

Summary of Internal Audit Service Work – 11 September 2023 to 12 January 2024

Appendix 1

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 12/1</u>	<u>Opinion / Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	Discharge to Assessment (D2A) Process	Final Issued	Substantial	No
Chief Executives	Foodbanks	Review Stage	Substantial	No
Children & Family Services	2023/24 Supporting Leicestershire Families – Payments by Results (December 23 Claim)	13-Dec-23	Certified	No
Children & Family Services	Maplewell Hall School	Final issued	Substantial	Yes
Children & Family Services	Oakfield Short Stay School	Final issued	Substantial	Yes – report in May
Children & Family Services	Barwell Infant School	Draft issued	TBC	TBC
Children & Family Services	Hathern CE Primary School	Final Issued	Substantial	Yes – report in May
Children & Family Services	Newton Burgoland Primary School	Final Issued	Substantial	Yes – report in May

Children & Family Services	St Deny CE Infant School	Draft Issued	TBC	TBC
Children & Family Services	Worthington Primary School	Draft Issued	TBC	TBC
Children & Family Services	Ashby-de-la-Zouch CE Primary School	Final Issued	Substantial	No
Consolidated Risk	National Fraud Initiative 2022/24 – investigation of outputs from data matching	Work complete	N/A	No
Consolidated Risk	Self-Assessment against the CIPFA Code of Practice – Managing the Risk of Fraud & Corruption	Self-Assessment Complete. Awaiting Moderation.	N/A	No
Consolidated Risk	IT Hardware and Software Audit	Final issued	Substantial	No
Consolidated Risk	Cyber Security Audit	Compiling Report	TBC	TBC
Consolidated Risk	Surveillance and CCTV Follow-up Audit	Final Issued	Partial	Yes
Consolidated Risk	Third Party Access and Monitoring	Compiling Report	TBC	TBC
Consolidated Risk	Fusion – Internet Expenses	Review Stage	TBC	Yes
Consolidated Risk	Fusion – Faster Payments	Final Issued	Substantial	No
Consolidated Risk	Fusion – One Time Payments	Final Issued	Substantial	No
Consolidated Risk	P-cards usage	Review Stage	TBC	TBC
Consolidated Risk	Key feeder systems – Accounts payable	Review Stage	TBC	TBC

Consolidated Risk	Local Government Transparency Code	Draft compiled	Partial	
Consolidated Risk	Disclosure and Barring Scheme Checking	Draft compiled	Substantial	No
Consolidated Risk	Maintained Schools Payroll transition to third party	Stage 2 testing	N/A	No
Consolidated Risk	Zouch Bridge Replacement – f/u recommendations	Draft under review		
Consolidated Risk	Business Travel Documents	Draft Issued	TBC	TBC
Consolidated Risk	Annual Performance Review (APR) Compliance	Review Stage	TBC	TBC
Consolidated Risk	Accounts Payable Invoices on Hold	Review Stage	TBC	TBC
Consolidated Risk	Payments over £500 Reporting	Review Stage	TBC	TBC
Consolidated Risk	Travel & Subsistence - Approvals Hierarchy	Review Stage	TBC	TBC
Environment & Transport	LHO Fuel Stock Reconciliation and Security	Final Issued	Substantial	No
Environment & Transport	Climate Change and Carbon Emissions	Testing commenced	TBC	TBC
Environment & Transport	Bus Services Operators Grant	28 th September 2023	Certified	No
Public Health	Local Authority Delivery Phase 3 (LAD 3)	4 th December 2023	Certified	No
EMSS	Accounts Receivable (Downgraded from 'significant')	September 2023	Moderate	1 x HP
EMSS	Accounts Payable (Improved from 'moderate')	September 2023	Significant	0 x HP
EMSS	Payroll & HR (No change in opinion)	September 2023	Limited	4 x HP (1 is from a prior year)
EMSS	ICT review (Downgraded from 'moderate')	September 2023	Limited	1 x HP

Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 12/1)</u>
Adults & Communities	Consultancy advice to the department regarding the migration of the ContrOCC Social Care system over to a web-based platform.	Advice complete
Consolidated Risk	<p>ICT Policies and Procedures:</p> <ul style="list-style-type: none"> - Attendance at Information Assurance Group Meetings (including quarterly updates on Information Governance statistics) - Floor walk (ongoing programme of work) - Advice on ICO published guidance of bulk emails - Advice - International agencies warning managers on updating systems to avoid Cyber Attacks - Input into Information Security Related Breaches (reported to the ICO) as and when required. - Initial Assessment of ISRAs - STADS data mapping - Liaise with External Auditors regarding IT Key Controls - DWP Memorandum of Understanding <p>EMSS Advisory: -</p> <ul style="list-style-type: none"> - Provide input and advice in the following areas in conjunction with Nottingham City Council: - <ul style="list-style-type: none"> o Progress on implementation of recommendations from the IT Health Check for Oracle. Next one is due in early 2024. o IDEA licences issue 	Ongoing

Consolidated Risk	Input was provided to designing a protocol with Legal and Procurement to ensure there's a consistent approach applied should any procurement challenges occur.	Completed – 08/12/23
Corporate Resources	Social Care Investment Programme – support with the lessons learnt and future improvements	Ongoing
	Information Security Risk Assessments (ISRA)	
Corporate Resources	CCTV Care Home - Review of a Care Home CCTV security arrangements	Ongoing (part of a bigger programme of work, the ISRA has been revised and has yet to be issued for another review)
Corporate Resources	Generic Devices - Process for the use of generic devices at LCC (includes use of generic login)	Ongoing
Corporate Resources	Wagestream - Financial Management service to LCC employees	Ongoing
Corporate Resources	Synergy, Orchestra & system Talk Data Transfer - Additional functionality within the Synergy System e.g. automation of feeds into School Management Systems	Signed off 8/11/23
Corporate Resources	Core+ - Web-based database solution for Integrated Youth Support (replaces CareWorks)	Signed off 19/11/23
Corporate Resources	Claremont Cloud Hosting Transfer of Data from Oracle - Cloud Hosting of Oracle databases	Signed off 16/10/23
Corporate Resources	ECIN Phoenix Project Youth and Justice multi-agency project, to work with an identified cohort / control group of the most violent offenders and offered intervention this will be monitored recorded on ECINS, a cloud-based case Management system used and accessed by all the involved agencies.	Signed off 22/11/23

Corporate Resources	ReMarkable Tablet Hardware products and licensed software services that allow customers to write, draw and scribble freely on the device. Neurodiverse aid for note taking, issued by the Department of Work and Pension (DWP) as part of an access to work grant.	Signed off 26/09/23
Corporate Resources	Ring Doorbell – Purchasing of a ring doorbell to be fitted at the home of an individual with severe and complex mental health needs.	Signed off 20/09/23
Corporate Resources	TSIL Synergy Power App - Power App will take information from Synergy and other sources to gather the outcome of a decision making on financial matters for SEND payments.	Signed off 21/09/23
Corporate Resources	Assisted Transport Projects - New system that will be used to manage all aspects of assisted transport across the teams in the service.	Signed off 29/10/23
Corporate Resources	Tableau Portal to Tableau Cloud – Move of trading reporting portal from an on-prem Tableau server to a Tableau Online instance hosted by AWS.	Signed off 16/10/23
Corporate Resources	Use of Amazon Alexa App - Leicestershire County Council's Care Technology Service will be using Amazon Alexa devices to assist vulnerable adults.	Ongoing
Corporate Resources	Member Caseworks solution - Elected technology caseworks solution provides digital solutions for electronic casework management systems for elected representatives & the public sector.	Signed off 29/11/23
Corporate Resources	Shared Case Records – ISRA updated, looks at the access of data on the FHIR Server by authorised users of the Shared Care Record across the LLR Health and Social Care partnership.	Signed off 20/11/23
Corporate Resources	LG Viewer – Use of LG Viewer which allows for a visual link between Synergy and Core + and also the CFS social care system, Mosaic.	Signed off 6/12/23
Corporate Resources	Altia Add on Financial Investigation Module - Web based application - Financial Investigation Toolkit automatically converts bank statements into an Excel format to help analyse the data.	Signed off 2/1/24

Corporate Resources	FreshPay - Cloud based system that will be used by EMSS Payroll to process payroll for people that employ carers.	Ongoing
Corporate Resources	Joy Case Management - The three Community Delivery are looking to implement a system for managing inbound and outbound referrals, resident customer records (including sensitive level 3 information).	Ongoing
Corporate Resources	Body Worn Camera Reveal Media - Updated ISRA to reflect new contract (used by E&T)	Signed off 21/12/23

Undertaking or aiding with unplanned 'investigations'

<u>Department</u>	<u>Entity / Details</u>	<u>Outcome by 12/1</u>
Adults & Communities	Advice following misuse of a direct payment.	<p>Advice complete. A&C accepted family's explanation and confirmed they had acted in good faith. Further training of care pathway staff on DP rules and eligibility. Department plans a deep dive into a sample of cases to ensure there is no pattern of legacy misuse.</p> <p>IAS discussed controls in place to avoid a re-occurrence. An audit is currently underway in the department.</p>
Adults & Communities	Advice following allegations of a home care provider exaggerating claims.	<p>Advice complete. An unannounced contract monitoring visit to the provider was undertaken. Nothing of substance was noted to support the allegations made. A report was issued to the provider to improve time recording.</p>

Children & Family Services	Advice regarding suspected travel claim fraud. Investigation undertaken by department has unearthed further concerns	Advice complete Disciplinary hearing set for February 2024
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Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 12/1)</u>
Governance	Final Annual Governance Statement (AGS) 2022-23 in process of being drawn up	Ongoing
Governance	Collation of departmental self assessments against principles of good governance which will be used to draw up draft Annual Governance Statement 2023-24	Ongoing
Governance	Biennial review of Local Code of Corporate Governance	Ongoing
Governance	Financial Controls Group membership focussing on the following key areas: <ul style="list-style-type: none"> • Dealing with applications for exception to corporate policy • Monitoring of compliance of policies (through clear metrics) • Review any future changes required to existing policies • The facilitation of Oracle upgrades and issues arising • Other related issues around financial performance (such as level of debts/write-offs) 	
Governance	Conflicts of Interest/Declarations Project in conjunction with Director of Law & Governance, Assistant Director Corporate Services & the Head of Procurement and Supply Chain Management	

Risk Management	Property & Occupants Risk Management Group – January meeting and revised ToR	Ongoing
Risk Management	Corporate Risk Register updates – November and January reporting cycles	Ongoing
Risk Management	Contributed to the Council’s plans to meet the ‘Prevent’ duty (hire of venues and training for staff).	Complete
Counter Fraud	Initial dialogue with external provider to explore the opportunities for near real-time data matching of Council data to the General Registrar Office (GRO) deceased persons database to seek to ensure that ongoing payments or other Council services provided to an individual can be cancelled at the earliest opportunity in the event of the death of a service user.	Work complete – third-party progress is not expected in the foreseeable future.
Counter Fraud	Risk assessment undertaken to determine the Council’s exposure to risk regarding the implications of the new Economic Crime and Corporate Transparency Bill 2022 and specifically the ‘failure to prevent fraud’ corporate offence contained within it. The legislation will seek to hold organisations to account if they profit from fraud committed by their employees. Under the new offence, an organisation will be liable where a specified fraud offence is committed by an employee or agent, for the organisation’s benefit, and where the organisation did not have reasonable fraud prevention procedures in place.	Complete
Counter Fraud	Continued discussions with Legal Services and Information Governance regarding a legal gateway to data match employees’ addresses with a view to identifying any undeclared close personal relationships between employees and feasibly then any undeclared conflicts of interest.	Ongoing

Work assisting other functions

<u>Department</u>	<u>Entity</u>	<u>Position at 12/1</u>
Corporate Resources	School payroll transition working group this has evolved into a Consolidated Risk audit with Terms of Engagement issued – reported under assurance work section	Complete
Consolidated Risk	Work undertaken benchmarking the approaches of other authorities regarding processes for the declaration of interests and of secondary employments by staff. This will feed into ongoing dialogue with the Director of Law and Governance regarding possible process change.	Complete
Environment & Transport	Advice to the Transformation Unit regarding the streamlining of processes specifically surrounding the auto-renewal of concessionary travel passes.	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
 - Attendance at November conference covering:
 - Assurance Mapping
 - Assessing the design and effectiveness of governance
 - Grant Certifications – approaches to work and impact on resources
 - Auditing practice (Agile Auditing, Use of Artificial Intelligence, Changes to standards)
 - Measuring added value
 - Planning for 2024/25 - Emerging Risks, IIA Risk in Focus, National risk register etc.
- ICT Audit Sub-Group
 - Inputs into IT Points of Practice:
 - Artificial Intelligence Policy (Raised by LCC)
 - Audit retention schedules
 - Civica automated reminders
- Fraud Sub-Group
 - No meeting this period, although networking continues via info sharing message board / platform

Midlands Contract Audit Group

- No meeting this period

Institute of Internal Auditors (IIA)

- Institute Drop In Clinics
- IIA Aspire Committee – Quarterly Meetings
- IIA Midlands Regional Committee
- IIA Local Authority Forum

Other IT Audit Training: -

- IIA Data Analytics Forum – Using Data Analytics and Targeted Sampling
- Training ICAEW Artificial Intelligence standards
- ISACA Webinar – Forward Thinking Practices to Manage IT Risk
- ISACA Webinar – Securing Application Access and why Auditors love Governance, Risk and Compliance

CIPFA Better Governance Forum (and LGA)

- CIPFA Conference – Audit & Governance Update

East Midlands Risk Management Group

- September Quarterly Meeting

Other training & development

- IIA Aspire: Understanding financial statements for non-financial auditors 16 November
- IIA Fraud Forum – Greenwashing Risks & Controls
- Men’s Mental Health Seminar & Mental Health First Aid Training