Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q1 - work undertaken to close off 2017-18 work	ALL		Draft Reports: Schools - Medway - catering, invoicing and governance issues Payroll migration; Final Reports: Westgate School KYB MFS - Cash & Cash Equivalents; MFS - Capital Additions Sports Centre Cash Audits - New Parks LC & Leicester Leys LC: Direct Payments Cards - follow up;			
Q1 - work underway	IC	Contract & Procurement	Waterside Strategic Regeneration Programme		As part of the Waterside strategic regeneration programme, the Council has paid out substantial sums for land acquisition. Independent assurances required by management that due processes and procedures were followed in these acquisitions.	Head of Finance request
Q1 - ToR agreed - work underway	G	Governance	Better Care Fund (BCF)		To give assurances to management that the Better Care Fund Plan is appropriately approved, is being effectively delivered and financially managed and that there is robust oversight of the BCF Plan by an appropriate governance stream.	Director Assurances required/Concerns 2018-19
Q1 - planning stage	IC	Contract & Procurement	BIFFA waste		DEFRA carried out a review (excluded financials) and issued an action plan in early 2016. This is a follow-up of the recommendations made in the report and will also include the financial processes for collection of income.	Director Assurances required/Concerns 2017-18
Q1 - ToR agreed - work underway	IC	Significant Financial Systems	Fleet & Passenger Transport		Management requires assurances that there are robust process in place for the fleet disposals.	Director Assurances required/Concerns 2017-18
Q1 - work underway	G	Significant Financial Systems	School Admissions		To provide assurance on whether the admissions process for in-year applications is operating satisfactorily to ensure that children do not remain unplaced for substantial periods.	Director Assurances required/Concerns 2017-18

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q1 - ToR work underway	IC	Contract & Procurement	Arcadis	ORR	Assurances required that Arcadis contract is used in line with procurement guidelines, whilst also ensuring in-house technical services are utilised before calling upon Arcadis.	Director Assurances required/Concerns 2017-18
b/fwd	IC	IT & Information Assurance	Northgate	ORR	Business area were concerned that this is a key element of their channel shift activity, so need to ensure right controls are in place.	Director Assurances required/Concerns 2017-18
b/fwd	IC	Significant Financial Systems	Road Safety Partnership		Assurances required that the processes and procedures for allocating the income generated from the Safety Cameras scheme is robust	Director Assurances required/Concerns 2017-18
Q1 - complete	IC	Grant Certifications	Growth Point Capital		Leicester City Council is the Accountable body - finalising the claim for the grant.	Certification Requirement
Q1 - work underway	IC	Schools	Schools Financial Audits		This includes a programme of schools audit. It will include a combination of primary,secondary and special schools - in total 6 schools will be covered.	Audit requirement under Council's statutory Scheme for Financing
Q1- work underway	IC	Grant Certifications	Blueprint		The lease agreement between LCC and Blueprint requires an audit of the charges within 3 months from the year-end (31/03/2018).	Certification requirement
Q1 - complete	IC	Grant Certifications	Growth Hub		Audit in line with grant determination Deadline 25.05.2018	Certification requirement
Q1- work underway	IC	Grant Certifications	SET-UP		SET-UP is an Interreg Europe project. Audit in line with grant determination. This is covers the period Oct 2017 to Mar 2018. Audit in line with grant guidance. Deadline 30.06.2018	Certification requirement
Q1- work underway	IC	Grant Certifications	Troubled Families		This is fourth year of the programme and management are expecting a higher number of claims and, therefore. Six audits have been requested in 2018-19. Verification of results from claims with reference to the Financial Framework for the programme.	Certification requirement

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q1-Q4 - workunderway, two completed	IC	Cash Audits & Establishment	Cash Audits		Programme of regularity/cash audits - These are mostly unannounced visits to establishments which collect income, primarily in cash.	Director Assurances required/concerns
Q1-Q4	IC	Significant Financial Systems	Tech One		Replacement of the MFS (Agresso), anticipated to go live in April 2019. Ad hoc advice and assistance, up to go live date combined with sample testing, which could include data transfer.	New Significant System
Q1-Q4	G	Contract & procurement	Contract & procurement	SRR	Audits covering the Council's corporate procurement and contracts process. These will seek to identify whether due process has been followed and value for money has been sought. This could include for example : - Facilities management related services - Contractors compliance of living wages - Waiver & exemption process - Follow up of recommendations made in earlier contract audit reports e.g. Property Services Contract Audit Exact scope to be agreed with Head of Procurement	Director Assurances required/Concerns 2018-19
Q2	IC	Grant Certifications	Local Transport Capital Block Funding		The Government is providing capital funding for local transport from a number of different capital funding grants in 2017/18. Three separate certification is required which is in line with the grant conditions. Deadline: 30th September 2018	Certification requirement
Q2	IC	Grant Certifications	BSOG		Local Authority Bus Subsidy Ring-Fenced (Revenue) Grant(31/3082). Certification is required in line with the Grant conditions. Deadline: 30th September 2018.	Certification requirement
Q2	IC	Grant Certifications	SEEV4		SEEV4 is an Interreg project co-funded by the North Sea Region Programme Grant claim in line with the European funding guidelines Claim will cover 12 months to 30.09.2018 Deadline 30th November 2019	Certification requirement

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q2	IC	Grant Certifications	Disabled Facilities Capital Grant		Integration and Better Care Fund: The Disabled Facilities Grant(31/3059) Certification in line with the Grant Determination 2017/18. Deadline: 31st October 2018	Certification requirement
Q2	IC	Grant Certifications	Leaseholder Accounts		The annual accountants certificate of compliance relating to LCC's Leaseholder accounts - for those holding a Designated Reserve Fund (DRF).	Certification requirement
Q2-Q4	IC	Significant Financial Systems	Major Financial Systems Audit		As part of the MFS Audit, IAS have annually covered the following areas as part of the joint protocols with the external auditor. 1.Financial reporting 2. Cash & cash equivalent 3. Housing Rent Accounts 4. Capital Additions & disposals 5. NNDR& CT 6. Payroll However, following the change in the External Auditor the exact scope will be agreed with the Director of Finance & Chief Accountant, taking account of the risks and priorities at the time.	Directors Assurances required
Q3	IC	Grant Certifications	School Centred Initial Teacher Training (SCITT)		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 2017	External Audit Certification
Q3	IC	Significant Financial Systems	Concerto - Accounts Payable		Assurances required the controls for processing of invoices within Estates & Building Services, which uses the concerto system, are operating soundly.	Director Assurances required/concerns
Q1-Q4	N/A	Follow-up	Follow-up		Routine follow-up of audit recommendations, particular emphasis on the High Priority Recommendations.	Director Assurances required

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q3	G	Follow-up	Property Services Contract Audit - follow up		This is a subsequent audit to the follow-up undertaken in 2017-18. As a number of divisional changes were taking place at the time of the last audit; it was agreed with management that a further audit will be under taken in the 2018-19, to allow management time to put processes and procedures in place in line with the recommendations.	Director Assurances required
Q2-Q4	R	Risk Management	Risk Management Framework		The objective of the audit is to provide assurance that the risk management policies and procedures are fit for purpose and being consistently applied allowing for an evaluation of the Council's current level of risk maturity.	PSIAS requirement and Professional internal auidt or risk management guidance
Q1-Q4	G	IT & Information Assurances	Information Governance	SRR	To include audits relating to : - Preparations for the adoption of GDPR - Information security especially in mobile working - Information retention and disposal	PSIAS requirement and Professional internal auidt or risk management guidance
Q1-Q4	RM	IT & Information Assurances	Cyber security	SRR	A range of areas to be further discussed with management but could cover firewalls and gateways; configurations; access control; malware protection and patch management	Professional internal auidt or risk management guidance
Q3	RM	Schools	Schools in Deficit		Increasing budget pressures has resulted in schools falling into deficit positions. This audit will examine the council's process for identifying, monitoring and controlling school deficits.	Head of Finance request and nationwide iddue
Q4	G	Governance	Affordable Homes		Leicester's City Mayor has announced plans for the city council to set up its own housing company to build 50 new homes this year. The exact scope has yet to be agreed, but it could include governance and financial management.	High media attention

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q3-Q4	G	Governance	Stores Outsourcing		In March 2016 the executive decided to move to a managed service for housing and highways, with an external provider delivering the stores service on the council's behalf . The procurement process is in progress. The exact scope is yet to be confirmed, but it could be in the form of adhoc advice during the implementation stage. Post implementation - ensuring there are robust controls for ordering materials and reconciliation procedures to ensure the Leicester City Council interests are protected.	Head of Finance
Q1-Q4	IC	Compliance Audits	Control Testing		As the Council becomes smaller and teams become smaller, there is a risk that controls are compromised or the controls are revised which could increase the risk of fraud and error.	Head of Finance
Q2	IC	Significant Financial Systems	City Catering		City Catering are the school meals provider for a majority of the schools within the city of Leicester. Assurances required that the procedures for collection and accounting for catering income are robust.	Head of Finance and issues at a school site
Q2	RM	Risk Management	Fire risk in owned and occupied buildings	SRR	To give assurances that fire safety measures across all relevant LCC building scenarios are being thoroughly evaluated	Nationwide issue and Professional internal auidt or risk management guidance
Q1-Q4	G	Governance	Assurance Framework		To identify (map) who provides assurance for high priority, key risks, recognising any gaps and overlaps and review the reliability of assurance using agreed criteria	Professional internal auidt or risk management guidance
Q3	G	Governance	Annual Governance Statement		Review the process followed to compile the AGS to ensure it is compliant with CIPFA/SOLACE 'Delivering Good Governance Framework' (2016)	CIPFA and Professional internal auidt or risk management guidance

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q2	G	Governance	Employee Code of Conduct		Review the adequacy of guidance and frameworks in place, related methodologies to manage and monitor ethical performance and review the effectiveness of compliance.	Professional internal auidt or risk management guidance
Q2	G	Governance	Audit & Risk Committee - Terms of Reference		To assist with the review (and where appropriate) revision of the Committees Terms of Reference in light of CIPFA's revised guidance on Audit Committees (2018)	CIPFA guidance
Q2-3	IC	Significant Financial Systems	Resource Allocation (adults and children's)	ORR	To ensure resources are matched to eligible needs to protect funding and regular package reviews occur.	Nationwide issue
Q2-3	IC	Contract & Procurement	Payments to residential providers (adults and childrens)	ORR	Review efficiency of process for paying providers, accuracy of invoices and due diligence.	Nationwide issue
Q2	RM	Risk Management	Deprivation of Liberty Safeguards	ORR	Process review to determine control environment compliance with legislative requirements and timelines in light of a national trend of escalating applications.	High risk not moving - could incur £m - nationwide issue
Q2-4	G/RM	Risk Management	Planning for Brexit	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.	Nationwide issue and Professional internal auidt or risk management guidance
Q2	IC	IT & Information Assurances	Liquidlogic Social Care System	ORR	Development and enhancements and health and social care IT integration	Key significant system

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q2-4	IC	IT & Information Assurances	Data analytics		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 auidt or risk management guidance
Q2	IC	IT & Information Assurances	Information Security Risk Assessments	ORR	With the increase in mobile technolgy, assurances that personal and sensitive information is securely held. For example : Tablets and laptops to be used in housing operations; rents self serve paperless direct debits	High risk not moving - nationwide issue
Q2-3	IC	Significant Financial Systems	Payroll and HR System	ORR	Continue advisory and testing implementation and development and effect on control environment	Key significant system
Q3	IC	Contract & Procurement	Agency social work staff	ORR	Containing agency costs	Nationwide issue
Q2	G	Workforce	IR 35		Review of the processes and guidance available to support compliance with IR35 requirements	Nationwide issue and Professional internal auidt or risk management guidance
Q2-3	RM	Workforce	Staff absence	ORR	To give assurance that cases are managed consistently and approach is robust	Nationwide issue
Q2-4	RM	Workforce	Workforce Planning	SRR	To assess whether HR risk is being effectively managed and provide assurance that the organisation's workforce planning strategy is in line with its strategic vision.	Nationwide issue and Professional internal auidt or risk management guidance

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q2-3	IC	IT & Information Assurances	Public Health	ORR	Assurance over the system procured to extract information from GP systems to ensure accurate payments are made	New Significant System
Q3	G	Contract & Procurement	Public Health	ORR	Substance misuse contract management is robust	Payment by results contract risks
Q2	RM	Contract & Procurement	Public Health		Identification of all public health contracts to provide a baseline and comprehensive contract register.	Payment by results contract risks
Q4	RM	Contract & Procurement	Commissioning (general)	SRR	Effective use of market intelligence and research to secure services that most appropriately address the needs of the service / user	Nationwide issue and Professional internal auidt or risk management guidance
Q3	RM	IT & Information Assurances	Remote access		Remote access to networks and data by users and suppliers. Include laptops, smartphones, data storage devices, BYOD.	Nationwide issue and Professional internal auidt or risk management guidance
Q3	IC	IT & Information Assurances	Digital Transformation Projects	SRR	To ensure control environments remain robust during high speeds of change	Nationwide issue and Professional internal auidt or risk management guidance
Q3-4	G/IC	IT & Information Assurances	Key ICT Controls	SRR	To provide assurance that the ICT infrastructure is robust and that the range of IT controls are well designed and consistently applied. This audit reviews the integrity of the ICT infrastructure and associated applications that either directly or indirectly contributes to the production of the financial statements	

Quarter	CE	Audit Plan Category	Audit Name	RR	Scope	Rationale for inclusion
Q1-Q4	ALL		Client responsibilities		To include research of risk and provision of advice; liaison with External Auditor; HoIAS professional responsibilities; preparation for and attendance at A&R Committee and any other meetings required	