

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

**Appendix 2: Leicester City Council 2023-24 Audit Plan (includes prior year audits b/fwd) - Audits Finalised as at 31.05.2024**

<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Audit Title</b>	<b>Assurance Level</b>
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
<b>2022-23</b>	<b>Planned</b>	<b>Governance</b>	<b>Contract Audits : Contract monitoring</b>	<b>Partial Assurance</b>
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
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Car Parking Income</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>Self-Assessment against CIPFA Code of Practice on Fraud</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>School Absence Monitoring</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>School Financial Audits - Merrydale Infant School</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Bus Lane Penalty Enforcements (BLPE)</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Major Financial Systems(MFS) - Payroll</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Household Support Fund</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>GP Payments</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Subsidy Control Regime</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Major Financial Systems(MFS) - Treasury Management</b>	<b>Substantial Assurance</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>School Financial Audits - Moat Community College</b>	<b>Substantial Assurance</b>
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
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Major Financial Systems(MFS) - Fleet Services</b>	<b>Partial Assurance</b>

**Appendix 2: Leicester City Council 2023-24 Audit Plan (includes prior year audits b/fwd) - Audits Finalised as at 31.05.2024**

<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Audit Title</b>	<b>Assurance Level</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>School Financial Audits - Catherine Infant School</b>	<b>Partial Assurance</b>
<b>2023-24</b>	<b>Added to Plan</b>	<b>Internal Control &amp; Governance</b>	<b>School Financial Audits - Dovelands</b>	<b>Little or No Assurance</b>
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 (2022-23 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
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Supporting Families - Claim 4</b>	<b>Certified</b>
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
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
<b>2023-24</b>	<b>Planned</b>	<b>Risk Management</b>	<b>Suppliers BC Plans</b>	<b>Complete</b>
<b>2024-25</b>	<b>Planned</b>	<b>Internal Controls</b>	<b>LLEP Growth Hub Grant</b>	<b>Certified</b>
<b>2024-25</b>	<b>Planned</b>	<b>Internal Controls</b>	<b>Multiply Grant</b>	<b>Certified</b>

**Appendix 2: Leicester City Council : 2023-24 Audit Plan (includes prior year audits b/fwd) - Status of audits awaiting completion as at 31.05.2024**

<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Audit Title</b>	<b>Current Milestone</b>
2022-23	Planned	Governance	Haymarket	Revised Draft Issued
2023-24	Added to Plan	IT & Information Governance	BACs/DD - Phase 2	Draft Issued
2023-24	Planned	Internal Control	Major Financial Systems(MFS) - Creditors	Draft Issued
2023-24	Planned	IT & Information Governance	IT Audit - Concerto upgrade	Draft Issued
2023-24	Planned	Internal Control & Governance	Levelling Up Projects	Draft Issued
2023-24	Planned	Internal Control & Governance	Corporate Landlord	Draft Issued
2023-24	Planned	Internal Control & Governance	Parks & Open Spaces	Draft Issued
2023-24	Planned	IT & Information Governance	Payment Card Industry (PCI) Compliance	Draft Issued
2023-24	Planned	Internal Control	SEND Transport	Draft awaiting issue
2023-24	Planned	Internal Control	Workspaces	Draft awaiting issue
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	Internal Control	Income Procedures	Work in progress
2023-24	Added to Plan	IT & Information Governance	BACs/DD - Phase 3	Work in progress

**Appendix 2: Leicester City Council : 2024-25 Audit Plan - Status of audits awaiting completion as at 31.05.2024**

<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Audit Title</b>	<b>Current Milestone</b>
2024-25	Planned	Internal Control & Governance	Financial controls audit (Direct Payment - Fraud Awareness Raising )	Draft awaiting issue
2024-25	Planned	Internal Control & Governance	School Financial Audits - Marriott Primary School	Draft awaiting issue
2024-25	Planned	Internal Control & Governance	School Finance (Central Team overview)	Work in progress
2024-25	Planned	Internal Control	Adriatic 7 Limited (2023-24 Service Charges )	Work in progress
2024-25	Planned	Internal Control & Governance	School Financial Audits - Mellor Community Primary School	Planning
2024-25	Planned	Internal Control	Supporting Families (2024-25) - Claim 1	Planning
2024-25	Planned	Internal Control & Governance	School Financial Audits - Rushey Mead Primary School	Planning

**Appendix 2: Leicester City Council : HI recommendations follow ups as at 14.06.2024**

<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Title</b>	<b>Current Milestone</b>
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
<b>2022-23</b>	<b>Planned</b>	<b>Internal Controls &amp; Governance</b>	<b>CCTV</b>	<b>Complete</b>
2023-24	Planned	Internal Controls & Governance	Herrick Primary School	In progress
<b>2023-24</b>	<b>Planned</b>	<b>Internal Controls &amp; Governance</b>	<b>Spinney Hill Primary School</b>	<b>Complete</b>
<b>2022-23</b>	<b>Planned</b>	<b>Governance</b>	<b>Contract Audits : Contract monitoring</b>	<b>In progress</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Major Financial Systems(MFS) - Fleet Services</b>	<b>In progress</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>School Financial Audits - Catherine Infant School</b>	<b>Complete</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>Dovelands Primary School</b>	<b>In progress</b>

**Appendix 2: Leicester City Council 2023-24 Audit Plan - Deferred & Cancelled Audit as at 31/05/2024**

<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Title</b>	<b>Current Milestone</b>
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
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control</b>	<b>Procurement Bill</b>	<b>Defer to 2024-25</b>
<b>2023-24</b>	<b>Planned</b>	<b>Internal Control &amp; Governance</b>	<b>School Financial Audits - Madani Schools</b>	<b>Defer to 2024-25</b>

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<b>Audit Plan Yr</b>	<b>Plan State</b>	<b>Audit Plan Area Names</b>	<b>Title</b>	<b>Current Milestone</b>
2023-24	Planned	Internal Control	Schools Finance	Defer to 2024-25
2023-24	Planned	Risk Management	Fire and building safety - owned and occupied buildings	Defer to 2024-25
2023-24	Planned	Internal Control	Assets Valuation	Defer to 2024-25
2023-24	Planned	Internal Control	Contract Audit : Due diligence	Defer to 2024-25
2023-24	Planned	IT & Information Governance	IT Audits : ONE Education System	Defer to 2024-25
2023-24	Planned	Internal Control	Contract Audit : Low value contracts/Contract monitoring	Defer to 2024-25
2023-24	Planned	Internal Control	Zero Emission Bus Regional Areas Grant	Defer to 2024-25
2023-24	Planned	IT & Information Governance	IT Audits - Key ICT (includes Cyber Security follow-up)	Defer to 2024-25
2023-24	Planned	Internal Control & Governance	Revenue & Benefits Savings	Defer to 2024-25