

**Summary of Internal Audit Service Work – 11<sup>th</sup> July to 6<sup>th</sup> November 2020**

**Appendix 1**

**Assurance Audits**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 6/11)</u></b>	<b><u>Opinion</u></b>	<b><u>HI Rec'n</u></b>
Adults & Communities	Direct Payments	6-Aug-20	Partial	Yes
Adults & Communities	Target Operating Model (Phase Two)	9-Oct-20	Substantial	No
Consolidated Risk	Communities Fund Audit	17-Aug-20	Substantial	No
Consolidated Risk	Communities Fund Audit – Round 2	06-Nov-20 (Draft)	Awaiting client response	TBC
Consolidated Risk	Working from home equipment allowance	5-Nov-20 (Draft)	Awaiting client response	TBC
Consolidated Risk	Travel, Subsistence and Related Allowances (COVID-19 related changes)	2-Nov-20 (Draft)	Awaiting client response	TBC
Corporate Resources	COVID-19 A&C Payments to Providers (Phase One)	1-Sep-20	Substantial	No
Corporate Resources / Adults & Communities	COVID-19 – Health Recharges for Hospital Discharges and Avoidances	18-Sep-20	Partial	Yes
Adults & Communities	Integration and Better Care Fund-Disabled Facilities Capital Grant (DFG) 2019/20 (31/3710)	20-Oct-20	Certified	No
Environment & Transport	Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance) - (2019/20: No 31/3693	21-Sep-20	Certified	No

Environment & Transport	Local Authority Bus Subsidy Ring Fenced (Revenue) Grant Determination 2019/20 (31/3644)	28-Sep-20	Certified	No
Environment & Transport	Local Transport Capital Block Funding (National Productivity Investment Fund) - (2019/20: No 31/3689)	29-Sep-20	Certified	No
Environment & Transport	COVID-19 County Bus Services Support Grant Restart (Revenue). Grant Determination No 31/5120	6-Oct-20	Certified	No
Environment & Transport	Pothole Action Fund & Flood Resilience Fund - 2018/19 - No 31/3221	15-Oct-20	Certified	No
Environment & Transport	Additional Dedicated Home to School and College Transport under section 31 of the Local Government Act 2003 GRANT DETERMINATION 2020: No 31/5137	6-Nov-20	Certified	No

**Consulting audits**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 6/11)</u></b>
Chief Executives	COVID-19 Leicestershire Business Relief Fund – advice to department during mid-point review of funding stream, e.g. fraud-proofing.	Complete
Consolidated Risk	IAS continues to provide advice to the PSN working group as and when required.	Ongoing
Consolidated Risk	ICT Policies and Procedures <ul style="list-style-type: none"> <li>- Attendance at the Information Assurance Group</li> <li>- Input into Cyber Security presentation for CGC</li> <li>- Advice provided on IT Inventory Limits</li> <li>- Assurances on the shutdown of the network in October 2020</li> </ul>	Complete
Corporate Resources	Fit for the Future Project <ul style="list-style-type: none"> <li>- Ad hoc control advice is given to the Project Team e.g. Audit Trail requirements etc.</li> <li>- Internal Audit reporting requirements</li> <li>- Use of Single Factor and Two Factor Authentication</li> <li>- Sign off the PaaS and Identity Management ISRAs</li> <li>- Review of the CIS/HMRC returns ISRA – currently awaiting sign off</li> </ul>	Ongoing

	<ul style="list-style-type: none"> <li>- Review of the Overall Oracle Fusion ISRA – currently awaiting sign off</li> <li>- Walkthrough of the Supplier Portal</li> <li>- Assurance Work on the Supplier Amendments &amp; review of process</li> <li>- Assurance Work on Supplier Registration Process</li> <li>- Review of the process for the move from Site Level information to Header Level Information</li> <li>- Review of Output from the Oracle Fusion Penetration Tests that have been undertaken</li> </ul> <p>In addition to this a member of staff was been seconded onto the Project Team.</p>	
Corporate Resources	Leicestershire Traded Services – Budget Forecasting	Draft issued
Corporate Resources	ISRA - Exchange 2016/Hybrid	Signed off – 30-Oct-20
Corporate Resources	ISRA – HTTPS Scanning	Work suspended due to Covid-19
Corporate Resources	ISRA – Dash Cams in LCC Vehicles	Signed off 02-Jul-20
Corporate Resources	ISRA - Ulysses (UDMS) Scheduling and Connected Care Mobile Solution	Superseded – possibly with another ISRA in the future as this did not go ahead.
Corporate Resources	ISRA - Anywhere 365 Contact Centre	Ongoing
Corporate Resources	ISRA – End User Device Contract	Ongoing

Corporate Resources	ISRA – My Sense AT Pilot	Signed Off - 23-Oct-20
Corporate Resources	ISRA – Intune Mobile Device Management	Signed Off – 29-Sep-20
Corporate Resources	ISRA – Microsoft Teams	Signed Off – 21-Sep-20
Corporate Resources	ISRA – Solo Protect Lone Working	Signed Off – 25-Aug-20
Corporate Resources	ISRA – O365 Split Tunnel	Signed Off – 25-Aug-20

**Undertaking or aiding with unplanned 'investigations'**

<b><u>Department</u></b>	<b><u>Entity / Details</u></b>	<b><u>Outcome by 6/11</u></b>
	None this period	

**Other control environment/assurance work**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Final report (or position at 6/11)</u></b>
Counter Fraud	<p>Biennial revisions to LCC Counter Fraud Policies &amp; Procedures.</p> <p>COVID-19 specific fraud comms to staff and managers.</p> <p>Fraud awareness strategy to coincide with International Fraud Awareness Week.</p> <p>Refresh of Fraud Risk Assessment.</p> <p>Publishing obligations re. fraud under the Local Government Transparency Code.</p> <p>Refresh of Fraud Awareness mandatory training.</p> <p>Self-assessment of practices against the CIPFA Code of Practice on Managing the Risk of Fraud &amp; Corruption.</p>	Complete.
Consolidated Risk	Collate risk related information from all Departments and prepared Risk Management update reports to Chief Officers and Corporate Governance Committee for 25 November 2020	Complete

Consolidated Risk	Evaluated the outcomes of the Redmond Review and new Code of Audit Practice and the likely impact on the Council and prepared a report for Corporate Governance Committee	Completed stage 1  Stage 2 will be to plan workshops on determining the implementation of recommendations
Consolidated Risk	Continued position on the East Midlands Public Services Network (emPSN) Audit Committee representing Leicestershire County Council's shareholding in this Local Authority owned company which provides broadband connectivity and online IT safety services for schools and local authorities in the East Midlands.	On-going
Consolidated Risk	Research in order to procure a spreadsheet validation tool	On-going

**Work assisting other functions**

<b><u>Department</u></b>	<b><u>Entity</u></b>	<b><u>Position at 6/11</u></b>
Environment & Transport	Assistance with the quarterly stock take was provided at the Mountsorrel Depot.	Complete
Corporate Resources – IT Assurances	Testing is near completion to provide assurances to management that Key ICT Controls continue to operate during the pandemic and where required management are monitoring IT requirements to meet demands etc.	Ongoing



## **Training, development and networks attended during the period**

### **Local Authorities Chief Auditors Network**

- Redmond Review; IIA Three Lines model; IIA Risk in Focus

### **Midlands Counties Heads of Internal Audit Groups**

- Management group
  - Agenda for issues arising to be discussed end of November and early December
- ICT Audit Group – Input into Points of Practice (PoP) in the following areas: -
  - Rollout of MS Teams
  - Internal Audit Case Management Systems
  - Spreadsheet Data Validation Tools (PoP raised by Leicestershire)
  - Business Objects for Social Care Reporting and compliance issues with Business Objects
- Fraud Group – virtual meeting (November 2020) – see Risk Management Update

### **Midlands Contract Audit Group**

- Discussion on contract audits

### **Institute of Internal Auditors**

- Automated Testing Seminar
- UK Annual Conference

### **CIPFA Better Governance Forum (and LGA)**

- Redmond Review and NAO Code of Practice webinars

### **Other (Fraud Related)**

- NatWest Bank Cyber Fraud Webinar
- Tungston Group - Invoicing Fraud Webinar
- NFI Key Contact Training

### **Other (Training)**

- Two members of staff are training for an IT Audit Qualification (Certified Information Systems Auditor)
- We currently have a CIPFA Student on placement

### **Internal Service Improvement:**

- Upgrade and development of Case Management System
- Development and whole office training in data analytics
- Policy and procedure for remote auditing
- Establish a continuous auditing strategy
- Establish an Agile Audit process and reporting for relevant audits