

**Internal Audit Service Plan 2024-25**

**Appendix**

<b>AM</b>	<b>Dept</b>	<b>Date</b>	<b>Audit area/Internal Audit Work Identified</b>	<b>Reason</b>	<b>Total required</b>
NP	A&C	20/06/2024	Direct Payments	<b>Straddles two fin years</b>	<b>5</b>
NP	A&C	20/06/2024	Residential settings claiming for deceased or fictitious residents	<b>DMT Agreed</b>	<b>10</b>
NP	A&C	20/06/2024	Financial Abuse of Vulnerable Service Users	<b>Started 24/25</b>	<b>12</b>
NP	A&C	20/06/2024	Deprivation / Non-Declaration of Capital (to minimise or eliminate a service user's contribution to the costs of care).		<b>12</b>
MD	A&C	20/06/2024	Operation Robot	<b>Straddles two fin years</b>	<b>1</b>
MD	A&C	20/06/2024	Operation Whitehall	<b>Straddles two fin years</b>	<b>1</b>
MD	A&C	20/06/2024	Operation Bordeaux	<b>SI Advice</b>	<b>1</b>
NP	A&C	20/06/2024	Disabled Facilities Grant	<b>Mandatory Grant</b>	<b>2</b>
NP	A&C	20/06/2024	Multiply Grant	<b>Mandatory Grant</b>	<b>5</b>
NP	C&FS	20/06/2024	Emergency Payments (Section 17/24 Payments)	<b>Director Request</b>	<b>10</b>
NP	C&FS	20/06/2024	Commissioning Service QA process including KPIs, ICMs and Quality Framework	<b>DMT Agreed</b>	<b>12</b>
NP	C&FS	20/06/2024	Childrens Social Care Placements & Payments	<b>DMT Agreed</b>	<b>12</b>
NP	C&FS	20/06/2024	SEN payments	<b>DMT Agreed</b>	<b>12</b>
NP	C&FS	20/06/2024	Direct Payments	<b>DMT Agreed</b>	<b>12</b>
NP	C&FS	20/06/2024	Supporting Leicestershire Families	<b>Mandatory Requirement</b>	<b>12</b>
NP	C&FS	20/06/2024	Basic Needs Grant	<b>Mandatory Grant</b>	<b>3</b>
NP	C&FS	20/06/2024	SEN Assessments	<b>DMT Agreed</b>	<b>12</b>
NP	C&FS	20/06/2024	Maintained schools – themed audits e.g. Deficit Budgets, Bus Cont in Schools, Bankline	<b>Annual Coverage</b>	<b>10</b>
NP	C&FS	20/06/2024	Maintained school audits	<b>Annual Coverage</b>	<b>15</b>

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NJ	C&FS	20/06/2024	Operation Maverick	<b>Straddles two fin years</b>	<b>2</b>
MD	C&FS	20/06/2024	Replacement of Capita with Synergy - links to EY work	<b>Key Risk</b>	<b>10</b>
NP	C&FS	20/06/2024	SEN Transport	<b>Key Risk</b>	<b>12</b>
NP	C&FS	20/06/2024	SEN Overpayments		<b>12</b>
NP	C&FS	20/06/2024	Schools Absence Monitoring	<b>Key Risk</b>	<b>12</b>
NP	C&FS	20/06/2024	Fostering & Adoption		<b>12</b>
MD	CEx	20/06/2024	Registrars	<b>DMT Agreed</b>	<b>10</b>
NJ	CEx	20/06/2024	Trust fund land transfer - to Leicestershire and Rutland Community Foundation		<b>2</b>
MD	CEx	20/06/2024	Developer contributions - s106 and s278		<b>10</b>
NJ	CEx	20/06/2024	Freeport Accountable Body arrangements		<b>6</b>
MD	CEx	20/06/2024	Freeport - Operational Audit(s)		<b>12</b>
NJ	CEx	20/06/2024	Foodbanks	<b>Straddles two fin years</b>	<b>2</b>
MD	CEx	20/06/2024	Coroners Audit	<b>DMT Agreed</b>	<b>10</b>
MD	CEx	20/06/2024	Direct Award of Coroner Contract	<b>DMT Agreed</b>	<b>10</b>
MD	CEx	20/06/2024	City Council Coroner & Recharges	<b>DMT Agreed</b>	<b>10</b>
MD	Con Risk	20/06/2024	Escalated Financial Controls - Travel & Subsistence	<b>24/25 job</b>	<b>7</b>
MD	Con Risk	20/06/2024	Escalated Financial Controls - Consultants & Specialist Advisors		<b>7</b>
NP	Con Risk	20/06/2024	Governance and delivery assurance relating to Environment and Zero Carbon agenda	<b>DMT Agreed</b>	<b>12</b>

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NP	Con Risk	20/06/2024	Immigration and asylum placements & payments	<b>Nationwide Issue</b>	<b>12</b>
MD	Con Risk	20/06/2024	Records Management - Continuous Audit	<b>Continuous Audit</b>	<b>6</b>
MD	Con Risk	20/06/2024	Procurement - Post contract award stage		<b>10</b>
NJ	Con Risk	20/06/2024	Governance Failings - likelihood of Public Interest Report	<b>Straddles two fin years</b>	<b>1</b>
MD	Con Risk	20/06/2024	Procurement challenges: At tendering and contract award stage		<b>10</b>
MD	Con Risk	20/06/2024	Assurance Mapping - Map Out Key Assurances	<b>EQA Requirement</b>	<b>20</b>
MD	Con Risk	20/06/2024	Assurance over - Process map on major funding streams	<b>Key Risk</b>	<b>12</b>
MD	Con Risk	20/06/2024	Approval process for payment feeds	<b>Straddles two fin years</b>	<b>5</b>
NJ	Con Risk	20/06/2024	AGS review accuracy of department self-assessments	<b>HoIAS Required</b>	<b>10</b>
NP	Con Risk	20/06/2024	Assurance over - Process map on grant certifications	<b>HoIAS Required</b>	<b>8</b>
MD	Con Risk	20/06/2024	Cyber Security	<b>Straddles two fin years</b>	<b>12</b>
MD	Con Risk	20/06/2024	Operation Imogen	<b>Straddles two fin years</b>	<b>2</b>
MD	Con Risk	20/06/2024	Information Security Risk Assessments	<b>Continuous Audit</b>	<b>20</b>
MD	Con Risk	20/06/2024	Counter Fraud NFI	<b>Continuous Audit</b>	<b>20</b>
MD	Con Risk	20/06/2024	Implementation of Public Procurement Regulations	<b>Key Risk</b>	<b>10</b>
MD	Con Risk	20/06/2024	P-Cards	<b>Straddles two fin years</b>	<b>8</b>
MD	Con Risk	20/06/2024	Recruitment & Retention		<b>10</b>

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MD	Con Risk	20/06/2024	Key ICT Controls	Key Risk	10
MD	Con Risk	20/06/2024	Key feeder systems	Straddles two fin years	5
MD	Con Risk	20/06/2024	Business Continuity Plans	Key Risk	10
MD	Con Risk	20/06/2024	Disaster Recovery Plans	Key Risk	10
NJ	Con Risk	20/06/2024	AGS - actions/improvements	Key Risk	5
MD	Con Risk	20/06/2024	Identification, Knowledge and Prioritisation of Business Applications	Key Risk	10
NJ	Con Risk	20/06/2024	Local Government Transparency Code/OfLOG	Straddles two fin years	1
MD	Con Risk	20/06/2024	Procure to Pay (P2P)	Key Risk	10
MD	Con Risk	20/06/2024	Early Payment Scheme	Key Risk	10
MD	Con Risk	20/06/2024	Business Travel Documents	Straddles two fin years	10
MD	Con Risk	20/06/2024	Annual Performance Review	Straddles two fin years	1
MD	Con Risk	20/06/2024	Data Protection Audit	24/25 Job	12
MD	Con Risk	20/06/2024	Windows 11 Upgrade Project	24/25 Job	10
MD	Con Risk	20/06/2024	Public Services Network (PSN) Accreditation & Associated Remedial Action	Annual Coverage	5
MD	Con Risk	20/06/2024	ICT Policies and Processes & attend groups	Annual Coverage	12
MD	Con Risk	20/06/2024	CCTV and Surveillance Follow-up HI Rec	Straddles two fin years	2
MD	Con Risk	20/06/2024	Decommissioning of Applications and Servers	24/25 Job	10
MD	Con Risk	20/06/2024	Privileged Access and Access to Own Records	24/25 Job	12
MD	Con Risk	20/06/2024	Early Years follow up (part 3) (implementation of recommendation)	Straddles two fin years	3
MD	Con Risk	20/06/2024	Disclosure & Barring Scheme Checking	Straddles two fin years	2

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NP	Con Risk	20/06/2024	Maintained Schools Payroll	<b>Straddles two fin years</b>	<b>2</b>
MD	Con Risk	20/06/2024	Payroll Exception Reporting - Continuous Auditing	<b>Continuous Auditing</b>	<b>12</b>
MD	Con Risk	20/06/2024	Self-Assessment against CIPFA Code of Practice - Managing the Risk of Fraud & Corruption	<b>Straddles two fin years</b>	<b>2</b>
MD	Con Risk	20/06/2024	Risk Management - specific audit of a department's arrangements	<b>PSIAS</b>	<b>10</b>
MD	Con Risk	20/06/2024	Declarations - G&H, Conflicts - Review of Declarations	<b>Annual Coverage</b>	<b>10</b>
MD	Con Risk	20/06/2024	Recruitment - new process	<b>24/25 Job</b>	<b>10</b>
MD	Con Risk	20/06/2024	Overtime Payments	<b>Continuous Audit</b>	<b>10</b>
MD	Con Risk	20/06/2024	Compliance with Contract Procedure Rules	<b>Key Risk</b>	<b>10</b>
MD	Con Risk	20/06/2024	Climate Change - Corporate & Departmental Targets	<b>Key Risk</b>	<b>12</b>
MD	Con Risk	20/06/2024	Use of Artificial Intelligence	<b>Key Risk</b>	<b>12</b>
MD	Con Risk	20/06/2024	Oracle Fusion Journal Processing & Approval	<b>Key Risk</b>	<b>10</b>
MD	Con Risk	20/06/2024	Addressing External Auditor Control Weakness Recommendations	<b>DMT Request</b>	<b>10</b>
MD	Con Risk	20/06/2024	Medium Term Financial Strategy (MTFS)/Financial Planning inc. forecasting	<b>Key Risk</b>	<b>10</b>
MD	Con Risk	20/06/2024	Investing in Leicestershire Properties Programme	<b>Key Risk</b>	<b>12</b>
MD	Con Risk	20/06/2024	Capital Strategy/Programme	<b>Key Risk</b>	<b>12</b>
MD	Con Risk	20/06/2024	Changes to vendor details (especially bank accounts)	<b>Key Risk</b>	<b>10</b>
MD	Cor Res	20/06/2024	Financial Controls Group Fusion - Workarounds, residual risks and issues management and balanced scorecard	<b>AD Request</b>	<b>12</b>

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MD	Cor Res	20/06/2024	Travel & Subsistence - Continuous auditing	<b>Continuous Auditing</b>	<b>12</b>
MD	Cor Res	20/06/2024	Travel & Subsistence - Home to Duty		<b>7</b>
MD	Cor Res	20/06/2024	Savings delivery - including deep dives		<b>10</b>
NJ	Cor Res	20/06/2024	Financial Management Code	<b>Annual Coverage</b>	<b>5</b>
MD	Cor Res	20/06/2024	Tax Digital /IR35		<b>10</b>
MD	Cor Res	20/06/2024	Reconciliations and balances		<b>10</b>
NJ	Cor Res	20/06/2024	Management of the Commercial Estate	<b>24/25 Job Already Started</b>	<b>10</b>
MD	Cor Res	20/06/2024	Operation Arc	<b>Straddles two fin years</b>	<b>2</b>
MD	Cor Res	20/06/2024	Operation Snappy (EMSS)	<b>Straddles two fin years</b>	<b>2</b>
MD	Cor Res	20/06/2024	Health & Safety	<b>Key Risk</b>	<b>10</b>
MD	Cor Res	20/06/2024	Treasury Management - including investments & compliance with Prudential Code	<b>Key Risk</b>	<b>10</b>
MD	Cor Res	20/06/2024	Contract awards to specific single supplier		<b>10</b>
MD	Cor Res	20/06/2024	Declarations - G&H, Conflicts - Changes to System/Policies	<b>24/25 Job Already Started</b>	<b>5</b>

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NP	E&T	20/06/2024	Leicestershire CAN-De Project (Independent Accountant's Report)	<b>24/25 Job Already Started</b>	<b>1</b>
MD	E&T	20/06/2024	Zouch Bridge implementation of actions	<b>AD Request</b>	<b>5</b>
NJ	E&T	20/06/2024	Assisted Transport Improvement Board	<b>AD Request</b>	<b>6</b>
NP	E&T	20/06/2024	Disclosure and Barring Checks - 3rd party contractors	<b>Straddles two fin years</b>	<b>2</b>
NP	E&T	20/06/2024	The Parking Board/Partnership (with districts)	<b>24/25 Job Already Started</b>	<b>6</b>
NP	E&T	20/06/2024	Refuse & Household Waste Sites (R&HWS) - Operatives ethics & culture	<b>24/25 Job</b>	<b>12</b>
NP	E&T	20/06/2024	SEN transport	<b>Key Risk</b>	<b>12</b>
NP	E&T	20/06/2024	Carbon Reduction Targets	<b>Key Risk</b>	<b>12</b>
NP	E&T	20/06/2024	Council's Environment Strategy and Action Plan		<b>0</b>
NP	E&T	20/06/2024	Bus Recovery Grant	<b>Mandatory Grant</b>	<b>8</b>
NP	E&T	20/06/2024	Resource Funding for National Bus Strategy	<b>Mandatory Grant</b>	<b>4</b>
NP	E&T	20/06/2024	Bus Service Improvement Plan +	<b>Mandatory Grant</b>	<b>4</b>
NP	E&T	20/06/2024	Zero Emission Bus Regional Areas (ZEBRA)	<b>Mandatory Grant</b>	<b>5</b>
NP	E&T	20/06/2024	Bus Service Operations Grant (BSOG)	<b>Mandatory Grant</b>	<b>5</b>
NP	E&T	20/06/2024	Traffic Signals Obsolescence Funding	<b>Mandatory Grant</b>	<b>5</b>
NP	E&T	20/06/2024	Local Transport Capital Block Funding	<b>Mandatory Grant</b>	<b>3</b>
NP	E&T	20/06/2024	Local Transport Capital Block Funding (Pothole fund)	<b>Mandatory Grant</b>	<b>3</b>
NP	E&T	20/06/2024	Local Transport Capital Block Funding (network north)	<b>Mandatory Grant</b>	<b>3</b>
NP	E&T	20/06/2024	Bus Services Improvement Plans (funding)	<b>Mandatory Grant</b>	<b>3</b>
NP	E&T	20/06/2024	Major Road Network	<b>Mandatory Grant</b>	<b>3</b>
NP	E&T	20/06/2024	Large Local Major Schemes programme	<b>Mandatory Grant</b>	<b>3</b>

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NP	E&T	20/06/2024	Active travel funding England capability funding (revenue)	<b>Mandatory Grant</b>	<b>4</b>
NP	E&T	20/06/2024	Active travel funding England capital	<b>Mandatory Grant</b>	<b>4</b>
NP	E&T	20/06/2024	Climate change and carbon emissions	<b>Straddles two fin years</b>	<b>2</b>
NP	E&T	20/06/2024	Transport Services - Contract Monitoring - Penalty Point System	<b>24/25 Job</b>	<b>12</b>
NP	E&T	20/06/2024	Transport Services - Payments to Taxi Providers	<b>24/25 Job</b>	<b>12</b>
NJ	E&T	20/06/2024	Operation Buster	<b>On-going</b>	<b>5</b>
MD	E&T	20/06/2024	Operation Ottowan	<b>Straddles two fin years</b>	<b>1</b>
MD	E&T	20/06/2024	Operation Tootle	<b>Straddles two fin years</b>	<b>1</b>
MD	E&T	20/06/2024	Operation Verona	<b>Straddles two fin years</b>	<b>1</b>
MD	E&T	20/06/2024	Operation Albi	<b>24/24 Job</b>	<b>1</b>
NP	E&T	20/06/2024	Payments to Bus Operators		<b>12</b>
NP	E&T	20/06/2024	Contract Monitoring Activities - Taxis and Bus Providers		<b>12</b>
MD	E&T	20/06/2024	Operation Xander	<b>24/25 Job</b>	<b>12</b>
NP	E&T	20/06/2024	Follow-Ups Arising from Operation Buster	<b>24/25 Job</b>	<b>5</b>
NP	PH	20/06/2024	Smoke free generation and workplan (Grant)	<b>Mandatory Grant</b>	<b>8</b>
NP	PH	20/06/2024	Clinical Governance	<b>Straddles two fin years</b>	<b>3</b>
NP	PH	20/06/2024	Operation Bombardier	<b>Straddles two fin years</b>	<b>2</b>
NP	PH	20/06/2024	Local Energy Advice Demonstrator (LEAD)	<b>Mandatory Grant</b>	<b>5</b>
NP	PH	20/06/2024	Home Upgrade Grant	<b>Mandatory Grant</b>	<b>10</b>
NP	PH	20/06/2024	PH Grant Usage	<b>Straddles two fin years</b>	<b>7</b>
		20/06/2024	<b>Contingency</b>		<b>34</b>



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			<b>Total LCC audits required</b>		<b>1170</b>
		20/06/2024	EMSS - reports, HoIA annual report & opinion, external auditor		10
		20/06/2024	Counter Fraud - proactive & advisory, policies & procedures		35
					<b>45</b>
			<b>Total LCC Audit and Counter Fraud</b>		<b>1215</b>

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