

<b><u>Dept</u></b>	<b><u>Audit area/Internal Audit Work Identified</u></b>	<b><u>Actual plan</u></b>	<b><u>Status @ 28/2/26</u></b>	<b><u>Days needed 26/27</u></b>
A&C	Disabled Facilities Grant	<b>Annual</b>	Annual	2
A&C	Residential settings claiming for deceased or fictitious residents - Follow up of High Importance recommendations	<b>Follow up</b>	Follow up	1.0
A&C	Direct Payments - Follow up of High Importance recommendations	<b>Follow up</b>	Follow up	3
A&C	Operation Galveston	<b>Added to Yr2</b>	In progress	0.5
A&C	Counter Fraud - Mortality Screening Service - 6 monthly	<b>New</b>	New	5
A&C	Connect to Work Funding	<b>New</b>	New	5
A&C	Assisted Technology	<b>New</b>	New	12
A&C	System C - AI Needs Assessments	<b>New</b>	New	12
A&C	Procurement – Home Care for Leicestershire	<b>Yr2</b>	Yr2	12
A&C	Homecare - delivery	<b>Yr2</b>	Yr2	12
A&C	Fee Review Implementation - Residential	<b>Yr3</b>	Yr3	12
A&C	Deprivation of liberty standards - Adults	<b>Yr3</b>	Yr3	12
A&C	External Inspections - follow up of recommendations	<b>Yr3</b>	Yr3	12
C&FS	Basic need grant determination	<b>Annual</b>	Annual	4

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C&FS	Maintained school audits - balance	Annual	Annual	0
C&FS	Commissioning Service QA process including KPIs, ICMs and Quality Framework	Yr1	Deferred	0
C&FS	Learning Disabilities Transitions - from Children's Complex Care to Adults Childrens Social Care Placements & Payments - Follow up of High Importance	Yr2	Deferred	10
C&FS	recommendations	Follow up	Follow up	2
C&FS	Direct Payments - Follow-up of High Importance recommendations	Follow up	Follow up	3
C&FS	Maintained Schools' – Themed Audit – Deficit Budgets - Follow up of High Importance recommendations	Follow up	Follow up	1
C&FS	SEN payments	Yr1	In progress	4
C&FS	Fostering & Adoption	Yr1	In progress	4
C&FS	Operation Jacksonville	Added to Yr2	In progress	0.5
C&FS	Maintained Schools' – Themed Audit - Bankline	Yr1	In progress	5
C&FS	Maintained Schools' – Themed Audit - tbc	Annual	Annual	10
C&FS	Fair Pricing and Care Cubed Tool	New	New	12
C&FS	SEN Transport	Yr1	Yr1	12
C&FS	Early Years Funding	Yr3	Yr3	12

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C&FS	Reporting & data management for statutory requirements	Yr3	Yr3	12
C&FS	Children's Residential Project	Yr3	Yr2	12
CEx	Developer contributions - s106 and s278	Yr1	Deferred	7.5
CEx	Registrars - Follow up of High Importance Recommendations	Follow up	Follow up	1
CEx	City Council & Recharges (Coroners) - Follow up of High Importance Recommendations	Follow up	Follow up	0.5
CEx	Members Code of Conduct	New	New	12
Con				
Risk	Public Services Network (PSN) Accreditation & Associated Remedial Action	Annual	Annual	5
Con				
Risk	Risk Management	Annual	Annual	20
Con				
Risk	Assurance Mapping - Map Out Key Assurances	Annual	Annual	20
Con				
Risk	Follow up Recommendations - Balance	Annual	Annual	40
Con				
Risk	Floor Walks	Annual	Annual	5
Con				
Risk	Key ICT Controls	Annual	Annual	12
Con				
Risk	Addressing External Auditor Control Weakness Recommendations	Annual	Annual	5
Con				
Risk	Key feeder systems	Annual	Annual	12

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Con				
Risk	Major ICT Projects - highlight reports	<b>Annual</b>	Annual	12
Con				
Risk	Workforce Planning (including succession planning)	<b>Yr2</b>	Deferred	8
Con				
Risk	Equalities & Human Rights	<b>Yr2</b>	Deferred	12
Con				
Risk	Business Travel Document Checks – Follow Up of High Importance Recommendations	<b>Follow up</b>	Follow up	1
Con				
Risk	Business Continuity Plans - Follow Up of High Importance Recommendations	<b>Follow up</b>	Follow up	5
Con				
Risk	Counter Fraud NFI	<b>Yr1</b>	In progress	16
Con				
Risk	Freeport Accountable Body arrangements	<b>Yr1</b>	In progress	2
Con				
Risk	ICT Policies and Processes & attend groups	<b>Annual</b>	In progress	12
Con				
Risk	Local Government Reorganisation	<b>Added to Yr2</b>	In progress	20
Con				
Risk	Cyber Security	<b>Annual</b>	In progress	12
Con				
Risk	Records Management - Continuous Audit (Floor Walks)	<b>Added to Yr2</b>	In progress	2
Con				
Risk	Responsible Payment - Review of Higher-Risk Clients	<b>Added to Yr3</b>	In progress	15
Con				
Risk	Data Protection	<b>Yr1</b>	In progress	8
Con				
Risk	Prevent Duty - Venue Hire	<b>Added to Yr2</b>	In progress	2

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Con				
Risk	Declarations - Gifts & Hospitality and Conflicts	Yr1	In progress	2
Con				
Risk	Procurement – Post-Contract Award Stage - Prompt Payment of Supply Chains	Yr1	In progress	4
Con				
Risk	Procurement Challenges – At Tendering and Contract Award Stage	Yr1	In progress	4
Con				
Risk	Bid Rigging	Yr2	In progress	3
Con				
Risk	Irregular Employee Tax Codes	New	New	6
Con				
Risk	Data Analytics within Key Systems	New	New	12
Con				
Risk	Cyber related work for specific application e.g. LAS & Mosiac, Synergy etc	New	New	12
Con				
Risk	AI Deployment in systems	New	New	12
Con				
Risk	AI Deployment - Governance	New	New	12
Con				
Risk	Replacement of Wisdom EDRMS to LAS	New	New	5
Con				
Risk	Investing in Leicestershire Properties Programme	Yr1	Yr1	12
Con				
Risk	Capital Strategy/Programme	Yr1	Yr1	12
Con				
Risk	Self-Assessment against CIPFA Code of Practice - Managing the Risk of Fraud & Corruption	Yr1	Yr1	2
Con				
Risk	Recruitment & Retention	Yr2	Yr2	12

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Con				
Risk	Corporate Asset Management Plan (inc Asset Valuations)	Yr2	Yr2	12
Con				
Risk	Workforce Wellbeing	Yr3	Yr3	12
Con				
Risk	Insider Fraud/Employee Fraud	Yr3	Yr3	12
Con				
Risk	On-Line Payments to LCC - General Invoices	Yr3	Yr3	12
Con				
Risk	Payment Card Industry (PCI) Standards - Compliance	Yr3	Yr3	12
Con	Workforce Performance Management (including conduct and Disciplinary Action &			
Risk	Development)	Yr3	Yr3	12
Con				
Risk	Management of Change (inc. Business Cases) - Newton recommendations	Yr3	Yr3	10
Con				
Risk	Service planning	Yr3	Yr3	12
Con				
Risk	Declaration of Third Party Related Transactions	Yr3	Yr3	12
Con				
Risk	Whistle Blowing Procedures	Yr3	Yr3	12
Cor				
Res	<b>Information Security Risk Assessments - balance</b>	<b>Annual</b>	Annual	20
Cor				
Res	Public Services Network	<b>Annual</b>	Annual	5
Cor				
Res	IT Policies & Associated Governance Groups	<b>Annual</b>	Annual	5
Cor				
Res	Financial Controls Group	<b>Annual</b>	Annual	12

**Provisional Internal Audit Annual Plan 2026-27**

**Appendix 1**

<b><u>Dept</u></b>	<b><u>Audit area/Internal Audit Work Identified</u></b>	<b><u>Actual plan</u></b>	<b><u>Status @ 28/2/26</u></b>	<b><u>Days needed 26/27</u></b>
Cor				
Res	Operation Houston	<b>Added to Yr2</b>	In progress	0.5
Cor				
Res	Contract awards to specific single supplier	<b>Yr2</b>	In progress	5
Cor				
Res	School Meals dissolution plan & actions	<b>New</b>	New	5
Cor				
Res	Inspired Energy - Contract Monitoring	<b>New</b>	New	12
Cor				
Res	Replacement of Wisdom EDRMS to Oracle	<b>New</b>	New	5
Cor				
Res	Construction & Design Management Regulations - Adherence	<b>Yr2</b>	Yr2	12
Cor				
Res	Debt collection and write off - revised process	<b>Yr2</b>	Yr2	12
Cor				
Res	Fraud Risk Assessment	<b>Yr3</b>	Yr3	6
Cor				
Res	Hardware & Software Assets	<b>Yr3</b>	Yr3	12
E&T	Operation Raleigh	<b>Added to Yr2</b>	In progress	0.5
E&T	Operation Sacramento	<b>Added to Yr2</b>	In progress	0.5
E&T	MTC System - Assisted Transport	<b>New</b>	New	12
E&T	Local Transport Consolidated Funding - revised assurance requirements	<b>Annual</b>	Annual	12
E&T	Council's Environment Strategy and Action Plan	<b>Yr1</b>	Yr1	0

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E&T	Carbon Reduction Targets	Yr1	Yr1	0
E&T	Climate change and carbon emissions	Yr1	Yr1	0
E&T	Midlands Highways Alliance	Yr3	Yr3	12
E&T	Blue badges / concessionary travel passes / parking permits	Yr3	Yr3	12
E&T	LHO fuel stock, and security of fuel	Yr3	Yr3	12
PH	Operation Bombardier (2020/21)	Follow up	Follow up	0.5
PH	Crisis & Resilience Fund	New	New	12
<b>Total</b>				<b>884.0</b>
<b>Contingency to include emerging risks and issues</b>				<b>166.0</b>
<b>Total Days available</b>				<b>1050.0</b>