

Summary of Internal Audit Service Work – 30th May to 10th July 2020

Appendix 1

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 10/7)</u>	<u>Opinion</u>	<u>HI Rec'n</u>
Adults & Communities	Direct Payments	27-May-20 (Draft)	Awaiting client response	TBA
Children & Family Services	pCards – increased usage during Covid-19 (C&FS focused work)	22-Jun-20	Substantial	No
Consolidated Risk	ICT External Hosting	10 July-20	Partial	Yes
Consolidated Risk	Rights of Audit in Procurement Contracts	10 July 20	Partial	Yes
Consolidated Risk	Counter Fraud – Gifts and Hospitality Registers	10 July 20	Partial	Yes
Consolidated Risk	Communities Fund Audit	10 July 20 (Draft)	Awaiting client response	TBC
Corporate Resources	pCards – increased usage during Covid-19 (corporately-focused work)	22-Jun-20	Substantial	No
Environment & Transport	The Local Transport Revenue Block Funding (Blue Badge New Criteria Implementation) Specific Grant Determination (2019/20): No 31/3936	29-Jun-20	Certified	No
Environment & Transport	Bus Service Support Grant for Local Transport Authorities (Revenue) Grant	1 July 20	Certified	No

Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 10/7)</u>
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	Final report issued
Consolidated Risk	ICT Policies and Procedures - Phishing (Heightened COVID Risk)	Complete
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 Provide IT Assurances during Covid-19	Ongoing
Corporate Resources	ISRA - Exchange 2016/Hybrid	Awaiting final sign off
Corporate Resources	ISRA – Evo Claim Insurance System	Signed off

Corporate Resources	ISRA – HTTPS Scanning	Awaiting final sign off
Corporate Resources	ISRA – Dash Cams in LCC Vehicles	Signed off 30-Jun-20
Corporate Resources	ISRA - Ulysses (UDMS) Scheduling and Connected Care Mobile Solution	Ongoing

Undertaking or aiding with unplanned ‘investigations’

<u>Department</u>	<u>Entity / Details</u>	<u>Outcome by 10/7</u>
Pension Fund	Advice to the Pensions Section regarding allegations of impropriety re. qualification for a survivor’s pension.	Ongoing.

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 10/7)</u>
Governance	Annual Governance Statement 2019-20 - Facilitate and contribute to review and sign off meetings of the Senior Officer Group and Chief Officers. Draft for 2019/20 ready for publication with the Statement of Accounts	Complete
Consolidated Risk	Collate risk related information from all Departments and prepare Risk Management update reports to Chief Officers and Corporate Governance Committee for 24 July 2020	Complete
Consolidated Risk	Close down National Fraud Initiative work for 18/19 & 19/20 Commence dataset requirements liaison for National Fraud Initiative 20/21 & 21/22	Complete On-going

Work assisting other functions

<u>Department</u>	<u>Entity</u>	<u>Position at 10/7</u>
Corporate Resources – redeployment of internal audit staff	<p>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: -</p> <ul style="list-style-type: none"> • 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 	complete
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	<p>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: -</p> <ul style="list-style-type: none"> • Pension Fund – Modification changes due to Covid-19 	Complete
All departments	<p>Risk management</p> <p>Various meetings with members of the Recovery Group. Main issues around alignment of existing risk management arrangements in the context of the following:</p> <ul style="list-style-type: none"> • Annual business planning • Interim Recovery Planning and implementation of a Strategic Risk Register and associated guidance 	Complete

Training, development and networks attended during the period

Local Authorities Chief Auditors Network

- Debate CIPFA advice on generic opinions;

Midlands Counties Heads of Internal Audit Groups

- Management group
 - Points of Practice raised by Leicestershire on other counties approaches to the declaration of personal and business interests
- ICT Audit Group

Institute of Internal Auditors

- Changing the Internal Audit approach before and after COVID-19
- Challenges around third- and second-line assurance in uncertain times

CIPFA Better Governance Forum

CIFAS

- Small Business Grant Fraud webinar

Mandatory Training