

**Assurance Audits**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 28/10)</u></b>	<b><u>Opinion / Assurance rating</u></b>	<b><u>HI Rec'n</u></b>
Adults & Communities	Social Care Reforms	Draft report being compiled	TBC	TBC
Adults & Communities	Disabled Facilities Grant	31-Oct-22	Certified	No
Children & Family Services	2022/23 Supporting Leicestershire Families - Payments by Results (July 22 Claim)	21-Jul-22	Certified	No
Children & Family Services	Defining Children & Family Services for the Future Programme	Final Report issued	Substantial	No
Children & Family Services	School Admissions	25-May-22	Substantial	No
Children & Family Services	Ashmount School – Teaching School Grant (re: 2021-22)	24 <sup>th</sup> May 2022	Certified	No
Children & Family Services	Martinshaw Primary School	27-Oct-22	Substantial	No

Consolidated Risk	Key ICT Controls 2020/22	Final Report Issued	Substantial	No
Consolidated Risk	National Fraud Initiative – investigation of outputs from data matching	Draft report issued	N/A	No
Consolidated Risk	Counter Fraud – Fit Note Process	Final Report issued	Substantial	No
Consolidated Risk	IT Hardware and Software Audit	Testing Ongoing	TBC	TBC
Consolidated Risk	Workforce Well-being	Final Report issued	Substantial	No
Consolidated Risk	Fusion – Various Payables Methods - Faster Payments	Final Report issued	Substantial	No
Consolidated Risk	Fusion – Internet Expenses	Draft Report being compiled	TBC	TBC
Consolidated Risk	Validity of VAT only invoices	Draft Report issued	TBC	No
Consolidated Risk	Validity of VAT taxi numbers	Draft Report issued	TBC	No
Consolidated Risk	Gifts and Hospitality & Declaration of personal interest	Draft Report being compiled	TBC	No
Consolidated Risk	HR Induction Process	Testing Ongoing	TBC	No
Corporate Resources	Household Support Fund (HSF) – Claim 2	21-July-22	Certified	No
Corporate Resources	Household Support Fund (HSF) – Claim 3	19-Oct-22	Certified	No
Corporate Resources	Public Sector Decarbonisation Scheme Grant No. 31/5353	26-Jul-22	Certified	No
Environment & Transport	Bus Service Operators Grant (Re: 2021-22)	5 <sup>th</sup> October 2022	Certified	No

Environment & Transport	Bus Recovery Grant	Awaiting to finalise	TBC	No
Environment & Transport	Local Transport Capital Block Funding (Integrated Transport & Highway Maintenance Blocks) No. 31/5505	14-Sep-22	Certified	No
Environment & Transport	Local Transport Capital Block Funding (Pothole Fund) No. 31/5506	14 Sep-22	Certified	No
Public Health	Green Homes Grant 1b - GRANT DETERMINATION (2021): No 31/5336	28-Sept-22	Certified	No
Public Health	Contain Outbreak Management fund (COMF 2020-21)	30 <sup>th</sup> June 2022	Certified	No
Public Health	Contain Outbreak Management fund (COMF 2021-22)	30 <sup>th</sup> June 2022	Certified	No
Public Health	Adult Weight Management Services Grant	31-Oct-22	Certified	No

**Consulting audits**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 28/10)</u></b>
Consolidated Risk	<p>IAS continues to provide advice in respect of Public Service Network (PSN) compliance requirements as and when required. The July 2022 submission date was not met. This was due to some urgent pieces of work that I&amp;T needed to complete that relied on the same resource (e.g. upgrade to Kaspersky Anti-Virus and also bringing forward the project to migrate from Kaspersky to Windows Defender)</p> <p>The target now is for a submission in November 2022.</p>	Ongoing
Consolidated Risk	<p>ICT Policies and Procedures:</p> <ul style="list-style-type: none"> <li>- Advice on L&amp;D Information Security E-Learning and issues with completion data we identified in previous audits</li> <li>- Attendance at the Information Assurance Group Meetings</li> <li>- Advice to department on ISO 27001 accreditation and Completion of Data Sharing Agreements</li> <li>- Floorwalk (ongoing programme of work)</li> <li>- CCTV IGT Project Plan and Programme of work</li> <li>- Pension Fund, Cyber Policy query</li> </ul>	Ongoing
Consolidated Risk	Section 278 / Part 1 Land Compensation Act claims	Draft report issued
Environment & Transport	Review procurement processes and controls. Review of the bid evaluation process and how decisions by bid evaluators are documented / evidencable with a particular emphasis on the defence to any procurement challenge, e.g. by an unsuccessful bidder.	Phase 1 completed. Phase 2 WIP

Corporate Resources	Bank Account Change Process – Harmonisation Across Organisations	Advice complete
Corporate Resources	ISRA – Granicus Reporting Pilot (new module launched by Granicus, therefore will need revision)	Ongoing
Corporate Resources	ISRA – CCTV Trees Care Home	Ongoing (part of a bigger programme of work following the CCTV audit)
Corporate Resources	ISRA – WPC Coroners	Signed off 30/06/22
Corporate Resources	ISRA – Generic Devices	Ongoing
Corporate Resources	ISRA – Fastori (formerly Ulysses)	Ongoing
Corporate Resources	ISRA – EPIQ File Sharing	Signed off 07/09/22
Corporate Resources	ISRA – Microsoft Quick Assist	Signed off 26/08/22
Corporate Resources	ISRA – Microsoft Teams (updated)	Signed off 22/06/22
Corporate Resources	ISRA – Trusted Third Party	Signed off 03/08/22
Corporate Resources	ISRA – DBS	Ongoing
Corporate Resources	ISRA – DA languages	Ongoing

**Undertaking or aiding with unplanned 'investigations'**

<b><u>Department</u></b>	<b><u>Entity / Details</u></b>	<b><u>Outcome by 28/10</u></b>
Adults & Communities	Advice provided to department regarding a complaint received from a third party alleging improper use of the Infection Control Fund, a covid-19 grant, by directors of a company providing home care. Terms & conditions of agreement signed by company requires company to provide supporting evidence of use of fund if requested to do so by the Authority. Company provided evidence of spending and department concluded that spend was in accordance with the terms and conditions of the Fund.	Advice complete
Children & Family Services (Schools)	School Financial Advisor identified suspected fraudulent payments on the school's procurement card statement. Total payments were circa £1,500 and were reimbursed by the bank. School reported incident to Action Fraud.	Advice complete
Public Health	Continued input to Police enquiry into a suspected financial irregularity on a payment-by-performance contract.	Overpayment recovered in full. Police enquiry continues.
Children & Family Services	Work undertaken into the circumstances surrounding an overspend on the Early Years' grant.	Work completed

**Other control environment/assurance work**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 28/10)</u></b>
Governance	Draft Annual Governance Statement (AGS) 2021-22 published	Complete
Governance	Final Annual Governance Statement in process of being drawn up	Ongoing
Governance	Revision of Local Code of Corporate Governance	Complete
Risk Management	Corporate Risk Register updates and associated training of new Senior Auditor	Ongoing
Risk Management	Property & Occupants Risk Management Group	Ongoing
Counter Fraud	A range of targeted fraud awareness comms designed for publication during International Fraud Awareness Week (November 2022). To include proactive counter fraud comms and a 'Lunch and Learn' session open to all staff.	Ongoing
Counter Fraud	Mandatory Fraud Awareness e-learning – targeted work surrounding non-completion of this mandatory training in higher risk sections	Complete
Consolidated Risk	Counter Fraud – biennial refresh of the following counter fraud polices: <ul style="list-style-type: none"> <li>• Anti-Fraud and Corruption Strategy</li> <li>• Anti-Bribery Policy</li> <li>• Anti-Money Laundering Policy</li> <li>• Policy for the Prevention of Facilitation of Tax Evasion</li> </ul>	Complete
Consolidated Risk	Risk Assessment – Facilitation of Tax Evasion	Complete
Consolidated Risk	Refresh Fraud Risk Assessment	Complete

**Work assisting other functions**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Position at 28/10</u></b>
Corporate Resources	Commissioning Support Unit – Input to the revision to the Supplier Code of Conduct	Complete



## **Training, development and networks attended during the period**

### **Local Authorities Chief Auditors Network**

- Regular attendance at meetings by Head of IAS and Audit Managers where appropriate

### **Midlands Counties Heads of Internal Audit Groups**

- Management Group
  - Regular attendance at meetings by Head of IAS and Audit Managers where appropriate
- ICT Audit Sub-Group
  - Inputs into IT Points of Practice
    - Domain Names
  - Attendance at the 4<sup>th</sup> Industrial Revolution Conference (Jointly by IIA and IASCA)
  - Training of Placement Student from DeMontfort University (Data Analytics work)
  - Aspiring Managers Programme – ongoing work
- Fraud Sub-Group
  - No meeting this period, although networking continues via info sharing message board / platform

### **Midlands Contract Audit Group**

- Meeting in October

### **Institute of Internal Auditors**

- Regional Committee Meetings
- Institute Drop In Clinics

### **CIPFA Better Governance Forum (and LGA)**

- Internal Audit untapped potential report
- Revised Audit Committee Guidance

### **East Midlands Risk Management Group**

- None this period

### **Other training & development**

- Management of Health & Safety
- Hymans Aspire On-Line Training Modules (6) – Investments and LGPS
- NatWest Fraud Webinar – Businesses
- NatWest Fraud Webinar – Local Authorities
- CIPFA Fraud Webinar – Know Your Clients
- CIPFA Counter Fraud Centre Webinar – Procurement Fraud or Poor Contract Management
- CIFAS Fraudscape Launch Webinar
- DWF 360 Insurance Fraud Round Table Discussion
- Continued training of all staff in use of data analytics
- Development of Internal Audit Case Management Product and transfer to a hosted server
- Work to ensure EQA readiness