

Internal Audit Progress Report



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Lincolnshire County Council September 2020

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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 23rd May to 31st August 2020
- Raise any other matters that may be relevant to the Audit Committee role

Key Messages

Assurances

The following audit work has been completed

High Assurance:

- Annual Care Assessments
- Property, Plant & Equipment

Substantial Assurance:

- Business Continuity
- LFR Grievances
- Debtors
- Payroll
- Accounts Payable
- Business World System Administration

Consultancy Reports:

- One Plan (Coordination of School Improvement delivery)
- Managing Exploitation of Children and Young People
- Personal Protective Equipment procurement arrangements
- Spalding Western Relief Road

Audit reports at draft

We have two audit at draft report stage:

- Treasury Management and Investment Strategy
- Temporary Mortuary Contract



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.

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Key Messages

Since our previous committee report all work in progress at the end of the year from the 2019/20 audit plan has been concluded and final reports issued. Audits that had to be postponed have been considered when reassessing our 2020/21 plan.

The COVID-19 pandemic has impacted across the Council since March. This has meant that services were reacting to the pandemic and as a result of responding to these priorities our planned audits for the first half of the year were understandably postponed or delayed.

As well as completing outstanding audits, we have offered support and provided assistance to the Council by reacting to requests for ad hoc work during this period. This included advice and review on the procurement of Personal Protective Equipment and the role of the Lincolnshire Resilience Forum within this, advice on guidance issued to schools on payment processes and to unpaid carers' by the Emergency Response Team.

A key element of our work in the period has been continuing support, advice and assurance activity on the Business World Redesign project. Our first report has been shared with the Project Board and highlighted early areas of concern as the project plan is slightly behind schedule and the Shareholder Agreement has not yet been signed. Management responses have been provided by the project and circulated to Board members. Additional project resources have been recruited to complete the system build and our Legal Services continue to work with those for Hoople and Hereford Council to finalise the Agreement. We plan to provide further reports to the Board on a two-monthly basis.

The Risk Management team continue to work with senior service management to regularly review risks and issues facing the Council and these are reported to the Corporate Leadership Team fortnightly.

Revised Plan for 2020/21

We have now reassessed our Audit Plan to ensure that our work continues to focus on the areas of greatest risk to the Council as it deals with the on-going COVID-19 impact and business as usual. This will provide effective assurance and focus on the areas that matter most to the Council.

Introduction

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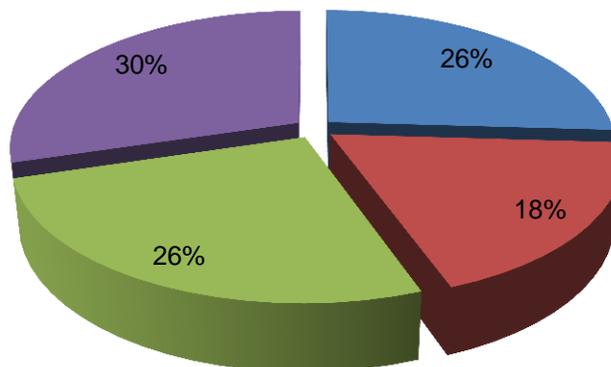
- Provide details of the audit work during the period 23rd May to 31st August 2020
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We have pulled the new plan together through the following process:

- holding meetings with all Executive Directors / Directorate Leadership Teams to gain insight across the Council on key areas for review
- reviewing the previous audit plan and discussion on new risks, issues and COVID-19 impacts
- focusing on providing assurance around risk management, governance and financial system controls to support the Head of Audit's Annual Opinion
- review and consideration of key Council risks through risk registers and Corporate Leadership Risk reports

The plan is allocated as shown across assurance areas:

■ Governance ■ Financial Control ■ Internal Control ■ Risk



Our audit plan is dynamic and may require further changes during the year - as we continue to liaise and gather risk information. The revised plan can be seen at Appendix 4.

Outstanding Audit Recommendations at 31st July 2020 for pre 2019/20 audits

We can confirm that we have followed up outstanding recommendations and have found that a number of outstanding issues remain due to COVID-19 directly or as a result of the reallocation of resources to deal with the Pandemic. Other reasoning includes the requirement to wait until the completion of the Business World Project, other priorities and internal projects. We will continue to follow these up as part of our tracker process. We can confirm that a number of actions have dealt with and this is reflected in the table which can be seen in appendix 2.

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Additional resources

We are adding to our audit team resources in the autumn to support delivery of audit plans. An experienced internal auditor has been recruited from Grant Thornton - bringing particular expertise in IT and data analytics.

High Assurance

Annual Care Assessments

Since the last audit in 2017 the Council has strengthened its Adult Care Assessment monitoring processes and improved the visibility of their performance measures. This has resulted in greater monitoring with improved supporting evidence that the Council's Adult Care procedures are being consistently implemented in practice. We also found that they have implemented the recommendations from our previous audit.

Although we have gained assurance on an individual basis that light touch reviews are being performed - we recommend that the Council establish a reporting mechanism using case notes to understand the level of light touch reviews better. This is not a statutory requirement but would help provide assurance over this Care Act target.

Property, Plant & Equipment

Our review of Plant, Property and Equipment (PPE) is annual testing around key system and process controls. It involved completing testing on:

- Additions
- Disposals,
- Revaluations
- Depreciation
- Accounting for Assets Held for Sale.

We reviewed the process for the reconciliation of the Fixed Asset Register to the General Ledger.

Our testing confirmed that the key controls around these activities are in place and working effectively. We identified no improvement actions as part of this audit review.

Substantial Assurance

Business Continuity

There is a clear structure in place that is backed up by an overarching Corporate Business Continuity Plan and a Business Continuity Strategy. This is supported by a Business Continuity Steering Group to develop and embed the process across the Council. There is a clear process for identifying "critical services" through Business Impact Assessments and Risk Assessments which then lead to the creation of Business Continuity Plans - with a consistent approach applied. These key documents are held both internally on LCC systems and externally.

Improvement actions included the update of some plans and version control. Lessons learnt work will also be put into place following the COVID-19 pandemic which has allowed the team to verify that the plans work.

LFR Grievances

Our work has confirmed that the issues raised around grievances within the HMICFRS inspection report have been evaluated and taken on board by management. Steps have been taken to ensure compliance with policy and progress has been made in capturing and recording actions following the conclusion of cases. Areas where we noted improvements and good practice include an action plan that was put in place following the inspection to monitor progress, 25 new investigators have been trained, and grievance cases are reviewed on a monthly basis to monitor timeliness, progress and ongoing issues.

Further improvements identified by our review include looking at service wide trends, a review of local policies, and further training.

Debtors

Our review established that the processes across the Council and within Serco Credit Control to generate debtor invoices, credit notes and issue reminders are well controlled. Our sample testing confirmed that there is clear separation of duties, invoices are produced in line with the agreed timetable, appropriate supporting evidence is retained and there are robust approval processes. We also found that Outstanding debt recovery is pursued as expected, along with write-off and refund procedures in place.

Improvements are planned around monitoring of installment plans and elements of reporting aged debt. The finance team is also reviewing the oldest aged debt (inherited from SAP) to decide on write off prior to data migration onto the new Business World system.

Substantial Assurance

Payroll

The review we have completed has confirmed that sound processes and controls remain in place for HR Admin and Payroll activity. Key controls such as authorisation, checking of exception reports, segregation of duties in processing and retention of documents can be evidenced.

There are a small number of areas where we have identified control improvements or more clearly evidenced.

Generally only one-off errors have been identified which are to be expected given the level of transactional activity in processing payrolls.

Of the nineteen recommendations made in the previous audit report we are pleased to note that all but three have been addressed. The solutions for those outstanding are linked to ongoing projects - processes around issuing contracts and the Business World Redesign.

Accounts Payable

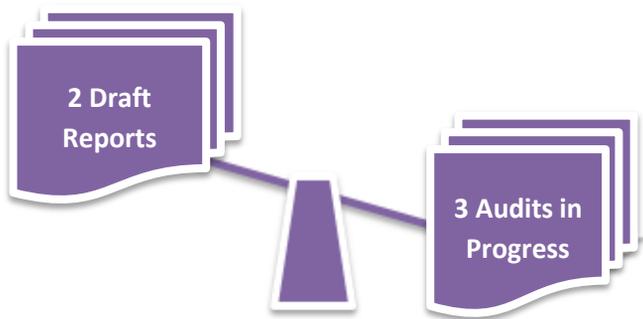
Discussion and testing completed has confirmed that accounts payable processes are well controlled and there is evidence that performance has continued to improve since the last audit in 2018/19. A small number of management actions remain outstanding as they are reliant on the rebuild of Business World during 2020/21.

Business World System Administration

The Business World system administration function is currently operated by a dedicated team within Lincolnshire County Council. Key elements of administration, such as change control, operate to a high standard of documentation and evidence of approval. These elements contribute to the Substantial Assurance opinion given for this review.

The current system administration arrangements will change from April 2021 when the bulk of system administration will be undertaken by Hoople Limited. Whilst the system will be managed externally and off site, the Council will maintain a condensed system admin team in Lincolnshire, to oversee day-to-day system management and helpdesk queries.

At the time of review there were an excessive number of users that either have full system access or highly elevated privileges. However, we are aware that the system admin team intend to review the permissions within their team shortly.



Audits in Progress

We have 3 audits at fieldwork stage:

- Transport Providers
- Implementation of Mosaic finance
- Education Healthcare plans

Other Significant work

Consultancy Reports

One Plan (Coordination of School Improvement delivery) – As an alternative to separate strategies for school improvement, all of the key education professionals within Lincolnshire have created and support a joined up improvement process – One Plan. We were asked to review the current governance structure and we were satisfied with what the team have developed and were using collaboratively.

Managing Exploitation of Children and Young People - This work focused upon the training that had been developed and delivered to managers around Return Interviews (Return Interviews are completed by a professional once a missing child has been located). We found that the key themes from previous audit work had been identified and successfully integrated into the training.

The intention is now to roll this out to all staff.

Personal Protective Equipment (PPE) procurement arrangements – An urgent root cause analysis to examine how the Council reacted and responded to the Government change in guidance around suitability of PPE in April. Recommendations were made around communication between teams, procurement process and staffing. The report was shared with CLT in June.

Spalding Western Relief Road – We were asked to provide an independent review of the progress of the SWRR route options between 2012 and 2019 and highlight any processes that could be improved to ensure decision making is better captured and communicated in the future. This consultancy report provided some lessons learnt for the Council - particularly around communication and project handover when officers leave the Council. It was shared with CLT / Informal Executive in July.

Project audit work

Transformation Programme

The Council's Transformation Programme sits alongside the new Corporate Plan and Success Framework. It supports the One Council approach and achievement of corporate plans goals and outcomes.

Working with the Programme, Internal Audit will provide independent advice and support on governance, risk management and controls on the effectiveness of the board and supporting work streams and projects.



Business World Redesign

We continue to undertake assurance work with the BW project. Our highlight report issued in July provided an **Amber** rating – this was due to the following factors:

- Shareholder agreement – still work in progress and not signed
- Project delivery – behind revised plan
- Resources – capacity, capability and availability

We made a number of recommendations – including obtaining independent assurance to assess project readiness and delivery. A further highlight report is due in September 2020.

There are currently a number of Red risks being reported to the Project Board particularly around resource requirements and availability and the timely delivery of revised business processes in readiness for testing. These are being actively monitored and managed with key areas of the business. We are also working with our risk management colleagues to complete a specific review around the Project's Risk Register.

The current focus is on arrangements for cleansing, migrating and reconciling our data to the Hoople platform. The Information Assurance team are actively engaged to ensure this data transfer is secure. Our other key involvement at present is providing input on controls within proposed changes to business processes.

ICT audit universe refresh

We are developing a refreshed ICT audit universe which will allow us to better assess the assurance we have in this area. This work will be completed alongside the Combined Assurance work and allow us create a cyclical audit plan for ICT going forwards that will ensure coverage on high risk areas.

Grants

Grant audits are completed to ensure that funds have been used in line with grant conditions. The grant for the Blue Badge scheme has been signed off and work is in progress on the Bus Service Operators' grant and the Highways' grant for road maintenance. These are due to submission by the end of September.





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

0%

Audit KPI's to date

Plan delivered in Q1 alongside completion of 19/20 work

14%





Other Matters of Interest

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

Cabinet Office Public Sector risk update

The Government Counter Fraud Function has confirmed the key fraud risks during Quarter 1 of 2020/21 across the public sector:

Fraudulent claims	We have received reports of a detected fraud that involves over 20 Small Business Grant Fund (SBGF) payments and is worth approximately £250,000
Impersonation of officials	We have received intelligence to suggest the risk of scammers spoofing email addresses to pretend to be employers, seeking personal details as part of the return to work process
Government grants	Fraudsters are attempting to use the closure of premises or homeworking to justify the enquiry for information relating to premises, reference numbers and/or Extended Retail Discount in order to obtain business information for fraudulent applications for the retail & hospitality and leisure grant.
Cyber fraud	We are beginning to see phishing attempts by online fraudsters impersonating senior staff in well-known retail and food chains targeting loans and grants administered by Local Authorities. The emails target the authorities using open source data such as logo and head office addresses, to obtain genuine business rates details of branches in the area and submit fraudulent claims which are then paid into fraudsters accounts.



Other Matters of Interest

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

CIPFA Better Governance Forum Audit Committee Update 32

The latest CIPFA Better Governance Forum update published in June focuses on the effect of the COVID-19 pandemic on Local Authorities and highlights the importance of effective leadership, good governance and public financial management in meeting the challenges presented. The BGF address the impact of the pandemic from the perspective of the Audit Committee, and look at the impact on core responsibilities of the committee including a focus on:

- financial resilience risks
- preparation of the financial statements for 2019/20
- governance & preparation of the annual governance statement
- the role of internal audit

They also consider some of the wider impacts on Local Government and address how the Audit Committee might consider them.

The document can be viewed in full as part of the information sharing section of the report pack.



Other Matters of Interest

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

Audit Scotland – Guide for Audit and Risk Committees

Audit Scotland produced the above guide in August 2020 for public bodies and auditors which sets out some key questions for them to consider in respect of Covid-19. Whilst it is written for public bodies in Scotland the contents of the guide are equally relevant to public bodies in England.

The guide focuses on the short-term challenges facing public bodies in the response phase of the pandemic. Key areas that Audit & Risk committees will need to focus on include:

Internal controls and assurance

The pressures faced by local authorities have led to the need for more rapid decision making and flexibility in the workforce therefore there has been a necessity for the relaxation of some internal controls. The implementation of remote working has also increased some other risks such as cyber-crime.

Financial management and reporting

The pandemic has had a significant impact on local authorities in terms of its sources of income and additional costs incurred. The pandemic may also impact on the value of investments, property and potentially the collection of outstanding debts. Accountants involved in the processing of the information and reporting may also be stretched.

Governance

The pace of change has led to the necessity for faster decision making which may have led to changes in the governance process, reducing the opportunity for scrutiny and due diligence. There may also have been increased collaborative working and reliance on partners.

Risk management.

Risks will need to be monitored carefully and frequently to ensure they reflect the current situation and decisions around the risk appetite will also need to be considered.

The guide includes suggested questions to help committee members effectively scrutinise and challenge these key areas and better understand how their organisation is responding to the pandemic and managing both the immediate and longer-term challenges that it creates.

[Covid-19: Guide for audit and risk committees | Audit Scotland](#)

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 limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.

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.

Outstanding Audit Recommendations at 31st July 2020 for pre 2019/20 audits

Activity	Issue Date	Assurance	Total recs	Recs Imp	Priority of Overdue Recommendations			Recs not due
					High	Medium	Low	
Tax Compliance	Jan 19	Limited	10	9	0	1	0	0
	<p>The outstanding action relates to recording of relocation expenses and treatment of other employee related expenses (such as subsistence and car parking). Updated policy and guidance has now been issued to managers on the former and a more robust policy on use of procurement cards is due. This has been delayed by COVID-19 related work but should be complete by the end of October 2020.</p>							
Members allowance scheme	Dec 18	Substantial	6	5	0	1	0	0
	<p>The remaining action is linked to the redesign and rebuild of Business World which will not be completed until April 2021.</p>							
Budget Management	July 18	Substantial	3	2	0	1	0	0
	<p>Finding relates to the Budget Holder Handbook which cannot be updated until the Financial Procedures have been finalised. The Procedures have now been amended, however the Finance Team is currently heavily involved in the closure of accounts and reporting on COVID-19 costs and losses, but will pick up the updating of the Budget Holder Handbook over the summer - by 30 September 2020.</p>							
Health and Safety	April 19	High	2	1	0	1	0	0
	<p>A number of H&S policies have now been completed or transferred into the Employment Manual to be managed by HR going forward. These policies will be reviewed as part of the on-going HR policy review programme. Review of outstanding 5 H&S subjects areas are still be reviewed, targets for the completion of these reviews will be set within 2020-21 appraisals.</p>							
IR35	July 19	Limited	7	2	0	5	0	0
	<p>Actions were due to be completed by March 2020 have been delayed to other priorities relating to COVID-19. Work has now resumed to complete agreement of processes and update within the Guide to Managing Workers. A further update on progress will be provided by HR at our audit review meeting in September 2020.</p>							
Records Management	April 19	Substantial	4	2	0	1	0	1
	<p>We have had to push the due date back due to other priorities from March this year. We will also need to consider the practical application a tool developed for use during site visits and face to face with staff. We will review again in October 2020 and it is likely we may have to use alternative methods for our Training and Awareness plan.</p>							

Outstanding Audit Recommendations at 31st July 2020 for pre 2019/20 audits

Activity	Issue Date	Assurance	Total recs	Recs Imp	Priority of Overdue Recommendations			Recs not due
					High	Medium	Low	
LFR Fleet Management	April 19	Limited	8	5	1	2	0	0
	The service is examining its options and deciding whether to remain with the current process of using a third party or move to a bespoke system. Decision to be made in December and actioned by 31 st March 2021.							
Supplier Reliability	Nov 18	High	1	0	0	1	0	0
	The audit was undertaken following the insolvency of the Carillion group of companies. The outstanding action relates to Lessons Learned and will be undertaken at the completion of the project in early 2021.							
Processes and controls put in place to improve performance of financial assessments	May 2019	Substantial	4	3	0	1	0	0
	The Direct Payment policy is being reviewed in 2020, work started on this just prior to the start of the COVID-19 situation and is now resuming. This work will consider process change as well as policy change to improve the speed at which direct payments are set up. The time to set up new cases is improving anyway as a result of the improvements to financial assessment processing made in late 2019 – which has had a beneficial knock on effect on DP set up times. The remaining action should be complete by the end of October 2020.							

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 20/21-01 - Business World System Redesign Project	Providing independent assurance, advice and insight around the project implementing the Business World ERP system on the Hoople platform.	01/04/20	01/04/20		Ongoing work over the year
LCC 20/21-02 - Treasury Management and Investment Strategy	To give assurance that the Council's investment and borrowing is properly managed in accordance with corporate policies and legal requirements. The review will determine that approved Treasury Management and investment strategies are in place.	01/05/20	19/05/20		Draft report stage
LCC 20/21-03 - Transport Providers	Supporting commercial and transport during Covid19 to ensure that transport providers are paid 100% or 85% depending upon circumstances.	01/06/20	20/08/20		Fieldwork stage
LCC 20/21-05 - Better Care Fund	Assurance over the management of the fund, it's use and the appropriateness of expenditure as per the Section 75 and other agreements	02/01/21			Scheduled for Q4
LCC 20/21-06 - Transformation	Support and advice to the project overseeing the future Transformation developments	01/04/20	01/04/20		Ongoing work over the year
LCC 20/21-08 – Carers Follow up	Follow up of the Audit work completed in 19/20	01/10/20			Scheduled for Q3

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 20/21-09 – Blue Badge Grant	To ensure that Grant conditions have been met	01/04/20	28/04/20	25/06/20	Completed, confirmation letter sent to DfT
LCC 20/21-10 – Carers' Emergency Response Scheme	Support and advice to the project overseeing the future development in Carers Emergency Response system	26/04/20	03/06/20	18/06/20	Support and advice provided
LCC 20/21-11 – Public Health Personal Protective Equipment procurement	Consultancy work examining how the Council reacted and responded to the Government change in guidance around suitability of PPE in April.	18/05/20	18/05/20	01/06/20	Final consultancy report issued
LCC 20/21-12 – Bus Service Operators Grant	To confirm compliance with grant funding criteria	01/06/20	21/07/20		Fieldwork stage
LCC 20/21-13 – Highways Grant	To confirm compliance with Grant funding criteria	01/06/20	01/08/20		Fieldwork stage
LCC 20/21-14 – Troubled Families 1	Review and validation of periodic claims for the Troubled Families programme.	24/08/20	24/08/20		Fieldwork stage
LCC 20/21-16 – Implementation of Mosaic Finance	Review of the effectiveness of the Mosaic Finance System Project	24/06/20	24/06/20		Fieldwork stage
LCC 20/21-17 - Education Healthcare Plans	To assess the effectiveness of the processes and controls in place to support the councils completion of Education, Health and Care Needs Assessments.	12/08/20	12/08/20		Fieldwork stage

AUDIT TITLE	ASSURANCE BEING SOUGHT	INTERNAL AUDIT RISK ASSESSMENT	ASSURANCE MAP RAG RATING	INDEPENDENT ASSURANCE	LINK TO SRR	LINK TO CORPORATE PLAN	MANAGEMENT REQUEST
Combined Assurance	Annual intelligence gathering, RAG rating and reporting of critical activities, key projects, key risks and key partnerships			N/A			
Corporate Assurance	Assessment of the corporate programme of HR, H&S, Risk Management, Performance and the Corporate Plan. This will be supported by the Assurance Mapping process.			N/A			
Covid recovery work	Time built into the plan as contingency support			N/A			
Resources							
Budget control / management / reporting	That the Council's budgetary control, monitoring and reporting arrangements are effective and actioned in line with agreed policies and procedures.	72%	G	✓	✓		
Payroll	Key financial system - annual audit required to provide assurance that appropriate controls are working effectively and compliance with policy and legislation is maintained.	64%	G	✓			
2019/20 Capital Programme	To provide assurance around the effectiveness of the governance and reporting arrangements for the Capital Programme to ensure that it delivers expected outcomes on time and within budget.	54%	A	✓	✓		
Key financial systems - key financial control testing	Annual testing of key systems that support the running of the Council's business and ensure compliance with corporate policies and legal requirements (to include creditors and debtors and financial resilience).	53%	G	✓			
Children's Services							
Safeguarding children	To gain assurance over the Children's directorates safeguarding response to Covid 19.	61%	G		✓		✓
Families Working Together	Audit sign off as per the requirements of the grant.	58%	G				✓
Education health care plans	To gain assurance that the processes and controls over monitoring the application of Education health care plans are robust	58%	G				✓
Adult care and community wellbeing							
Better care fund	Assurance over the management of the fund, it's use and the appropriateness of expenditure as per section 75 and other agreements	61%	A	✓			✓
Mosaic Finance	To gain assurance over the implementation of the Mosaic Finance system	61%	A				✓
Carers follow up	To complete carer's follow up audit	44%	G	✓			

AUDIT TITLE	ASSURANCE BEING SOUGHT	INTERNAL AUDIT RISK ASSESSMENT	ASSURANCE MAP RAG RATING	INDEPENDENT ASSURANCE	LINK TO SRR	LINK TO CORPORATE PLAN	MANAGEMENT REQUEST
Commercial							
Transformation Programme	To act as critical friend and provide on-going advice and assurance to the programme.	69%	A	✓	✓	✓	✓
BW System Redesign	To provide on-going advice and independent assurance around project management, process, risk and control on the BW redesign project.	67%	A	✓	✓		✓
Capital Contracts Management	Assurance that capital contracts are effectively managed to ensure that projects are delivered to specification, on time and within budget.	67%	A	✓	✓		
Commercial ICT							
ICT PCI DSS	Assurance that the Council is compliant with the Payment Card Industry Data Security Standard.	67%	R	✓			
ICT Privileged account	Assurance that privileged accounts are suitably controlled.	61%	A				✓
Network Infrastructure Security	To review the security protocols in place in the Council's network.	61%	A	✓			
Software Asset Management	To review the adequacy and effectiveness of the control environment relating to software licensing. The audit will cover the management of software licensing, risk management, direction to staff to prevent unauthorised use of software and systems and processes applied to software licensing	58%	A	✓			
Agile Working	Review of security functionality of mobile devices held by LCC officers and members.	58%	A	✓			
ICT Business Continuity and Disaster Recovery	To provide assurance that the Council's IMT function is able to support the wider Council in a business continuity event and that the Councils disaster recovery arrangements are fit for purpose.	56%	A	✓	✓		
Fire and Rescue & Public Protection							
F and R Expenses	Confirmation that the expenses system is working as expected and that only genuine claims are being processed	69%	A	✓			✓
LFR Training system	Provide independent assurance around the implementation and effectiveness of the new training records system	47%	A	✓			✓
Local Resilience Forum	Review of the Governance and methodology in place to deal with a protracted situation such as the Covid 19 Pandemic	47%	G		✓		✓

AUDIT TITLE	ASSURANCE BEING SOUGHT	INTERNAL AUDIT RISK ASSESSMENT	ASSURANCE MAP RAG RATING	INDEPENDENT ASSURANCE	LINK TO SRR	LINK TO CORPORATE PLAN	MANAGEMENT REQUEST
Place							
Transport Connect	Review of the Governance and oversight processes that are in place within Transport Connect to confirm that Members and Senior Management are aware of issues that may impact the Council and the company. This may be expanded out to cover other businesses operated by LCC.	69%	A			✓	✓
Transport - taxis	Audit requested by management to look at the funding provided to firms during covid	67%	A				✓
Env Resilience and Climate change	Support role to ensure that environment and climate change priorities and commitments are delivered by LCC.	64%	A			✓	✓
Domestic waste	Examine the increasing domestic and commercial waste rates, the cause of this, and review the mitigation actions being undertaken	56%	A				✓
LEP	Grant sign off process	47%	A	✓		✓	

Other Areas of Work	Details
Combined Assurance	Updating assurances on the Council's assurance map with senior managers and helping to inform planning and co-ordinate the annual status report.
Follow up of Recommendations	Audit Reports issued during 2019/20 where an audit opinion of Limited or Low may be followed to establish progress in implementing agreed management actions.
Advice & Liaison	Time for liaison with management to schedule audits and update the plan with emerging risks etc.
Annual Report	Collation of data and production of the Head of Audits annual opinion on the Council's Governance, Risk and Control framework
Annual Governance Statement	Support development of the AGS
Audit Committee	Production of reports to and attendance at Audit Committee. Delivery of training and support.
Work Force Development	Time to develop audit skills and competencies for our Apprentice and Professional Practice Year staff in a work environment with deliverable audits.

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