

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 3/5)</u>	<u>Opinion/ Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	Discharge to Assessment (D2A) Process	Final Issued	Substantial	No
Adults & Communities	Direct Payments	Awaiting review Draft report estimated 31/5/24	TBC	TBC
Adults & Communities	Financial Abuse of Vulnerable Service Users	Awaiting review Draft report estimated 31/5/24	TBC	TBC
Chief Executives	Foodbanks	Draft pending	Substantial	No
Children & Family Services	Maplewell Hall School	Final issued	Substantial	Yes
Children & Family Services	Oakfield Short Stay School	Final issued	Substantial	Yes
Children & Family Services	Hathern CE Primary School	Final Issued	Substantial	Yes

Children & Family Services	Newton Burgoland Primary School	Final Issued	Substantial	Yes
Children & Family Services	Ashby-de-la-Zouch CE Primary School	Final Issued	Substantial	No
Children & Family Services	Barwell Infant School	Final issued	Substantial	No
Children & Family Services	St Deny CE Infant School	Final issued	Substantial	No
Children & Family Services	Worthington Primary School	Final issued	Substantial	Yes
Children & Family Services	Newbold CE Primary School	Final issued	Substantial	Yes
Children & Family Services	Stathern Primary School	Final issued	Substantial	No
Children & Family Services	Witherley CE Primary School	Final issued	Substantial	Yes
Children & Family Services	Burton-on-the-Wolds Primary School	Final issued	Substantial	No
Children & Family Services	Hose CE Primary School	Draft issued	Substantial	Yes

Children & Family Services	School Websites – Publishing Obligations	Final Issued	Substantial	No
Consolidated Risk	IT Hardware and Software Audit	Final issued	Substantial	No
Consolidated Risk	Cyber Security Audit	Final Issued	Substantial	No
Consolidated Risk	Surveillance and CCTV Follow-up Audit	Final Issued	Partial	Yes
Consolidated Risk	Third Party Access and Monitoring	Review Stage to be completed by 21/5/24	TBC	TBC
Consolidated Risk	Decommissioning of Applications and Servers	Testing Stage to be completed by 31/5/24	TBC	TBC
Consolidated Risk	Data Protection Audit	Testing Draft report estimated 31/5/24	TBC	TBC
Consolidated Risk	Validity of VAT taxi numbers	Draft issued	TBC	No
Consolidated Risk	Gifts and Hospitality & Declaration of personal interest	Draft issued	TBC	No
Consolidated Risk	HR Induction Process	Final issued	Substantial	No
Consolidated Risk	Validity of VAT only invoices	Final issued	Substantial	No
Consolidated Risk	Data analytics VAT numbers – using IDEA VAT checker	Final Issued	Substantial	No
Consolidated Risk	Publishing Obligations under the Local Government Transparency Code	Draft report	TBC	TBC

		estimated 31/5/24		
Consolidated Risk	Fusion – Internet Expenses	Extended Testing Draft report estimated 31/5/24	TBC	TBC
Consolidated Risk	Fusion – Faster Payments	Final Issued	Substantial	No
Consolidated Risk	Fusion – One Time Payments	Final Issued	Substantial	No
Consolidated Risk	P-cards usage	Final Issued	Substantial	No
Consolidated Risk	Key feeder systems – Accounts payable	Extended Testing Draft report estimated 31/5/24	TBC	TBC
Consolidated Risk	Disclosure and Barring Scheme Checking	Draft issued	Substantial	No
Consolidated Risk	Maintained Schools Payroll transition to third party	Stage 2 testing Draft report estimated 30/6/24	N/A	No
Consolidated Risk	Zouch Bridge Replacement – f/u recommendations	Draft report estimated 20/5/24	TBC	TBC
Consolidated Risk	Business Travel Documents	Second Draft being compiled. Draft report estimated 31/5/24	TBC	TBC

Consolidated Risk	Annual Performance Review (APR) Compliance	Draft issued	TBC	TBC
Consolidated Risk	Payments over £500 Reporting	Draft issued	TBC	TBC
Consolidated Risk	Travel & Subsistence - Approvals Hierarchy	Extended Testing Draft report estimated 31/5/24	TBC	TBC
Consolidated Risk	2023/24 – Escalated Financial Controls	Draft issued	TBC	TBC
Corporate Resources	Management of Commercial Estate	Audit Scoped Draft report estimated 30/6/24.	TBC	TBC
Environment & Transport	LHO Fuel Stock Reconciliation and Security	Final Issued	Substantial	No
Environment & Transport	Bond Reimbursements (Counter Fraud)	8th September 2023	Partial	Yes
Environment & Transport	Disclosure and Barring Scheme Checking – Transport Services	Draft recommendations issued. Draft report estimated 17 May 2024.	TBC	TBC
Environment & Transport	2023/24 – Climate Change & Carbon Emissions	Review Stage	Substantial	No
Public Health	Suicide Prevention – Implementation & Effectiveness of Partnership	Final issued	Substantial	No
Public Health	Clinical Governance Arrangements	Draft issued	Substantial	No

Public Health	Health & Wellbeing Board – Governance Arrangements and Effectiveness of Subgroups	Final issued	Substantial	No
Public Health	Usage of PH Grant	Draft report estimated 31/5/24	TBC	TBC
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 3/5)</u>
Adults & Communities	<p>Consultancy advice to the department regarding the migration of the ContrOCC Social Care system over to a web-based platform.</p> <p><i>Value Added: Maximising synergies from work carried out at another client</i></p>	Advice complete
Adults & Communities	<p>Consultancy advice to the department regarding direct payment fraud risk following a significant fraud in a neighbouring authority. Department will be advised to self-assess its practices against the other authority's schedule of where its systems failed, to gain self-assurance that similar vulnerabilities are not relevant here.</p> <p><i>Value-added through counter fraud networking enabling the client department to assess risk exposure against the background of a known fraud in a neighbouring authority.</i></p>	Advice commenced
Consolidated Risk	<p>National Fraud Initiative 2022/24 – investigation of outputs from data matching</p> <p><i>Value comes two-fold – direct audit savings where errors are noted or positive assurance in those areas without issue.</i></p> <p><i>Direct savings (*) exceeded £42k in last exercise through identification of deceased pensioners, duplicate payments and VAT errors.</i></p> <p><i>The NFI process also identifies process weaknesses, e.g. regarding the declaration process for potential conflicts of interest.</i></p> <p><i>(*) Savings values are extrapolated significantly by the NFI savings tool, e.g. an assumption is made how long a pension overpayment could have continued for, had it have not been identified through NFI.</i></p>	Work complete

Consolidated Risk	National Fraud Initiative 2024/26 – client liaison in readiness for data extraction and upload later in the year.	Work has commenced in preparation for NFI 2024/26
Consolidated Risk	Self-Assessment against the CIPFA Code of Practice – Managing the Risk of Fraud & Corruption <i>Value Added: Ability to demonstrate conformance to the CIPFA Code of Practice.</i>	External Moderation Process Complete.
Consolidated Risk	Advice to lead officers regarding adherence to the publishing obligations of the Council under the Local Government Transparency Code. Lead officers asked to self-assess compliance for their themed areas of responsibility as a precursor to audit assurance work later in the financial year.	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 <i>Value Added: Reduce the risk of procurement challenge</i>	Complete 8-Dec-23
Consolidated Risk	Consultancy work with the Commercial Support Unit to assess the robustness of the Council's preventative controls that are in place to mitigate the risks associated with bid rigging / anti-competitive behaviour in the procurement realm. <i>Value Added: Maximising value from counter fraud networking leading to enhanced controls to manage financial risk.</i>	Ongoing
Consolidated Risk	A governance questionnaire designed to assess the appropriateness of current and planned governance arrangements, in response to governance issues that have been identified within other public sector organisations, e.g. as highlighted in recent Public Interest Reports was completed, reviewed and a Management Memorandum and action plan was issued (August 2023) for discussion and agreement.	Ongoing

	<i>Value Added: A comparison against others' failings to ensure LCC wouldn't suffer the same issues</i>	
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&T needed to complete that relied on the same resource (e.g. upgrade to the Council's Anti-Virus and also bringing forward the project to migrate to a new product.</p> <p>The revised target for submission was November 2022. Certification has now been obtained (April 2023) and this is valid until April 2024.</p> <p><i>Value Added: Independent challenge/critical friend role</i></p>	Ongoing
Consolidated Risk	<p>ICT Policies and Procedures:</p> <ul style="list-style-type: none"> - Advice provided on Disaster Recovery Governance Arrangements, Testing and supporting documentation. - Attendance at Information Assurance Group Meetings (including quarterly updates on Information Governance statistics) - Floor walk (ongoing programme of work) - Advice provided on Surveillance and CCTV processes e.g. unencrypted USB usage, Zouch Bridge CCTV, input into self-assessment documentation - Input into Information Security Related Breaches (reported to the ICO) as and when required. - Advice - International agencies warning managers on updating systems to avoid Cyber Attacks - STADS data mapping - Liaise with External Auditors regarding IT Key Controls - DWP Memorandum of Understanding - Assurances on PSN Certification 	Ongoing

	<ul style="list-style-type: none"> - Information obtained regarding LCC stance on Artificial Intelligence (AI) Policy - Advice provided to Insurance Service on the Cyber Self-Assessment from NIST where completion was required by Insurance Broker - Update on Modern Desktop Programme obtained. <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 Outputs from the IT Health Check for Oracle o Feeder Systems o Queries on how journals are posted o Usage of Data Analytics and the IDEA tool o Grant Thornton Extraction of Data from Oracle o Progress on implementation of recommendations from the IT Health Check for Oracle. Next one has yet to be procured due to ongoing work on email authentication. <p><i>Overall Value Added: Proactive timely control and efficiency advice.</i></p>	
Corporate Resources	<p>Data analytics software used to</p> <ul style="list-style-type: none"> • identify and validate employee duplicate bank accounts • match social care direct payment recipients and residential care home residents to National Fraud Initiative match reports of Department of Work & Pensions deceased persons records to blue badge holders / concessionary travel pass holders. <p><i>Value Added: Positive assurance on whole population sizes</i></p>	Work complete

Corporate Resources	Social Care Investment Programme – support with the lessons learnt and future improvements.	Ongoing
	<p><u>Information Security Risk Assessments (ISRA)</u></p> <p><i>Overall Value Added:</i></p> <ul style="list-style-type: none"> • <i>Ensure appropriate security controls are considered.</i> • <i>Ensure there is relevant commitment, approval and sign off.</i> • <i>Identification and acceptance of residual risks.</i> 	
Corporate Resources	<p>Granicus Reporting Pilot (new module launched by Granicus)</p> <p>Enabling dashboards and reporting extracts from a variety of council systems</p>	Closed. Superseded by another ISRA.
Corporate Resources	<p>CCTV Care Home</p> <p>Review of a Care Home CCTV security arrangements</p>	Ongoing (part of a bigger programme of work, the ISRA has been revised and due for another review)
Corporate Resources	<p>Generic Devices</p> <p>Process for the use of generic devices at LCC (includes use of generic login)</p>	Ongoing - delays due to personnel changes
Corporate Resources	<p>DA Languages</p> <p>New translation and interpretation services for the council provided by DA Languages</p>	ISRA Terminated arrangement not going ahead
Corporate Resources	<p>Wagestream</p> <p>Financial Management service to LCC employees</p>	Terminated
Corporate Resources	<p>Synergy Implementation</p> <p>LCC's Education Management System (replacing Capita One)</p>	Signed off 05/04/23

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	Jotform Software for the creation of e-forms	Signed off 24/04/23
Corporate Resources	Kefron Invoice Capture System Document management lifecycle service to help manage information	Signed off 03/05/23
Corporate Resources	Weight Management Website Creation of a website for users to access the weight management programme	Signed off 06/03/23
Corporate Resources	Anywhere 365 Dialogue Cloud Contact Centre solution providing helpdesk services and call management	Signed off 14/04/23
Corporate Resources	Claremont Cloud Hosting Transfer of Data from Oracle - Cloud Hosting of Oracle databases	Signed off 16/10/23
Corporate Resources	Automation Proof of Concept Automation of A&C processes e.g. referral forms, incident reports etc.	Signed off 12/05/23
Corporate Resources	Insights Products - Subscription for a financial reporting tool for the streamlining of reporting processes in LALS and ContrOCC	Signed off 10/07/23
Corporate Resources	Granicus Firmstep Solution used to record interactions between council departments and citizens who use specific services. ISRA included additional pieces of functionality, such as Realtime Reporting	Signed off 20/07/23
Corporate Resources	Quit Manager Bionical Solutions Data collection, management and reporting solution for stop smoking & weight management system.	Signed off 24/07/23

Corporate Resources	myOHproject New Occupational Health system - myOHportal. This replaces an existing system and supplier. Contract awarded to new supplier.	Signed off 14/08/23
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	Amazon Alexa App Leicestershire County Council's Care Technology Service will be using Amazon Alexa devices to assist vulnerable adults.	Signed off 24/10/23

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.	Signed off 04/01/24
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
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).	Signed off 17/01/24
Corporate Resources	Otter Artificial Intelligence - voice transcription services which can identify who is speaking in a meeting.	Ongoing

Corporate Resources	Go Assemble - Software that allows staff to manage volunteers, and allows volunteers to apply for opportunities and record hours done etc.	Signed off 26/01/24
Corporate Resources	TAPO - Devices to monitor and record information from homes allowing LCC and carers to better monitor dementia sufferers from the home.	Signed off 8/01/24
Corporate Resources	My Council Services Digital Platform - New system (by Abavus), is a forms and case management platform tailored for use within Local Authorities. The initial use case for this solution will be Blue Badges.	Ongoing
Corporate Resources	Public PC's in Libraries - Risks and issues associated with libraries PCs	Signed off 13/02/24
Corporate Resources	CareCubed – A care costing tool. Already used in Adults, now will be used by Childrens & Family Services department. It assists with provider costs, care delivery and cost to deliver a care package to young children.	Signed off 18/03/24

Grant certifications

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 3/5)</u>	<u>Opinion/ Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	Multiply Funding Grant No. 31/6530	Certification letter issued	Certified	No
Chief Executives	Biodiversity Net Gain Grant	30 th March 2023	Certified	No
Chief Executives	Multiply Funding Grant Funding	16 th May 2023	Certified	No
Children & Family Services	2023/24 Supporting Leicestershire Families - Payments by Results <ul style="list-style-type: none"> - March 23 Claim) - June 23 Claim & Additional batch - December 23 Claim 	28-Mar-23 27-Jul and 4-Sep-23 13-Dec-23	Certified	No
Environment & Transport	Local Transport Capital Block Funding (Pothole Fund) 22/23 – No 31/6001	8 August 2023	Certified	No
Environment & Transport	Local Transport Capital Block Funding 22/23 – No 31/6002	8 August 2023	Certified	No
Environment & Transport	Bus Services Operators Grant	28th September 2023	Certified	No

Environment & Transport	Major Road Network Grant No 31-6226	Signed	Certified	No
Environment & Transport	Bus Recovery Grants No 31-6144, 31-6361, 31-6612, 31-6707	Signed	Certified	No
Public Health	Home Upgrade Grant – Phase 1 (HUG1)	29th June 2023	Certified	No
Public Health	Home Upgrade Grant Phase 2 (HUG 2) 31/6400	25 May 2023	Certified	No
Public Health	Local Authority Delivery Phase 3 (LAD 3)	4th December 2023	Certified	No

Undertaking or aiding with unplanned 'investigations'

<u>Department</u>	<u>Entity / Details</u>	<u>Outcome by 3/5</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.	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.
Adults & Communities	Advice regarding suspected travel claim fraud.	Advice complete Employee dismissed for gross misconduct following disciplinary hearing.
Children & Family Services	Advice to the department regarding suspected travel claim fraud.	Advice complete. Employee has resigned.
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
Children & Family Services	Advice regarding suspected travel claim fraud. Investigation undertaken by department has unearthed further concerns	Advice complete Employee dismissed for gross misconduct following disciplinary hearing
Children & Family Services	Cyber security advice to an academy school subject to an unsuccessful spoofing attempt where the fraudster cloned a valid LCC invoice to the school in an attempt to seek redirection of funds.	Advice complete.
Corporate Resources	Advice to the department regarding an investigation into misuse of Council systems and potential fraud concerning an LCC employee.	Advice complete.
Corporate Resources	Input / advice in response to concerns raised over delays in rent reviews of council properties.	Advice complete.
Environment & Transport	Advice to the department regarding theft of bunkered fuel from Council depot.	Advice complete.

Environment & Transport	Advice to the department regarding suspected fraudulent application for disabled parking permit (blue badge).	Advice complete. Blue badge and concessionary travel pass both cancelled. Case referred to the Police.
Environment & Transport	Advice to the department regarding the suspected misuse of a fuel card by an employee to draw unauthorised fuel from Council stocks.	Advice complete.
Environment & Transport	Advice to department regarding correspondence received from a member of the public that could be interpreted as an offer to bribe a public official.	Advice complete.
Environment & Transport	Reviewed decision making around plans to commission an ex-employee to conduct annual school transport planning exercise which could have led to conflicts of interest and potential procurement challenges.	Complete. The planned commissioning didn't occur. Recommendations fed into scoping for Assisted Transport Improvement Board

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 3/5)</u>
Governance	Assisted the Monitoring Officer and Democratic Services Manager to appoint and train two Independent Members of the Corporate Governance Committee (CGC)	Complete
Governance	Annual interview of the HoIAS by the External Auditor to discuss a variety of governance, risks management and fraud matters – provide evidence	Complete
Governance	Draft & Final Annual Governance Statement (AGS) 2022-23	Complete
Governance	Draft Annual Governance Statement (AGS) 2023-24 being drawn up	Ongoing
Governance	Biennial review of Local Code of Corporate Governance	Ongoing
Governance	Started review of requirements for CGC self-assessment of effectiveness using revised CIPFA Guidance	Ongoing
Governance	Input to inaugural CGC Annual Report to Full Council	Complete
Governance	Inaugural Insurance Service Annual Report to CGC	Complete
Governance	Research into the role and responsibilities of LCC as the Accountable Body to the East Midlands Freeport <ul style="list-style-type: none"> - Two meetings with other Freeport Heads of Internal Audit - Reviewing potential Internal Audit/Risk Management role in security committee 	Ongoing
Governance	Financial Controls Group membership focussing on the following key areas:	Ongoing

	<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 in updating policies and creating and testing e-form recording	Ongoing
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
Risk Management	Corporate Risk Register updates for each CGC	Complete
Risk Management	Continuing Inputs to the Council's plans to meet 'Prevent' and 'Protect' (Martyn's Law) duties under 'CONTEST' (the Government's Counter-terrorism strategy)	Ongoing
Risk Management	Property & Occupants Risk Management Group <ul style="list-style-type: none"> - Quarterly meetings - Revised ToR, Annual report and presentation to January CGC 	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	Targeted approach with key sections routinely involved in procurement and commissioning activities to increase the take-up by staff of (non-mandatory) e-learning on procurement fraud risk.	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. An EIA is being drawn up covering the process.
Counter Fraud	Targeted fraud awareness comms to staff through a variety of means on topics including:	Part of an ongoing process of fraud awareness raising

	<ul style="list-style-type: none"> • National Fraud Initiative • Money Laundering risk • National Trading Standards 'Stop, Think, Fraud' campaign 	
Counter Fraud	Targeted comms to higher risk sections as part of a wider strategy to increase the take-up of the Council's procurement fraud risk e-learning module.	Complete.

Work assisting other functions.

<u>Department</u>	<u>Entity</u>	<u>Position at 19/4</u>
Corporate Resources	School payroll transition working group	Complete
Environment & Transport	Advice to the Transformation Unit regarding the streamlining of processes specifically surrounding the auto-renewal of concessionary travel passes.	Complete
East Midlands Freeport	HolAS took on role of Security and Illicit Activity lead. Met with partners' security risk leads and presented to Freeport Security Forum	Ongoing
Environment & Transport	Appointed to the Assisted Transport Improvement Board set up after investigations to ensure that pressing issues affecting compliance with LCC standards, the effective operation of the service and staff well-being, receive due corporate focus and priority	Ongoing

Training, development and networks attended (and substantial other work undertaken) during the period.

External Quality Assessment

- Submission of evidence to assessor, clarification meetings and reporting outcome.

Internal Audit Case Management System

- Review of position and arranging for extension of contract including preparation for and attendance at the Corporate Procurement Board

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
 - May 2023:
 - Quality Assurance and Improvement Program (QAIP) Discussion
 - IIA Global Standards consultation
 - Updates from Fraud, IT & Data Analytics Sub-Groups
 - November 2023
 - 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
 - MCHIAG IT Subgroup meeting 19th January 2024
 - Set up of a shared Teams area for all members through the Staffordshire County Council Teams account.
 - Third Party Access Monitoring (Raised by LCC)
- Fraud Sub-Group
 - DBS checks for Auditors

Institute of Internal Auditors

- Institute Drop In Clinics
- IIA Midlands Conference
- IIA Aspire Committee
- IIA Midlands Regional Committee
- IIA Maximising the value of Assurance.
- IIA Local Authority Forum – impact of new global standards; survey on the state of LG Internal Audit

Other IT Audit Training: -

- IIA Data Analytics Forum – Using Data Analytics and Targeted Sampling
- Ideagen – AI Webinar
- 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)

- A Practical Understanding of Good Governance In Local Government Part 1 & Part 2 attended by Senior Auditor
- Governance Update for Local Authorities attended by Head of IAS and Senior Auditor
- Webinar - – Director of Local (External) Audit – Financial Reporting Council – plans for reducing external audit problems

East Midlands Risk Management Group

- April - Environmental risks and Covid v Emergency planning risk
- September –
- February - Financial Resilience of Local Authorities & Corporate Impact and Likelihood Criteria

Other training & development

- IIA Ethics
- Aspiring Managers Level 1 completed and passed
- NAFN (National Anti-Fraud Network) Webinars – New user; service overview; DVLA user
- Competition & Markets Authority (CMA) – Bid Rigging in Public Procurement Webinar
- Upskill Audit Talent to Handle More Complex Work
- IIA Certificate in Internal Audit (ongoing)
- Certified Information Systems Auditor – CISA (ongoing)
- IIA Aspire: Understanding financial statements for non-financial auditors 16 November.

- 10:25
- IIA Fraud Forum – Greenwashing Risks & Controls
- Men’s Mental Health Seminar & Mental Health First Aid Training
- CIFAS Failure to Prevent Webinar
- Webinars – How to Thrive in a Hybrid World (Maximising Productivity) & How to Lead a Hybrid Team
- Smarter Working Workshop
- Anxiety Awareness; Attendance Management; Mental Health First Aider Refresher and Unconscious Bias Training