

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position) at 31 May</u>	<u>Opinion / Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	Direct Payments	Final issued	Partial	Yes
Adults & Communities	Financial Abuse of Vulnerable Service Users	Final issued	Substantial	No
Adults & Communities	Residential Settings Claiming for Deceased or Fictitious Residents	Draft issued 30/5	TBC	TBC
Adults & Communities	Deprivation / Non-Declaration of Capital	Job scoped	TBC	TBC
Chief Executives	City Council Coroner & Recharges	Final Issued	Partial	Yes
Chief Executives	Registrars Audit	Draft issued 29/5	TBC	TBC
Chief Executives	Developer Contributions (s106/s278)	Planning stage – client delays	TBC	TBC
Children & Family Services	Hose CE Primary School	Final issued	Substantial	Yes

Children & Family Services	Orchard CE Primary School	Final issued	Substantial	Yes
Children & Family Services	Packington CE Primary School	Draft issued	Substantial	Yes
Children & Family Services	Congerstone Primary School	Final issued	Substantial	Yes
Children & Family Services	Schools Absence Monitoring	Final issued	Substantial	No
Children & Family Services	Direct Payments	Final issued	Partial	Yes
Children & Family Services	Children's Social Care Placements & Payments	Testing stage	TBC	TBC
Children & Family Services	Emergency Payments (Section 17/24 Payments)	Draft issued 20/5	TBC	TBC
Children & Family Services	Schools Absence Monitoring	Final issued	Substantial	No
Consolidated Risk	Annual Governance Statement – Improvements / Actions	Draft issued	Substantial	No
Consolidated Risk	Annual Governance Statement – Review Accuracy of Departmental Self Assessments	Draft issued	Substantial	No
Consolidated Risk	Annual Performance Review (APR) Compliance	Final Issued	Substantial	No
Consolidated Risk	Approval Process for payment feed	Draft Issued 29/5	Substantial	No

Consolidated Risk	Business Continuity Plans	Final Issued	Partial	Yes
Consolidated Risk	Business Travel Documents	Finalising Draft	TBC	TBC
Consolidated Risk	City Council Coroner & Recharges	Final issued	Partial	Yes
Consolidated Risk	Coroners Audit (Operational Audit)	Final Issued	Substantial	No
Consolidated Risk	Data Protection Audit	Final issued	Substantial	No
Consolidated Risk	Decommissioning of Applications and Servers	Final issued	Substantial	No
Consolidated Risk	Direct Award of Coroner Contract	Final Issued	Substantial	No
Consolidated Risk	Disaster Recovery Audit	Testing Stage	TBC	TBC
Consolidated Risk	Disclosure and Barring Scheme Checking	Final issued	Substantial	No
Consolidated Risk	Early Payment Scheme	Finalising draft	TBC	TBC
Consolidated Risk	Identification, Knowledge and Prioritisation of Business Applications	Finalising draft	TBC	TBC
Consolidated Risk	Implementation of Public Procurement Regulations	Draft to issue	Substantial	No
Consolidated Risk	Key feeder systems – Accounts payable	Final Issued	Substantial	No
Consolidated Risk	Key ICT Controls Audit	Draft to issue	Substantial	No
Consolidated Risk	Oracle Fusion Journal Processing & Approval	Final Issued	Substantial	No
Consolidated Risk	Overtime Payments	Draft to issue	Substantial	No
Consolidated Risk	Payments over £500 Reporting	Final Issued	Substantial	No

Consolidated Risk	Privileged Access	Draft ready to issue	TBC	TBC
Consolidated Risk	S106/S278 Developer Contributions	Audit Scoped	TBC	TBC
Consolidated Risk	Third Party Access and Monitoring	Final Issued	Substantial	No
Consolidated Risk	Travel & Subsistence - Approvals Hierarchy	Finalising Draft	TBC	TBC
Consolidated Risk	Travel & Subsistence Policy – Home to Duty	Finalising Draft	TBC	TBC
Consolidated Risk	Windows 11 Project	Final Issued	Substantial	No
Corporate Resources	Management of Commercial Estate	Cancelled by AD	N/A	N/A
Corporate Resources	Treasury Management	Draft ready to issue	Substantial	No
Environment & Transport	Climate Change & Carbon Emissions	Final Issued	Substantial	No
Environment & Transport	Disclosure and Barring Scheme Checking – Transport Services	Final Issued	Partial	Yes
Environment & Transport	Parking Board (Partnership Working with Districts)	Final Issued	Substantial	No
Environment & Transport	RHWS – Ethics & Culture	Scoped but deferred	TBC	TBC
Environment & Transport	Transport Services – Taxi Tendering and Contract Awards – ProContract.	Finalising draft	TBC	TBC
Environment & Transport	Transport Service – Contract Monitoring Penalty Points System	Testing Stage	TBC	TBC
Environment & Transport	Transport Services – Data Matching – Taxi Clients (SEN) to Pupils Missing Education	Draft ready to issue	Substantial	No

Public Health	Clinical Governance Arrangements	Final issued	Substantial	No
Public Health	Usage of PH Grant	Final issued	Full	No
EMSS	Accounts Receivable (No change in opinion) – 23/24	Final issued July	Moderate	No
EMSS	Accounts Payable (No change in opinion) – 23/24	Final issued July	Significant	No
EMSS	Payroll & HR (No change in opinion) – 23/24	Final issued July	Limited	4xHP remain
EMSS	ICT review (Improved from 'Limited') – 23/24	Final issued July	Moderate	1xHP remain
EMSS	Payroll & HR – 24/25	Final issued	Moderate	3xHP remain
EMSS	Accounts Receivable – 24/25	Final issued	Moderate	No
EMSS	Accounts Payable – 24/25	Final issued	Moderate	No

Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position) at 31 May</u>
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 concluded
Adults & Communities	Consultancy advice to the department regarding a case of alleged abuse of a service user's finances. Advice includes process review / strengthening to reduce the risk of re-occurrence.	Advice continues
Corporate Resources	Fraud advice to the Country Parks Service regarding a national fraud concern regarding QR-code fraud ("quishing") and parking machines, i.e. fraudulent redirections to copycat websites to make payments.	Advice complete.
Consolidated Risk	National Fraud Initiative 2024/26 – data extraction and upload process complete.	Majority of matches cleared with no fraud identified. Awaiting results of final investigations into Blue Badges and Concessionary Travel Pass matches

Consolidated Risk	<p>ICT Policies and Procedures:</p> <ul style="list-style-type: none"> - Attendance at Information Assurance Group Meeting (including quarterly updates on Information Governance statistics) - Input into Information Security Related Breaches (reported to the ICO) as and when required. - Initial Assessment of ISRAs - Development of a Cyber Self-Assessment Questionnaire for LA maintained Schools - Advice on move from SIMS Financial Management System to a new provider (data migration/retention issues) - Advice to Pensions on the Mazars 3rd party arrangements review. - Advice provided - Business Continuity updating of risk on the Corporate Risk Register <p>Public Services Network (PSN):</p> <ul style="list-style-type: none"> - On going accreditation advice <p>EMSS Advisory:</p> <ul style="list-style-type: none"> - None provided this quarter <p><i>Overall Value Added: Proactive timely control and efficiency advice.</i></p>	Ongoing
Consolidated Risk	Escalated Financial Controls - Travel & Subsistence	Finalised
Consolidated Risk	Escalated Financial Controls Consultants & Specialist Advisors	Finalised
Consolidated Risk	Maintained Schools Payroll transition to third party	Finalised
Consolidated Risk	Procure to Pay (P2P)	Complete
Consolidated Risk	Publishing Obligations under the Local Government Transparency Code	Draft recommendations

Consolidated Risk	Zouch Bridge Replacement – f/u recommendations	Complete
	Information Security Risk Assessments (ISRA) <i>Overall Value Added:</i> <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	Arcus Trading Standards Solution - Trading Standards Data Management System for tracking or workloads, complaints, creating reports etc.	Signed off 21/11/24
Corporate Resources	ASB Case Management System – ECINS - provides multi-agency partnerships with a secure case management system (Replaces the old Sentinel System)	Ongoing – awaiting stakeholder sign off
Corporate Resources	AssessNET - This is a Risk Assessment Module used by the Health And Safety Section. The system is already used by the Council but LCC are now looking at using the mobile application.	Signed off 9/10/2024
Corporate Resources	Backup system – ISRA for the backup solution and retention for all LCC data	Signed off 12/9/2024
Corporate Resources	C&FS System Decommissioning - Education Systems Replacement programme included a workstream to consider the de-commissioning process for all education systems under the programme umbrella.	Signed off 21/06/24

Corporate Resources	Carebeans - Care Management solution to replace current paper-based system with a cloud-based solution.	Signed off 19/06/24
Corporate Resources	CCTV at Waste Sites - CCTV is in place at Leicestershire County Council's waste sites for crime detection and prevention as well as ensuring the health and safety of staff and visitors.	Signed off 21/08/24
Corporate Resources	CCTV Care Home - Review of a Care Home CCTV security arrangements	Will now be superseded with a general Care Homes CCTV ISRA
Corporate Resources	CCTV for libraries - Generic ISRA for CCTV installations at Leicestershire County Council's libraries. These will be supported by individual CCTV Self Assessments for each library	Signed off 14/01/2025
Corporate Resources	Co-Pilot - Microsoft 365 Copilot is a smart assistant that uses generative AI to help complete tasks, this ISRA is for the CoPilot product.	Signed off 30/04/2025
Corporate Resources	Egress - Contract renewal for the Egress secure email system	Signed off 11/02/2025
Corporate Resources	Electronic Direct Debit Mandate - Digitising and Automating workflows for the Direct Debits Process reducing manual intervention and the need to print and post documentation.	Signed off 04/02/2025
Corporate Resources	FIS Database Generator - used to import into a system (ProGeneral) which LCC use to analyse learner achievement, retention and pass rates.	Signed off 18/11/2024
Corporate Resources	Generic Devices - Process for the use of generic devices at LCC (includes use of generic login)	ISRA will now be superseded with new one.

Corporate Resources	Genius Software - Accounts Receivables Dialler Solution (Automation of the collection process)	Signed off 04/02/2024
Corporate Resources	Intune Revised ISRA - Intune is used to manage and control all corporate smartphones, Windows 11 devices and Defender. The ISRA has been updated to reflect changes in device management policies, guidelines by NCSC etc.	Signed off 13/11/2024
Corporate Resources	LAS Mobile App - The Liquidlogic mobile app is intended to be an extension of the Liquidlogic System, enabling agile working and access to case information while out of the office using a mobile device such as a tablet.	Signed off 30/07/24
Corporate Resources	Modern Desktop Programme - Microsoft Windows 10 becomes out of support in October 2025 as a result a programme of work is underway to upgrade all end user devices to Windows 11, to ensure the Council remains PSN compliant.	Signed off 06/06/24
Corporate Resources	My Council Services Digital Platform - New system is a forms and case management platform tailored for use within Local Authorities. The initial use case for this solution will be Blue Badges.	Signed off 19/08/24
Corporate Resources	Otter Artificial Intelligence - voice transcription services which can identify who is speaking in a meeting.	Signed off 16/05/24
Corporate Resources	Secure Email Gateway – Internet email threats - LCC sends and receives email to/from the Internet via a Secure Email Gateway (SEG) which has been migrated fully to Cloud, hosted by the supplier in Manchester and London.	Signed off 19/07/24
Corporate Resources	SENA Project - Use of Co-Pilot to process information obtained via Granicus application forms for parents applying for additional support for Special Education Needs Assessments (SENA).	Signed off 15/05/2025

Corporate Resources	Zurich Insurance UK - Zurich Insurance UK is an insurance company which provides insurance cover for the Academies scheme. Zurich uses a hub portal to upload claim details instead of sending via email.	Signed off 21/08/24
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Grant certifications

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 31/5</u>	<u>Opinion / Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	The Disabled Facilities Capital Grant (DFG) Determination 2023-24 (31/6672) & Additional Funding 2023-24 (31/6833) = 2 claims audited	Testing	N/A	N/A
Children & Family Service	Basic Need Grant Determination (2023): No 31/6475	Certification letter issued.	N/A	N/A
Children & Family Service	Multiply Grant	Certification email issued	Certified	N/A
Children & Family Service	Supporting Leicestershire Families Claim (Quarters 2-4 2024/25 = 3 claims audited)	Certification email issued	Certified	N/A
Environment & Transport	Bus Recovery Grants No 31-6144, 31-6361, 31-6612, 31-6707 = 4 claims audited	Signed	Certified	No
Environment & Transport	Bus Services Operators Grant No 31/7227	Certification letter issued	Certified	No
Environment & Transport	Bus Subsidy (Revenue) Grant: Determination 2023/24: No 31/6909	Testing	N/A	N/A
Environment & Transport	Grant Determination for the Local Authority Major Project Grant No: 31/6813	Certification letter issued	Certified	No

Environment & Transport	Leicestershire CAN-De Project – Q1 Independent Accountant's Report	Certification letter issued	Certified	No
Environment & Transport	Local Transport Capital Block Funding (Integrated Transport & Highway Maintenance Blocks) Specific Grant Determination (2023/24): No 31/6681 Local Transport Capital Block Funding (Pothole Fund) Specific Grant Determination (2023/24): No 31/6680 = 2 claims audited	Certification letter issued	Certified	No
Environment & Transport	Major Road Network Grant No 31-6226	Signed	Certified	No

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position) at 31/5</u>
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. Tableau reporting tool up and running following the recent introduction of the Dash forms for registering an interest/gift/hospitality to replace the manual system.	Complete
Governance	Annual Governance Statement (AGS) 2023-24 published with draft Statement of Accounts	Complete
Governance	Draft Annual Governance Statement 2024/25 in process of being drawn up	Ongoing
Governance	<p>Financial Controls Group membership focussing on the following key areas:</p> <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 <p>Other related issues around financial performance (such as level of debts/write-offs)</p>	Ongoing

Governance	In conjunction with the Head of Democratic Services undertook a review of good governance guidance to understand any statutory requirements to complete in readiness for the biennial review of Local Code of Corporate Governance	Ongoing
Risk Management	Property & Occupants Risk Management Group <ul style="list-style-type: none"> - Quarterly meetings - Refresher advice regarding security and access to buildings following disorder 	Ongoing
Risk Management	Corporate Risk Register updates – cycle for each Committee	Ongoing
Counter Fraud	A range of counter fraud comms has been developed to coincide with International Fraud Awareness Week (17-23 November 2024).	Complete.
Counter Fraud	Biennial assessment of top fraud risks faced by the Council.	Complete. Tabled at CGC December 2024.
Counter Fraud	Biennial refresh of the Council's suite of counter fraud policies.	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.	Discussions have concluded this is not a likely path to go down due to GDPR concerns regarding proportionality.
Counter Fraud	Development of inaugural annual Counter Fraud Report to Corporate Governance Committee.	Work complete. Tabled at CGC June 2025.
Counter Fraud	Development of mandatory counter fraud <i>refresher</i> training module (two-yearly), n.b. on-going refresher supplementary to the main counter fraud training module.	Complete.

Counter Fraud	Preliminary discussions with a number of key stakeholders and other local authorities regarding the perceived advantages and disadvantages of subscribing to products such as the CIFAS Internal Threat Database as an additional employee onboarding process designed to prevent insider fraud and additional services available through the National Fraud Initiative.	Discussions complete.
Counter Fraud	Refresh of the Council's fraud information pages on the corporate intranet.	Complete
Counter Fraud	Relaunch of mandatory counter fraud training module (mandatory recertification for all staff within a six-month window).	Complete.
Counter Fraud	Roll out of FFCL Adult Social Care Fraud Toolkit within departments (A&C, Corporate Resources) through awareness raising sessions.	Roll-out commenced.
Counter Fraud	Set-up of both a generic mailbox (fraud@leics.gov.uk) and web e-form to open additional avenues for fraud referrals to be made.	Complete
Counter Fraud	Significant input into fraud-proofing controls work with regards to the Council's administration of the Household Support Fund.	Advice complete.

Work assisting other functions.

<u>Department</u>	<u>Entity</u>	<u>Final report (or position) at 31/5</u>
East Midlands Freeport	HolAS role of Security and Illicit Activity lead. Met with partners' security risk leads	Ongoing
Environment & Transport	HolAS 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
Corporate Resources	Input to Transformation Unit-led work on MTFS savings under development – adult social care direct payments fraud	Ongoing
Corporate Resources	Advice to FAIT regarding concerns over the authenticity of a supplier request to change bank accounts.	Advice concluded. No issues arising.
Children & Family Services	Compilation of Cyber Security Self-Assessment Questionnaire for maintained schools.	Ongoing

Training, development and networks attended (and substantial other work undertaken)

External Quality Assessment

Continue to review action plan in line with implementing new global internal audit standards (GIAS)

Internal Audit Case Management System

In the process of renewing contract for final year

Local Authorities Chief Auditors Network

- Regular attendance at meetings by Head of IAS and Audit Managers where appropriate
- Demonstration on root cause analysis

Midlands Counties Heads of Internal Audit Groups

- ICT Audit Sub-Group
 - MCCIAG IT Subgroup meeting held 19th January 2024
 - Set up of a shared Teams area for all members through the Staffordshire County Council Teams account.
 - Inputs into IT Points of Practice:
 - Third Party Access Monitoring (Raised by LCC)
 - IT Audit qualifications
 - Use of Co-Pilot
 - Audit Case Management Systems
 - Replacement of Schools SIMS (PoP raised by LCC)
- Fraud Sub-Group
 - Various issues discussed and emerging fraud risks
- Heads of Internal Audit Group
 - Benchmarking service delivery
 - GIAS; reporting; recruitment and retention; independent members

Institute of Internal Auditors (IIA)

- How to embed Data Analytics and AI throughout the Internal Audit Lifecycle (online Webinar)
- Data Analytics and Artificial Assurance Forum – Monthly attendance
- Senior IT Auditor – Panel Member at the ‘Navigating the Digital Frontier: Insights for Non-IT Auditors’ Event
- Regular Regional Committee Board attendance
- ISACA Webinar – Artificial Intelligence Audit Tools

Other IT Audit Training: -

- Webinar (Launch of Cyber Assessment Framework for Local Government)
- Cyber Security Conference for schools 1/10/2024

CIPFA Better Governance Forum (and LGA)

- Changes to Internal Audit Standards & Code of Practice for the Governance of Internal Audit
- Governance & Audit Update

Fraud Webinars

- NAFN – eBay, Gumtree and PayPal (gathering intelligence re. trading by third parties) -
- NWB - Fraud
- CIFAS - Failure to Prevent Fraud
- Cabinet Office - Procurement Act
- NFI - Key Contacts Training & System User Training

East Midlands Risk Management Group

- Financial Resilience of Local Authorities & Corporate Impact and Likelihood Criteria
- Benchmarking service delivery

Other training & development

- 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