

Leicester City Council - Internal Audit Plan 2020-21

Key to columns

Timing	Indicative quarter for the audit. These may change in discussion with management. Completion of 2019-20 work is already underway and, in some cases completed.
CE	Indicates which component of the control environment (governance, risk management or internal control) the audit primarily matches. There is quite often overlap.
Plan Category	To enable some analysis of the wide scope of the plan
Audit Name	Self-explanatory
Director	Lead Director/risk owner
RR	Indicates where the HoIAS has tried to map audits against entries in the Council's risk registers either strategic (SRR) or operational (ORR)
Scope	An indicative scope of the audit. This firmed up with management before the audit engagement
Rationale	Professional internal audit or risk management guidance', comes from a combination of the HoIAS monitoring emerging audit/risk advice and from his contacts with other HoIAS in Midlands and National networks.

Timing	CE	Audit Plan Category	Audit Name	Director	RR	Scope	Rationale for inclusion
Q1	Various	Various	Work undertaken to close off 2019-20 Audits	Various		Completion of Audits started in 2019-20:	Completion of previous years audits
Q1-Q4	G	Schools	Management and governance of maintained schools	Alison Greenhill		As part of the schools governance audits, a range of areas were covered in 2019-20 e.g. SEND, School Deficits, Schools Financial Value Standards . Schools finance and governance has been identified to be of a higher risk than previously thought. This audit will continue focus on financial governance around schools, using the suite of school health indicators.	Director Assurances
Q2	G	Contract & Governance	Clinical Governance	Ivan Browne		Advice & assistance required relating to Clinical Audits of services provided internally by Public Health e.g. Oral Health own provided service .	Director Assurances
Q1- Q4	G	Contract & Governance	Taxi Contract	Tracie Rees		The Taxi Contract is in the process of being renewed, with a view to have new systems and processes in place by 1st August 2020. Management would welcome independent assurances that processes are being followed in the implementation stage. This will followed up with audit testing once the systems have bedded in - this work is likely to be in Qtr. 4.	Director Assurances
Q1-Q4	G	Contract & Governance	Estates & Building Services	Matthew Wallace		The Estates and Building Services (EBS) covers a range of services and manages multiple contracts. A number of audits have been covered in in 2019-20 and further audit coverage is expected in 2020-21, once these earlier audits have been concluded . The exact scope has yet to be confirmed.	Director Assurances
Q2/Q3	G	Contract & Governance	Construction contracts	Richard Sword		Management concerns that client responsibilities on major Construction Contracts are not consistently applied by Project Officers. Review will look at the adherence to Construction Design & Management Regulations.	Director Assurances
Q4	G	Contract & Governance	Third Party Operators	Mike Dalzell		Assurances required that 3rd party operators of assets are maintaining Assets in line with the Lease agreement. Academies and investment properties will be potential areas for audit.	Director Assurances
Q1-Q4	G	Contract & Procurement	Contract Audits	Neil Bayliss		Audits covering the Council's corporate procurement and contracts processes. These will seek to identify whether due process has been followed and value for money has been sought. The exact scope to be agreed , but it could include a review of contract arrangements in the following areas: - Highways - Housing - Children Services There will also be a review of the implementation of the new Contract Procedure Rules which are due to be approved in March 2020. This audit is planned for Q4.	Nationwide Issue Head of Service assurance required.
Q3/Q4	G	Governance	Leicester & Leicestershire Enterprise Partnership	Mandip Rai		Review of LLEP company governance arrangements and a walk through of a funding application and approval. This audit was postponed from 2019-20 at the request of the client .	Director Assurances/ Professional internal audit or risk management guidance
Q2	G	Governance & risk management	Climate change and carbon emissions	Matthew Wallace	SRR	Reviewing the stewardship, risk management and assurance arrangements	Nationwide issue and Professional internal audit or risk management guidance
Q2/Q3	G	IT & Governance	Digital Transformation	Miranda Cannon		A wide range of projects cutting across a number of service areas are undertaken under the Digital Transformation Programme. The exact scope of this audit is to be agreed but suggestions include bookings project and Robotic Process Automation (RPA)	Director Assurances / Professional internal audit or risk management guidance
Q2/Q3	G	IT & Information Assurances	GDPR	Kamal Adatia		A follow up will be undertaken of recommendations made in the earlier report issued in 2019-20, relating to the Councils readiness for GDPR.	Director Assurances/ Professional internal audit or risk management guidance
Q2/Q3	G	Partnership arrangements	Sports Services	Ivan Browne		Partnership arrangements that sports services have to ensure that requirements are delivered in line with agreement	Director Assurances
Q3	RM	Risk Management	Brexit	Miranda Cannon	SRR	That the broad range of issues and risks for the Council, its staff, partners, service users and other stakeholders is being considered and planned for. The review will provide assurances on areas of highest impact.	Nationwide issue and Professional internal audit or risk management guidance
Q3/Q4	RM	Risk Management	Risk Management Framework	Miranda Cannon		The objective of the audit is to provide assurance that the risk management policies and procedures are being consistently applied- A specific service will be selected	PSIAS requirement and Professional internal audit or risk management guidance

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Q2	IC	IT & Information Assurances	Northgate	Chris Burgin		Recent system developments in the Housing Department have included the Housing System (Northgate Housing), the Customer Portal (Northgate Housing Online) and incoming mobile working system (Totalmobile). The totalmobile work was undertaken in 2019-20. This audit will look at specifically the Northgate system. The exact scope to be confirmed.	Director Assurances
Q3/Q4	IC	IT & Information Assurances	NHS Health Check	Ivan Browne		Assurance over the system procured to extract information from GP systems to ensure accurate payments are made. Delays in implementation of the system has led to this audit being postponed from 2019-20.	Director Assurances New Significant System
Q1-Q4	IC	IT & Information Assurances	Data analytics	Alison Greenhill		Exploration with management where Internal Audit Service can use its analytical tool IDEA to increase efficiency and effectiveness and provide improved assurance and greater audit coverage	Professional internal audit or risk management guidance
Q1-Q4	IC	IT & Information Assurances	IT Audits	Alison Greenhill Ivan Browne		Possible IT audits could include: 1. Key ICT controls 2. Gladstone - Sports Centre IT replacement 3. Automated Call distribution project 4. Unit 4 Phase 2 Other areas and scope to be agreed by the client	Director Assurances/ Professional internal audit or risk management guidance
Q1-Q4	IC	Schools	Schools Financial Audits	Alison Greenhill		This includes a programme of schools audits. Recent audit work has identified schools finance and governance to be of a higher risk than previously thought, so whilst the initial programme will include financial audits of six schools, others could be included during the course of the year (2020/21).	Audit requirement under Council's Statutory Scheme for Financing
Q2/Q3	IC	Significant Financial Systems	Major Financial Systems(MFS) Audit	Alison Greenhill		MFS Audits - possible areas for inclusion : - Debtors Systems - Creditors System - Treasury & Investment Management - Payroll - Interfaces, these will look at the at the material feeds. The exact scope to be confirmed.	Director Assurances/ Professional internal audit or risk management guidance
Q2/Q3	IC	Systems & Governance	Concessionary Travel	Andrew L Smith		Concessionary travel is operated by Leicestershire County Council; Leicester City Council is charged for their share of the costs. In 2019-20 an audit was undertaken to review the arrangements in place for issuing concessionary passes and the processes for ensuring recharges from the County Council are processed correctly and on a timely basis by Leicester City Council. This audit is a continuation of work started in 2019-20, the scope of this audit is to review that adequate controls are in place to ensure bus operators charges made for Concessionary Travel is accurate and timely.	Director Assurances
Q1-Q4	IC	Systems & Governance	Direct Payments	Ruth Lake		Leicester City Council has started a review of Direct Payment process, which will also take account of any feedback received from service users. Management would welcome some Advice & Assistance during this process. This would be followed up with some Audit testing later in the year.	Director Assurances
Q1/Q2	IC	Systems	Disabled Facilities System Review	Ruth Lake Chris Burgin		Assurances required that controls are operating effectively in the service provision, following recent changes. This audit was postponed from 2019-20 at the request of the client.	Director Assurances
Q1/Q2	IC	Systems	B&B Emergency Planning	Chris Burgin		Housing B&B emergency placements is on the increase; management would welcome a review of the process to ensure that the services procured are efficient and cost effective. This audit was postponed from the 2019-20 at the request of the client.	Director Assurances
Q1-Q4	IC	Systems	Sports Services	Ivan Browne		A programme of random spot checks of the sports facilities.	Director Assurances
Q3/Q4	IC	Systems	Early Years	Sue Welford		Review to provide assurances to management that procedures are in place to ensure accurate payments are made to Early Years providers.	Professional internal audit or risk management guidance
Q1/Q2	IC	Systems	Safety Camera	Andrew L Smith		Continuation of work started in 2019-20 relating to Safety Cameras. Income collection was covered during the 2019-20; the scope of this Audit is to review the expenditure for the operation of the Safety Camera scheme.	Director Assurances
Q2/Q3	IC	Systems	Recruitment System	Miranda Cannon		The new recruitment system has been in place for approximately a year. Management would welcome an audit of this. The exact scope to be confirmed.	Director Assurances
Q4	IC	Systems	Section 106 Agreements	Andrew L Smith		The last Internal Audit review of Section 106 Agreement was in 2013-14, this gave a 'Little or no Assurance' that sufficient controls were place to ensure income due under these agreements was adequately controlled. A follow-up was undertaken in 2017-18 to ensure recommendations from the earlier report had been implemented. This area will be revisited to provide assurance that sound processes and procedures are in place.	Professional internal audit or risk management guidance
Q2/Q3	IC	Systems	Domiciliary Care	Tracie Rees		A review of processes and procedures to ensure there are adequate controls for payment to Providers for Domiciliary care - £11.7 m was spent in 2018-19.	Professional internal audit or risk management guidance
Q1	IC	Grant Certifications	Growth Hub	Mandip Rai		Audit in line with grant determination Deadline 25th May 2020	Certification requirement
Q1&Q4	IC	Grant Certifications	SET-UP	Matthew Wallace		SET-UP is an Interreg Europe project to improve energy performance using smart grids. Audit in line with grant guidance. Two claims will be submitted - submission dates and audit requirements to be confirmed.	Certification requirement
Q1-Q4	IC	Grant Certifications	Troubled Families	Caroline Tote		Verification of results from claims with reference to the Financial Framework for the programme. 4 claims were submitted in 2019-20, with the last claim being submitted on the 27th March 2020. The new Financial Framework has not yet been published, but it is expected that similar number of claims will be required in 2020-21. Deadlines to be confirmed	Certification requirement
Q1	IC	Grant Certifications	Adriatic Land 7 Limited Service Charges	Matthew Wallace		The lease agreement between LCC and Adriatic Land 7 requires an audit of the charges within 3 months from the year-end (31/03/2020). Deadline 30th June 2020	Certification requirement

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Q2	IC	Grant Certifications	Local Transport Capital Funding	Andrew L Smith		The Government provided capital funding for local transport from a number of different capital funding blocks in 2019-20 (No 31/3693) . Also included is the Pot Hole Action Fund No 31/3221. Certification is required in line with the Grant conditions. Deadline: 30th September 2020	Certification requirement
Q2	IC	Grant Certifications	BSOG	Andrew L Smith		Local Authority Bus Subsidy Ring-Fenced (Revenue) Grant. Certification is required in line with the Grant conditions (2019/20). No: 31/3644 Deadline: 30th September 2020.	Certification requirement
Q1	IC	Grant Certifications	SEEV4	Andrew L Smith		SEEV4 is an Interreg project co-funded by the North Sea Region Programme. Grant claim in line with the European funding guidelines. Final Claim Deadline 22nd May 2020	Certification requirement
Q2/Q3	IC	Grant Certifications	Disabled Facilities Capital Grant	Ruth Lake Chris Burgin		Integration and Better Care Fund: The Disabled Facilities Grant. Certification in line with the Grant Determination (2019-20). No:31/3710 Deadline: 31st October 2020	Certification requirement
Q2	IC	Grant Certifications	Leaseholder Accounts	Alison Greenhill		The annual accountants certificate of compliance relating to LCC's Leaseholder accounts - for those holding a Designated Reserve Fund (DRF). Deadline: 30th Sept 2020 , but IA required to complete by 2nd week of Sept or earlier.	Certification requirement
Q1/Q2	IC	Grant Certifications	Local Transport Revenue Funding (Blue Badge)	Andrew L Smith		Local Transport Revenue Block Funding (Blue Badge) Certification in line with Grant Determination (2019/20): No 31/3936 Deadline 31st July 2020	Certification requirement
Q3	IC	Grant Certifications	School Centred Initial Teacher Training (SCITT)	Sue Welford		This audit is done at the request of the City's lead school for the SCITT process. Grant Certification in line with funding guidance, for year ending 31st July 2020 Deadline 31st December 2020.	Certification requirement
Q2	IC	Grant Certifications	Ultra Low Emissions Vehicle (ULEV) Taxi Infrastructure Grant	Andrew L Smith		Capital grant to provide electric charging posts for taxi operators in the city. Implementation likely to be Sept 20. Certification is required in line with the Grant conditions (31/2970). Deadline: Certification is 30days after the completion of the scheme. Client to inform IA of completion date.	Certification requirement
Q4	IC	Grant Certifications	Basic Needs Grant	Richard Sword		Certification in line with Grant Determination (2019/20): No 31/3721 Deadline February 2021 (exact date to be confirmed)	Certification requirement
Q2	IC	Grant Certifications	National Productivity and Investment Fund	Andrew L Smith		Certification in line with Grant Determination (2019/20): No 31/3689 Deadline: 30th September 2020	Certification Requirement
Q2/Q3	IC	Grant Certifications	Transforming Cities Grant	Andrew L Smith		Tranche 1 of the Transforming Cities fund was received in March 19. Certification is required in line with Grant Determination (2019-20) No: 31/3647 . Deadline: 4 months after the physical completion of the scheme. Client to inform IA of completion date.	Certification Requirement
Q1-Q4	N/A	Follow-up	Follow-up	N/A		Routine follow-up of audit recommendations, particular emphasis on the High Priority Recommendations and where an overall Partial Assurance is given.	Director Assurances
Q1-Q4	ALL		Client responsibilities	N/A		Research risk; provision of advice (including on national reports on changes in governance requirements); liaison with External Auditor; HoIAS professional responsibilities; preparation for and attendance at A&R Committee and any other meetings required	