 2018-19 audits; audit committee developments; training video; revised Code of Audit Practice update

Mandatory Training

- most staff completed outstanding mandatory training during the quarter.