Summary of Internal Audit Service Work – 19th June to 22nd October 2021

Appendix 2

Assurance Audits

Department	Entity	Final report (or position at 22/10)	Opinion	HI Rec'n
Adults & Communities	Culture Recovery Fund - Grants Programme. Project No - CRFG - 00308896	30-Sept-21	Certified	No
Adults & Communities	Disabled Facilities Grant	22-Oct-21	Certified	No
Adults & Communities	Direct Payments – follow up HI recommendations	22-Oct-21	N/A	Closed
Chief Executives	Coroners – follow up HI recommendations	22-Oct-21	N/A	Closed
Children & Family Services	2021/22 Supporting Leicestershire Families - Payments by Results (Tranche 1 July 21 Claim)	24-Sept-21	Certified	No
Consolidated Risk	Working from home equipment allowance – Tranche 2	Draft Report being compiled	TBC	TBC
Consolidated Risk	Travel, Subsistence and Related Allowances (COVID-19 related changes)	Draft Report being compiled	N/A	TBC
Consolidated Risk	CCTV and Surveillance Audit	Testing Ongoing	TBC	TBC
Consolidated Risk	Key ICT Controls 2020/21	Testing Ongoing	TBC	TBC
Consolidated Risk	Disaster Recovery Audit	Testing Ongoing	TBC	TBC
Consolidated Risk	National Fraud Initiative – investigation of outputs from data matching	Testing Complete	TBC	TBC
Consolidated Risk	ICT Externally Hosted Contracts - follow up HI recommendations	22-Oct-21	N/A	Part closed

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Consolidated Risk	Rights of audit in procurement contracts - follow up HI recommendations	22-Oct-21	N/A	Closed
Consolidated Risk	Records management	22-Oct-21	N/A	Closed
Corporate Resources	Professional Indemnity Insurance Cover	Draft Report issued	TBC	TBC
Corporate Resources	COVID 19 - Local Support Grant – Claim 1	07-July- 21	Certified	No
Corporate Resources	Culture Recovery Fund - Grant Programme - 2021	30-Sept-21	Certified	No
Environment & Transport	COVID-19 LTA Bus Services Support Grant Restart Scheme (Revenue) (Period 16/3/21– 10/5/21)	09-Jul-21	Certified	No
Environment & Transport	Bus Services Operators Grant (BSOG) 2020/21	27-Sept-21	Certified	No
Environment & Transport	2021/22 - Additional Home to School and College Transport Grant - Tranche 3 and 4	Testing Ongoing	TBC	No
Environment & Transport	Local Transport Capital Block Funding (Highways Maintenance Challenger Fund) - (2020/21) No 31/5072	28-Sept-21	Certified	No
Environment & Transport	Local Transport Capital Block Funding (Pothole and Challenge Fund) (2020/21) No 31/5072	28-Sept-21	Certified	No
Environment & Transport	Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance) - 2020/21: No 31/5036	28-Sept-21	Certified	No
Public Health	HIV PrEP Grant Determination No. 31/5179	15-Jul-21	Certified	No

Consulting audits

Department	Entity	Final report (or position at 22/10)
Consolidated Risk	IAS continues to provide advice to the PSN working group as and when required. Certification was obtained in July 2021. The IT Health Checks for the next submission have been planned for October 2021.	Ongoing
Consolidated Risk	ICT Policies. Attendance at the Information Assurance Group. Advice provided on IT Asset Management (Monitors)	Ongoing
Environment & Transport	Members Highways Fund – IAS continues to provide advice to staff involved in setting up processes for the Fund.	Ongoing
Corporate Resources	Fit for the Future Project: On-going post go live liaison with NCC Audit covering • Audit Trails • Audit roles in Fusion • Fusion and cloud application reviews • Oracle session timeout	Ongoing – Post go-live consultancy
Corporate Resources	Capital Project	Signed off – Sept 21
Corporate Resources	LTS Forecasting	Signed off – Sept 21
Corporate Resources	ISRA – Stor-a-file Scanning	Signed off 04/08/21

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Corporate Resources	ISRA – Dizions Cross Data	Ongoing
Corporate Resources	ISRA – Edufocus Evolve	Signed off 26/08/21
Corporate Resources	ISRA – Granicus Reporting Pilot	Ongoing
Corporate Resources	ISRA – Welfare Call	Signed off 11/8/21
Corporate Resources	ISRA – Remote Desktop Services (VDI replacement solution)	Ongoing

Undertaking or aiding with unplanned 'investigations'

Department	Entity / Details	Outcome by 22/10
Corporate Resources	HR-led investigation into fraud by abuse of position (selling of items for personal gain)	Advice given
Chief Executives	A third-party reported an irregularity to the IAS concerning an organisation receiving grant funding from the Council. The third-party claimed that the organisation in question had forged expenses receipts in their name and had forged their signature. The third-party had reported this to the Police.	The Council provided a statement to the Police in support of any action to be taken. Additionally, the Council has sought recovery of a further grant paid to the organisation (£4k) and has undertaken a thorough review of the organisation's utilisation of grant funding received.

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Other control environment/assurance work

Department	Entity	Final report (or position at 22/10
Governance	Final Annual Governance Statement 2020-21 prepared	Complete
Consolidated Risk	Collated risk information from all Departments and prepared Risk Management update report to Corporate Governance Committee for 5 November 2021	Ongoing
Consolidated Risk	Chaired monthly meetings of the Property & Occupants Risk Management Group	Ongoing
Counter Fraud	Liaison with Comms Team, Learning & Development Section and Trading Standards to agree on a joined-up approach to fraud awareness raising work during International Fraud Awareness Week. The approach this time around will see key messages given to all staff, but with a particular focus on the New Starters' Network, and additional comms aimed at the general public through the Council's Social Media channels, e.g. Facebook, Twitter.	Complete
Consolidated Risk	Preparation for discussion with the External Auditor as part of their VFM opinion assessment	Ongoing

Work assisting other functions

Department	Entity	Position at 22/10

None this period

<u>Training, development and networks attended during the period</u>

Local Authorities Chief Auditors Network

- Inputs to relevant points of practice
- Meetings in July and October

Midlands Counties Heads of Internal Audit Groups

- Management group September meeting

- ICT Audit Sub-Group
    - Inputs into IT Points of Practice
    - ICT Audit Subgroup - September
    - Webinar "Cybersecurity: how to drive better cross organisational assurance"

- Fraud Sub-Group
    - Annual meeting (virtual) to discuss current and emerging fraud risks.

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Midlands Contract Audit Group

- None this period

Institute of Internal Auditors

- Auditing local authority culture

CIPFA Better Governance Forum (and LGA)

- CIPFA Summer Audit Update

- CIPFA Update on Procurement and Contracting

East Midlands Risk Management Group

- None this period

Other training & development

- National Anti-Fraud Network (NAFN) – Equifax Searches

- How to digitise your IA function

- CIPFA Counter Fraud Technician (Qualification Pending After Final Assignment submitted and passed)

- Podcast - Property damage as a consequence of cyber attack

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