



## **Appendix A**

# **Leeds City Council Internal Audit Plan 2023/24**

**Corporate Governance and Audit Committee**

**20<sup>th</sup> March 2023**

## INTERNAL AUDIT PLAN 2023/24

### 1 Purpose of this report

- 1.1 The purpose of this report is to present the proposed Internal Audit Plan for 2023/24 to the Corporate Governance and Audit Committee for review and approval. This report also includes a summary of the basis for the plan. The plan has been developed in consultation with senior management.

### 2 The Planning Process

- 2.1 The Public Sector Internal Audit Standards (PSIAS) require that the Head of Internal Audit '*must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.*' The standards state that the risk-based plan should take into account the requirement to produce an Annual Internal Audit Opinion and Report that is used by the organisation to inform its governance statement. The Annual Internal Audit Opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. To support this, the risk-based plan needs to include an appropriate and comprehensive range of work. There also needs to be a balance between breadth (taking a broad look at governance and risk management) and depth (drilling down into specific areas where internal audit can provide valuable insight).
- 2.2 In line with the PSIAS the proposed audit plan has been devised adopting a risk-based approach using the following sources:
- the Council's risk management processes and the corporate and directorate risk registers;
  - the results of previous internal audit work and our ongoing assessment of the auditable entities within the authority;
  - planned work deferred from 2022/23;
  - awareness of relevant local and national issues;
  - consultation with the Corporate Governance and Audit Committee, the Council's Section 151 Officer, the Monitoring Officer, senior management and colleagues from across the organisation; and
  - regular dialogue with the core cities and authorities within South and West Yorkshire helps to ensure that we are aware of emerging risks within other Councils so that they can be considered during audit planning.
- 2.3 The outputs from the planning process have been prioritised to produce a plan that balances the following:
- the requirement to give an objective and evidenced based opinion on aspects of governance, risk management and internal control;

- the time required for anti-fraud and corruption activity;
- the requirement for Internal Audit to add value through improving controls, streamlining processes and supporting corporate priorities;
- the need to retain a contingency element to remain responsive to emerging risks; and
- the resource and skills available to undertake the work

### 3 Resources

- 3.1 The Internal Audit team will comprise of 14.84 Full Time Equivalents (FTEs) at the start of 2023/24 (15.57 for 2022/23). A service review has been undertaken for the overall Internal Audit, Governance and Insurance team which has identified improvements to increase efficiency and effectiveness across the service. As a result, the team is undergoing a restructure. Once implemented, this will increase the number of FTE within the team through recruitment to posts which are currently vacant. It will also change the profile of the grades across the structure to align with other areas within Financial Services and reflect the increasing complexity in work being carried out by the team. The number of days allocated in the plan to specifically provide the Head of Internal Audit with the evidence for the opinion on the control environment is 2,298 days (2,467 days for 2022/23).
- 3.2 It is estimated that productive audit days to contribute towards the annual opinion will decrease from the level in place for 2022/23. This estimate is prudent and is based on assumptions around the top down recruitment approach to the new structure. We continue to work hard to get the most from our available resource. This has included a review of our proposed activities over the year, balancing the need to allow time for ongoing staff development and wellbeing, with the importance of maximising the resource that can be devoted towards core assurance and consultancy activities. We remain committed to using modern audit techniques to ensure that we deliver the audit coverage as efficiently and effectively as possible. Consistent with other authorities, we will also be looking to draw on a multitude of other work streams to help deliver the annual opinion, including an increased focus on consultancy work and client liaison activities.
- 3.3 In the opinion of the Head of Audit, the resources that are currently available are sufficient to perform the work necessary to deliver the Annual Internal Audit Opinion and Report that is used by the organisation to inform its governance statement. Sufficient time has also been set aside for the management, development and training of team members, and to support their health and wellbeing.
- 3.4 Other Local Authorities are in the process of agreeing audit plans and budgets for the coming year, and as such benchmarking data around planned activity for 2023/24 is not currently available.

3.5 During 2022/23 Core Cities (Internal Audit) has set up a Benchmarking Subgroup of which we are a member. The group aims to collaborate across a number of work areas for audit delivery to provide information and insight across its members. This will provide analysis of benchmarking data and comparative working practices that can be used to improve the delivery of our audit services. It is anticipated that the first area of work will be reviewed in early 2023/24 and we will report any relevant findings to Committee as part of our regular update reports.

#### 4 Internal Audit Plan 2023/24

4.1 The 2023/24 Internal Audit Plan is designed to be responsive in nature and all efforts will be made to maximise coverage to provide an effective Internal Audit service that focuses on those key issues facing the organisation throughout the year. Members were consulted ahead of drafting the plan. Progress against the plan will be monitored throughout the year, and key issues arising will continue to be reported to the Corporate Governance and Audit Committee.

4.2 Table 1 below provides a comparison with the 2022/23 Internal Audit Plan in relation to how resources are allocated across risk areas.

Table 1: Comparison with Internal Audit Plan 2022/23

<b>Assurance Block</b>	<b>Days in 2023/24 Plan</b>	<b>Days in 2022/23 Plan</b>	<b>% Change</b>
Covid Response		50	-100%
Anti-Fraud and Corruption	393	377	4%
Grants / Head of Audit Assurances	131	142	-8%
Data Analytics	100	90	11%
ICT and Information Governance	200	200	0%
Finance & Key Financial Systems	305	355	-14%
Procurement	130	160	-19%
Directorate Risks	796	858	-7%
Schools	58	53	9%
CGAC	30	30	0%
Follow Up and General Contingency	155	152	2%
<b>Total Assurance Days</b>	<b>2,298</b>	<b>2,467</b>	<b>-7%</b>
<b>Other</b>			

<b>Assurance Block</b>	<b>Days in 2023/24 Plan</b>	<b>Days in 2022/23 Plan</b>	<b>% Change</b>
External Contracts	110	105	5%
<b>Total Other</b>	<b>110</b>	<b>105</b>	<b>5%</b>
<b>Total Days</b>	<b>2,408</b>	<b>2,572</b>	<b>-6%</b>

- 4.3 Financial risk represents a key theme running throughout the plan, with budget savings audits included and 72% of planned audits covering an element of financial management. This reflects the current risk profile of the organisation and provides an opportunity for us to provide valuable assurances across a wide range of financial systems and processes.
- 4.4 A significant portion of the plan is directed towards transformational work taking place across the authority. This recognises that the authority is, has and continues to undertake reviews across the organisation to identify opportunities to continue to modernise and improve services, reduce costs and generate additional income. Our work in this area will provide a range of assurances around the risks posed when reshaping the way services are delivered, including from a financial perspective and ensuring continued regulatory and legislative compliance. This will also enable us to provide assurance and advice in respect of the arrangements in place to manage change effectively.
- 4.5 The council's values remain an area of focus across the plan. In addition to organisational culture reviews within a sample of service areas, each piece of assurance and consultancy work will provide us with the opportunity to reflect on the extent to which the values are embedded across areas of activity. This insight will also enable us to consider the way in which ethics and culture can contribute towards the management of risk and the achievement of organisational objectives.
- 4.6 One of the aspects of the service reviews is consideration of how the application of automation and robotics can be used to improve services and contribute to delivering savings. As a result of this, along with the continued move towards cloud-based solutions and cyber-security continuing to present a nationally recognised area of risk, we have maintained the time available to undertake a range of audit work in Information and Communication Technology (ICT) and Information Governance. In addition to those audits that fall specifically within the ICT and Information Governance Assurance Block, the plan also includes a number of other pieces of audit work that will provide us with the opportunity to review the management of risks posed by the implementation and integration of IT systems.
- 4.7 Coverage across directorates has been determined based on the level of perceived risk at the time the plan is put together. This is balanced between audits that have been specifically defined during the planning process, and the need to support and challenge activities as they take place. This enables us to draw on a range of other sources of assurance through representation at various Boards and Committees, and tailor our audit coverage accordingly. For example, at the time of developing the plan, we are aware that an Ofsted inspection is due to be carried out within the Children and Families

directorate in relation to Special Educational Needs & Disabilities (SEND). As with any inspection, the specific outcomes and action points will not become clear until the report is published. Maintaining close links with our key contacts in areas such as this ensures that we have oversight of the subsequent developments and, where the impact on the risk profile results in the need for new areas of audit to be incorporated during the year, these will be reported to the Committee through the regular update reports.

- 4.8 Tackling the threat of fraud and corruption continues to be a priority across the public sector and, as a result, Anti-Fraud and Corruption activities form a substantial part of our audit plan. This is split between reactive and proactive workstreams, including time to maintain the anti-fraud and corruption strategic and policy framework and raise awareness of key risk areas through the delivery of bespoke training. Proactive activities will incorporate the use of data analytics, where applicable, to identify areas of potential weakness that may require further investigation and increase the opportunities we have to detect fraud. We will develop our ability to respond to new and emerging fraud risks in line with the Internal Audit Data Analytics Strategy 2022/25. We will continue to strengthen corporate links across the authority, improving oversight of the assessment and management of fraud risk at directorate and service level. Members will be updated on the outcomes of our counter-fraud activity and that of other service areas who contribute to the council's counter fraud assurances through specific bi-annual update reports provided to the Committee.
- 4.9 We have retained a portion of time for contingency, the calculation of which has been based in correlation to the trends allowed for across recent years. This enables us to respond to new risks and priorities as they emerge.
- 4.10 Table 2 provides a breakdown of the individual audits that are proposed for inclusion within the audit plan for 2023/24. The work is grouped at directorate level or functional area to align with risk registers and accountabilities. An overview of the assurance that each audit aims to achieve is provided together with a summary of the corresponding themes and risks covered.
- 4.11 Any significant updates to the plan will be reported to the Committee through our update reports. Progress in delivering the plan, together with any significant issues identified, will also be reported to the Committee. We will measure success in delivering the plan through:
- Recommendation Tracking – reporting the number of high and medium priority recommendations raised and implemented by Directorates
  - Delivery of the plan through time spent
  - Feedback received from audit clients through our Customer Satisfaction Questionnaire and through dialogue with client teams.

4.12 We will continue to review these measures to ensure that relevant performance information is reported to the Committee throughout the year

Table 2: Proposed Internal Audit Plan for 2023/24

Audit Area	Overview of Assurance	Assurance Themes	Risks
<b>Anti-Fraud and Corruption</b> <b>393 Days</b>			
Whistleblowing Hotline and Reactive Work	Risk assessment and investigation of allegations and referrals	Anti-Fraud and Corruption, Financial Management, Ethics and Culture, Human Resource Management, Legislative / Regulatory Compliance	Various
Anti-Fraud and Corruption Proactive Work	Risk-based work to prevent and detect fraud	Anti-Fraud and Corruption, Financial Management, Legislative / Regulatory Compliance, Governance and Decision Making, Ethics and Culture, Value for Money	Various
Anti-Fraud and Corruption Policy Updates	Update of anti-fraud and corruption policies	Anti-Fraud and Corruption, Financial Management, Procurement, Contracts and Commissioning, Ethics and Culture	Various
<b>Grants</b> <b>131 Days</b>			
Various Grant Assurances	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination	Performance Management, Financial Management, Anti-Fraud and Corruption	Various
<b>Data Analytics</b> <b>100 Days</b>			
Specific Plan TBC	Evaluation of control effectiveness across key systems on a routine basis, highlighting and reviewing high risk events or transactions	Risk and Resilience, Financial Management, Procurement, Contracts and Commissioning, Anti-Fraud and Corruption, Governance and Decision Making, Value for Money	Various



Audit Area	Overview of Assurance	Assurance Themes	Risks
<b>ICT and Information Governance 200 Days</b>			
Privileged User Follow Up	To undertake follow up engagement in relation the management of privileged users.	Information Governance, Cyber Security, Legislative / Regulatory Compliance, Risk and Resilience	LCC31 - Major Cyber Incident, LCC15 - Major ICT Failure, LCC26 - Information Management and Governance
DPIAs	To review the progress made implementing the recommendations made in relation to the limited opinion.	Information Governance, Legislative / Regulatory Compliance, Risk and Resilience, Project and Programme Management	LCC26 - Information Management and Governance
Digital Road Maps	To provide assurance that these cover all areas of the business and technologies and that they align to the Council's strategic vision, both operationally and in terms of technology.	Business Innovation and Development, Transformation, Consultation and Engagement, Cyber Security, Information Governance, Risk and Resilience, Value for Money	LCC26 - Information Management and Governance, LCC31 - Major Cyber Incident, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Major Incidents	To provide assurance with regarding IDS incident management process. Specific coverage of this audit and the assurance provided to determine through discussions with services.	Risk and Resilience, Cyber Security, Legislative / Regulatory Compliance, Information Governance, Consultation and Engagement	LCC26 - Information Management and Governance, LCC15 - Major ICT Failure, LCC02 - Council Resilience
Management of Cloud Services Contracts	To provide assurance the costs associated with provision major cloud services are controlled, monitored and in line with agreed contracts.	Contracts and Commissioning, Value for Money, Performance Management, Information Governance, Financial Management	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Project Management	To provide on-going support and challenge in relation to function and processes within the Project Management Office.	Project and Programme Management, Risk and Resilience, Governance and Decision Making, Business Innovation and Development, Value for Money, Transformation, Human Resource Management	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC26 - Information Management and Governance, LCC15 - Major ICT Failure, LCC31 - Major Cyber Incident

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
Office of Data Analytics	Time allocated in the plan to attend the Office of Data Analytics Board meetings to provide support to the service and ensure that potential risks and control weaknesses are highlighted and considered in the development of the service.	Information Governance, Cyber Security, Business Innovation and Development, Governance and Decision Making, Project and Programme Management, Partnerships, Legislative / Regulatory Compliance, Transformation, Ethics and Culture	LCC26 - Information Management and Governance, LCC15 - Major ICT Failure, LCC31 - Major Cyber Incident
Various Board Meetings	To attend the IDS Governance Board meetings, including Digital Board and the Information Asset Board, to provide support and assurance in relation to delivery IDS projects to support the business. This will include ensuring that potential risks and control weaknesses are highlighted and considered.	Information Governance, Ethics and Culture, Risk and Resilience, Human Resource Management, Legislative / Regulatory Compliance, Transformation, Partnerships, Governance and Decision Making	LCC26 - Information Management and Governance
New and Emerging Risks and Priorities	Time reserved to respond to emerging ICT and Information Governance risks throughout the year	Risk and Resilience, Cyber Security, Business Innovation and Development, Governance and Decision Making, Project and Programme Management, Information Governance	LCC15 - Major ICT Failure, LCC26 - Information Management and Governance, LCC31 - Major Cyber Incident
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various
Client Liaison	Time allocated to attend Directorate Leadership Team meetings and liaise with senior officers	Various	Various
<b>Finance and Key Financial Systems</b>			
<b>305 Days</b>			
Core Business Transformation Programme Assurance	Time allocated within the plan to robustly challenge the programme and to provide assurance on the	Business Innovation and Development, Transformation, Human Resource Management, Performance Management, Risk and Resilience, Financial Management, Information Governance,	LCC02 - Council Resilience, LCC06 - Workforce Planning, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy,

Audit Area	Overview of Assurance	Assurance Themes	Risks
	governance and value for money arrangements.	Cyber Security, Procurement, Contracts and Commissioning, Anti-Fraud and Corruption, Value for Money, Governance and Decision Making, Project and Programme Management	LCC26 - Information Management and Governance
Budget Management Accountability Framework	To review progress against the implementation of the revised Budget Management Accountability framework and the arrangements in place to share budget responsibility and accountability amongst those best placed across the authority	Performance Management, Risk and Resilience, Financial Management, Business Innovation and Development, Value for Money, Governance and Decision Making, Legislative / Regulatory Compliance, Ethics and Culture	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Financial Challenge	Time set aside to allow for Internal Audit reviews aimed at supporting the authority's efforts to address the current financial challenges, including the arrangements in place to deliver Detailed Action Plans (DAPs) reduce non-essential spend.	Performance Management, Risk and Resilience, Financial Management, Business Innovation and Development, Value for Money, Governance and Decision Making, Legislative / Regulatory Compliance, Anti-Fraud and Corruption, Ethics and Culture	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Directorate Budget Action Plans	To support and challenge directorates in the achievement of budget action plans.	Financial Management, Value for Money, Performance Management, Legislative / Regulatory Compliance, Political Awareness	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Treasury Management	To provide assurance on the arrangements in place to ensure compliance with the new Code of Practice, along with data analytics work to provide assurance on the treasury management system	Performance Management, Risk and Resilience, Financial Management, Anti-Fraud and Corruption, Value for Money, Asset Management, Governance and Decision Making, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Housing Benefits	To gain assurance over the processes and performance within the Benefits Assessment Unit, including ensuring that Housing Benefit and Council Tax Support payments are accurately processed and paid.	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
Council Tax	To gain assurance over the Council Tax processes for billing, income collection, recovery action, refunds and write offs.	Performance Management, Risk and Resilience, Financial Management, Value for Money, Legislative / Regulatory Compliance, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Sundry Income Central controls	To provide assurance over the central management of income collection for sundry charges raised within the council, including recovery procedures and write offs.	Performance Management, Risk and Resilience, Financial Management, Value for Money, Legislative / Regulatory Compliance, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Payroll	To provide assurance over the integrity of central payroll functions, including the accuracy of payments made and the authorisation and processing of new starters and leavers.	Performance Management, Risk and Resilience, Financial Management, Value for Money, Legislative / Regulatory Compliance, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Bank Reconciliation	The audit assesses the accuracy and timeliness of the reconciliations performed on the cashbook and the authority's main accounts.	Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
<b>Procurement</b>			
<b>130 Days</b>			
Contract Management	Individual reviews of a sample of contracts to gain assurance that contracts have been appropriately procured and are being managed to deliver expected outcomes.	Performance Management, Risk and Resilience, Financial Management, Procurement, Contracts and Commissioning, Social Value, Anti-Fraud and Corruption, Value for Money, Governance and Decision Making, Legislative / Regulatory Compliance, Ethics and Culture	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Purchase to Payment (P2P)	Consultancy work to aid in the development of purchase to payment systems, including contract management arrangements.	Performance Management, Risk and Resilience, Financial Management, Value for Money, Procurement, Contracts and Commissioning, Social Value, Anti-Fraud	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
		and Corruption, Governance and Decision Making, Legislative / Regulatory Compliance, Transformation	
Contract Specifications	To review and provide assurance around the arrangements in place to ensure contract specifications are developed to address key risk and performance issues.	Contracts and Commissioning, Procurement, Risk and Resilience, Financial Management, Performance Management, Legislative / Regulatory Compliance, Governance and Decision Making, Social Value, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, Various
Contractor Due Diligence	Consultancy work to support the re-development of robust supplier due diligence arrangements	Risk and Resilience, Contracts and Commissioning, Procurement, Anti-Fraud and Corruption, Value for Money, Business Innovation and Development	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, Various
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various
Client Liaison	Time allocated to attend Directorate Leadership Team meetings and liaise with senior officers.	Various	Various
<b>Adults and Health</b>			
<b>119 Days</b>			
Debt Recovery Follow-Up	To review progress in implementing the recommendations made for the objectives that received a limited opinion.	Financial Management, Safeguarding, Risk and Resilience, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Community, Health and Wellbeing Service	To provide support to the Directorate in the development of the new way of delivering and paying for Homecare.	Financial Management, Business Innovation and Development, Project and Programme Management, Value for Money, Safeguarding, Governance and Decision Making, Risk and Resilience, Legislative / Regulatory Compliance,	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC08 - Safeguarding Adults, LCC29 - Sustainability and Viability of the care market

Audit Area	Overview of Assurance	Assurance Themes	Risks
		Transformation, Partnerships, Consultation and Engagement	
Income Recovery Board	To attend Income Recovery Project Board meetings to provide support to the service and ensure that potential risks and control weaknesses are highlighted and considered in the service redesign.	Financial Management, Risk and Resilience, Project and Programme Management, Governance and Decision Making, Business Innovation and Development, Transformation, Value for Money, Consultation and Engagement, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
CIS Payments	To provide assurance that payments are only made in relation to people with an assessed need, have been correctly processed and are net of any client contribution, where applicable. The review will also provide assurance on the adequacy of controls for identifying changes in circumstances. The review will cover all payments made through CIS.	Financial Management, Business Innovation and Development, Risk and Resilience, Safeguarding, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Telecare	To review the work undertaken by the service in relation to the effectiveness and take up of the service.	Safeguarding, Value for Money, Financial Management, Asset Management	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC08 - Safeguarding Adults
Quality Assurance Framework	To provide support to the directorate in its preparation for the new CQC inspection regime for Adult Social Care	Legislative / Regulatory Compliance, Performance Management, Safeguarding, Information Governance, Governance and Decision Making, Consultation and Engagement	LCC08 - Safeguarding Adults, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Promoting Independence	To attend Promoting Independence meetings to provide support to the service and ensure that potential risks and control weaknesses are highlighted and considered in the service redesign.	Business Innovation and Development, Transformation, Governance and Decision Making, Consultation and Engagement, Legislative / Regulatory Compliance, Safeguarding, Value for Money, Partnerships	LCC08 - Safeguarding Adults, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various
Client Liaison	Time allocated to attend Directorate Leadership Team meetings and liaise with senior officers	Various	Various
<b>Children and Families</b>			
<b>178 Days</b>			
Finance Policies and Use of Section 17 Fund Follow-Up	To review progress in implementing the recommendations made in relation to finance policies for Children & Families spend.	Financial Management, Value for Money, Governance and Decision Making, Legislative / Regulatory Compliance, Ethics and Culture	LCC03 - Safeguarding Children, LCC13 - Children and Families Inspections
No Recourse to Public Funds (NRPF) Follow-Up	To review progress in implementing the recommendations made following the provision of a limited opinion for compliance with the control environment	Risk and Resilience, Safeguarding, Anti-Fraud and Corruption, Legislative / Regulatory Compliance, Financial Management	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Mosaic Payment Project Board	To attend the Mosaic Payment Project Board meetings to provide support to the service and ensure that potential risks and control weaknesses are highlighted and considered in the service redesign.	Financial Management, Risk and Resilience, Project and Programme Management, Governance and Decision Making, Legislative / Regulatory Compliance, Safeguarding, Business Innovation and Development, Transformation	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
C&F Delivery Board	To attend the Children & Families Delivery Board meetings to provide support and assurance as the service develop new ways of working and implement these changes. This will include ensuring that potential risks and control weaknesses are highlighted and considered.	Financial Management, Risk and Resilience, Governance and Decision Making, Legislative / Regulatory Compliance, Safeguarding, Project and Programme Management, Consultation and Engagement, Value for Money, Business Innovation and Development, Transformation	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC13 - Children and Families Inspections

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
Education, Health and Care Plans (EHCPs)	EHCP's are being completed in line with statutory legislation	Legislative / Regulatory Compliance, Safeguarding, Information Governance, Health and Safety, Consultation and Engagement	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Care Decisions	To provide assurance that there is an effective decision making process in place for taking children into Local Authority Care.	Safeguarding, Governance and Decision Making, Financial Management, Legislative / Regulatory Compliance, Consultation and Engagement, Information Governance	LCC03 - Safeguarding Children, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Children's Transport	To provide assurance that transport costs incurred are for children and young people with a specified need, and that payments are authorised and are for services that have been delivered.	Financial Management, Value for Money, Safeguarding, Contracts and Commissioning, Health and Safety, Equality, Information Governance	LCC03 - Safeguarding Children, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Little Owls Nurseries	To provide support and challenge to the service for their ongoing review of the Little Owls service.	Value for Money, Legislative / Regulatory Compliance, Project and Programme Management, Governance and Decision Making, Risk and Resilience, Financial Management, Information Governance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Special Educational Needs and Disabilities (SEND) Inspections	To provide support and challenge to the service in their response to the outcomes of the SEND Inspection	Safeguarding, Project and Programme Management, Risk and Resilience, Financial Management, Information Governance, Value for Money	LCC03 - Safeguarding Children, LCC13 - Children and Families Inspections, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
New and Emerging Risks and Priorities	Time set aside for the provision of internal audit support in response to new and emerging risks and priorities arising from current inspections	Financial Management, Risk and Resilience, Performance Management, Information Governance, Safeguarding, Business Innovation and Development, Transformation, Governance and Decision Making, Project and Programme Management, Value for Money	LCC03 - Safeguarding Children, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy



Audit Area	Overview of Assurance	Assurance Themes	Risks
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various
Client Liaison	Time allocated to attend Directorate Leadership Team meetings and liaise with senior officers	Various	Various
<b>Other Directorate Risks / Cross Cutting 499 Days</b>			
Application of HR Policies - Performance Management	To provide assurance on the arrangements in place to ensure that performance management is appropriately applied. This will also consider the arrangements in place to define performance objectives and measures across services.	Performance Management, Human Resource Management, Governance and Decision Making, Ethics and Culture, Diversity & inclusion, Risk and Resilience	Various
Equality, Diversity and Inclusion	To review the arrangements in place to drive forward equality, diversity and inclusion objectives including the role of staff networks	Equality, Diversity & inclusion, Consultation and Engagement, Ethics and Culture, Human Resource Management	Various
Organisational Culture Reviews	Targeted reviews looking at the organisational culture within a sample of service areas with a view to providing assurance on the arrangements in place to embed values, behaviours and a positive and healthy working culture. Specific areas of coverage to be determined on a risk basis.	Human Resource Management, Risk and Resilience, Ethics and Culture, Consultation and Engagement, Diversity & inclusion, Equality, Performance Management	Various
Complaints Handling	To review and provide assurance on the arrangements in place to ensure complaints are addressed in a consistent, comprehensive and timely	Human Resource Management, Risk and Resilience, Ethics and Culture, Consultation and Engagement, Diversity & inclusion, Equality, Performance Management, Information Governance,	Various

Audit Area	Overview of Assurance	Assurance Themes	Risks
	manner in accordance with policy requirements	Business Innovation and Development, Political Awareness	
Decision Making	Sample checking to provide assurance on the quality of information provided to support decision making, including a review of classification and publishing requirements.	Risk and Resilience, Governance and Decision Making, Legislative / Regulatory Compliance, Consultation and Engagement, Equality, Diversity and Inclusion, Political Awareness, Contracts and Commissioning, Procurement, Climate Emergency and Sustainability, Social Value, Partnerships	Various
Selective Licensing (HRA)	A review of the processes in place for ensuring that properties subject to selective licensing are licenced and inspected as appropriate.	Performance Management, Risk and Resilience, Health and Safety, Value for Money, Asset Management, Legislative / Regulatory Compliance	LCC11 - Health and Safety Failure
HMO Follow Up (HRA)	To review progress made in implementing the recommendations made for the objectives that previously received a limited assurance opinion.	Performance Management, Risk and Resilience, Health and Safety, Value for Money, Asset Management, Legislative / Regulatory Compliance, Safeguarding	LCC11 - Health and Safety Failure
BITMO Assurance Framework (HRA)	To provide support to Housing Partnerships in the management of the BITMO Assurance Framework.	Performance Management, Risk and Resilience, Health and Safety, Value for Money, Asset Management, Legislative / Regulatory Compliance, Partnerships, Financial Management	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC11 - Health and Safety Failure
Priority awards and homelessness designation (HRA)	Review of housing application assessment in accordance with the lettings policy including priority awards and review of the appeals process.	Asset Management, Safeguarding, Governance and Decision Making, Legislative / Regulatory Compliance, Risk and Resilience	Various
Disrepair (HRA)	Attendance at a project board to give timely advice and gain assurance that appropriate action is being taken to address disrepair cases.	Health and Safety, Asset Management, Financial Management, Project and Programme Management, Governance and Decision Making, Legislative / Regulatory Compliance, Risk and Resilience	LCC11 - Health and Safety Failure, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC03 - Safeguarding Children, LCC08 - Safeguarding Adults

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
Highways DLO (City Development)	To review the arrangements in place to plan and monitor the performance of the Highways DLO.	Performance Management, Financial Management, Procurement, Contracts and Commissioning, Value for Money, Health and Safety	LCC30 - Failure to adequately maintain and manage the current transport infrastructure to keep the city moving, LCC09 - In-year Budget
Commercial Rent Income (City Development)	To gain assurance that rent arrears are being appropriately managed and that effective recovery action is being taken.	Financial Management, Risk and Resilience, Legislative / Regulatory Compliance, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Events costing and income generation (City Development)	To gain assurance that events are accurately costed and fully accounted for. Events that are subsidised are reviewed in advance and there is appropriate consideration and approval in place.	Financial Management, Value for Money, Governance and Decision Making, Anti-Fraud and Corruption	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Climate, Energy and Greenspaces (Communities, Housing, Environment)	Time set aside to support service development, including the arrangements in place to quantify outcomes and measure performance.	Transformation, Business Innovation and Development, Climate Emergency and Sustainability, Governance and Decision Making, Consultation and Engagement, Performance Management, Ethics and Culture	LCC04 - Climate Change, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Establishment/venue reviews (Cross-Cutting)	To review and provide assurance on the financial control arrangements in place at a sample of council establishments and venues	Financial Management, Anti-Fraud and Corruption, Asset Management, Safeguarding	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Third Sector funding (Communities, Housing and Environment)	Provide advice and guidance to the Task and Finish Group regarding the financial reporting and analysis workstream.	Financial Management, Anti-Fraud and Corruption, Asset Management, Safeguarding	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Use of hire vehicles (Communities, Housing and Environment)	Review the use of hire vehicles in the Waste Management Service to ensure these are cost effective and used efficiently.	Financial Management, Anti-Fraud and Corruption, Value for Money, Governance and Decision Making	LCC09 - In-year Budget, Various

<b>Audit Area</b>	<b>Overview of Assurance</b>	<b>Assurance Themes</b>	<b>Risks</b>
LBS Assurances (Civic Enterprise Leeds)	Time set aside to provide assurances in LBS.	Financial Management, Performance Management, Risk and Resilience, Health and Safety, Contracts and Commissioning, Value for Money	LCC09 - In-year Budget, Various
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various
Client Liaison	Time allocated to attend Directorate Leadership Team meetings and liaise with senior officers.	Various	Various
<b>Schools</b>			
<b>58 Days</b>			
School Audits	Individual audits of LCC maintained schools undertaken on a risk basis and audits of year end school voluntary fund accounts	Financial Management, Anti-Fraud and Corruption, Procurement, Contracts and Commissioning, Value for Money, Governance and Decision Making	LCC09 - In-year Budget
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various
<b>Corporate Governance and Audit Committee</b>			
<b>30 Days</b>			
CGAC Support and Reporting	Time allocated to draft reports, attend Officer co-ordination meetings, briefings to the Chair and Corporate Governance and Audit Committee meetings to answer Member queries	Various	Various
<b>Contingency</b>			
<b>155 Days</b>			

Audit Area	Overview of Assurance	Assurance Themes	Risks
Contingency	Time set aside for new emerging risks, unplanned work and to complete individual follow up audits that are identified as being required during the year.	Various	Various
<b>Total Assurance Days</b> <b>2,298 Days</b>			