

Appendix 2: Leicester City Council Summary of Internal Audit work 31st January 2024

Appendix 2: Leicester City Council 2023-24 Audit Plan (includes prior year audits b/fwd) - Audits Finalised as at 31.01.2024

Audit Plan Yr	Plan State	Audit Plan Area Names	Audit Title	Assurance Level
2022-23	Planned	Internal Control	SEND Funding	Substantial Assurance
2022-23	Planned	Governance	Contract Audits : Evaluation Process	Substantial Assurance
2022-23	Planned	IT & Information Governance	IT Audit: Cyber security	Substantial Assurance
2022-23	Planned	Governance	Health & Safety phase 2	Substantial Assurance
2022-23	Planned	Governance	Constitutional changes	Substantial Assurance
2022-23	Planned	Governance	Climate change and carbon emissions (phase 1&2)	Substantial Assurance
2022-23	Planned	Internal Controls & Governance	Childrens Placements	Substantial Assurance
2022-23	Planned	Risk Management	Information Governance - 3rd Party Data Management	Substantial Assurance
2022-23	Planned	Governance	Contract Audits : Consultancy Contract	Substantial Assurance
2022-23	Planned	Governance	CCTV	Partial Assurance
2022-23	Planned	Governance	Risk of governance failings	Complete
2022-23	Planned	Risk Management	Strategic Risk Management Process	Complete
2022-23	Added to Plan	Internal Control	Imprest Account (A&A)	Complete
2023-24	Planned	Contract Audit	PFI Project - Waste RE-Procurement	Substantial Assurance
2023-24	Planned	Internal Control	Montrose Primary School	Substantial Assurance
2023-24	Planned	Internal Control	Housing Stores	Substantial Assurance
2023-24	Planned	Internal Control & Governance	School Financial Audits - Montrose Primary School	Substantial Assurance
2023-24	Planned	Internal Control	Transforming Cities Fund	Substantial Assurance
2023-24	Planned	Internal Control	Construction (Design & Management) Regulation - Phase 2	Substantial Assurance
2023-24	Planned	Internal Control	Contract Auditing - Bid Rigging	Substantial Assurance
2023-24	Planned	Internal Control	School Financial Audits :Wolsey House Primary School	Substantial Assurance
2023-24	Planned	Internal Control	Council assets transferred	Substantial Assurance
2023-24	Planned	Governance	Contract Audit: Agency	Substantial Assurance
2023-24	Planned	Internal Control	IR35	Substantial Assurance
2023-24	Planned	Internal Control	School Financial Audits : Herrick Primary School	Partial Assurance
2023-24	Planned	Internal Control	School Financial Audits : Spinney Hill Primary School	Partial Assurance
2023-24	Planned	Internal Control	Multiply Funding Grant	Certified
2023-24	Planned	Internal Control	LLEP - Core Growth Hub Grant Funding	Certified
2023-24	Planned	Internal Control	Adriatic 7 Limited Service Charges	Certified
2023-24	Planned	Internal Control	Supporting Families - Claim 1	Certified
2023-24	Planned	Internal Control	Home Upgrade Grant Phase 1(HUG 1)	Certified
2023-24	Planned	Internal Control	Grant Audit - Bus Services Operator Grant (BSOG)	Certified
2023-24	Planned	Internal Control	Leaseholder Accounts	Certified
2023-24	Planned	Internal Control	Supporting Families - Claim 2	Certified
2023-24	Planned	Internal Control	Grant Audit - Changing Places Fund	Certified
2023-24	Planned	Internal Control	Local Transport Capital Funding	Certified
2023-24	Planned	Internal Control	Disabled Facilities Grant	Certified
2023-24	Planned	Internal Control	Local Authority Delivery Phase 3 (LAD 3) Grant	Certified
2023-24	Planned	Internal Control	Supporting Families - Claim 3	Certified
2023-24	Planned	Internal Control	Social Housing - Decarbonisation Fund Wave 1	Certified
2023-24	Added to plan	Internal Control	Post Room Move	Complete
2023-24	Added to Plan	IT & Information Governance	BACs/DD - Phase 1	Complete

2023-24	Added to Plan	IT & Information Governance	Mobile Chip and PIN - A&A	Complete
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Appendix 2: Leicester City Council 2023-24 Audit Plan (includes prior year audits b/fwd) - Audits Finalised as at 31.01.2024

Audit Plan Yr	Plan State	Audit Plan Area Names	Audit Title	Assurance Level
2023-24	Added to Plan	IT & Information Governance	IT Audits - DWP Data Security (A&A)	Complete
2023-24	Added to Plan	Internal Control & Governance	ContrOCC and Online Financial Assessments	Complete

Appendix 2: Leicester City Council : 2023-24 Audit Plan (includes prior year audits b/fwd) - Status of audits awaiting completion as at 31.01.2024

Audit Plan Yr	Plan State	Audit Plan Area Names	Audit Title	Current Milestone
2022-23	Planned	Governance	Haymarket	Revised Draft Issued
2022-23	Planned	Governance	Contract Audits : Contract monitoring	Revised Draft Issued
2023-24	Planned	Internal Control	Car Parking Income	Draft issued
2023-24	Planned	Internal Control	Major Financial Systems(MFS) - Fleet Services	Draft issued
2023-24	Planned	Internal Control & Governance	Self-Assessment against CIPFA Code of Practice on Fraud	Draft Issued
2023-24	Planned	Internal Control	School Absence Monitoring	Draft issued
2023-24	Planned	Internal Control & Governance	School Financial Audits - Catherine Primary	Draft issued
2023-24	Planned	Internal Control & Governance	School Financial Audits - Merrydale Infant School	Draft issued
2023-24	Added to Plan	IT & Information Governance	BACs/DD - Phase 2	Draft awaiting to be issued
2023-24	Planned	Internal Control	Bus Lane Penalty Enforcements (BLPE)	Draft awaiting to be issued
2023-24	Planned	Internal Control	Major Financial Systems(MFS) - Payroll	Draft awaiting to be issued
2023-24	Planned	Internal Control	Household Support Fund	Draft awaiting to be issued
2023-24	Planned	Internal Control	GP Payments	Draft awaiting to be issued
2023-24	Planned	Internal Control	Subsidy Control Regime	Draft awaiting to be issued
2023-24	Planned	Internal Control	Major Financial Systems(MFS) - Creditors	Work in Progress
2023-24	Planned	IT & Information Governance	IT Audit - Concerto upgrade	Work in Progress
2023-24	Planned	Internal Control	SEND Transport	Work in progress
2023-24	Planned	Internal Control & Governance	Corporate Landlord	Work in progress
2023-24	Planned	Risk Management	Suppliers BC Plans	Work in progress
2023-24	Planned	Internal Control	Major Financial Systems(MFS) - Treasury Management	Work in progress
2023-24	Planned	Internal Control	Workspaces	Work in progress
2023-24	Planned	Internal Control & Governance	Parks & Open Spaces	Work in progress
2023-24	Planned	Internal Control & Governance	Levelling Up Projects	Work in progress
2023-24	Planned	Internal Control	Disposal of Assets	Work in progress
2023-24	Planned	Internal Control & Governance	Selective Licencing	Work in progress
2023-24	Planned	IT & Information Governance	Payment Card Industry (PCI) Compliance	Work in progress
2023-24	Planned	Internal Control & Governance	School Financial Audits - Moat Community College	Work in progress

2023-24	Added to Plan	Internal Control & Governance	School Financial Audits - Dovelands	Work in progress
2023-24	Planned	Internal Control	Procurement Bill	Planning
2023-24	Planned	IT & Information Governance	IT Audits - Key ICT (includes Cyber Security follow-up)	Planning

Appendix 2: Leicester City Council : 2023-24 Audit Plan (includes prior year audits b/fwd) - Status of audits awaiting completion as at 31.01.2024

Audit Plan Yr	Plan State	Audit Plan Area Names	Audit Title	Current Milestone
2023-24	Planned	Internal Control & Governance	School Financial Audits - Madani Schools	Planning
2023-24	Planned	Internal Control	Schools Finance	Planning
2023-24	Planned	Risk Management	Fire and building safety - owned and occupied buildings	Planning
2023-24	Planned	Internal Control & Governance	Revenue & Benefits Savings	Planning
2023-24	Planned	Internal Control	Income Procedures	Planning
2023-24	Planned	Internal Control	Assets Valuation	Planning
2023-24	Added to Plan	IT & Information Governance	BACs/DD - Phase 3	Planning
2023-24	Planned	Internal Control	Contract Audit : Due diligence	Planning
2023-24	Planned	IT & Information Governance	IT Audits : ONE Education System	Planning
2023-24	Planned	Internal Control	Contract Audit : Low value contracts/Contract monitoring	Planning
2023-24	Planned	Internal Control	Supporting Families - Claim 4	Not started
2023-24	Planned	Internal Control	Zero Emission Bus Regional Areas Grant	Not started

Appendix 2: Leicester City Council : HI recommendations follow ups as at 27.02.2024

Audit Plan Yr	Plan State	Audit Plan Area Names	Title	Current Milestone
2019-20	Planned	IT & Information Governance	GDPR#2	Complete
2021-22	Planned	IT & Information Governance	Key ICT General Controls	In progress
2021-22	Planned	Systems & Governance	Direct Payments	In progress
2021-22	Planned	Internal Controls & Governance	Bed & breakfast Emergency Planning	Complete
2022-23	Planned	Internal Controls & Governance	Construction Projects (CDM Compliance)	Complete
2022-23	Planned	Internal Controls & Governance	CCTV	In progress
2023-24	Planned	Internal Controls & Governance	Herrick Primary School	In progress
2023-24	Planned	Internal Controls & Governance	Spinney Hill Primary School	In progress

Appendix 2: Leicester City Council 2023-24 Audit Plan - Deferred/Cancelled/Reserve Audit as at 31/01/2024

Audit Plan Yr	Plan State	Audit Plan Area Names	Title	Current Milestone
2023-24	Planned	IT & Information Governance	IT Audits : CRM/Gladstone	Cancelled
2023-24	Planned	Internal Control	Fostering & Adoptions	Cancelled

2023-24	Planned	Governance	Procurement Dashboard	Defer to 2024-25
2023-24	Planned	Governance	LLEP	Defer to 2024-25
2023-24	Planned	IT & Information Governance	IT audit - Unit 4 Development Project	Defer to 2024-25
2023-24	Planned	Internal Control	Transforming Cities Fund - TCF 1	Defer to 2024-25
2023-24	Planned	Internal Control	Transforming Cities Fund - TCF 2	Defer to 2024-25
2023-24	Planned	Internal Control	ULEV Taxi Infrastructure Scheme Project Grant	Defer to 2024-25