

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Movement since previously reported (31/3/25)</u>	<u>Status at 30/9/25 & target for completion</u>	<u>Opinion / Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	Deprivation and Non-Declaration of Capital	Started	Pre-draft issued Final report to be issued by 30/11/25	Substantial	No
Adults & Communities	Residential Settings Claiming for Deceased or Fictitious Residents	Completed	Final Issued	Partial	Yes
Adults & Communities	Safeguarding	Progressing	Testing	TBC	TBC
Chief Executives	Registrars Audit	Progresses	Final issued	Partial	Yes
Chief Executives	Developer Contributions (s106/s278)	Deferred	Planning stage	TBC	TBC
Chief Executives	CIVICA to Arcus Migration	Progressed	Testing Stage	TBC	TBC

Children & Family Services	Commissioning Service – Quality Assurance Process	Started	Testing stage. Agreed with client for the remainder of the work to be concluded in Q4. Final report due to be issued by 31/3/25.	TBC	TBC
Children & Family Services	Direct Payments	Progressed	Final issued	Partial	Yes
Children & Family Services	Children's Social Care Placements & Payments	Progressed	Testing stage resumed. Final report due to be issued by 30/11/25.	TBC	TBC
Children & Family Services	Emergency Payments (Section 17/24 Payments)	Completed	Final issued	Partial	Yes
Children & Family Services	Schools Absence Monitoring	Completed	Final issued	Substantial	No
Children & Family Services	Fostering & Adoption	Started	Testing stage	TBC	TBC
Children & Family Services	Early Years Providers – Compliance Visits process	Started	Testing stage	TBC	TBC

Children & Family Services	Learning Disabilities Transitions from Children's Complex to Care Adults	Researched	Corporate review being undertaken as part of 'Preparing for Adulthood' in this area. Audit time to be diverted to providing support and advice.	N/A	N/A
Children & Family Services	Maintained Schools' – Themed Audit – Deficit Budgets	Progressed	Testing Stage	TBC	TBC
Children & Family Services	Water Leys Primary School	Completed	Final issued	Substantial	No
Children & Family Services	Fleckney CE Primary School	Completed	Review stage	TBC	TBC
Children & Family Services	Little Bowden Primary School	Completed	Report writing	TBC	TBC
Children & Family Services	SEN Assessments	Progressed	Final issued	Partial	Yes
Children & Family Services	Safeguarding	Progressed	Draft issued	Substantial	No
Consolidated Risk	Emerging Issues – MIS Data Quality - Thrive	Started	Review stage. Final due for issue by 30/11/25	N/A	N/A

Consolidated Risk	Publishing Obligations under the Local Government Transparency Code	No change	Finalised	Advisory	N/A
Consolidated Risk	Zouch Bridge Replacement – f/u rec'ns	No change	Finalised	Advisory	N/A
Consolidated Risk	Business Travel Documents	Completed	Final issued	Partial	Yes
Consolidated Risk	Travel & Subsistence - Approvals Hierarchy	Completed	Final issued	Partial	Yes
Consolidated Risk	Early Payment Scheme	Progressed	Review Stage	TBC	TBC
Consolidated Risk	Procure to Pay (P2P)	Progressed	Review Stage	TBC	TBC
Consolidated Risk	Escalated Financial Controls	Completed	Finalised	Advisory	N/A
Consolidated Risk	Escalated Financial Controls - Travel & Subsistence	Completed	Finalised	Advisory	N/A
Consolidated Risk	Escalated Financial Controls Consultants & Specialist Advisors	Completed	Finalised	Advisory	N/A
Consolidated Risk	Overtime Payments	Completed	Draft issued	Substantial	No
Consolidated Risk	Approval Process for payment feed	Progressed	Final issued	Substantial	No
Consolidated Risk	Travel & Subsistence Policy – Home to Duty	Progressed	Finalised	Advisory	N/A
Consolidated Risk	Implementation of Public Procurement Regulations	Progressed	Draft report being finalised	TBC	TBC
Consolidated Risk	Annual Governance Statement – Review Accuracy of Departmental Self Assessments	Progressed	Draft issued. Final due for issue by 30/11	TBC	TBC

Consolidated Risk	Annual Governance Statement – Improvements / Actions	Progressed	Draft report issued 11/3/25. Final Report to be issued by 30/11/25.	TBC	TBC
Consolidated Risk	Identification, Knowledge and Prioritisation of Business Applications	Progressed	Final issued	Partial	Yes
Consolidated Risk	Privileged Access	Progressed	Draft Report Stage	TBC	TBC
Consolidated Risk	Business Continuity Plans	Progressed	Final issued	Partial	Yes
Consolidated Risk	Key ICT Controls Audit	Progressed	Final issued	Substantial	No
Consolidated Risk	Disaster Recovery Plans	Progressed	Final issued	Substantial	No
Consolidated Risk	PSN Accreditation Audit	Progressed	Final issued	Substantial	No
Consolidated Risk	Replacement of Wisdom (EDRMS) & Associated Data Move	Progressed	Testing Stage	TBC	TBC
Consolidated Risk	Romulus Court Move	Progressed	Final Issued	Substantial	No
Consolidated Risk	Immigration & Asylum – Placements and Payments	Started	Testing Stage	TBC	TBC
Consolidated Risk	Workforce Planning (including Succession Planning)	Postponed	Terms of Engagement agreed. postponed due to management	TBC	TBC

			decision		
Consolidated Risk	Equalities and Human Rights	Deferred	Audit deferred due to decision by management	TBC	TBC
Consolidated Risk	Implementation of Public Procurement Regulations	Started	Testing Stage	TBC	TBC
Consolidated Risk	Records Management - Continuous Audit (Floor Walks)	Progressed	Review Stage	TBC	TBC
Consolidated Risk	Mandatory Learning - Health & Safety Specific	Progressed	Testing Stage	TBC	TBC
Corporate Resources	Treasury Management	Completed	Final Issued	Substantial	No
Corporate Resources	Tax Digital/IR35	Started	Planning stage	TBC	TBC
Environment & Transport	Leicestershire CAN-De Project	Started	Work complete and Independent Accountants Report (IAR) for the period June 2024-May 2025 certified.	N/A	N/A
Environment & Transport	Transport Services – Taxi Tendering and Contract Awards – ProContract	Completed	Final Issued	Substantial	No
Environment & Transport	Confirm on Demand Highways Management Project	Progressed	Final Issued	Substantial	No

Environment & Transport	Transport Services – Contract Monitoring – Penalty Point System	Completed	Final issued	Substantial	No
Environment & Transport	Transport Services – Data Matching – Taxi Clients (SEN) to Pupils Missing Education	Completed	Final Issued	Substantial	No
Environment & Transport	SEN Transport	In progress	Testing	TBC	TBC

Advisory audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 30/9/25)</u>
Consolidated Risk	National Fraud Initiative 2024/26 – analysis of matched data	Draft report issued
Consolidated Risk	ICT Policies and Procedures: - Attendance at Information Assurance Group Meeting (including quarterly updates on Information Governance statistics) - Floor walk (ongoing programme of work) - Input into Information Security Related Breaches (reported to the ICO) as and when required. - Initial Assessment of ISRAs - IT Security Operations Group Terms of Reference Public Services Network (PSN) - On going accreditation advice <i>Overall Value Added: Proactive timely control and efficiency advice.</i>	Ongoing
	Information Security Risk Assessments (ISRA) <i>Overall Value Added:</i> • <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	ASB Case Management System – ECINS - provides multi-agency partnerships with a secure case management system (Replaces the old Sentinel System)	Signed off 13/06/2025
Corporate Resources	Resiliency Direct Website - Cabinet Office provided secure web system for use by the national resilience community.	Signed off 10/07/2025
Corporate Resources	CCTV Children's - This ISRA will look into the CCTV systems in operation at homes managed by Children and Family services and commissioned homes.	Signed off 02/09/2025
Corporate Resources	CCTV County Hall - This ISRA will look into the CCTV systems in operation at County Hall (and other office sites) managed by LCC property services.	Signed off 17/09/2025
Corporate Resources	VEED - VEED is a video editing software used by the Marketing & Communications Officer within the Active Together team. Active Together hold a Lite subscription.	Signed off 26/08/2025
Corporate Resources	Member Caseware Solution - Elected technology caseworks solution provides digital solutions for electronic casework management systems for elected representatives & the public sector.	Signed off 05/08/2025
Corporate Resources	Bikeability – Government approved National Standards for Cycle Training, which teaches trainees the necessary skills to ride confidently on today's roads. The app allows for quick and efficient recording of rider progress.	Signed off 11/08/2025
Corporate Resources	IDEA Caseware - A review of Internal Audits use of the IDEA Data Interrogation Tool	Ongoing
Corporate Resources	Crown Hosting - Physical moving of existing servers and all circuits from Romulus Court to a new storage provider.	Signed off 19/09/2025

Corporate Resources	Overarching AI - General ISRA for deployment of any AI applications in the council	Signed off 30/09/2025
Corporate Resources	System C AI Transcription - ISRA is for a pilot exercise for Adult Social care to record meetings with service users and populate LAS by using Form flow.	Signed off 30/09/2025
Corporate Resources	Wisdom Mosaic Document Migration - LCC is moving away from the Wisdom EDRMS product. Therefore, all documentation from Wisdom needs to be migrated over to their respective systems of which Mosaic (Children's Case Management System) is one.	Ongoing
Corporate Resources	CoPilot - Microsoft 365 Copilot is a smart assistant that uses generative AI to help you to complete tasks	Signed off 15/05/2025
Corporate Resources	SENA Project - Use of Co-Pilot to process information obtained via granicus application forms for parents applying for additional support for SENA	Signed off 30/04/2025

Grant certifications

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 30/9/25)</u>	<u>Opinion / Assurance rating</u>	<u>HI Rec'n</u>
Adults & Communities	Disabled Facilities Grant (24/25 31/7271 & 31/7605	Review stage	n/a	n/a
Adults & Communities	Multiply Funding – No 31/7121 (Multiplier Grant)	Certified 9/5/25	n/a	n/a
Children & Family Services	2025/26 Basic Needs Grant 31/7127	Certified 8/10/25	n/a	n/a
Environment & Transport	Bus Service Operators Grant - (BSOG) (24/25 – No.31/7227)	Certified 30/9/25	n/a	n/a
Environment & Transport	Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks) - 2024/25 - No.31/7318	Certified 29/7/25	n/a	n/a
Environment & Transport	Local Transport Capital Block Funding (Pothole Fund) - 2024/25 No.31/7319	Certified 18/8/25	n/a	n/a
Public Health	Home Upgrade Grant - Phase 2	Certified 8/7/25	n/a	n/a

Investigations

The Internal Audit Service undertakes proactive (planned) and reactive (demand led) counter fraud activity. Whilst some time incurred was to close previous years' investigations, in the 6 months to the end of September, 17 small scale cases had time recorded against them (22 days).

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 30/9/25)</u>
Governance	Financial Controls Group membership focussing on the following key areas: • 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 (e.g. level of debts/write-offs)	Ongoing
Counter Fraud	Roll out of new FFCL Adult Social Care Fraud Toolkit to key staff and managers within the department.	Roll out complete.
Counter Fraud	Planning range of internal comms for International Fraud Awareness Week (IFAW)	Planning complete.
Counter Fraud	Targeted work with all departments regarding increasing the take-up of the mandatory Fraud Awareness e-learning module.	Complete. Take-up now at c. 80%.
Counter Fraud	Targeted counter fraud advice provided to LA-maintained schools.	Complete.
Counter Fraud	Developed inaugural Counter Fraud Report to Corporate Governance Committee.	Report taken to CGC in June 2025.
Risk management	Chair of the cross service Property & Occupants Risk Management Group – 1/4ly meetings and involvement in project on venue hire 'PREVENT' controls	Ongoing

Work assisting other functions.

<u>Department</u>	<u>Entity</u>	<u>Position at 30/9/25</u>
Adult Social Care / Corporate Resources	Input to MTFS savings under development – Responsible Payments (Adult Social Care Direct Payments Fraud)	Ongoing
Children & Family Services/Legal/Insurance	Arranging cyber insurance for maintained schools	Ongoing

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

External Quality Assessment

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

Internal Audit Case Management System

Establishing whether re-procurement is best option

Local Authorities Chief Auditors Network

- June meeting – GIAS, data analytics, auditor competency tools
- Annual meeting – included professional updates from IIA and CIPFA

Midlands Counties Heads of Internal Audit Groups

- Heads of Internal Audit Group
 - Two regular meetings
- ICT Audit Sub-Group
 - Attendance at the Midlands County IT Subgroup Meeting
 - Inputs into IT Points of Practice:
 - Use of Audit Case Management Software
- Fraud Sub-Group
 - Virtual meeting held 10th April 2025. Various issues discussed and emerging fraud risks.
 - Virtual meeting held 8th July 2025. Various issues discussed and emerging fraud risks.
- Use of Co-Pilot and AI to support Internal Audit Service Delivery.
 - Team training

Institute of Internal Auditors (IIA)

- Data Analytics and Artificial Intelligence Forum – Monthly attendance
- Cyber Security IIA Topical Requirements – webinar attended
- Fraud Forum – 8th July 2025 - Back to Basics: Navigating Fraud Risk in the Public Sector
- Midlands Key Event – culture, professional courage, topical requirements, competency framework, AI

CIPFA Better Governance Forum webinars

- Ethics requirements for GIAS

East Midlands Risk Management Group

National Anti-Fraud Network (NAFN) Webinars

- None this cycle

NatWest Bank Webinar

- Cyber Fraud (in conjunction with Gallagher's Insurance)

CIFAS Webinar

- Insider Fraud

Cabinet Office Webinar

- None this cycle

National Fraud Initiative

- Key Contacts Training & System User Training

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