

Summary of Internal Audit Service Work – 9th January to 14th May 2021

Appendix 1

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 14/5)</u>	<u>Opinion</u>	<u>HI Rec'n</u>
Chief Executives	Coroner Recharges	04-Feb-21	Partial	Yes
Consolidated Risk	Working from home equipment allowance – Tranche 2	Testing Complete	TBC	TBC
Consolidated Risk	Travel, Subsistence and Related Allowances (COVID-19 related changes)	Testing Ongoing	N/A	TBC
Consolidated Risk	CCTV and Surveillance Audit	Testing Ongoing	TBC	TBC
Consolidated Risk	Data Sharing Agreements	Draft Issued	Substantial	No
Consolidated Risk	National Fraud Initiative – investigation of outputs from data matching	Testing Ongoing	TBC	TBC
Corporate Resources	COVID-19 A&C Payments to Providers (Phase Two, Part 2)	22-Apr-21	Substantial	No
Corporate Resources	COVID 19: Winter Grant Certification Audit (Claim1)	18- Feb 21	Certified	No
Corporate Resources	COVID 19: Winter Grant Certification Audit (Claim2)	5-May-21	Certified	No
Corporate Resources	Professional Indemnity Insurance Cover	Testing Completed	TBC	TBC
Environment & Transport & Corporate Resources Depts	Blue Badge - Online Renewals and Applications	6-Apr-21	Substantial	No
Environment & Transport	2020/21 - COVID-19 LTA Bus Services Support Grant Restart Scheme (Revenue) (Period 9/6/20-3/8/20)	7- Oct -20	Certified	No

Environment & Transport	2020/21 - COVID-19 LTA Bus Services Support Grant Restart Scheme (Revenue) (Period 4/8/20-28/9/20)	15-Jan-21	Certified	No
Environment & Transport	2020/21 - COVID-19 LTA Bus Services Support Grant Restart Scheme (Revenue) (Period 29/9/20 – 23/11/20)	19-Mar-21	Certified	No
Environment & Transport	2020/21 - COVID-19 LTA Bus Services Support Grant Restart Scheme (Revenue) (Period 24/11/20 – 18/1/21)	19-Mar-21	Certified	No
Environment & Transport	COVID 19: Additional Dedicated Home to School and College Transport Funding – (Tranche 1)	12-Nov-20	Certified	No
Environment & Transport	COVID 19: Additional Dedicated Home to School and College Transport Funding (Tranche 2)	23-Apr-21	Certified	No
Environment & Transport	COVID 19: Emergency Active Travel Fund	31-Mar-21	Certified	No

Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 14/5)</u>
Consolidated Risk	IAS continues to provide advice to the PSN working group as and when required. Submission sent to the Cabinet office end of February. Certification outstanding.	Ongoing
Consolidated Risk	ICT Policies and Procedures - Attendance at the Information Assurance Group	Complete
Children & Family Services	Cyber/ransomware risk in schools working party	Ongoing
Corporate Resources	Fit for the Future Project: <ul style="list-style-type: none"> - Monthly Information Security Meetings e.g. updates to ISRAs - Advice to HR on the use of generic accounts and manager approvals - HR UAT testing - Advice on Audit Trails - Liaison with Nottinghamshire on UAT 3 payroll testing outputs - Advice on verifying bank details via independent checks - Recording of personal emails on Oracle Fusion - Oracle Fusion mobile app 	Ongoing
Corporate Resources	ISRA - Anywhere 365 Contact Centre	Signed off 7-Apr-21
Corporate Resources	ISRA – Granicus (digital government) reporting Pilot	Ongoing
Corporate Resources	ISRA – Better Impact Volunteer Database	Signed off 22-Mar-21

Undertaking or aiding with unplanned ‘investigations’

<u>Department</u>	<u>Entity / Details</u>	<u>Outcome by 14/5</u>
Adult Social Care	Senior Officer Impersonation – cloned email – vouchers sent to fraudster	Police informed
Corporate Resources	COVID-19 Winter Grant Scheme – false identity enabled small grant to be paid	Police informed
Corporate Resources	Leicestershire Traded Services – budget management	Improvements accepted
Corporate Resources	Capital project	Improvements accepted
Environment & Transport	Officer forged fit note	Resigned

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 14/5)</u>
Counter Fraud	Targeted fraud comms to business support staff, imprest holders, pCard holders and managers regarding Senior Officer Impersonation Fraud and the heightened risk due to remote working.	Complete
Counter Fraud	Development, in conjunction with an external partner, of a procurement fraud risk e-learning module / video for staff routinely involved in procurement activity.	Launch imminent
Consolidated Risk	Collate risk related information from all Departments and prepared Risk Management update reports to Corporate Governance Committee for 4 June 2021	Complete
Consolidated Risk	Provision of advice to Chief Executive’s Department on the Role of Outcome	Complete

	Advisory Boards with regards to the Council's Risk Management Framework	
Governance	<p>Annual Governance Statement 2020-21:</p> <ul style="list-style-type: none"> - Review, update and issue Directors' governance self-assessments (Corporate and all Departments) - Collate results and prepare the Draft Annual Governance Statement in readiness for meetings of Senior Officer Group and Chief Officers 	Ongoing

Work assisting other functions

<u>Department</u>	<u>Entity</u>	<u>Position at 14/5</u>
Corporate Resources – IT Assurances	Audit provided assurances to management that Key ICT Controls continue to operate during the pandemic and where required management are monitoring IT requirements to meet demands etc.	Final issued 21- Jan-21
Consolidated Risk	Chair monthly meetings of the Property & Occupants Risk Management Group	Ongoing

Training, development and networks attended during the period

Local Authorities Chief Auditors Network

- Webinars – Climate change preparedness; Covid grant certifications; Digital Mindset and Systems Thinking; Public interest reports

Midlands Counties Heads of Internal Audit Groups

- Management group – Agile auditing/approach to planning
- ICT Audit Group – Input into Points of Practice (PoP) in the following areas: -
 - IT Strategies
 - Cyber Security Arrangements
 - Ransomware Controls
 - Tax Digital
 - Data Analytics and use of IDEA
 - O365 and Data Management
 - Microsoft E5 Licencing for Monitoring
 - Resourcing for specialist IT work

Midlands Contract Audit Group

- Updates re contract audits

Institute of Internal Auditors

- Audit Assurances on Digital Services in the Public Sector (IIA Scotland)

CIPFA Better Governance Forum (and LGA)

- Auditing Health & Safety
- Governance Update for Local Government`
- Webinar: Impact of Covid-19 on governance arrangements

Other training & development

- NatWest Bank Cyber Fraud Training
- CIPFA Fraud Webinar
- National Cyber Security Centre Webinar on Ransomware risk in the Education Sector
- Oracle Fusion HR training
- Gallagher - Cyber, Fraud and Risk Management

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