

Summary of Internal Audit Service Work – 5th January to 26th April 2019

Appendix 1

Assurance Audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 26/4)</u>	<u>Opinion</u>	<u>HI Rec'n</u>
Children & Family Services	Woodcote Primary School	27-Feb-19	Substantial	No
Children & Family Services	Sketchley Hill Menphys Nursery	12-Mar-19	Substantial	No
Children & Family Services	Griffydham Primary School	7-Mar-19	Substantial	No
Children & Family Services	Newlands Community Primary School	27-Mar-19	Substantial	No
Consolidated Risk	Counter Fraud - Corporate Induction Process	04-Mar-19	Substantial	No
Consolidated Risk	Counter Fraud - Employment of Social Care Professionals	27-Feb-19	Substantial	No
Consolidated Risk	Counter Fraud - Imprest Accounts	11-Apr-19	Substantial	No
Consolidated Risk	Counter Fraud – Supplier VAT Number Validation	27-Feb-19	Full	No
Consolidated Risk	Counter Fraud - Due Diligence Process - Leasing of LCC Industrial Units and other Commercial Properties (Serious & Organised Crime)	26-Apr-19	Substantial	No
Consolidated Risk	Key ICT Controls	23-Apr-19	Substantial	No
Consolidated Risk	Windows 10 Project	25-Mar-19	Substantial	No
Corporate Resources	Leicester-Shire School Music Service	13-Feb-19	Partial	Yes

Corporate Resources	Property contract awards	28-Feb-19	Partial	Yes
Corporate Resources	Treasury Management	1-Mar-19	Substantial	No
Public Health	Substance Mis-use Strategy – Residential Rehabilitation Service	16-Apr-19	Partial	Yes
Public Health	Re-Commissioning of Sexual Health Services	8-Feb-19	Substantial	No

Consulting audits

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 26/4)</u>
Consolidated Risk	ISRA – Notify.Gov	Signed off 13/02/19
Consolidated Risk	Coroners	Signed off 21/03/19
Consolidated Risk	Tethering	Ongoing
Consolidated Risk	PSN - In March 2019, LCC obtained its PSN certificate valid until April 2020. Advice has been given by Internal Audit through the PSN working Group.	Ongoing
Corporate Resources	Fit for the Future Project – IAS continues to liaise with the Project Team and Nottingham City Council internal auditors. IAS received the Organisational Impact Assessments completed following the first round of workshops. These will be reviewed to determine what impact any process/system changes will have on the Council's control environment.	Ongoing
Corporate Resources	Review of the following Policy and Procedures <ul style="list-style-type: none">• Advisory re replacement of GCSx	Ongoing

Investigations concluded

Environment & Transport	Staff theft of waste received at LCC waste sites.	Combination of staff resignations, dismissals and final warnings issued (5 staff in total).
Corporate Resources	Deceased pensioner – forged life certificate	Reported to Police but because overseas (NZ) no action – amount (£3.5K) written off

Other control environment/assurance work

<u>Department</u>	<u>Entity</u>	<u>Final report (or position at 26/4)</u>
Adults & Communities	Personal Property Working Group	Ongoing
Consolidated Risk	Counter Fraud – attended meeting with DCLG procurement fraud lead.	Ongoing
Consolidated Risk	Property & Occupants Risk Management Group	Ongoing
Consolidated Risk	Prepare April risk management update to CGC including challenge risk scores	Ongoing
Consolidated Risk	Reviewed Directors' self-assessments of governance and assurance to enable the Annual Governance Statement to be prepared. Attended Senior Management group to agree the AGS	Complete
Consolidated Risk	National Fraud Initiative Reports distributed to individual departmental contacts	Ongoing
Consolidated Risk	Reporting Fraud – Local Government Transparency Code – publish 30 April	Complete.
Environment & Transport	Assistance with quarterly stock checks (4 of 4 complete)	Complete

Work assisting other functions

<u>Department</u>	<u>Entity</u>	<u>Position</u>
Corporate Resources	Assistance with insurance investigations	Ongoing

Training, development and networks attended during the quarter

CIPFA Better Governance Forum

- Ethical standards and governance; External audit perspective on governance; Review of AGS and local codes and Local authority governance (National Audit Office)

Institute of Internal Auditors – ICT Audit update

- Emerging Technologies; Operational Resilience; Cyber Resilience; Third Party Assurances and Digital Transformation (e.g. what the Strategy should cover)

CIPFA Data Analytics for Fraud

- Current risks within the Counter Fraud Strategy; Understanding the power of data; Approaches to using Data Analytics; Understanding the use of technology in Data Analysis and Data cleansing and data sharing

IA Networks

- National/Midlands Heads of Internal Audit groups – procurement fraud; GDPR compliance; forming the annual HoIAS opinion

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