

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommends for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
A&C	Operation Whitehall	Carry fwd	Investigation	0.5
A&C	Residential settings claiming for deceased or fictitious residents	Carry fwd	Already Prepped	7.0
A&C	Deprivation / Non-Declaration of Capital (to minimise or eliminate a service user's contribution to the costs of care).	Consider	Fraud Risk Assessment - Red High Importance	12.0
A&C	Direct Payments	Follow up	Recommendations	2.0
A&C	Disabled Facilities Grant	Include	Mandatory Grant	2.0
A&C	Multiply Grant	Include	Mandatory Grant	4.0
A&C	Safeguarding	Yr2	Due	12.0
A&C	Financial Assessment Team Processes	New	Director request	12.0
C&FS	Childrens Social Care Placements & Payments	Carry fwd	Underway	8.0
C&FS	Schools Absence Monitoring	Carry fwd	Underway	0.5
C&FS	Emergency Payments (Section 17/24 Payments)	Carry fwd	Underway	1.5
C&FS	Maintained schools – themed audits e.g. Deficit Budgets, Bus Cont in Schools, Bankline	Carry fwd	Already Prepped	10.0
C&FS	Replacement of Capita with Synergy - links to EY work	Consider	Key Risk	10.0
C&FS	Commissioning Service QA process including KPIs, ICMs and Quality Framewo	Consider	Due	10.0
C&FS	SEN payments	Consider	Due	12.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommendations for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
C&FS	SEN Assessments	Consider	Due	12.0
C&FS	Fostering & Adoption	Consider	Due	12.0
C&FS	Direct Payments	Follow up	High Importance Recommendations	2.0
C&FS	Maintained school audits	Include	Annual Coverage	15.0
C&FS	Safeguarding	Yr2	Due	12.0
C&FS	Learning Disabilities Transitions - from Children's Complex Care to Adults	Yr2	Due	12.0
C&FS	Early Years Providers - Compliance Visits process	Yr3	Investigation	12.0
C&FS	Basic Need Grant	Include	Mandatory Grant	4.0
C&FS	Operation Jarnac	Carry fwd	Investigation	2.0
CEx	Developer contributions - s106 and s278	Carry fwd	Underway High Importance Recommendations	8.0
CEx	City Council Coroner & Recharges	Follow up	High Importance Recommendations	2.0
CEx	Freeport Accountable Body arrangements	Include	Annual Coverage	10.0
CEx	Registrars	Carry fwd	Underway	2.0
CEx	Foodbanks	Carry fwd	Underway	0.5
CEx	Trading Standards - CIVICA to Arcus migration	New	Key Risk	10.0
Con Risk	Business Continuity Plans	Carry fwd	Underway	2.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommendations for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
Con Risk	Disaster Recovery Plans	Carry fwd	Underway	5.0
Con Risk	Operation Imogen	Carry fwd	Investigation	0.5
Con Risk	Operation Maverick	Carry fwd	Investigation	0.5
Con Risk	Privileged Access and Access to Own Records	Carry fwd	Underway	2.0
Con Risk	Health & Safety	Consider	Due	10.0
Con Risk	Procurement - Post contract award stage	Consider	Due	10.0
Con Risk	Procurement challenges: At tendering and contract award stage	Consider	Due	10.0
Con Risk	Recruitment & Retention	Consider	Key Risk	10.0
Con Risk	Overtime Payments	Carry fwd	Underway	0.5
Con Risk	Medium Term Financial Strategy (MTFS)/Financial Planning inc. forecasting Governance and delivery assurance relating to Environment and Zero	Consider	Key Risk	10.0
Con Risk	Carbon agenda	Consider	Nationwide Issue	12.0
Con Risk	Immigration and asylum placements & payments	Consider	Nationwide Issue High Importance	12.0
Con Risk	CCTV and Surveillance Follow-up HI Rec	Follow up	Recommendations	2.0
Con Risk	Public Services Network (PSN) Accreditation & Associated Remedial Action	Include	Annual Coverage	5.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommendations for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
Con Risk	Records Management - Continuous Audit	Include	Annual Coverage	10.0
Con Risk	AGS review accuracy of department self-assessments	Carry fwd	Underway	0.5
Con Risk	Implementation of Public Procurement Regulations	Include	Key Risk	12.0
Con Risk	Key ICT Controls	Include	Key Risk	10.0
Con Risk	Identification, Knowledge and Prioritisation of Business Applications	Include	Key Risk	2.0
Con Risk	Risk Management - specific audit of a department's arrangements	Include	Internal Audit Standards	10.0
Con Risk	Declarations - G&H, Conflicts - Review of Declarations	Include	Annual Coverage	10.0
Con Risk	Cyber Security	Include	Key Risk	10.0
Con Risk	ICT Policies and Processes & attend groups	Include	Annual Coverage	10.0
Con Risk	Climate Change - Corporate & Departmental Targets	Include	Key Risk	10.0
Con Risk	Use of Artificial Intelligence	Include	Key Risk	10.0
Con Risk	Investing in Leicestershire Properties Programme	Include	Key Risk	10.0
Con Risk	Capital Strategy/Programme	Include	Key Risk	10.0
Con Risk	Assurance Mapping - Map Out Key Assurances	Include	Internal Audit Standards	20.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommendations for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
Con Risk	Information Security Risk Assessments	Include	Annual Coverage	20.0
Con Risk	Counter Fraud NFI	Include	Annual Coverage	5.0
Con Risk	AGS - actions/improvements	Yr2	Underway	0.5
Con Risk	Escalated Financial Controls - Travel & Subsistence	Yr2	Underway	0.5
Con Risk	Escalated Financial Controls - Consultants & Specialist Advisors	Yr2	Underway	0.5
Con Risk	Procure to Pay (P2P)	Yr2	Underway	0.5
Con Risk	Early Payment Scheme	Yr2	Underway	0.5
Con Risk	Business Travel Documents	Follow up	High Importance Recommendations	2.0
Con Risk	Changes to vendor details (especially bank accounts)	Yr2	Key Risk	10.0
Con Risk	P-Cards	Follow up	Investigation	10.0
Con Risk	Approval process for payment feeds	Carry fwd	Underway	2.0
Con Risk	Data Protection Audit	Yr3	Annual Coverage	10.0
Con Risk	Local Government Transparency Code/OfLOG	Carry fwd	Underway	0.5
Con Risk	Staff Learning & Development	Yr2	Due	10.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommends for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
Con Risk	Workforce Planning (including succession planning)	Yr2	Key Risk	10.0
Con Risk	Digital Transformation	Yr2	Due	10.0
Con Risk	Equalities & Human Rights	Yr2	Due	10.0
Con Risk	Mandatory Learning - Health & Safety Specific	Yr2	Due	10.0
Con Risk	UK Visas & Immigration Sponsorship	Yr2	Due	12.0
Con Risk	Bid Rigging	Yr2	Due	5.0
Con Risk	Corporate Asset Management Plan (inc Asset Valuations)	Yr2	Due	10.0
Con Risk	Partnership Working - following CEx review	Yr2	Due	10.0
Con Risk	Contract Management - Compliance with Obligations	Yr2	Due	10.0
Con Risk	Commissioning Support Model - Compliance	Yr2	Due	10.0
Con Risk	Business Intelligence - Strategic & Operational	Yr2	Due	10.0
Con Risk	Financial Compliance (Scheme of Delegation, Financial Instructions/Regulations)	Yr2	Due	20.0
Con Risk	Escalated Financial Controls - Travel & Subsistence	Carry fwd	Underway	0.5
Con Risk	Payroll Exception Reporting - Continuous Auditing	Carry fwd	Underway	0.5
Con Risk	Replacement of Wisdom (EDRMS) & Associated Data Move	New	Key Risk	10.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommendations for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
Con Risk	Romulus Court move to hosted provider & leave cessation	New	Key Risk	10.0
Con Risk	Two Factor Authentication (2FA/MFA)	New	Key Risk	10.0
Con Risk	Travel & Subsistence Approvals Hierarchy	Follow up	High Importance Recommendations	2.0
Con Risk	Emerging Issues	N/A	N/A	20.0
Con Risk	Emerging Risks	N/A	N/A	20.0
Con Risk	In Year Urgent Demands	N/A	N/A	40.0
Cor Res	Reconciliations and balances	Consider	Due	10.0
Cor Res	Travel & Subsistence - Continuous auditing	Consider	Continuous Auditing	8.0
Cor Res	Treasury Management - including investments & compliance with Prudential Code	Include	Key Risk	2.0
Cor Res	Financial Controls Group Fusion - Workarounds, residual risks and issues management and balanced scorecard	Include	AD Request High Importance	12.0
Cor Res	Travel & Subsistence - Home to Duty	Follow up	Recommendations	3.0
Cor Res	Contract awards to specific single supplier	Yr2	Due	10.0
Cor Res	Tax Digital /IR35	Yr3	Director request	10.0
Cor Res	Commercial Financial Strategy incl new business and income collection	Yr2	Due	10.0
Cor Res	Construction & Design Management Regulations - Adherence	Yr2	Due	10.0
Cor Res	Lease Agreement Compliance - Third Party Operators	Yr2	Due	10.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommends for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
Cor Res	Major construction projects e.g. Lutterworth East Project	Yr2	Due	10.0
Cor Res	Debt collection and write off - revised process	Yr2	Due	10.0
E&T	Refuse & Household Waste Sites (R&HWS) - Operatives ethics & culture	Carry fwd	Already Prepped	9.5
E&T	Transport Services - Contract Monitoring - Penalty Point System	Carry fwd	Already Prepped	11.0
E&T	Transport Services - Payments to Taxi Providers	Carry fwd	Already Prepped	9.5
E&T	Council's Environment Strategy and Action Plan	Consider	Nationwide Issue	10.0
E&T	SEN transport	Consider	Key Risk	12.0
E&T	Carbon Reduction Targets	Consider	Key Risk	12.0
E&T	Contract Monitoring Activities - Taxis and Bus Providers	Consider	Key Risk	12.0
E&T	Disclosure and Barring Checks - 3rd party contractors	Follow up	High Importance Recommendations	2.0
E&T	Zouch Bridge implementation of actions	Follow up	AD Request	0.5
E&T	Operation Xander	Carry fwd	Investigation	0.5
E&T	Leicestershire CAN-De Project (Independent Accountant's Report)	Include	Annual Coverage	8.0
E&T	Local Transport Capital Block Funding	Include	Mandatory Grant	3.0

<u>Dept</u>	<u>Audit area/Internal Audit Work Identified</u>	<u>HoIAS Recommendations for 25-26</u>	<u>Reason</u>	<u>Days needed 25/26</u>
E&T	Local Transport Capital Block Funding (Pothole fund)	Include	Mandatory Grant	3.0
E&T	Local Authority Major Project Grant Determination	Include	Mandatory Grant	3.0
E&T	Zero Emission Bus Regional Areas (ZEBRA)	Include	Mandatory Grant	5.0
E&T	Operation Issy	Carry fwd	Investigation	0.5
E&T	Transport Services – Data Matching – Taxi Clients (SEN) to Pupils Missing Education	Carry fwd	Underway	7.0
E&T	CONFIRM on demand (Highways management)	New	Key Risk	10.0
EMSS	Traditional EMSS Audits - Accounts Payable	Yr2	Due	5.0
EMSS	Traditional EMSS Audits - Accounts Receivables	Yr2	Due	5.0
EMSS	Traditional EMSS Audits - Payroll	Yr2	Due	5.0
EMSS	Traditional EMSS Audits - System Administration	Yr2	Due	5.0
EMSS	Partnership Agreement	Yr2	Due	10.0
EMSS	Contract Management	Yr2	Due	10.0
Total days allocated to LCC audits				1020.5
Contingency				119.5
Balance to net resources available				1140.0

This page is intentionally left blank