Summary of Internal Audit Service Work – 18th January to 29th May 2020 **Appendix 1**

Assurance Audits

Department	Entity	Final report (or position at 29/5)	Opinion	HI Rec'n
Adults & Communities	Fee Review Implementation – Residential Care	10-Mar-20	Partial	Yes
Adults & Communities	Direct Payments	27-May-20 (Draft)	Awaiting client response	TBA
Children & Family Services	Early Years Funding	7-May-20	Partial	Yes
Children & Family Services	St John the Baptist CE Primary School	14-Feb-20	Substantial	No
Children & Family Services	Payment by Results Claims for Supporting Leicestershire Families (SLF) Claims February and March 2020	Complete	n/a	n/a
Consolidated Risk	Mandatory Training	2-April-20	Substantial	No
Consolidated Risk	Records Management Audit	27- Jan-20	Partial	Yes
Consolidated Risk	ICT External Hosting	30-Mar-20 (Draft)	Awaiting client response	TBA
Consolidated Risk	Subject Access Requests	23-Jan-20	Substantial	No
Consolidated Risk	Rights of Audit in Procurement Contracts	17-Jan-20 (Draft)	Awaiting client response	TBA

Consolidated Risk	Counter Fraud – Gifts and Hospitality Registers	09-Dec-19 (Draft)	Awaiting client response	TBA
Consolidated Risk	Key Financial Systems – Assurance on the Control Functions	30 April 20	Substantial	No
Corporate Resources	Treasury Management and Investments	28 April 20	Substantial	No

Consulting audits

Department	Entity	Final report (or position at 29/5)
Chief Executives	Coroners	Awaiting client response to draft report
Consolidated Risk	IAS continues to provide advice to the PSN working group as and when required.	Ongoing
Consolidated Risk	Supplier Code of Conduct	Awaiting client response to draft report
Corporate Resources	Bomgar Solution – advice given regarding the short-term 'roll-out' of the remote support solution software to School Financial Advisors.	Ongoing
Consolidated Risk	Continue to represent the County Council on the Audit Committee of the East Midlands Public Services Network	Ongoing
Corporate Resources	Fit for the Future Project - Ad hoc control advice is given to the Project Team e.g. Audit Trail requirements etc. - Feedback provided on financials user acceptance testing. - Ongoing input into project related ISRAs.	Ongoing
Corporate Resources	Attendance at the Information Assurance Group Advice provided by ICT Auditor on: - - 'Flowz' system for storage of information asset registers - Database Rationalisation - DocuSign (electronic signatures) application	Ongoing

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	Provide IT Assurances during Covid-19	
Corporate Resources	ISRA - Exchange 2016/Hybrid	Awaiting final sign off
Corporate Resources	ISRA – Evo Claim Insurance System	Awaiting final sign off
Corporate Resources	ISRA – HTTPS Scanning	Awaiting final sign off
Corporate Resources	ISRA – Speed Admin (Music Services Management System)	Signed off 26-Feb-20
Corporate Resources	ISRA – Body Worn Cameras (Reveal Media)	Signed off 31-Jan-20
Corporate Resources	ISRA – Thornton Hope Debt Collection	Signed off 28-Feb-20
Corporate Resources	ISRA – BYOP and O365 Applications	Signed Off 30-Apr-20
Corporate Resources	ISRA - Ulysses (UDMS) Scheduling and Connected Care Mobile Solution	Ongoing

Undertaking or aiding with unplanned 'investigations'

Department	Entity	Outcome by 29/5
Children & Family Services	Whistleblowing complaint about a (non-LCC) community centre, but for which LCC does provide some funding in respect of early years provision.	No further action required. Complainant signposted to the prime regulator for the centre, the Charity Commission.

Other control environment/assurance work

Department	Entity	Final report (or position at 29/5)
Consolidated Risk	Review/revision of the Fraud Awareness e-learning module.	Complete
Consolidated Risk	Meeting of the Corporate Risk Management Group (19 February 2020 and 14 May 2020) involving preparation, agenda and minutes of meetings during the year.	Complete
Governance	Annual Governance Statement 2019-20 - Review, update and issue Directors' governance self-assessments - Collate results and prepare the Draft Annual Governance Statement in readiness for meetings of Senior Officer Group and Chief Officers	Ongoing
Consolidated Risk	Collate risk related information from all Departments and prepare Risk Management update reports to Chief Officers and Corporate Governance Committee for 12 June 2020	Complete

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Work assisting other functions

Department	Entity	Position at 29/5
Corporate Resources – redeployment of internal audit staff	As part of the Department's covid-19 emergency response, 6 Internal Audit Service staff were redeployed from the end of March/early April to assist critical functions: - • Pensions Service – year end; refund contributions; updating records • Adult social care payments - direct payments; deceased notifications; small balance write-offs; residential care deceased/discharged log	Ongoing
Corporate Resources – IT assurances	IT Assurances - to include controls on redeployment of kit, cyber security arrangements/monitoring, security of agile working, access to systems where staff are being redeployed, use of SCCM, capacity management etc.	Ongoing
All departments	The Internal Audit Service has provided management with reviews of planned (or already implemented by necessity) changes to alternative service delivery methods and provided advice on fraud mitigation, for example: - • Review of Business Continuity plans • Communities Fund – risks, controls and proactive counter fraud advice to the Chief Executive's and Corporate Resources Departments regarding the distribution of emergency grant funding through the newly-established fund • E&T (Notice Processing Unit) - confidentiality when working at home • Pension Fund - temporary (and permanent) work arounds re. electronic authorisation rather than 'wet' signatures on payment documents • Scope audit of Schools Facing Exceptional Costs during COVID-19	Complete

	• Advice to the Chief Executive's Department regarding emerging fraud risks coming from Covid-19 that could impact on normal LCC funding channels, e.g. Shire Grant programme. • Dissemination of fraud advice, predominantly regarding Covid-19, to the Communications Team for onward publishing to staff and managers. Informal fraud advice to staff through Yammer and Sharepoint. Ad hoc fraud advice to key areas on key topics, e.g. mandate fraud, supply chain fraud.	
All departments	**Risk management** Various meetings with members of the Recovery Group. Main issues around alignment of existing risk management arrangements in the context of the following: • Annual business planning • Interim Recovery Planning guidance • Draft Recovery Strategy • Governance and reporting arrangements (via Heads of Service, Departmental Management, Chief Officers)	Complete

Training, development and networks attended during the period

Local Authorities Chief Auditors Network

- IIA Ambition Model, Horizon Scanning, Commercialism, CIPFA Financial Management Code and the Financial Resilience Index

Midlands Counties Heads of Internal Audit Groups

- Management group

  o Annual Workplan, High risk areas, IIA guidance on auditing climate strategy

- ICT Audit Group

  o Points of Practice raised by Leicestershire on other counties approach to IT assurances during Covid-19

CIPFA Better Governance Forum

- Good Governance Update

- Impact of COVID-19 on Annual Governance Statements 2019/20 - (Webinar)

- Fighting Fraud and Corruption Locally – (Webinar)

Mandatory Training

- SIMS Financial System - All staff involved in school visits took part in a half day introduction to the above package

- Managing Remote Teams Training