Leicester City Council

WARDS AFFECTED

All

FORWARD TIMETABLE OF CONSULTATION AND MEETINGS:

Strategic Management Board	**6th August 2013**
Operational Board	**7th August 2013**
Finance Management Team	**22nd August 2013**
Audit & Risk Committee	**24th September 2013**

INTERNAL AUDIT ANNUAL REPORT 2012-13

Report of the Director of Finance

1   Purpose of Report

1.1   Internal Audit is an independent appraisal function established for the review of the internal control system as a service to the Council. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.

1.2   This report fulfils the requirements of the CIPFA professional standards for Internal Audit in producing the Internal Audit Annual Report. The terms of reference for the Audit & Risk Committee also include the Committee's requirement to approve the Head of Internal Audit's annual report and to monitor performance on an annual basis. This report provides the Boards and Committee with an overall view of:

o   Internal Audit work planned and completed in 2012-13

o   Internal Audit performance and benchmarking results

o   Internal Audit service developments in 2012-13

o   Internal Audit service development plans for 2013-14.

2   Recommendations

The Audit & Risk Committee is recommended to:

o   Receive the report

o   Consider whether Internal Audit has met the Committee's expectations of the service during the year 2012-13

o   Approve the changes made to the Internal Audit plan for 2012-13

o   Make any recommendations it sees fit to the Director of Finance or the Executive.

3 Summary

3.1 The annual report, which is attached at Appendix A, identifies the work carried out by the Internal Audit service and includes information on reports issued, the main influences on the level and standard of performance of Internal Audit during 2012-13 and the key priorities for the service in 2013-14.

3.2 The key issues identified within that report are:

- o Successful completion of 116 internal audits (to at least draft report stage), which have been well received by clients and have contributed to the effective governance of the City Council.

- o The attainment of Internal Audit's target for completion of the audit plan.

- o The successful retention of EMAS (Eco-Management and Audit Scheme) accreditation, in which Internal Audit's input was once again recognised by the external verifiers. (It is noted, however, that the Council's continued accreditation for EMAS is under review.)

3.3 As part of its work, Internal Audit considers the systems of internal control, draws conclusions as to their existence and effectiveness and makes recommendations where necessary to improve performance, efficiency, effectiveness and economy in the use of resources by the Council.

3.4 A summary of the conclusions from Internal Audit's work during 2012-13 is prepared separately to supplement this report. It will be issued to the Director of Finance and is also due to be considered by the Audit & Risk Committee at its meeting on 24th September 2013. The overall conclusion drawn is that the Council has an adequate system of internal control.

4 Report

4.1 See Appendix A.

5 Financial, Legal and Other Implications

5.1 Financial and Legal Implications

Audit is designed to give assurance that best use is being made of financial and other resources.

Internal Audit's work promotes sound financial management and legal compliance in all areas subject to review.

5.2 Climate Change Implications

Other than its references to EMAS audit reports issued during 2012-13 this report does not contain any significant climate change implications and therefore should not have a detrimental effect on the Council's climate change targets.

6   Other Implications

Other Implications	Yes/No	Paragraph/reference within supporting information
Equal Opportunities	No	-
Policy	No	-
Sustainable and Environmental	Yes	Section 5 of Appendix A
Crime and Disorder	No	-
Human Rights Act	No	-
Elderly/People on Low Income	No	-
Corporate Parenting	No	-
Health Inequalities Impact	No	-
Risk Management	Yes	The whole report concerns the Internal Audit process and its outcomes, a main purpose of which is to give assurance to Directors and this Committee that risks are being properly identified and managed appropriately by the business.

7   Background Papers – Local Government Act 1972

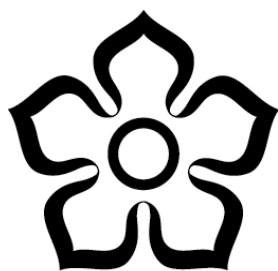Files held by Internal Audit.

8   Consultations

Information relating to Internal Audit reports referred to has been shared with members of the Audit & Risk Committee and relevant Directors.

9   Report Author

Steve Jones, Audit Manager, Internal Audit, Financial Services, extension 37 1622.

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Internal Audit
Leicester City Council

Internal Audit
Annual Report 2012-13

August 2013

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1 Introduction

1.1 The duties of the Audit & Risk Committee as set out in its terms of reference include:

> *On behalf of the Council approve the Head of Internal Audit's annual report and opinion, considering the level of assurance given over the Council's corporate governance arrangements and decide on appropriate actions.*

and

> *To consider, challenge and approve (but not direct) Internal Audit's strategy and plan and monitor performance on an annual basis.*

1.2 In addition, recognised Internal Audit professional standards (the *Code of Practice for Internal Audit in Local Government in the United Kingdom*, published by the Chartered Institute of Public Finance & Accountancy) require the production of an annual report on the work of the Internal Audit function[1].

1.3 This report fulfils these requirements by providing the Committee with an overall view of audit work planned and audit work completed.

1.4 The report identifies the work carried out by Internal Audit[2] and includes information on reports issued, the main influences on the level and standard of performance of Internal Audit during 2012-13 and the key priorities for the service in 2013-14.

2 Summary of the year

2.1 During the financial year 2012-13, Internal Audit:

- Successfully completed 116 internal audits (to at least draft report stage), which have been well received by clients and have contributed to the effective governance of the City Council.

- Attained the agreed target for completion of the audit plan.

- Contributed to the successful retention of the Council's accreditation under the Eco-Management and Audit Scheme (EMAS). Internal Audit's input was once again recognised by the external EMAS verifiers.

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[1] The CIPFA *Code of Practice* has been superseded with effect from 1st April 2013 by the *Public Sector Internal Audit Standards*. The *Code of Practice* was in force, however, for the whole of the year under review.

[2] There is a separate annual report for the Council's Counter-Fraud team.

3   Internal Audit Plan Monitoring

3.1   Each year, Internal Audit undertakes a programme of work both in fulfilment of an annual Audit Plan and in response to specific requests for audit assistance. The Audit & Risk Committee approved the 2012-13 plan on 14th June 2012.

**3.2**   **Completion of Plan: Internal Audit work 2012-13**

3.2.1   Internal Audit completed 91% of the total audit work required for 2012-13 by 31st March 2013, exceeding the target of 80% of the revised audit plan, as follows:

Type of audit	Final	Draft	WIP	Not started	Total revised plan	Canc-elled	Total original plan
2011-12 Planned	18	0	0	0	18	5	**23**
2011-12 Commissioned	5	0	0	0	5	3	**8**
2012-13 Planned	67	7	7	3	84	23	**107**
Original plan no. audits	90	7	7	3	N/A	31	**138**
Original plan no. completed	97						
% completion based on original[3] plan		**70%**					
2012-13 Commissioned	18	1	2	0	**21**	3	N/A
Grand total no. audits	**108**	**8**	**9**	**3**	**128**	N/A	N/A
Revised plan no. completed	116						
%[4] **completion based on revised plan**		**91%**					

3.2.2   Chart 1 below highlights the improving performance of Internal Audit over the last three years in completing the audit plan, both in its original form (as it is agreed at the start of the year), and the revised audit plan (the key measure, as this is what the final version of the audit plan looks like, following audit cancellations, and additional commissioned audits).

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[3] The original plan includes audits brought forward from the previous year. The revised plan includes amendments to the original plan, including cancellations and commissioned audits in 2012-13.

[4] The % completion is based on the number of audits that have reached draft or final report stage.

Chart 1: Completion of Internal Audit Plan
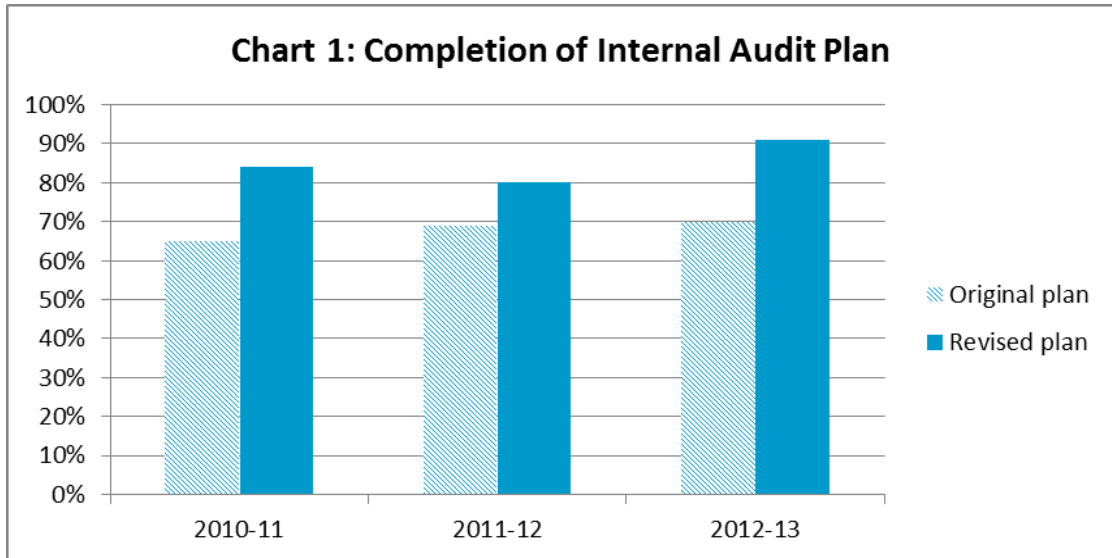
3.2.3 Adjustments need to be made to the plan during the year, as priorities change and new audit requirements arise, mostly for reasons beyond the control of Internal Audit. There is a process to ensure that commissioned audits do not result in planned audits of higher assessed risk not being done. However, some changes to the plan cannot be avoided, and these are listed below at 3.3.

3.2.4 The list of planned and commissioned audits and their status at the year-end is summarised in Appendix 1.1.

3.3 Changes required to the audit plan

3.3.1 From time to time it is necessary to make changes to the audit plan to reflect changes in circumstances.

3.3.2 The following adjustments to the agreed plan are brought to the Committee's attention; resources are stated in audit days. Many of these have already been approved by the Committee but are included in this annual report for completeness.

Changes previously agreed by Audit & Risk Committee on 9th April 2013			
Review	Planned resources (audit staff days)		Comment
	Original	Revised	
CareFirst IT Application 2012-13	5	0	Delayed because of IT Auditor vacancy. Will be deferred to 2013-14 if required.
Protective Monitoring (Information Assurance) IT audit 2012-13	10	0	Not yet ready for audit. May be reinstated in 2013-14 if required.
Firewalls IT audit 2012-13	20	0	Delayed because of IT Auditor vacancy. Will be deferred to 2013-14 if required.
PAMIS (Property) IT Application replacement 2012-13	5	0	Delayed because of IT Auditor vacancy. Will be deferred to 2013-14 if required.
Microsoft Migration IT audit 2012-13	20	0	This audit has been deferred awaiting technical implementation; it will be planned for 2013-14 and will concentrate on the Sharepoint system.
Property Services contracts 2012-13	25	0	External consultants are currently assisting in enhancing the arrangements for contracts in Property Services. This plus the impending replacement of the PAMIS IT system make an Internal Audit review unnecessary at this time. It is included for audit review in 2013-14.
IT contracts 2012-13	20	0	Management are recruiting a new IT contracts specialist, to be in post in the new financial year; therefore this audit has been postponed until 2013-14.
Risk Management 2012-13	10	0	Overtaken by the re-merger of Internal Audit with Risk Management. There will be greater integration of Internal Audit work with the risk registers. Future audit review of the risk management process will be determined based on the new arrangements.

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| Changes previously agreed by Audit & Risk Committee on 9th April 2013			
Review	**Planned resources (audit staff days)**		**Comment**
	Original	**Revised**	
Resources Management System (including IT audit) 2012-13	15	0	Deferred. This audit will be reinstated in 2013-14. It is intended that the scope of this audit will take account of the stated intention of KPMG as the Council's new external auditor to place reliance on Internal Audit work.
Housing Benefits 2012-13	30	0	Key personnel supporting the IT system for Housing Benefits left in 2012-13. The forthcoming changes to the benefits regime are currently the focus of management attention. For these reasons, audit work has been postponed but is included in the audit plan for 2013-14.
Health & Safety 2012-13	10	0	Deferred pending management changes. May be reinstated in the 2013-14 operational audit plan.
EMAS Level 1 audit – the EMAS System 2012-13	10	0	This is an overview audit of the EMAS system, to supplement service-specific audits of individual locations such as depots and schools. As the Council's continued accreditation for EMAS is under review, with a decision due by late summer 2013, an audit of the system itself was not considered worthwhile in 2012-13. If the decision is made to continue with EMAS, this audit will be reinstated in 2013-14.
EMAS audit – Woodstock Primary School 2012-13	4	0	EMAS is optional for schools. Despite signing up for EMAS, this school was not willing to be audited.
eGov Hub IT audit 2012-13	5	0	Commissioned audit, so not in original plan. System not yet implemented and ready for audit. This audit may be reinstated in 2013-14 if required.
Data Protection Act Awareness 2012-13	10	0	This audit was commissioned by the Arts & Museums service, so was not in the original plan. Since it was requested, the Council has instituted a corporate e-learning package on data protection for all staff to complete. This supersedes the need for the audit though we may do some follow-up work in 2013-14.
Total 2012-13	**199**		

Changes now brought to the Audit & Risk Committee for approval			
Review	**Planned resources (audit staff days)**		**Comment**
	Original	**Revised**	
Paying Creditors by BACS - IT audit 2011-12	10	0	Internal Audit was waiting for the new hardware for processing BACS payments to be implemented by the Council. This was not ready for testing by March 2013. This audit will be cancelled and a new audit started in the 2013-14 financial year.
Off-Contract Purchases 2012-13	20	0	Deferred. This audit has been reinstated in 2013-14
Contract Non-compliance 2012-13	30	0	Deferred. This audit has been reinstated in 2013-14
Highways Contracts 2012-13	25	0	Deferred. This audit will be reinstated in 2013-14.
Wireless Communication 2012-13	10	0	Cancelled because of IT Auditor vacancy.
HR and Payroll Application IT 2012-13	15	0	Cancelled due to lack of technical resources. A review of access controls and user account management for this system is included in 2013-14 as part of IT General Controls.
EPOS (electronic point-of-sale - income system) in Leisure Centres 2012-13	5	0	This audit depends on the new replacement EPOS system being implemented by the Leisure Centres. It was not ready for testing by March 2013. This audit is therefore cancelled and a new audit started in the 2013-14 financial year.
Area Traffic Control (ATC) IT audit 2012-13	25	0	Cancelled because of IT Auditor vacancy.
District Heating System IT audit 2012-13	15	0	Cancelled because of IT Auditor vacancy.
Project Management 2012-13	5	0	Deferred pending further work in 2013-14 on corporate governance and associated assurance processes. Internal Audit has maintained a watching brief in this area, however.
Performance Management 2012-13	5	0	Cancelled pending changes in Council's performance management and governance arrangements following changes made by the coalition government since 2010.
High Risk Customers database IT audit 2012-13	10	0	Deferred to 2013-14 pending decisions on implementation of new staff protection information system.
Total 2012-13	**175**		

The Committee is asked to approve these changes.

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4 Internal Audit client satisfaction

4.1 Internal Audit issues a client satisfaction survey questionnaire (usually electronically) with its final reports, asking clients to indicate how well they felt the audit was conducted and met their needs. Chart 2 shows the overall results from the last three years and demonstrates that Internal Audit continues to have a very high level of satisfaction amongst management.

Chart 2: Level of audit client satisfaction
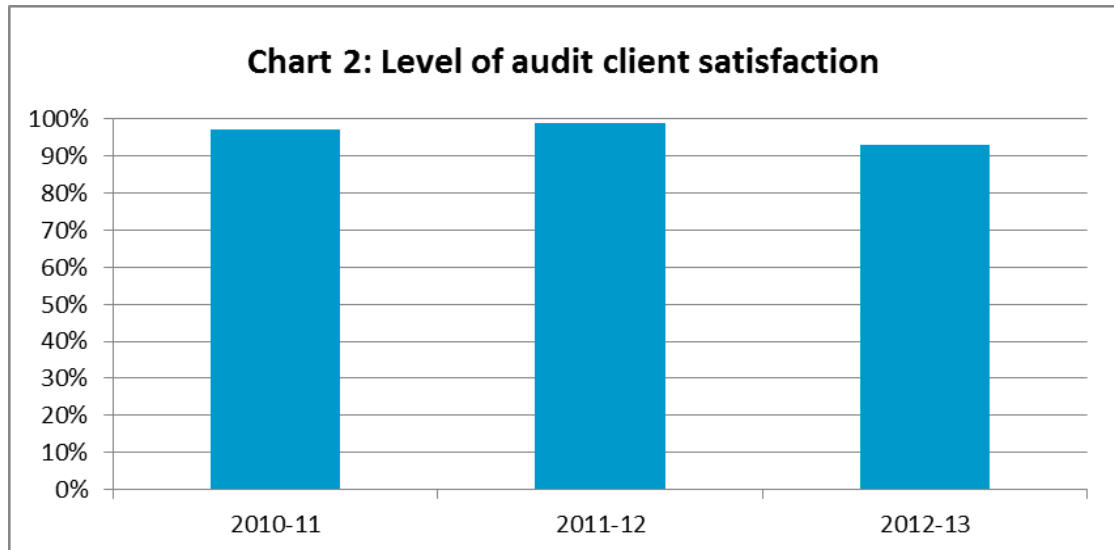
5 EMAS

5.1 The Internal Audit service maintained its contribution to the Council's Eco-Management and Audit Scheme (EMAS). This was delivered by means of a range of audits including an overview of the Council's environmental management system, audits of a range of Council Divisions and Sections as well as establishments and schools, and review of the Council's draft Environmental Statement.

5.2 The Council's external EMAS verifiers, LRQA, confirmed the Council's continuing accreditation for EMAS, with reliance placed on the Internal Audit work. The point of including this here, as well as it being a pleasing reflection on Internal Audit's work, is that the audit process is itself an important part of the Council's EMAS system. It therefore demonstrates the corporate commitment to the good practice required under the EMAS scheme.

5.3 However, the Council's continued accreditation for EMAS is under review and a corporate decision is expected later in 2013.

6   Benchmarking

6.1   Internal Audit is a member of the IPF[5] Audit Benchmarking Club, which enables comparisons to be made with the audit services at comparable local authorities. Charts 3-6 below show the headline benchmarking results from the latest survey, 2013.   They show Leicester City Council's respective performance against all participating unitary authorities (UA) and the 18 selected comparator unitary authorities ('Comp'), which have been chosen because they are of broadly similar size to Leicester.

6.2   Chart 3 shows that the cost per auditor has dropped at Leicester City Council in the last year. This is because of the continued loss of staff within the audit team.   The cost per auditor has increased both at the other unitary local authorities and the comparator authorities.

Chart 3: Cost per auditor

Chart 4: Cost per £1m turnover

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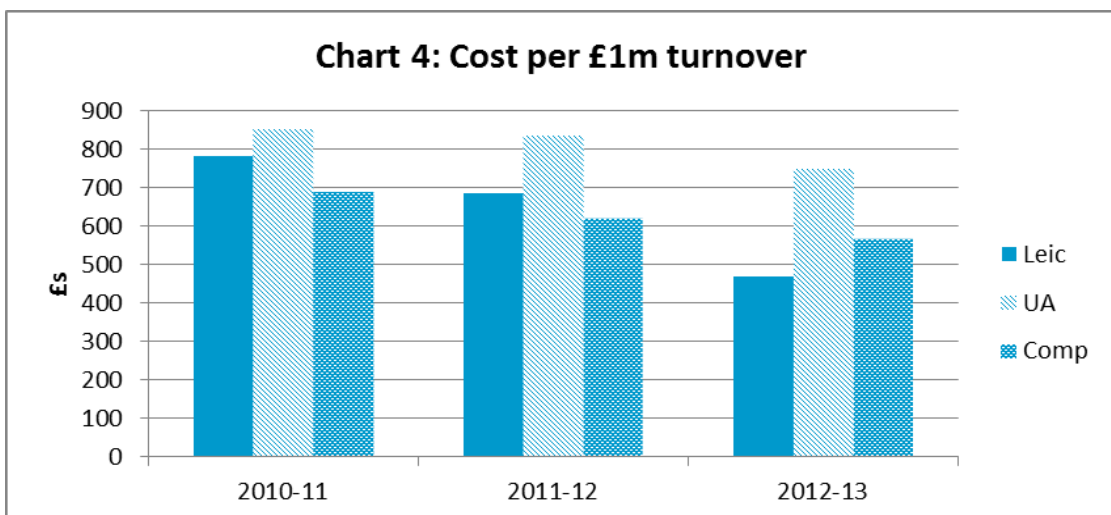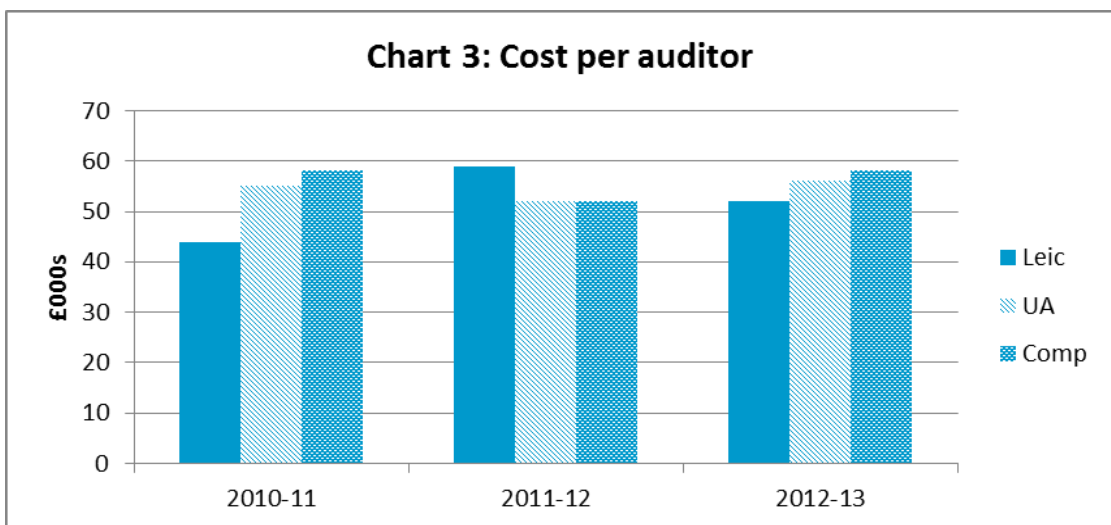
[5] Institute of Public Finance, part of the Chartered Institute of Public Finance & Accountancy (CIPFA)

6.3 Leicester's cost per £1m turnover (which represents the total financial size of the employing local authority) continues to drop – as seen in chart 4 above. Other authorities have also seen a reduction, but to a lesser extent, and have higher audit cost per £1m than Leicester. This again can be attributed to the reduced staffing levels in Internal Audit.

6.4 However, for Leicester the number of chargeable days per auditor (chart 6) has decreased in 2012-13, and hence the cost per chargeable audit day (chart 5) has risen. The reasons for this include staff sickness levels (particularly the long-term sickness of one member of staff) and the time invested in the implementation of a new audit management software system. These statistics should be read in conjunction with the figures for completion of the audit plan (the key measure of performance – see above at 3.2), where it can be seen that the audit team exceeded expectations, despite these limitations.

Chart 5: Cost per chargeable audit day

Chart 6: Chargeable audit days per auditor

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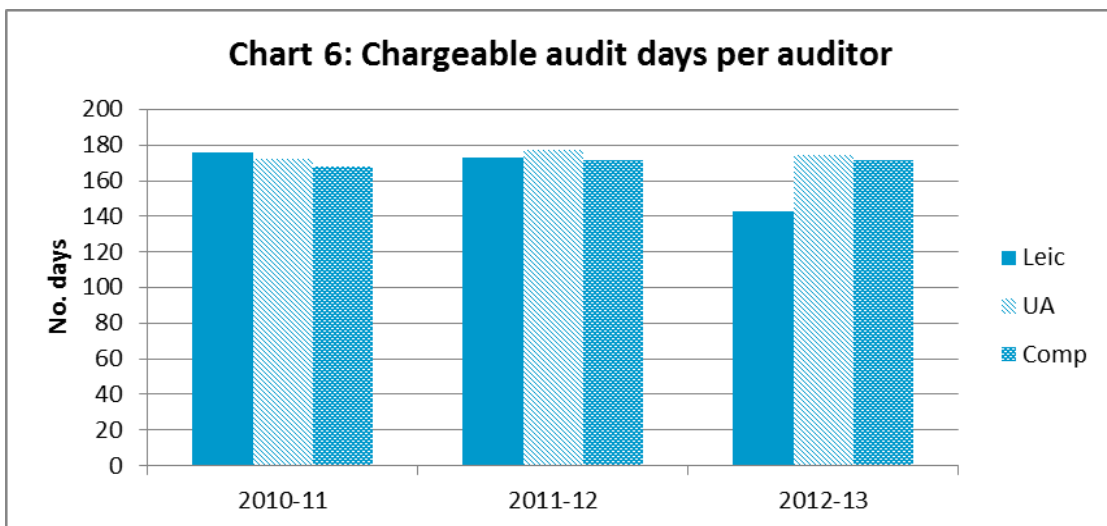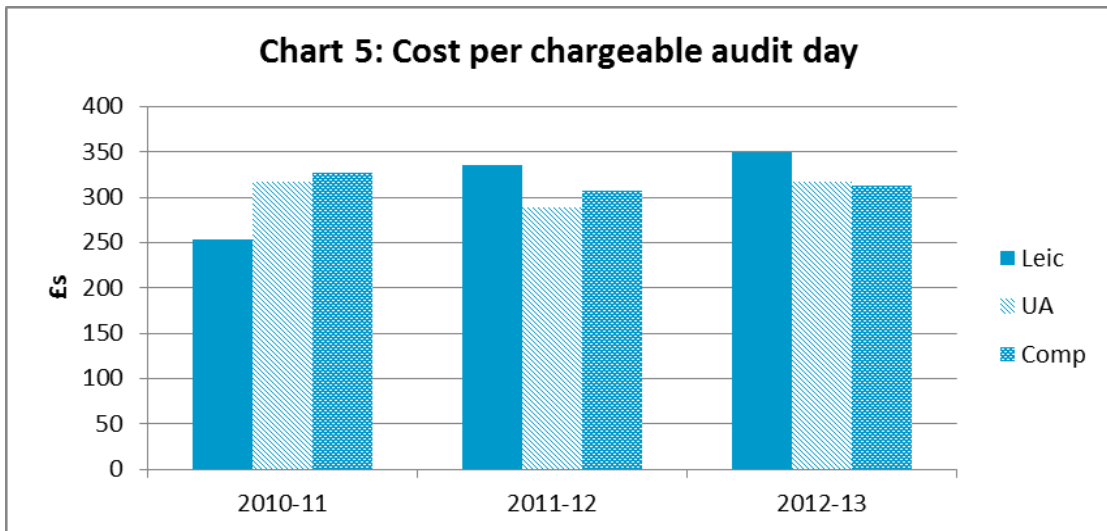
7 Developments in the Internal Audit service in 2012-13

7.1 The previous financial year, 2011-12, was a challenging one for Internal Audit, with budget and staff reductions and the subsequently abandoned proposal for a shared audit service with Leicestershire County Council. Following this, 2012-13 has seen Internal Audit seek to stabilise its position, by means of:

- Reviewing the allocation of work within the reduced team to ensure sufficient and efficient audit coverage.

- Re-establishing internal review of audit methodologies, chiefly in connection with the upgrade of the audit management IT system from Pentana Audit Work System (PAWS) to Pentana Vision with effect from 1st April 2013. This required investment in the customisation of the system to suit local requirements, including audit reporting styles.

- Reviewing the requirements of the new *Public Sector Internal Audit Standards* in readiness for their introduction from 1st April 2013.

- Seeking to support the Audit & Risk Committee in fulfilling its specific and important remit. This included formal recognition of the Committee's status as 'the Board' for the Council in terms of the overview of internal audit work.

- Working with schools to refine and streamline the audit process following the change in the audit requirements set out by the government's Department for Education.

- The re-merger of Internal Audit and Risk Management under one head of service with effect from October 2012. This is promoting a more unified risk and audit advisory and assurance function for the Council.

- Developing the readiness of Internal Audit to bid for audit contracts at public service and related organisations outside the City Council.

- Increased accommodation of the reactive role of Internal Audit, with increased emphasis on specially commissioned audits prioritised ahead of planned reviews on the basis of risk to the Council.

- Development of the joint working arrangements with the Council's new external auditor; see section 8 below.

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8   External Audit

8.1   The last review by the Audit Commission of Internal Audit was in 2009-10; Internal Audit was assessed against the CIPFA standards[6], none of which were assessed as not being met.

8.2   Under the new external audit arrangement brought about by the abolition of the Audit Commission, the Council's new external auditor, KPMG, seeks to rely on Internal Audit work for assurance towards the annual external audit of the Council's financial systems and published financial statements. During 2012-13, Internal Audit has been required to undertake more work on behalf of the external auditor, in order to reduce external audit fees paid by the Council, pending KPMG taking over from the Audit Commission at the end of October 2012. It is anticipated that arrangements of this kind will continue to develop with the new external auditor.

9   Objectives for 2013-14

9.1   2013-14 continues to provide uncertainty for the Council and for Internal Audit. The major objectives for Internal Audit in 2013-14 see a continuation of many of the developments in 2012-13. The objectives chiefly include:

- To maintain the delivery of an adequate and effective internal audit service in line with statutory and regulatory requirements and professional standards.

- Further development of Internal Audit's working practices to make them as efficient and effective as possible, and to provide a valued service to the Council at a time of financial pressure. Central to this is successful implementation from 1st April 2013 of our new audit database, Pentana Vision.

- To ensure Internal Audit is ready for continued budget pressures in the coming years. This includes further development of traded audit services available to external clients on a fee-earning basis.

- To respond to service developments brought about by national policy changes. Chief among these is the need for ever-greater financial efficiency and scrutiny across the Council.

- To work effectively in coordination with the Council's new external auditor, KPMG, under the new joint working protocol.

- To contribute fully to the good governance of the Council, particularly in the context of the developments in the political and senior management structures of the organisation. Included is continuing work to coordinate audit with the corporate risk management process and the Council's other governance arrangements.

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[6] The *Code of Practice for Internal Audit in Local Government in the United Kingdom*, issued by the Chartered Institute of Public Finance & Accountancy in 2006.

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- Related to this, to move to quarterly detailed audit planning. There will still be an annual audit plan but this will be based on areas of audit rather than a detailed list of specific audits. This broad annual plan will be supplemented by detailed quarterly plans listing the audits to be started in the forthcoming quarter. The intention is that, given the considerable uncertainties the Council currently faces, the audit plan can be readily adjusted to reflect changes in risks and priorities while maintaining a sufficiency of audit coverage for each of the relevant areas.

- To work closely with the Audit & Risk Committee so as to strengthen the mutually beneficial working relationship in the best interests of the Council.

10   Acknowledgement

The Director of Finance acknowledges the efforts of all staff within the Internal Audit service and the help, co-operation and support of members and officers of the City Council.

Internal Audit
Leicester City Council
August 2013

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Audit Status Report as at 31st March 2013 – audits brought forward

Planned Audits brought forward

13 audits

Status	Ref	Audit Name	Type
Complete	COO008~004~2011-12	Access to Records 2011-12	IT
Complete	DCR006~001~2011-12	De Montfort Hall – Data Protection Act compliance 2011-12	IT
Complete	Cor052~003~2011-12	Sports Centres - Cash - 2011-12	regularity
Complete	Cor036~001~2011-12	Officers Expenses & Allowances 2011-12	risk-based
Complete	Cor009~002~2010-11	Resources Management System – General Ledger & Bank Reconciliation 2010-11	risk-based
Complete	A&C006~001~2011-12	Direct Payments - Social Care 2011-12	risk-based
Complete	Cor006~001~2011-12	Corporate Debt Recovery 2011-12	risk-based
Complete	COO020~001~2011-12	Land and Property Management 2011-12	risk-based
Cancelled	Chi006~004~2010-11	Primary Capital Programme Contract Monitoring 2010-11	contract
Cancelled	Cor005~001~2011-12	Paying Creditors by BACS - IT audit 2011-12	IT
Cancelled	Chi013~002~2011-12	School Transport 2011-12	risk-based
Cancelled	Cor002~001~2011-12	Risk Management Process 2011-12	risk-based
Cancelled	Cor051~001~2011-12	Project Management 2011-12	risk-based

EMAS audits
8 audits

Status	Ref	Audit Name
Complete	DCR003~003~2011-12	EMAS Level 2: Information & Support 2011-12
Complete	DCR003~004~2011-12	EMAS Level 2: CYPS 2011-12
Complete	DCR003~005~2011-12	EMAS Level 2: Property Services (including Learning Environment) 2011-12
Complete	DCR003~007~2011-12	EMAS Level 2: Adult Social Care 2011-12
Complete	DCR003~014~2011-12	EMAS Level 3: City Highways - Leycroft Road 2011-12
Complete	DCR003~015~2011-12	EMAS Level 3: Sulgrave Road 2011-12
Complete	DCR003~020~2011-12	EMAS Level 3: Taylor Road Primary School 2011-12
Complete	DCR003~021~2011-12	EMAS Level 3: Fosse Primary School 2011-12

School audits (based on *Keeping Your Balance* (KYB) good practice issued jointly by Ofsted and the Audit Commission)
2 audits

Status	Ref	Audit Name
Complete	Chi020~010~2011-12	Soar Valley College KYB 2011-12
Complete	Chi020~028~2011-12	Taylor Road Primary School KYB 2011-12

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Audit Status Report as at 31st March 2013 – audits brought forward

Commissioned Audits brought forward

8 audits

Status	Ref	Audit Name	Type
Complete	Chi012~001~2011-12	16-19 Bursary Fund 2011-12	systems
Complete	Chi012~002~2011-12	Sixth Form Funding Financial Assurance 2011-12	systems
Complete	COO020~003~2011-12	Phoenix Square Service Charges verification 2011-12	regularity
Cancelled	COO011~001~2011-12	Property - verification of service charges 2011-12	regularity
Cancelled	DCR019~001~2010-11	Star Trak Equipment Disposal 2010-11	systems
Cancelled	DCR025~002~2011-12	Sub-Regional Investment Plan Grant Certification (Final) 2011-12	grant certification

Pen-testing audits: IT security 'penetration testing', technical IT-based tests of IT security arrangements undertaken in a controlled manner. These are a requirement for all new IT systems under a policy agreed by Operational Board on 5th May 2010.	2 audits (2 complete)

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Audit Status Report as at 31st March 2013 – 2012-13 Planned audits

Planned Audits 2012-13

62 audits

Status	Ref	Audit Name	Type of audit
Complete	CIM001~001~2012-13	CIPFA in the Midlands Accounts 2012	external
Complete	DCR034~001~2012-13	Growing Places Fund 2012-13	grant certification
Complete	DCR021~001~2012-13	Safety Camera Partnership 2012-13	grant certification
Complete	Cor007~003~2012-13	Teacher's Pensions Return (PEN05) 2012-13	grant certification
Complete	DCR033~001~2012-13	Local Transport Plan 2012-13	grant certification
Complete	Hou014~001~2012-13	Pooling of Housing Capital Receipts 2012-13	grant certification
Complete	Cor046~001~2012-13	NNDR(business rates) Return Grant 2012-13	grant certification
Complete	DCR020~001~2012-13	Growth Fund Capital (2011-12) 2012-13	grant certification
Complete	COO034~001~2012-13	IT Hardware 2012-13	IT
Complete	COO037~001~2012-13	IT General Controls 2012-13	IT
Complete	Cor063~002~2012-13	Payment Spot-checks - generic supplier IDs 2012-13	regularity
Complete	Cor052~003~2012-13	Community Centres - Cash 2012-13	regularity
Complete	Chi020~035~2012-13	Schools Data Protection Review 2012-13	regularity
Complete	Cor052~001~2012-13	Grey Friars Adults Cash Account 2012-13	regularity
Complete	Cor052~002~2012-13	Grey Friars Children's Cash Account 2012-13	regularity
Complete	Cor030~001~2012-13	Physical Verification of Assets 2012-13	regularity
Complete	Chi020~036~2012-13	Schools Annual Report 2011-12	regularity
Complete	Chi012~001~2012-13	16-19 Education 2012-13	systems
Complete	Cor003~001~2012-13	Corporate Governance 2012-13	systems
Complete	Cor046~002~2012-13	VfM audit - NNDR (Business Rates) on LCC properties 2012-13	systems
Complete	Cor063~001~2012-13	Payment Spot-checks - Q1 - credit cards 2012-13	systems
Complete	COO040~001~2012-13	VfM audit - Postage and franking arrangements 2012-13	systems
Complete	DCR006~002~2012-13	De Montfort Hall 2012-13	systems
Complete	DCR035~001~2012-13	LCC Bus Service Operators Grant 2012-13 (1)	systems
Final Report	Cor041~001~2012-13	Payment Card Industry - Data Security Standards Compliance 2012-13	IT
Final Report	DCR026~001~2012-13	LCC Bus Service Operators Grant 2012-13 (2)	systems
Draft Report	COO035~001~2012-13	VfM audit - Contract - Procurement 2012-13	contract
Draft Report	Cor052~004~2012-13	Sports Centres - cash - 2012-13	regularity
Draft Report	Cor052~005~2012-13	Elderly Persons' Homes – cash 2012-13	regularity
Draft Report	Cor052~006~2012-13	Corporate Cash Audit Follow-Up 2012-13	regularity
Draft Report	Cor063~003~2012-13	Payment Spot-checks MyView Expenses 2012-13	regularity
Draft Report	Chi020~039~2012-13	Schools - Arrangements for becoming Academies 2012-13	risk-based
Draft Report	Cor004~002~2012-13	VfM audit - Supplier credit notes 2012-13	systems
Fieldwork Complete	COO008~001~2012-13	Information Assurance (including CCTV) 2012-13	IT
Fieldwork Complete	Cor004~001~2012-13	Corporate Creditors 2012-13	systems
In Progress	Hou016~001~2012-13	Housing Contracts 2012-13	contract

Leicester
City Council

Audit Status Report as at 31st March 2013 – 2012-13 Planned audits

Status	Ref	Audit Name	Type of audit
In Progress	Cor063~004~2012-13	Payment Spot-checks - invoice checks 2012-13	regularity
In Progress	Cor007~002~2012-13	Payroll 2012-13	risk-based
In Progress	DCR024~001~2012-13	Planning (& Economic Development) 2012-13	systems
Planning	Chi006~001~2012-13	Building Schools for the Future 2012-13	contract
Not Started	Cor016~001~2012-13	City Council Elections 2012-13	systems
Cancelled	COO038~001~2012-13	Property Services Contracts 2012-13	contract
Cancelled	COO039~001~2012-13	IT Contracts 2012-13	contract
Cancelled	Cor059~002~2012-13	Off-Contract Purchases 2012-13	contract
Cancelled	Cor059~003~2012-13	Contract Non-compliance 2012-13	contract
Cancelled	DCR026~002~2012-13	Highways Contracts 2012-13	contract
Cancelled	A&C010~001~2012-13	CareFirst Application 2012-13	IT
Cancelled	COO007~002~2012-13	Wireless Communication 2012-13	IT
Cancelled	COO008~002~2012-13	Protective Monitoring (Information Assurance) 2012-13	IT
Cancelled	COO017~001~2012-13	Firewalls 2012-13	IT
Cancelled	COO025~001~2012-13	PAMIS (Property) Application replacement 2012-13	IT
Cancelled	COO036~001~2012-13	Microsoft Migration 2012-13	IT
Cancelled	Cor008~001~2012-13	HR and Payroll Application IT audit 2012-13	IT
Cancelled	DCR008~001~2012-13	EPOS (income system) in Leisure Centres 2012-13	IT
Cancelled	DCR018~001~2012-13	Area Traffic Control (ATC) 2012-13	IT
Cancelled	Hou015~001~2012-13	District Heating 2012-13	IT
Cancelled	Cor002~001~2012-13	Risk Management 2012-13	risk-based
Cancelled	Cor009~001~2012-13	Resources Management System (including IT) 2012-13	risk-based
Cancelled	Cor050~001~2012-13	Housing Benefits 2012-13	risk-based
Cancelled	Cor051~001~2012-13	Project Management 2012-13	risk-based
Cancelled	Cor054~001~2012-13	Performance Management 2012-13	risk-based
Cancelled	Cor028~001~2012-13	Health & Safety 2012-13	systems

Audit Status Report as at 31st March 2013 – Schools audits

School audits (based on *Keeping Your Balance* (KYB) good practice issued jointly by Ofsted and the Audit Commission)

34 audits

Status	Ref	Audit Name
Complete	Chi020~001~2012-13	Rushey Mead Secondary School KYB 2012-13
Complete	Chi020~002~2012-13	Avenue Primary School KYB 2012-13
Complete	Chi020~003~2012-13	Bridge Junior School KYB 2012-13
Complete	Chi020~004~2012-13	Charnwood Primary School KYB 2012-13
Complete	Chi020~005~2012-13	Children's Hospital School KYB 2012-13
Complete	Chi020~006~2012-13	Christ the King Catholic Primary School KYB SFVS 2012-13
Complete	Chi020~007~2012-13	Evington Valley Primary School KYB 2012-13
Complete	Chi020~008~2012-13	Eyres Monsell Primary School KYB 2012-13
Complete	Chi020~009~2012-13	Folville Junior School KYB 2012-13
Complete	Chi020~010~2012-13	Forest Lodge Primary School KYB 2012-13
Complete	Chi020~011~2012-13	Alderman Richard Hallam Primary School KYB 2012-13
Complete	Chi020~012~2012-13	Highfields Primary School KYB 2012-13
Complete	Chi020~013~2012-13	Inglehurst Infant School KYB 2012-13
Complete	Chi020~014~2012-13	Inglehurst Junior School KYB 2012-13
Complete	Chi020~015~2012-13	Kestrels Field Primary School KYB 2012-13
Complete	Chi020~016~2012-13	Keyham Lodge School KYB 2012-13
Complete	Chi020~017~2012-13	Knighton Fields Primary School KYB SFVS 2012-13
Complete	Chi020~018~2012-13	Merrydale Infant School KYB 2012-13
Complete	Chi020~019~2012-13	Merrydale Junior School KYB 2012-13
Complete	Chi020~020~2012-13	Montrose Primary School KYB 2012-13
Complete	Chi020~021~2012-13	Mowmacre Primary School KYB 2012-13
Complete	Chi020~022~2012-13	Nether Hall School KYB 2012-13
Complete	Chi020~023~2012-13	Northfield House Primary School KYB 2012-13
Complete	Chi020~024~2012-13	Rolleston Primary School KYB 2012-13
Complete	Chi020~025~2012-13	Rushey Mead Primary School KYB 2012-13
Complete	Chi020~026~2012-13	Scraptoft Valley Primary School KYB 2012-13
Complete	Chi020~027~2012-13	Shenton Primary School KYB 2012-13
Complete	Chi020~028~2012-13	Sparkenhoe Community Primary School KYB 2012-13
Complete	Chi020~029~2012-13	Spinney Hill Primary School KYB 2012-13
Complete	Chi020~031~2012-13	St John the Baptist C of E Primary School KYB 2012-13
Complete	Chi020~032~2012-13	Thurnby Lodge Primary School KYB 2012-13
Complete	Chi020~033~2012-13	Whitehall Primary School KYB 2012-13
In Progress	Chi020~034~2012-13	Wyvern Primary School KYB 2012-13
Planning	Chi020~030~2012-13	St Barnabas C of E Primary School KYB 2012-13

SFVS = Schools Financial Value Standard, as required by the Department for Education,

Audit Status Report as at 31st March 2013 – EMAS audits

EMAS (Eco-Management and Audit Scheme) audits

11 audits

Status	Ref	Audit Name
Complete	DCR003~001~2012-13	EMAS Annual Report 2011-12
Complete	DCR003~002~2012-13	Braunstone Leisure Centre Waste Compliance 2012-13
Complete	DCR003~003~2012-13	New Parks Leisure Centre Waste Compliance 2012-13
Complete	DCR003~004~2012-13	Aylestone Leisure Centre Waste Compliance 2012-13
Complete	DCR003~005~2012-13	Spence Street Sports Centre Waste Compliance 2012-13
Complete	DCR003~008~2012-13	EMAS Level 3: Caldecote Community Primary School 2012-13
Complete	DCR003~009~2012-13	EMAS Level 3: Eyres Monsell Primary School 2012-13
Complete	DCR003~010~2012-13	EMAS Level 3: Whitehall Primary School 2012-13
Complete	DCR003~012~2012-13	EMAS Level 4: Draft Environmental Public Statement Review 2011-12
Cancelled	DCR003~007~2012-13	EMAS Level 1: EMAS System Audit 2012-13
Cancelled	DCR003~011~2012-13	EMAS Level 3: Woodstock Primary School 2012-13

Audit Status Report as at 31st March 2013 – 2012-13 Commissioned audits

Commissioned Audits 2012-13

19 audits

Status	Ref	Audit Name	Type
Complete	Chi020~043~2012-13	Spinney Hill Primary School - commissioned audit 2012-13	establishment
Complete	Chi020~044~2012-13	Taylor Road Primary School advice on processes 2012-13	establishment
Complete	Chi028~002~2012-13	Slater Primary School Financial Controls Health-check 2012-13	external
Complete	Chi028~003~2012-13	Spinney Hill Primary School Fund 2011-12	external
Complete	Chi028~004~2012-13	Medway Community Primary School Financial Controls Health-check 2012-13	external
Complete	Chi029~001~2012-13	School-Centred Initial Teacher Training (SCITT) (EDU06) 2012-13	grant certification
Complete	Cor007~004~2012-13	Krishna Avanti School Teachers' Pensions return audit 2012-13	grant certification
Complete	DCR037~001~2012-13	LEP (Leicester Local Enterprise Partnership) 2012-13	grant certification
Complete	COO008~005~2012-13	Data Breach 2012-13	IT
Complete	COO020~001~2012-13	Phoenix Square Service Charges verification 2012-13	regularity
Complete	COO008~004~2012-13	First Care Nurse Contact System	systems
Complete	DCR024~003~2012-13	Speedway - Planning - commissioned audit 2012-13	systems
Complete	Hou011~001~2012-13	Leaseholder Reserve Fund Accounts 2012-13	systems
Draft Report	Cor025~001~2012-13	Financial Director system - System Administrators	IT
In Progress	Cor052~007~2012-13	LCB Depot Cash audit 2012-13	regularity
In Progress	COO008~003~2012-13	Access to Records (Social Care) 2012-13	IT
Cancelled	A&C025~001~2012-13	eGovHub IT audit 2012-13	IT
Cancelled	COO008~006~2012-13	Data Protection Act Awareness 2012-13	IT
Cancelled	Cor008~003~2012-13	High-Risk Customers database IT audit 2012-13	IT

Pen-testing audits: IT security 'penetration testing', technical IT-based tests of IT security arrangements undertaken in a controlled manner. These are a requirement for all new IT systems under a policy agreed by Operations Board on 5th May 2010.	5 audits (5 complete)