

AM	Dep't	Internal Audit work identified Audit area	Days	Theme	Rationale	Dept or Corp	Number	Current Impact	Current Likelihood	Mat'y	Exp'sre	M+E	I + L	Audit risk	LCC Risk	Actual plan	Override	Reason	24/25	25/26	26/27
NP	E&T	Net Zero Living (Accountants Report)		Grant	Certification	E&T	1.1	5	5	2	2	4	10	40	4yr	Ann	Override	Certification	x	x	x
MD	Cor Res	Financial Controls Group Fusion - Workarounds, residual risks and issues management and balanced scorecard		Project	AD request	Cor Res	3.6	4	4	2	2	4	8	32	SifAss	SifAss			x	x	x
MD	Cor Res	Fusion - Expenses		Key Feeder	AD request	Cor Res	C5	4	4	2	2	4	8	32	SifAss	SifAss			x	x	x
MD	Cor Res	Commercial services income		Income	AD request	Cor Res	D5	5	4	4	2	6	9	54	Ann	Ann			x		x
MD	E&T	Zouch Bridge implementation of actions		Project	AD request					2	2	4	0	0	SifAss	Ann	Override	Political	x		
MD	Con Risk	Disaster Recovery (ICT)		Risk management	AD request	CRR	3.7	4	4	4	4	8	8	64	Ann	Ann					
MD	Con Risk	Workforce Well Being		People	AD request	CRR	7.1	4	4	4	3	7	8	56	Ann	Ann					x
MD	Con Risk	Fit Note Process		FRA -	AD request	CRR	7.1	4	4	3	2	5	8	40	4yr	SifAss	Override	Low risk			
MD	Cor Res	Surveillance Systems		Risk management	AD request							0	0	0							
MD	Con Risk	Escalated Financial Controls		Financial	AD Request	CRR	1.1	5	5			0	10	0					x		
NJ	E&T	Assisted Transport Improvement Board		Project	AD Request					4	4	8	0	0							
NP	A&C	Procurement – Home Care for Leicestershire		Procurement	AD request	CRR	4.4	4	4	0	0	0	8	0							x
NP	A&C	Discharge to Assessment (D2A) process		Financial	AD request	CRR	2.4	4	4			0	8	0							x
NP	C&FS	LGO Ruling - Nursery fees and the Free Early Education Entitlement		Governance	AD request	CRR	7.8	5	4			0	9	0							x
NP	C&FS	LGO Ruling - School Admissions		Governance	AD request	C&FS	7.7	5	5			0	10	0							x
NP	C&FS	Quality Assurance and Performance management processes		People	AD request	CRR	1.5	5	5			0	10	0							x
NP	C&FS	School Websites - Publishing Obligations		Governance	AD request																
NP	E&T	Disclosure and Barring Checks - 3rd party contractors		Risk management	AD request	E&T	20	4	2			0	6	0							x
NP	E&T	The Parking Board/Partnership (with districts)		Governance	AD request	CRR	2.4	4	4			0	8	0					x		
NP	PH	Residential Rehabilitation arrangements.		Procurement	AD request	CRR	1.1	5	5			0	10	0							
NP	PH	Re-procurement of DSVA (Domestic Sexual Violence and Abuse Service)		Procurement	AD request	CRR	1.1	5	5			0	10	0							
NP	PH	Suicide prevention – Implementation and effectiveness of the partnership.		Governance	AD request	CRR	1.1	5	5			0	10	0							
NP	A&C	Sustainability of the social care market post Covid-19.		Procurement	AD request	CRR	7.2	5	5			0	10	0							
MD	Cor Res	Savings delivery - including deep dives		Financial	Nationwide	CRR	1.1	5	5			0	10	0					x		
MD	CEX	Business Continuity (specific area being supplier BC plans)		Risk management	AD request	CRR	8.1	5	3			0	8	0					x	x	x
NP	Con Risk	Governance and delivery assurance relating to Environment and Zero Carbon agenda		Governancne	AD request							0	0	0					x	x	x
NP	C&FS	CSC placements & payments		Procurement	Nationwide	CRR	1.5	5	5			0	10	0							
NP	C&FS	SEND payments		Procurement	Nationwide	CRR	1.6	5	5			0	10	0							
NP	E&T	SEND transport		Risk management	Nationwide																
NP	Con Risk	Immigration and asylum placements & payments		Procurement	Nationwide	CRR	1.9	5	5												
NP	C&FS	Reporting & data management for statutory requirements		Governance	AD request	CRR	3.8	4	4			0	8	0							
NJ	Cor Res	Financial Management Code		Governance	AD request							0	0	0					x	x	x
NP	Cor Res	Salix Fund		Grant	Certification							0	0	0							
MD	CEX	Registrars		Governance	AD request							0	0	0							

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NP	C&FS	Direct Payments			FRA - Red	CRR	2.4	4	4			0	8	0								
NP	A&C	Direct Payments			FRA - Red	CRR	2.4	4	4													
NP	E&T	Ash Dieback			Dept. request + Dept.Bus Plan	CRR	9.1	5	4			0	9	0					x			
NP	E&T	Strategic Change Portfolio			Dept.Bus.Plan	E&T	4	3	4			0	7	0								
NP	E&T	Midlands Highways Alliance			Dept.Bus.Plan	E&T	12	3	3			0	6	0								
NP	PH	Re-design and launch an updated Energy company			Dept.Bus.Plan							0	0	0								
NP	PH	Implement recommendations from the climate and health assessment			Nationwide	CRR	9.4	4	5			0	9	0								
NP	PH	Clinical Governance			AD request	CRR	7.8	5	4													
NP	A&C	LLR Carers Strategy 2022-25			Dept.Bus.Plan - Deliver priorities.	A&C	3	4	4			0	8	0								
NP	E&T	Carbon Reduction Targets			Dept.Bus.Plan - Long-term ambitions though	E&T	30	4	4			0	8	0								
NP	E&T	Council's Enviroment Strategy and Action Plan			Dept.Bus.Plan (Co-ordinate & deliver)	E&T	31	4	5			0	9	0								
NJ	CEx	Trust fund land transfer			DoCR request							0	0	0					x			
MD	EMSS	Traditional EMSS Audits - Accounts Payable		Financial	AD request							0	0	0								
MD	EMSS	Traditional EMSS Audits - Accounts Receivables		Financial	AD request							0	0	0								
MD	EMSS	Traditional EMSS Audits - Payroll		Financial	AD request							0	0	0								
MD	EMSS	Traditional EMSS Audits - Information Technology		Financial	AD request							0	0	0								
NP	CEx	Developer contributions		Financial	AD request		CRR 1.12	5	3			0	8	0					x			
MD	Con Risk	Records Management f/u		Risk management	F/U HI Recs	Cor Res	D3 & D4	4	3			0	7	0					x	x	x	
MD	EMSS	Payroll Error and Exception Reporting		Financial	Financial	CRR	3.6	4	4			0	8	0								
MD	E&T	Blue badges / concessionary travel passes / parking permits			FRA - Amber							0	0	0								
MD	Cor Res	Fraudulent insurance claims			FRA - Amber							0	0	0								
MD	Con Risk	Insider Fraud/Employee Fraud - many areas			FRA - Amber							0	0	0								
MD	Cor Res	Employment Application / Recruitment			FRA - Amber							0	0	0								
MD		Economic & 3rd Sector			FRA - Amber							0	0	0								
MD	Con Risk	Activity level-based funding/payments			FRA - Amber							0	0	0								
NP	A&C	Direct Payments		Financial	FRA - Red	A&C	7.5	4	4			0	8	0							x	
NP	A&C	Residential settings claiming for deceased or fictitious residents			FRA - Red							0	0	0								
MD	Con Risk	Procurement - Post contract award stage		Risk management	FRA-Red	CRR	4.4	4	4			0	8	0					x			
NP	A&C	Financial Abuse of Vulnerable Service Users		Financial	Fraud RA - Red	CRR	7.2	5	5			0	10	0								
NP	A&C	Deprivation / Non-Declaration of Capital (to minimise or eliminate a service user's contribution to the costs of care).			Fraud RA - Red	CRR	7.5	4	4			0	8	0								
NJ	Con Risk	Redmond implementation		Governancne	Governance Group							0	0	0					x	x	x	
NJ	Con Risk	Review effectiveness of CGC		Governancne	Governance Group							0	0	0					x	x	x	
	Con Risk	Governance Risk Resilience Framework		Governancne	Governance Group							0	0	0					x	x	x	
NJ	Con Risk	Governance Failings - likelihood of Public Interest Report		Governance	Governance Group	CEx	DEP 4	4	2	3	3	6	6	36					x	x	x	
MD	Con Risk	Procurement challenges: At tendering and contract award stage		Risk management	Governance Group	CRR	4.4	4	4			0	8	0					x	x	x	

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NP	C&FS	Supporting Leicestershire Families		Grant	Certification	CRR	1.1	5	5			0	10	0					x	x	x
NP	C&FS	Basic Need Grant		Grant	Certification	CRR	1.1	5	5			0	10	0					x	x	x
NP	E&T	Bus Recovery Grant		Grant	Certification	E&T	3	5	5			0	10	0					x	x	x
NP	E&T	Resource Funding for National Bus Strategy		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Bus Service Improvement Plan +		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Zero Emission Bus Regional Areas (ZEBRA)		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Bus Service Operations Grant (BSOG)		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Traffic Signals Obsolescence Funding		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Local Transport Capital Block Funding		Grant	Certification	E&T	3	5	5			0	10	0					x	x	x
NP	E&T	Local Transport Capital Block Funding (Pothole fund)		Grant	Certification	E&T	3	5	5			0	10	0					x	x	x
NP	E&T	Local Transport Capital Block Funding (network north)		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Major Road Network		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Large Local Major Schemes programme		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Active travel funding England capability funding (revenue)		Grant	Certification	E&T	3	5	5			0	10	0							
NP	E&T	Active travel funding England capital		Grant	Certification	E&T	3	5	5			0	10	0							
NP	C&FS	SEN Assessments			High complaints	CRR	1.6	5	5			0	10	0							
NP	C&FS	School Admissions			High complaints	CRR	1.6	5	5			0	10	0							
BM	Cor Res	Tax Digital			HoIAS requirement	CRR 1.7	4	4				0	8	0					x		
MD	Cor Res	PSN Certification		Governancne	HoIAS requirement							0	0	0					x	x	x
MD	Cor Res	Hardware & Software Assets		Governancne	HoIAS requirement							0	0	0						x	
MD	Con Risk	Assurance Mapping - Map Out Key Assurances		Risk management	HoIAS requirement							0	0	0					x	x	x
MD	Con Risk	Process map on major funding streams			HoIAS requirement							0	0	0					x		
MD	Con Risk	Approval process for payment feeds			HoIAS requirement	CRR	3.6	4	4			0	8	0					x		
MD	Cor Res	Fusion - Various payables methods			HoIAS requirement							0	0	0							
NJ	CEx	Freeport Accountable Body arrangements			HoIAS requirement	CRR	1.11	5	3			0	8	0					x	x	x
NJ	Con Risk	AGS department self assessments		Governance	HoIAS requirement							0	0	0					x	x	x
NP	A&C	Social Care Reforms Preparedness		Project	HoIAS requirement	A&C	4	5	4	4	3	7	9	63							x
NP	C&FS	Maintained schools – themed audits		Risk management	HoIAS requirement	C&FS	28	5	5			0	10	0					x	x	x
NP	C&FS	Maintained school audits		Governance	HoIAS requirement	C&FS	28	5	5			0	10	0					x	x	x
NP	Con Risk	Process map on grant certifications			HoIAS requirement							0	0	0					x		
MD	Cor Res	Reconciliations and balances			is this done by NCA	CRR	3.6	4	4			0	8	0							
MD	Cor Res	Management of the Commercial Estate			AD request							0	0	0							
MD	EMSS	Changes to vendor details (especially bank accounts)			Nationwide	CRR	3.6	4	4			0	8	0							
NP	E&T	Climate change and carbon emissions		Governance	Nationwide	CRR	9.4	4	5			0	9	0					x		
MD	Con Risk	Cyber Security		Risk management	Nationwide	CRR	3.7	4	4			0	8	0					x	x	x

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MD	Cor Res	Operation Arc		Investigation			CRR 4.4	4	4			0	8	0					x		
NP	PH	Operation Bombardier		Investigation								0	0	0					x		
NJ	E&T	Operation Buster		Investigation		CRR	4.4	4	4			0	8	0					x		
NJ	E&T	Operation Eldorado		Investigation		CRR	4.5	4	4			0	8	0					x		
MD	Con Risk	Operation Imogen		Investigation								0	0	0					x		
NJ	C&FS	Operation Maverick		Investigation								0	0	0					x		
	E&T	Operation Ottowan, Operation Tootle & Operation Verona		Investigation								0	0	0					x		
	Cor Res	Operation Polperro		Investigation								0	0	0					x		
	A&C	Operation Robot		Investigation								0	0	0					x		
	Cor Res	Operation Snappy		Investigation								0	0	0					x		
	A&C	Operation Whitehall		Investigation								0	0	0					x		
MD	C&FS	Replacement of Capita with Synergy - links to EY work			Previous control weaknesses							0	0	0							
	Cor Res	EDRMS			Priority 1 System							0	0	0							
	E&T	HMS Confirm			Priority 1 System							0	0	0							
	Cor Res	Marval v14			Priority 1 System							0	0	0							
	E&T	STADS			Priority 1 System							0	0	0							
	Con Risk	Cisco AnyConnect			Priority 1 System							0	0	0							
	Cor Res	CareDirector			Priority 1 System							0	0	0							
	Cor Res	Paperwait			Priority 1 System							0	0	0							
	Cor Res	Registration System (County Registrars) Ron			Priority 1 System							0	0	0							
	Cor Res	SCCM			Priority 1 System							0	0	0							
	C&FS	SSRS REPORTING			Priority 1 System							0	0	0							
	A&C	Staffplan			Priority 1 System							0	0	0							
NP	E&T	LHO fuel stock, and security of fuel			AD request	E&T	9	3	4			0	7	0						x	
NP	Con Risk	School Payroll Transition - consulting			AD request							0	0	0					x		
MD	Con Risk	Information Security Risk Assessments		Risk management	Review higher risk							0	0	0					x	x	x
MD	Con Risk	Counter Fraud NFI		Risk management	Review higher risk							0	0	0					x	x	x
NP	Cor Res	Parent Pay in School Food			AD request							0	0	0							
MD	Cor Res	Farms valuation			Member request							0	0	0							
NP	E&T	Payments to Operators			FRA							0	0	0							
NP	E&T	Contract Monitoring Activities - Taxis and Bus Providers			FRA							0	0	0							
NP	E&T	Follow-Ups Arising from Operation Buster			FRA							0	0	0							
BM	PH	Warm Homes Grant				CRR	1.1	5	5			0	10	0							
MD	Con Risk	Implementation of Public Procurement Regulations		Governancne		CRR	4.4	4	4			0	8	0					x		
MD	Con Risk	P-Cards			Member request							0	0	0					x	x	x

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MD	Cor Res	ILiP						4	3			0	7	0							
MD	Cor Res	Commercial Strategy					CRR 1.1	5	5			0	10	0							
MD	Con Risk	Absence Management					CRR 7.1	4	4			0	8	0							
MD	Cor Res	Physical and Electronic Records				Cor Res	D3	4	3			0	7	0							
MD	Con Risk	Specific DPA Audits										0	0	0							
MD	Con Risk	Recruitment & Retention					CRR 7.2	5	4			0	9	0							
MD	Con Risk	Staff Training & Induction										0	0	0							
MD	Con Risk	Organisational Culture										0	0	0							
MD	Con Risk	Workforce					CRR 7.2	5	4			0	9	0							
MD	Con Risk	planning/Succession Planning					CRR 7.2	5	4			0	9	0							
MD	Cor Res	ICT Policies & Procedures										0	0	0							
MD	Cor Res	Change Management										0	0	0							
MD	Con Risk	Key ICT Controls										0	0	0							
MD	Con Risk	Digital Transformation										0	0	0							
MD	Cor Res	Health & Safety					CRR 7.8	5	4			0	9	0							
MD		NFI - follow up of below radar areas					CRR 7.8					0	0	0							
MD	Cor Res	Treasury Management										0	0	0							
MD	Con Risk	Budget management - setting & forecasting					CRR 3.6	4	4			0	8	0							
MD	Con Risk	Key feeder systems					CRR 3.6	4	4			0	8	0							
MD	Corp	GDPR Compliance					Corp Res D3 & D4 CE - Dem2	4	3			0	7	0							
MD	Con Risk	Equalities & Human Rights						4	3			0	7	0							
MD	Con Risk	Mandatory Learning - Health & Safety Specific					CRR 7.8	5	5			0	10	0							
MD	Con Risk	Business Continuity Plans			Risk management							0	0	0							
MD	Con Risk	Disaster Recovery Plans			Risk management							0	0	0							
NJ	Con Risk	AGS - actions/improvements			Governance							0	0	0							
NJ	Cor Res	P&ORMG			Risk management							0	0	0							
NP	PH	Adult Weight Management Grant			Grant	PH		4	3			0	7	0							
NP	E&T	Counter Fraud - Bond Reimbursements				E&T	4	3	4			0	7	0					x		
NP	C&FS	SEN Assessments and Transport					CRR 1.6	5	5			0	10	0					x		
NP	A&C	Disabled Facilities Grant			Grant		CRR 1.1	5	5			0	10	0					x	x	x
NP	PH	PH Grant Usage			Grant		CRR 1.1	5	5			0	10	0							x
NP	PH	H&W Board - Governance Arrangements & Effectiveness of Sub-Groups					PH	2	1			0	3	0							x
NP	C&FS	Attendance in schools					CRR 1.5	5	5			0	10	0							
MD	Cor Res	OPS contract awards see below Tanwoods - only recipients of work - re-open P			Member request							0	0	0							
NP	Con Risk	Household support fund/payments to individual for Ukraine – fraud					CRR C	5	5	2	2	4	10	40					x		

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NP	C&FS	Non-Qualified Social Workers - model										0	0	0					x		
NP	C&FS	Children's Residential Project										0	0	0					x		
MD	Cor Res	Compliance with prudential code										0	0	0							
	Con Risk	Service planning										0	0	0							
		Triage re build contracts/professional services										0	0	0							
MD	Cor Res	IR35 Rules				CRR	1.7	4	4			0	8	0							
	Cor Res	Modern Slavery		Procurement								0	0	0							
	C&FS	Bankline - maintained schools										0	0	0							
	Con Risk	UK Visas & Immigration Sponsorship			AD request							0	0	0							
		Identification, Knowledge and Prioritisation of Business Applications										0	0	0							
	A&C	Community Life Choices										0	0	0							
	A&C	Homecare										0	0	0							
	C&FS	Frameworkki - Payments										0	0	0							
		IAS Feeds										0	0	0							
NJ	CEx	Foodbanks		Investigation	AD request	CEx	NJ score	3	3	2	2	4	6	24							
NJ	Con Risk	Local Government Transparency Code/OfLOG		Governance	Nationwide		NJ score	2	3	2	2	4	5	20							
NJ	Con Risk	Partnerships		Governance	Governance group	CEx	SBI14	3	3	3	3	6	6	36							
MD	Cor Res	P2P and early payment scheme		Financial	Development					4	3	7	0	0							
NP	Con Risk	Deprivation of liberty standards - adults & children		People	Nationwide							0	0	0							
MD	Cor Res	Declarations - G&H, Conflicts		People	Governance group							0	0	0							