

Appendix 1- Internal Audit Plan 2022-23

Key to columns

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| Timing | Indicative quarter for the audit. These may change in discussion with management. Completion of 2021-22 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 will be 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 | Control Environ't - G,RM,IC | Audit Plan Category | Audit Name | Director | Department/Division | Scope | Rationale for inclusion |
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| Q1 | | Various | Work undertaken to close off 2021-22 Audits | N/A | | Completion of previous years audits | |
| Q2/Q3 | G | Governance | Emergency Planning | Miranda Cannon | Delivery, Communication and Political Governance | Management assurances required that documentation of decisions and information management routines are robust for any cases of emergency, should an enquiry arise. | Director Assurances |
| Q1 | G | Governance | PH Contract Monitoring | Ivan Browne | Public Health | Assurances required that contracts are being managed appropriately, in the absence of key staff and reduced teams. | Directors Assurances Nationwide issue and Professional internal audit or risk management guidance |
| Q1 | G | Governance | Ward Funding | Colin Sharpe | Corporate Resources | Review of procedures for allocating and monitoring funding, also ensuring procedures are being followed should a Councillor have an interest in the organisation receiving the funding . | Director Assurances |

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| Q1/Q2 | G | Governance | Council assets transferred | Matthew Wallace | City Development & Neighbourhoods/Estates & Building Services | Review of management controls and processes designed to ensure that Council assets transferred are being maintained in line with the lease agreement. e.g. Academies, community asset transfers and investment properties will be potential areas for audit. This audit was in the 2020-21 plan, but due to work pressures management had requested a postponement of this audit. | Director Assurances |
| Q1/Q2 | G | Governance | Social Care Reforms (including integration with Health) | Ruth Lake/Ivan Browne | Adult Social Care & Safeguarding/Public Health | Review the Council's plans for preparing for the implications of Social Care legislation e.g. People at the Heart of Care (including proposals for the CQC to independently review and assess LA performance in delivering their adult social care duties); Market Sustainability and Fair Cost of Care; Integrated Care Systems. | Directors Assurances Nationwide issue and Professional internal audit or risk management guidance |
| Q1-Q4 | G | Governance | Housing Stores | Chris Burgin | City Development & Neighbourhoods/Housing | A procurement exercise is being undertaken for an external provider to take over the existing Stores operation as a Managed Service. Management would welcome an audit to ensure arrangements between the new stores provider and the Council are robust. This follows on from some Advisory work that was undertaken in 2021-22. | Director Assurances |
| Q1-Q4 | G | Governance | Contract Audit | Kamal Adatia | Corporate Resources / City Barrister and Head of Standards | Audits covering the Council's corporate procurement and contracts processes. These will seek to identify whether due processes have been followed and value for money has been sought. A new Head of Procurement is awaiting to be appointed and further discussion will be held to confirm the exact areas of coverage and scope, but it could include : - General review and implementation of the new Contract Procedure Rules. - Consultancy Contracts - further discussions required with HoF | Director Assurances Professional internal audit or risk management guidance |

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| Q1-Q4 | G | Governance | IT Audits | Miranda Cannon | Corporate Resources and Support/Delivery, Communication and Political Governance | A range of IT audits will covered the areas and scope has yet to be finalised , but could include: - Key ICT controls - which is an annual audit - Unit 4 - Phase 2, possible areas could include, major development programme - Cyber security - Digitisation projects e.g. replacement of Firmstep CRM | Director Assurances Professional internal audit or risk management guidance |
| Q2 | G | Governance | Childrens Placements | Caroline Tote | Social Care & Education/Children's Social Care & Early Help | Audit included following management concerns over the rising cost of placements of children. Eg Quality assurance of Foster Care and external SEND placements. This will include a review of the robustness of the decision making process over the placements. The audit could be utilised by the External Auditor in its VFM assessment. | Directors Assurances Nationwide issue and Professional internal audit or risk management guidance |
| Q2 | G | Governance | Risk of governance failings | Colin Sharpe / Martin Samuels | Corporate Resources / Social Care & Education | Recent years has seen a number of Council financial and governance failings. Management would welcome an independent assessment of the Council's Governance arrangements. This audit would review the Council's decision making processes are resilient and would also focus on any lessons learnt from Public Interest Reports. Utilise the Centre for Governance & Scrutiny Governance Resilience framework and peer IA templates. | Director Assurances |
| Q2 | G | Governance | CCTV | Sean Atterbury | City Development & Neighbourhoods/Neighbourhood & Environmental Services | Assurances that Policies and Procedures for managing CCTV systems are sufficiently robust. | Director Assurances |
| Q2/3 | G | Governance | Constitutional changes | Kamal Adatia | City Barrister and Head of Standards | Review that key constitutional changes revised in the Summer of 2021 are embedded. | Director Assurances |
| Q2/Q3 | G | Governance | Spend controls | Colin Sharpe | Corporate Resources and Support/Finance | Review work underway to design a new gateway process to review and challenge procurement | Director assurances |
| Q2/Q3 | G | Governance | Climate change and carbon emissions (phase 2) | Matthew Wallace | City Development & Neighbourhoods/Estates & Building Services | Following on from reviewing the stewardship, risk management and assurance arrangements this audit will drill down into the data collation, verification and reporting. This work was postponed from 2021-22. | Nationwide issue and Professional internal audit or risk management guidance |

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| Q3 | G | Governance | Assurance framework | All directors | All departments | Work with Directors to establish a full understanding of (map out) key assurances received and consider the reliability/scope of them. This could help to determine IA future capacity. | Director Assurances |
| Q2/Q3 | G | Governance | School Governance - Tracie Rees SEND | | Adult Social Care & Commissioning | The SEND audit was one element of the School Governance Audit in 2021-22, which was postponed as management were in the process of reviewing the funding approach for SEND pupils at the time. The exact scope has yet to be agreed, but it could include correct calculation of SEND funding by the LA, monitoring and oversight by LA regarding the LA funding. | Director Assurances Nationwide issue and Professional internal audit or risk management guidance |
| Q2/Q3 | G | Governance | Critical Incidence | Ivan Browne | Public Health | Review of the processes and procedures for handling Critical Incidences. A number of organisations are involved in the handling of Sex/Drug /Alcohol critical incidence; assurances required to ensure that these incidences are dealt with in line with the agreed procedures, which includes handling the cases in a timely manner from the beginning to final closure of the case. Some initial work in 2021-22 has indicated the Patient Safety Incident Response Framework , is being developed and an audit later in 2022-23 would be more beneficial. | Director Assurance |
| Q2/Q3 | G | Governance | Health & Safety phase 2 | Miranda Cannon | Corporate Resources and Support/Delivery, Communication and Political Governance | This is a follow up of Phase 1 audit undertaken in 2021-22. Phase 2 audit objective will be to provide assurance to management that the improved arrangements for addressing Health & Safety risk within the Council have been introduced, as expected, and are operating effectively. | Director Assurances |
| Q3/Q4 | G | Governance | LLEP | Sue Tilley | LLEP | Provision for LLEP coverage . Scope of this to be confirmed . | Director Assurances |
| Q4 | G | Governance | Haymarket | Colin Sharpe | Corporate Resources and Support | A review of the financial arrangements for the Haymarket Shopping Centre, the final scope to be confirmed but it could include the collection and accounting for rent and service charges, arrangements for the maintenance and operating spending. | Director Assurances |

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| Q1 | RM | Risk Management | Construction (Design & Management) Regulation | Matthew Wallace | City Development & Neighbourhoods/Estates & Building Services | A review to ensure client responsibilities on major Construction Contracts are consistently applied by Project Officers. Review will look at the adherence to Construction Design & Management Regulations. This will be continuation of some work that started in 2021-22, but delayed due to a combination of changes in management, other work pressure facing management and some IA resourcing issues at the time of audit. | Director Assurances |
| Q1/Q2 | RM | Risk Management | Counter fraud | Colin Sharpe | Corporate Resources and Support | Review of the counter fraud strategy | Professional internal audit or risk management guidance |
| Q1/Q2 | RM | Risk Management | Fire risk in owned and occupied buildings | Richard Sword/Martin Samuels | City Development & Neighbourhoods /Housing /Environmental Services | To give assurances that fire safety measures across all relevant LCC building scenarios are being thoroughly evaluated. | Nationwide issue and Professional internal audit or risk management guidance |
| Q2/Q3 | RM | Risk Management | Information Governance | Kamal Adatia | Corporate Resources / City Barrister and Head of Standards | Review to check how Third Parties manage City data | Director Assurances |
| Q3/Q4 | RM | Risk Management | Business Continuity | Miranda Cannon | Corporate Resources and Support/Delivery, Communication and Political Governance | The objective of the audit is to provide assurance that business continuity policies and procedures are being consistently applied; this is to assist the HoIAS in forming opinion at the year end. Light touch using NAO guidance. The exact scope to be confirmed. | Director Assurances plus PSIAS requirement and Professional internal audit or risk management guidance |
| Q1/Q2 | IC | Internal Control | House Acquisitions | Chris Burgin | City Development & Neighbourhoods/Housing | Assurances required that current policies and procedures are adequate and being complied with, in the acquisition of houses e.g. is the Council paying fair market price due diligence has been undertaken etc The exact scope to be decided. | Director Assurances |
| Q1/Q2 | IC | Internal Control | Recruitment System | Miranda Cannon | Corporate Resources and Support/Delivery, Communication and Political Governance | The New Recruitment system has been in place from Oct 2021. The audit was postponed from 2021-22 to allow time for the new processes to bed in. It was agreed with management that Spring 2022 would be a suitable time to undertake this audit. The exact scope to be agreed. | Director Assurances |

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| Q1/Q2 | IC | Internal Control | Domiciliary Care | Tracie Rees | Adult Social Care & Commissioning | Assurances required that quality of service and payments made under the Domiciliary care arrangements are robust, particular concerns during the COVID period. | Directors Assurances Nationwide issue and Professional internal audit or risk management guidance |
| Q1-Q4 | IC | Internal Control | School Audits | Sue Welford | Social Care & Education | This includes a programme of schools audit. It will include a combination of primary, secondary and special schools . Mostly internal control but some governance areas | Director Assurances |
| Q1-Q4 | IC | Internal Control | Grants | Various | Various | Grant certifications in line with the grant terms & condition and deadline for the following grants: <ul style="list-style-type: none"> • Bus Recovery Grant • Transforming Cities Grant (TCF1) • BSOG • Local Transport Capital Block Funding • National Productivity and Investment Fund • Ultra Low Emissions Vehicle (ULEV) Taxi Infrastructure Grant • Transforming Cities Grant (TCF2) • Supporting Families • Protect & Vaccinate • Social Housing Decarbonisation funding • Leaseholder Accounts • Contain Outbreak Management Fund • Adult Weight Management Grant • Prevention & Promotion for Better Mental Health • School's condition funding (capital maintenance works) SCA &DFC <ul style="list-style-type: none"> • High Needs Provision Capital Allocations • BEIS Public Sector Decarbonisation Scheme • Adriatic Land 7 Limited Service Charges • Green Homes Grant - 3 Phases • Basic Needs Grant • Disabled Facilities Capital Grant • LLEP - BEIS Growth Hub - Core | Certification Requirement |
| Q1-Q4 | IC | Internal Control | Establishment Audits | Colin Sharpe | Corporate Resources and Support/Finance | A number of establishment audits to be determined by the type of programme | Director Assurances |

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| Q1-Q4 | IC | Internal Control | Bus Lane Penalty Enforcements (BLPE) | Andrew L Smith | City Development & Neighbourhoods/Planning, Development & Transportation | <p>A business case to bring the back office functionality to Leicester City from Nottingham City Council has been approved by the City Mayor. The Parking section is also in the process of procuring a new back office system once BLPE is in house.</p> <p>The audit will look to provide any Advisory support during this transition, including work relating to the new system, where appropriate. This will be followed by some transactional testing once the function has been established at Leicester City Council - this is likely to be Q4 work or even the following year.</p> <p>This audit was postponed from 2021-22.</p> | Director Assurance New Significant System |
| Q2 | IC | Internal Control | Section 106 Agreements | Andrew L Smith | City Development & Neighbourhoods/Planning, Development & Transportation | <p>This audit is to provide assurance to management that s106 agreements are considered for all planning applications and that, where appropriate, developer contributions are agreed and promptly received; the audit will also provide assurance that received contributions are spent in accordance with s106 agreements and properly accounted for. At the request of senior management this audit was postponed, due to the work pressures during the time of audit, the audit was originally in the 2020-21 Audit plan. Agreed with management to schedule audit around Aug/Sept 22.</p> | Professional internal audit or risk management guidance |
| Q2 | IC | Internal Control | Emergency Repairs | Chris Burgin | City Development & Neighbourhoods/Housing | <p>Management concerns over increasing demands for emergency repairs. Audit will review policies and procedures to ensure these are adequate and appropriately applied.</p> | Director Assurances |
| Q2/Q3 | IC | Internal Control | Non Residential Financial Assessment | Colin Sharpe | Corporate Resources and Support/Finance | <p>An audit of the procedure for assessing individual's contributions and the maximisation of income (people's own income and ours from charging). This audit was postponed from 2021-22 at the request of management.</p> | Director Assurance |

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| Q2/Q3 | IC | internal Control | Major Financial Systems(MFS) | Colin Sharpe | Corporate Resources and Support/Finance | <p>Major Financial Systems Audits - possible areas for inclusion :</p> <ul style="list-style-type: none"> - Payroll - Review of processes for making supplier bank account amendments (fraud risk) - Bank and key control account reconciliations eg Income Control Account - Faster Payments (general, Excludes Treasury Management/Investments) – process for authorisation and processing of faster payments, e.g. urgent payments - Council Tax Rebates (assurance only in conjunction with Counter Fraud) - Treasury Management - Income streams - accounting and reconciliation <p>Note: Data analytics will be utilised where appropriate in these audits</p> | Director Assurances Nationwide issue and Professional internal audit or risk management guidance |
| Q2/Q3 | IC | Internal Control | Asset Valuations | Matthew Wallace | City Development & Neighbourhoods/Estates & Building Services | <p>Review of management controls and processes around valuing Council assets including maintenance of the asset database & ensuring data completeness and accuracy. May include some comparisons elsewhere to consider best practice.</p> | Director Assurances |
| Q2/Q3 | IC | Internal Control | Taxi Contract | Tracie Rees | Adult Social Care & Commissioning | <p>The taxi contract is the process of being retendered and nearing completion. Phase 1 of this audit included advisory work relating to the retendering process in 2021-22. Phase 2 will be undertaken in 2022-23, which includes contract management and transactional testing to ensure that payments to providers are being correctly calculated, made on a timely basis, and in line with contractual terms.</p> | Director Assurances |
| Q1-Q4 | | | Follow up | N/A | N/A | <p>Routine follow-up of audit recommendations, particular emphasis on the High Priority Recommendations and where an overall Partial Assurance is given.</p> | Director Assurances |
| | | | Contingency | | | <p>A provision is made for audit as yet unidentified and unplanned audit work to be undertaken during the course of the year .</p> | |

Client
Responsibilities

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 as required.