

Internal Audit Progress Report



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Lincolnshire County Council September 2019

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The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not brought to our attention. The opinion is based solely the work undertaken as part of the agreed internal audit plan.

Introduction

The purpose of this report is to:

- Provide details of the audit work during the period 4th June 2019 to 31st August 2019
- Advise on progress of the 2019/20 plan
- Raise any other matters that may be relevant to the Audit Committee role

Key Messages

During the period we have completed eight audits:

Assurances

The following audit work has been completed and a final report issued:

Substantial Assurance:

- Accounts Payable Key Control Testing
- VAT follow up
- Patch Management
- Payroll Key Control Testing
- Financial Assessments
- Local Enterprise Partnership
- Vinci Contract Management

Limited Assurance

- IR35

Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in Appendix 1.



Substantial Assurance

Accounts Payable - Key Control Testing

The Accounts Payable (AP) processes are generally well controlled with performance being consistently high and opportunities taken to identify improvements and implement marginal gains.

The Serco AP team is alert to emerging risks and identify potential problems quickly. Performance has improved since the last audit with 94.66% of payments made in February 2019 being within vendor terms.

There are a number of long standing system configuration issues which remain unresolved despite being included in the previous audit report. Addressing these will improve operational efficiency and reduce both the risk of fraud and error and the need for manual interventions within the system.

VAT follow up

We confirmed that significant progress has been made on VAT processes since the previous audit and conclude that we are able to give a substantial assurance opinion. There have been no voluntary disclosures to HMRC since April 2017 and therefore no further penalties have been applied.

Our testing established that 10 of the 13 previously agreed actions had been implemented. The outstanding actions are linked to the rebuild of Business World On so have been delayed by the current project.

Patch Management

We found the Council and SERCO have worked together to improve patch management and have recently agreed a revised Key Performance Indicator (KPI) to improve the patching response. We examined the arrangements for reporting and confirmed that they are configured to meet the requirements of the revised KPI.

We also confirmed:

- Microsoft patches are downloaded automatically in the week that they become available.
- These patches are promptly scheduled by staff for deployment, although the system used can be automated to download and then distribute the patch to an initial pilot group before going live across the Council.
- In December 2018 Microsoft issue an emergency patch. SERCO responded promptly to this.
- Scans of the network are undertaken to identify any other software for which an update may be available. The output from these scans demonstrates that prioritisation and remediation of identified vulnerabilities must continue.

Substantial Assurance

Payroll - Key Control Testing

Our review has confirmed that the improvements identified by the audit completed earlier in 2018/19 have been maintained and therefore our assessment of assurance remains as Substantial. Of the 20 recommendations made in the November 2018 interim audit, 8 remain outstanding. These relate to issues that are part of the ongoing development and improvement of the Business World (BW) system (such as manual absence processing, and the significant manual intervention needed for some pension processing) or the Starters / Movers / Leavers project.

Only a small number of payment errors were identified by our testing demonstrating improvement in input accuracy and the effectiveness and importance of the detective controls and checks that are completed by the Serco HR Administration and Payroll team. Whilst current levels of manual input and intervention are required in payroll processing it is essential that the level of checking is maintained to provide an effective service. The Serco People Services Manager has stated that the BW manual workarounds cause Serco to engage additional resource to compensate for the lack of system automation. Ways to address the manual workarounds are part of the BW development and improvement project.

Financial Assessments

The Council has experienced an ongoing issues with volumes of financial assessments when providing care packages to vulnerable adults. This has resulted in a large backlog of assessments. During the last 6 months LCC have actioned several new processes to try to improve the timeliness of financial assessment completion and reduce the number of assessments in the backlog.

In this audit we reviewed the actions that have been taken and their impact on improving the financial assessment process.

The impact of these actions is starting to be shown. The 90 day processing time is an improvement on the 120 days measured 6 months ago and there has been a reduction of 107 backlog cases since August 2018. Many of the actions had only recently been implemented and therefore have not been fully embedded so too soon to assess the full impact of these actions.

Although there are still long processing delays and a large backlog we acknowledge the significant efforts that have been made by the Council to address these issues.

Substantial Assurance

Local Enterprise Partnership

Our review of the GLLEP Framework in January 2019 identified a number of gaps following the changes to Government legislation. Our follow up audit has revealed that the vast majority of these have been closed following the publication of an updated Framework document, and that the changes still required are actively being worked on. Due to this we are able to provide Substantial Assurance.

Vinci Contract Management

Our review has provided a substantial assurance opinion that there are effective contract monitoring arrangements and governance arrangements in place. We found that:

- LCC and VINCI staff share the same information through use of Concerto performance management software
- The contract includes a pain/gain mechanism which helps to keep costs down and incentivises good performance from VINCI
- VINCI produces annual reports on legislative work regarding asbestos monitoring and legionella testing
- Contract governance document sets out frequency, attendees, set agendas etc. for all meetings between the two parties
- KPI information is collated for each year of the contract with performance scored quarterly
- A 6-monthly customer satisfaction survey is completed by LCC that takes an overarching view of VINCI and this receives consistently good scores.

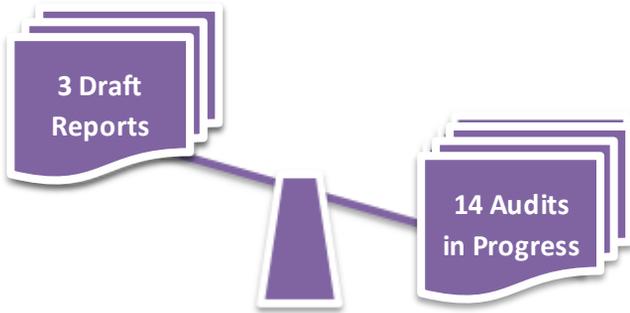
We did identify some areas where improvement would further strengthen the contract management arrangements and ensure continuous improvements and actions have been agreed to address these.

Limited Assurance

IR35 originally came into effect in April 2000 designed to tackle tax avoidance from 'disguised employment' - off-payroll working when an individual works for a client through their own intermediary, often a Personal Service Company (PSC), but would be an employee if they were providing their services directly. The legislation was reformed and with effect from 6th April 2017 the public sector has the responsibility to assess and deduct at source the Income Tax and National Insurance contributions that would apply as if the individual working through the intermediary were directly employed by the Council.

IR35

Following our review of the application of the intermediaries' legislation (IR35) we are only able to give a limited assurance opinion that all off-payroll engagements are being administered correctly. Whilst the Council has produced guidance on IR35 responsibilities, and created a process to set up IR35 suppliers and take deductions from payments, our discussions and testing indicate arrangements to identify and assess IR35 liability are not robust. There is therefore a risk that the Council is not fully complying with the legislation and if this were deemed to be deliberate could be subject to interest and penalty charges on any Income Tax and National Insurance contribution owed.



Details of these in progress audits can be seen in the 2019/20 plan at appendix 3

Audit reports at draft

We have three audit's at draft report stage:

- Financial procedures in Children's Residential Units
- Income
- Settlement Agreements

Work in Progress

We have 14 audits in progress:

- Highways 2020 Project
- Commercial Property Portfolio
- ICT Asset Management Follow Up
- ICT Business Continuity and Disaster Recovery
- BWoN Rebuild Project
- Contract Management Review
- BWoN System Admin Access
- BWoN Interfaces
- Fuel Cards Follow Up
- Data Integrity
- Personal Data Breaches
- Lincolnshire Safeguarding Adults Board peer review – follow up of agreed actions

Scoping

- Recruitment and Selection checks
- Coroners

Other Significant work

Other key work undertaken during the period includes:

Families working Together

We have completed our first audit sign off of the Families working Together claim for 2019/20. Our work did not identify any significant issues

Local Transport Capital Grant

This grant is required to be reviewed by Internal audit to provide confirmation to Department for Transport by 30th Sept that the Grants have been spent in accordance with the Grant criteria. This work has been completed and the grant return signed off.

Overdue Action Tracking

Our usual approach to action tracking has not been applied during the summer due to high levels of annual leave. Action tracking is scheduled to recommence at the end of September 2019. The status will be reported to the Audit Committee during the November 2019 meeting.





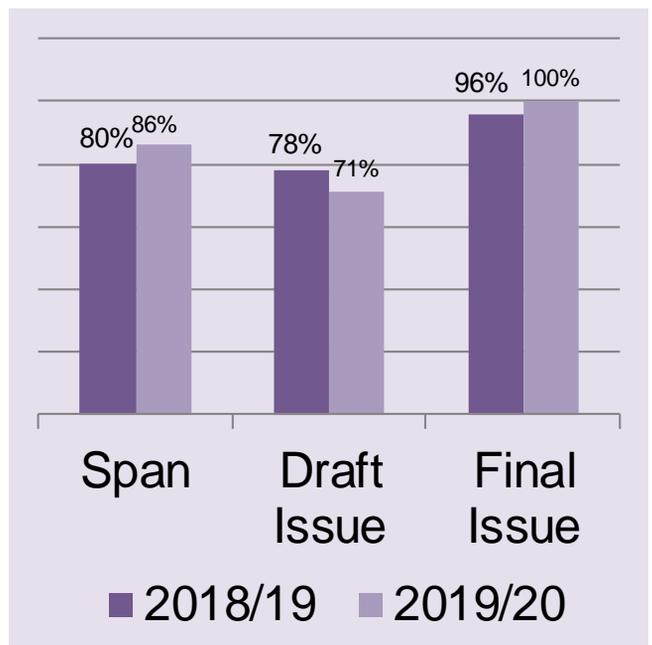
Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

Performance on Key Indicators

100%

Rated our service Good to Excellent

High achievement of Audit KPI's to date





Other Matters of Interest

A summary of matters that will be of particular interest to Audit Committee Members

Working with other Councils

East Lindsey District Council

We are part of the Assurance Lincolnshire partnership (which includes City of Lincoln, East Lindsey District Council and Nottinghamshire County Council). East Lindsey have asked if we were willing for their audit team (consisting of 3 people) to transfer to the Lincolnshire County Council. The Executive Director and Leader have approved the transfer – it is planned for the 1st December 2019.

The transfer of the team will increase LCC's capacity and capability – supporting long term sustainability and succession planning. The individuals are highly skilled and experienced auditors in a hard to recruit market.

East Riding of Yorkshire Council

East Riding of Yorkshire is seeking to work with other Councils to oversee or provide their Internal Audit Service. We expressed an interest and have been shortlisted as a preferred partner. We should know by the end of September if we were successful with our partnership offer. This arrangement will commence from the 1st January 2020.

Any change will inevitably have an impact on the delivery of LCC's internal audit plan and cause some disruption. This will be managed and impact reduced through the development of transition plans and the extra team leader resources available through the transfer of East Lindsey staff.

CIPFA Better Governance Forum Audit Committee Update – Issue

CIPFA issued the latest Audit Committee Update in August 2019. Highlights include:

CIPFA Statement on the Role of the Head of Internal Audit

The update highlights the issue of a revised statement on the role of the Head of Internal Audit and the key role the Audit Committee plays. The briefing sets out the key steps for the Audit Committee Members and also signposts to additional guidance.



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External Audit Arrangement for English Local Government Bodies

This article sets out the current issues and challenges Local Government Bodies face with External Audit. It outlines recent reviews and recommendations on External Audit and summarises:

‘the future shape of local audit arrangements is fluid. It seems likely that the proposals will seek to strengthen and improve the impact of local audit. For local bodies this could mean more rigorous scrutiny on key risks to value for money, for example financial sustainability or the adequacy of governance arrangements. It is also likely that local bodies will be expected to ensure that their arrangements to engage with the auditors and to receive and respond to auditor recommendations, including the audit committee, are sufficiently robust. It is too early to speculate whether there will be changes to the appointment mechanism of local auditors. Changes to the current arrangements would require primary legislation and so could not happen quickly.’

The article finishes with steps that Audit Committees can take now.

Regular Briefing on Current Issues

The update provides summaries on various issues, most notably:

Overview and scrutiny: statutory guidance for councils and combined authorities - The new guidance includes policies and practices authorities should adopt or should consider adopting when deciding how to carry out their overview and scrutiny functions.

Consultations – details on the Consultation on the Code of Audit Practice and the CIPFA consultation on simplifying the accounts.



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Public Accounts Committee report: local government governance and accountability -

The Public Accounts Committee has concluded that the government has not done enough to ensure that, at a time when local authority budgets are under extreme pressure, governance is improved. The committee found that in some authorities governance is under strain: audit committees that do not provide sufficient assurance, ineffective internal audit, weak arrangements for the management of risk in local authorities' commercial investments, and inadequate oversight and scrutiny.

The committee has recommended that the department should assess the governance evidence base available to it and write to them by November 2019, setting out how it will address gaps it has identified.

Guidance for audit committees on cloud services -The NAO has published a guide to brief public sector audit committees about the use of cloud services. It suggests questions to ask at the planning, implementation and management stages.

Local Audit Quality Forum - The Forum is run by Public Sector Audit Appointments to support council and police audit committees in their role. Presentations from the June 2019 Forum held in London are now available.

The full Audit Committee Update including the links to further guidance and documents can be found following the link below.

<https://www.cipfa.org/services/networks/better-governance-forum/audit-committee-update/audit-committee-update-issue-29>



Other Matters of Interest

A summary of matters that will be of particular interest to Audit Committee Members

Revised Orange Book 2019

The Government have recently released a revised Orange Book: Risk Management – Principles and Concepts. The document updates the version published in 2004. Like the original, it sets out the main principles underlying effective risk management in all government departments and arm's length public bodies with responsibility derived from central government for public funds.

This document is useful to all parts of the UK public sector, as the same principles generally apply, with adjustments for context. It is intended for multiple users including members of Audit and Risk Committees.

The book can be reviewed by following this link:

<https://www.gov.uk/government/publications/orange-book>

Lincolnshire Audit Committee Forum

A date for your diary. The Lincolnshire Audit Committee Forum is taking place at North Kesteven District Council in Sleaford on 1st October 2019 – 10am to 4pm. The forum is open to the Chairs and Members of all public sector Audit Committees in Lincolnshire and is a valuable learning and networking session. We welcome your attendance.



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High

Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.

The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.

Substantial

Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.

Limited

Our critical review or assessment on the activity gives us a
The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.

Low

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

IR 35

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Inability to identify off-payroll working arrangements	High	1	2
Ineffective processes for deducting Income Tax and National Insurance Contributions and paying to HMRC	Medium	1	1
The processes in place for making payments to affected contractors are ineffective	Medium	1	0
TOTAL		3	3

Limited Assurance

Background and Context

IR35 originally came into effect in April 2000 designed to tackle tax avoidance from 'disguised employment' - off-payroll working when an individual works for a client through their own intermediary, often a Personal Service Company (PSC), but would be an employee if they were providing their services directly. The legislation was reformed and with effect from 6th April 2017 the public sector has the responsibility to assess and deduct at source the Income Tax and National Insurance contributions that would apply as if the individual working through the intermediary were directly employed by the Council.

The Council must ensure its arrangements via an intermediary are treated appropriately as to whether the contractual arrangements fall within the remit of IR35. Her Majesty's Revenues and Customs (HMRC) have developed an online tool which enables a Public Sector employer to check the employment status for their contractors. The Council has made their managers and Head teacher's responsible for completing the checks. The outcome of the checks should be sent to Serco HR Admin for retention.

A process has been built in Business World (BW) which calculates the deductions due in the Payroll system and these are taken before payment is made by Accounts Payable.

At the time of this review 46 HMRC assessments had been made and are held by HR Admin, 18 deemed as 'in scope' and 28 'outside of scope'. Of the 18 'in scope' 6 of these had been set up as 'Consultants IR35' on BW and 3 had received payments.

Scope

The purpose of our review was to provide assurance that the Council complies with the legislation. The scope includes ensuring that:

- Off payroll engagements including contractors, interims and agency staff have been correctly identified and a complete, accurate and up to date record is maintained of all off payment engagements.
- assessments have been carried out for all contractors to determine the status of their engagements and corrective actions taken to address any non-compliance issues.
- Income Tax and National Insurance contributions are collected at source and paid to HMRC for those contractors affected by the IR35 regulations.

Executive Summary

Following our review of the application of the intermediaries' legislation (IR35) we are only able to give a limited assurance opinion that all off-payroll engagements are being administered correctly. Whilst the Council has produced guidance on IR35 responsibilities, and created a process to set up IR35 suppliers and take deductions from payments, our discussions and testing indicate arrangements to identify and assess IR35 liability are not robust. There is therefore a risk that the Council is not fully complying with the legislation and if this were deemed to be deliberate could be subject to interest and penalty charges on any Income Tax and National Insurance contribution owed.

At the time of the audit we found that there were only three live IR35 contractors, two of which had received payments. There is also one closed supplier who had received payments under IR35 legislation. There are a further two suppliers set up as a 'Consultant IR35' but they have not received any payments.

Our review established that:

- there is no overall responsibility for co-ordinating identification of off-payroll workers and no register showing contractors that have been reviewed and assessed as 'in' or 'out of the scope' of IR35. It is very difficult to establish the level of use of off-payroll workers and whether the legislation is being applied consistently as different service areas and managers are responsible for identifying whether an assessment is needed. Our work has indicated some confusion in interpretation of the rules. Management need to consider whether more central review / oversight is needed to confirm compliance or whether further guidance / communication can be provided to give greater clarity around when an assessment is needed.
- There is no consolidated record or register of contractors that have been assessed under IR35 and advice on use of consultants form Legal and Procurement is not recorded. A register would ensure that information is readily available, particularly if the Council was inspected by HMRC.
- HR Admin (Serco) hold HMRC assessments for 18 suppliers showing that deductions should be applied under the intermediaries' legislation but only six have been set up on accounts payable as 'Consultants IR35'. The remainder have been set up as normal suppliers. We also found that some contractors assessed as 'in scope' during the project completed when IR35 legislation came in had not been set up as such on BW. These records need review to ensure that payments are being treated correctly.
- one of the payments made with deductions taken under IR35 was for a consultant engaged by a school. Other schools use the same consultant but had not identified the consultant as an IR35 contractor and had not made deductions even though the services provided were the same or similar. We contacted three of these schools asking for the results of the HMRC assessment. Only one school had carried out the assessment and in this case the consultant had contacted them stating he was outside the scope of IR35. Each school is required to carry out a HMRC assessment themselves, retaining the outcome. There is evidence that the assessments are not being completed and of inconsistent treatment of consultants.

Executive Summary

- we could not find any guidance on how to remove an off-payroll worker from systems once their employment had ended. A process needs to be in place to ensure when consultants have ended their contracts they should be removed from LCC systems.

Approval for LCC managers to engage off contract temporary works requires Assistant Director approval with completed forms being returned to Human Resources at LCC. Our audit touched on the engagement of consultants and our enquiries found that the team had not received any such forms. Managers also need to be reminded of this element of the consultant engagement process. Using agencies negates the requirement for LCC to make deductions under the intermediaries legislation.

We looked at all of the payments made under IR35 (9 in total to 3 different consultants) and found that a deduction was not taken timely from a supplier. The deduction remained on the accounts payable system until a further invoice was paid and the deduction applied. Checks have now been put in place to stop this occurring again.

We are aware that an external review of employee expenses and benefits has been commissioned by the County Finance Officer. Included in the scope is a review of IR35.

We did find that in general where off payroll engagements have been identified they are working well with processes in place to identify IR35 invoices, calculate deductions and pay tax and NI to HMRC.

Our testing confirmed that:

- Guidance is available to LCC manager and schools on the LCC website on IR35 processes and off-payroll and agency workers, which includes templates for letters to inform the intermediaries of the outcome of the HMRC employment assessment.
- Communications were sent to managers and schools on their responsibilities and the process to be followed when the legislation was first introduced
- Calculations of National Insurance and PAYE are made using the payroll system and deducted from the invoice total before payment by BACS. This includes the Employers' National Insurance contributions
- IR35 invoices workflow to the Payroll Senior Control Officer to ensure the correct deductions are calculated before releasing the invoice for payment
- Deductions are paid over to HMRC on a monthly basis with other statutory deductions and details are included in reporting to HMRC

We would like to thank staff involved in the audit for their assistance.

Management Response

This review has been helpful in confirming issues surrounding processes, guidance and roles and responsibilities, which we were aware of and had started to analyse as part of two work streams, both in partnership with the Commercial Team – a review of the policy for on-boarding off-contract consultants and a review of our use of consultants and agency staff. The findings, conclusions and recommendations are accepted in their entirety and the two work streams mentioned will, if fully implemented and managed as business as usual activity, resolve the majority of the issues raised.

We will be working with Council Managers and schools as part of the change management process to ensure that they fully understand their responsibilities going forward and a follow-up review will be commissioned by Audit Lincolnshire after one full year's implementation of the new processes, roles and responsibilities.

Vicki Sharpe, HR Services Manager

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-01 - Transport Connect Governance Assurance	Assurance review to assess governance arrangements of Transport Connect, a company wholly owned by Lincolnshire County Council.	08/04/2019	25/03/2019	05/04/2019	Not applicable
LCC 2019/20-02 - Business World Rebuild Project	Support and advice to the project overseeing the future development of the Business World ERP system	01/04/2019	01/04/2019		In progress
LCC 2019/20-03 - Pension Fund	Assurance over this key system that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	01/04/2019	03/04/2019	30/04/2019	High Assurance
LCC 2019/20-04 - PCI - DSS	Assurance that the Council fulfils all PSI DSS statutory requirements	02/09/2019			Q3
LCC 2019/20-05 - Highways 2020 Procurement	Support and advice on the programme throughout its journey of re-procurement and contract start in April 2020.	01/05/2019	01/04/2019		In progress
LCC 2019/20-06 - Settlements	To confirm that the policy in relation to settlement agreements is robust and consistently applied across the Council	24/04/2019	22/04/2019		Draft report
LCC 2019/20-07 - Recruitment and Selection Checks	Assurance that checks during the recruitment and selection processes are equitable and meet safer recruitment requirements.	02/09/2019			Scoping
LCC 2019/20-08 - Apprenticeships	To provide independent assurance over the extent to which services are effectively able to use the apprenticeship reforms to develop the workforce for both current and future needs and compliance with Government Requirements	01/10/2020			Q3
LCC 2019/20-09 - Income	Assurance over this key system that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	09/05/2019	8/7/19		Draft Report

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-10 - Financial processes in Children's Residential Units	To review the financial processes in place at each of the 8 Children's Residential Units for procurement cards, expense claims, purchase orders and petty cash imprest operation to provide independent assurance that the processes in place are robust, consistent and in line with Council financial regulations and procurement card guidance.	01/06/2019	03/06/2019		Draft Report
LCC 2019/20-11 - Commercial Property Portfolio	Assurance over the effective management of LCC's commercial office and business units.	01/06/2019	01/06/2019		In progress
LCC 2019/20-12 - Local transport capital funding grant	To confirm that the expenditure complies with the conditions of the Grant and the funding received agrees to the Grant determination letter.	27/05/2019	27/05/2019	05/08/2019	Not applicable
LCC 2019/20-13 - LEP Follow Up	Follow up to confirm that appropriate changes have been made to the LEP framework and it is compliant with the updated requirements from the revised guidance for LEP National Local Growth Assurance Frameworks. The key risk is that Lincolnshire's Assurance Framework does not meet the requirements of the Government's updated guidance.	01/04/2019	15/04/2019	29/08/2019	Substantial Assurance
LCC 2019/20-14 - ICT Business Continuity and Disaster Recovery	Assurance that the Council's ICT business continuity and disaster recovery processes are in place, adequate and regularly tested.	12/06/2019	10/06/2019		In progress
LCC 2019/20-15 - Procurement	Management of procurement exercises in Commercial team to ensure they are performed efficiently and effectively				Q4
LCC 2019/20-16 - LSAB peer review actions	To ensure that the recommendations made in the review are being addressed.	01/07/2019	01/09/2019		In progress
LCC 2019/20-17 - Personal Data Breaches	We will review the personal data breach arrangements and provide independent assurance on the effectiveness of the processes in place.	01/08/2019	28/08/2019		In progress

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-18 - Families Working Together #1	Review and validation of periodic claims for the Families working together programme.	01/07/2019	02/07/2019	15/07/2019	Not applicable
LCC 2019/20-19 - Contract Management Review - Contract Payments	The scope of our work is limited to the defined 15 contracts and providing assurance that LCC: ·makes adequate budget provision for these contracts ·pays the right amount as per the signed contract ·can demonstrate it has agreed the most appropriate payment mechanism for each contract	05/08/2019	05/08/2019		In progress
LCC 2019/20-20 - Coroner's Service Case Management	Review the new case management system and how performance is captured and reported.	05/07/2019			Scoping
LCC 2019/20-21 - Community Safety	Review over key partnership arrangements and information sharing. To include working together to combat consumer fraud.	01/11/2019			Q3
LCC 2019/20-22 - Impact Assessments	Review of this key system that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	01/08/2019			Q3
LCC 2019/20-23 - Business World Interfaces	To provide independent assurance that: ·Payments processed and postings to the general ledger are complete and accurate ·Data in interfaces cannot be inappropriately manipulated	14/08/2019	14/08/2019		In progress
LCC 2019/20-24 - Business World Systems Administration access	The purpose of the audit is to provide assurance that Business World (BW) Systems Administration access arrangements follow best practice and minimise the risk of fraud and error.	14/08/2019	14/08/2019		In progress
LCC 2019/20-25 - IMT Asset Management Follow Up	Follow up audit of the recent ICT Asset Management (Hardware) audit to confirm agreed actions have been implemented and assurance has improved.	03/06/2019	03/06/2019		In progress

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-26 - Fuel card - follow up audit	To gain assurance that the actions agreed in the previous Fuel Card audit report have been implemented.	05/08/2019	19/08/2019		In progress
LCC 2019/20-27 - Data Integrity	To carry out an authority wide audit which focusses on data integrity. The work seeks to confirm how the Council assures itself that the data feeding into corporate KPI's, which comes from 3rd parties, is accurate and timely.	22/08/2019	22/08/2019		In progress
LCC 2019/20-28 - Vinci Contract Management	Assurance over the contract management arrangements for this key property services contract.	10/06/2019	10/06/2019	28/08/2019	Substantial Assurance

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