



Report of the Chief Officer (Financial Services)

Report to Corporate Governance and Audit Committee

Date: 22 November 2019

Subject: Internal Audit Update Report June to October 2019

Are specific electoral wards affected? If yes, name(s) of ward(s):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Has consultation been carried out?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Will the decision be open for call-in?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, access to information procedure rule number: Appendix number:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Summary

1. Main issues

- The Corporate Governance and Audit Committee has responsibility for reviewing the adequacy of the Council's corporate governance arrangements. Reports issued by Internal Audit are a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.
- This report provides a summary of the Internal Audit activity for the period from June to October 2019 and highlights the incidence of any significant control failings or weaknesses.

2. Best Council Plan Implications

- The work of Internal Audit contributes to Leeds City Council achieving its key priorities by helping to promote a secure and robust internal control environment, which enables a focus on accomplishing the Best Council Plan objectives.

3. Resource Implications

- A risk-based approach has been used to devise an Internal Audit plan that promotes the effective and efficient use of resources across the organisation.

Recommendations

- a) The Corporate Governance and Audit Committee is asked to receive the Internal Audit Update Report covering the period from June to October 2019 and note the work undertaken by Internal Audit during the period covered by the report.
- b) The Committee is also asked to note that there have been no limitations in scope and nothing has arisen to compromise the independence of Internal Audit during the reporting period.

1. Purpose of this report

- 1.1 The purpose of this report is to provide a summary of the Internal Audit activity for the period June to October 2019 and highlight the incidence of any significant control failings or weaknesses.

2. Background information

- 2.1 The Corporate Governance and Audit Committee has responsibility for reviewing the adequacy of the Council's corporate governance arrangements, including matters such as internal control and risk management. The reports issued by Internal Audit are a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.
- 2.2 The reports issued by Internal Audit are directed by the Internal Audit Annual Plan. This has been developed in line with the Public Sector Internal Audit Standards (PSIAS) and has been reviewed and approved by the Committee.
- 2.3 The Corporate Governance and Audit Committee considers the Council's arrangements relating to internal audit requirements, including monitoring the performance of Internal Audit.
- 2.4 This update report provides a summary of the Internal Audit activity for the period from June to October 2019.

3. Main issues

3.1 Audit Reports Issued

- 3.1.1 The title of the audit reports issued during the reporting period and level of assurance provided for each review is detailed in table 1. Depending on the type of audit review undertaken, an assurance opinion may be assigned for the control environment, compliance and organisational impact. The control environment opinion is the result of an assessment of the controls in place to mitigate the risk of the objectives of the system under review not being achieved. A compliance opinion provides assurance on the extent to which the controls are being complied with. Assurance opinion levels for the control environment and compliance are categorised as follows: substantial (highest level); good; acceptable; limited and no assurance.
- 3.1.2 Organisational impact is reported as either: major, moderate or minor. Any reports issued with a major organisational impact will be reported to the Corporate Leadership Team along with the relevant directorate's agreed action plan.

Table 1: Summary of Reports Issued June to October 2019

Report Title	Audit Opinion		
	Control Environment Assurance	Compliance Assurance	Organisational Impact
Key Financial Systems			
Financial Management Central Controls	Substantial	N/A	Moderate
FMS Creditor Purchase and Payment; Central and Directorate Processes	Substantial	Good	Minor
Treasury Management and Bankline	Substantial	Substantial	Minor
Income Management System	Substantial	N/A	Minor
Resources and Housing			
Civic Enterprise Leeds Income Collection	Acceptable	Good	Minor
LCC Vehicle Fleet Clean Air Zone Standards	Good	N/A	Minor
Invest to Save – Benefits Realisation	Limited	N/A	Moderate
Estate Management	Acceptable	Acceptable	Minor
Leeds Building Services Information Governance Follow Up	Acceptable	N/A	Minor
ICT and Information Governance			
Management of Major Cyber Incident Risk	Acceptable	N/A	Moderate
GDPR Central Controls and Service Lead Tasks	Good	N/A	Moderate
Access 2003 Database Project	Acceptable	N/A	Moderate
Children and Families			
Payments to Providers of Residential Care and Independent Fostering Agencies	Good	Acceptable	Minor
Schools Central Financial Controls	Good	N/A	Minor
City Development			
Income Review – Leeds International Beer Festival Follow Up	Acceptable	N/A	Minor

Report Title	Audit Opinion		
	Control Environment Assurance	Compliance Assurance	Organisational Impact
Procurement and Contracts			
Contract Review: Joint Venture Follow Up	Acceptable	N/A	Minor
Tendering System Controls Follow Up	Good	Substantial	Minor
Schools			
School Voluntary Funds x 2	Certification of Balances		
School 1	Limited	Limited	N/A
School 2	Acceptable	Acceptable	N/A
School 3	Limited	Limited	N/A

3.1.3 In addition to the reports detailed in table 1 above, the following assurances have been finalised during the reporting period:

- West Yorkshire Plus Fund
- Cycling Ambition Grant x2
- Pothole Grant
- National Productivity Investment Fund Integrated Transport and Highway Maintenance
- National Productivity Investment Fund Leeds ORR Cycle Superhighway
- Local Transport Capital Block Funding Grant x2
- Local Public Transport Investment Programme Grant
- Bus Operators Grant

3.2 Summary of Audit Activity and Key Issues

3.2.1 During the reporting period, there have been no limitations in scope and nothing has arisen to compromise our independence. We have finalised 32 audit reviews (excluding data analytics, work for external clients and fraud and irregularity work) and we have not identified any issues that would necessitate direct intervention by the Corporate Governance and Audit Committee.

3.2.2 Each of the audits that have been completed in respect of the Council's key financial systems have received Substantial or Good assurance opinions. This

provides the Committee with assurance that these systems are well established and operating as intended.

Limited or No Assurance Opinions

- 3.2.3 Of the audit reviews finalised during the period, no weaknesses have been identified that would result in a 'major' organisational impact. However, an opinion of limited assurance for the control environment was provided in our audit of Invest to Save – Benefits Realisation. We reviewed a sample of projects that were taken from the invest to save reserve in operation over the last two financial years. Whilst each of the projects in our sample had been approved by Financial Management, there was a recognition within the service that central governance arrangements had yet to be fully established during the period under review. Our audit recommendations support the work being undertaken by Financial Management to implement a robust process that will accompany the proposal of an Innovation Fund and an Investment Fund from 2020/2021. Moving forward, it has been agreed that the Best Council Design Team will play a key role in approving and monitoring projects, ensuring a consistent emphasis is placed on the delivery of planned savings throughout the project lifecycle. We will be revisiting the area once the new arrangements have been embedded.
- 3.2.4 We also completed audit reviews at three schools during the reporting period. Each of these audits was undertaken after a request for audit support around financial management processes was made by either staff at the school or from within the council. All of our resulting recommendations have been agreed and measures were already being implemented at each of the schools to strengthen the financial management processes. Follow up audits will be undertaken to confirm the actions taken.

Follow Up Reviews

- 3.2.5 Our protocols specify that we undertake a follow up review where we have previously reported 'limited' or 'no' assurance for the audited area. Our audit reports include an assurance opinion for each objective reviewed within the audited area. Follow up audits are undertaken for those areas where a specific objective within the review resulted in limited or no assurance in addition to those where the limited or no assurance opinion was provided for the review overall.
- 3.2.6 We have finalised four follow up reviews during the reporting period:

Income Review – Leeds International Beer Festival

- 3.2.7 The original audit reviewed the controls in place to gain assurance that there are appropriate arrangements to ensure that all income is identified, recorded and collected. The follow up audit found that key process improvements had been implemented, including improved income recording processes and record keeping to support that all income due was received. Recommendations have been agreed that will further strengthen control over the return of unsold tickets at satellite venues, and an opinion of acceptable assurance has been provided for the control environment.

Leeds Building Services Information Governance Follow Up

- 3.2.8 Our previous audit in this area provided limited assurance after weaknesses were identified around the restriction of access to non-electronic paper records. Having

revisited the area we found that a nominated officer within the service has been assigned accountability for taking forward the actions required to address the recommendations raised through the original audit. Whilst progress is clearly evident and acceptable assurance has now been provided, there remain some areas that require further work. Management have agreed our further recommendations that will ensure priority actions are completed and work continues to embed the importance of information governance across the service.

Contract Review: Joint Venture

- 3.2.9 Previous issues had been identified around the arrangements in place to assess the performance of a joint venture that the council has entered into. We have now been able to confirm that the recommendations raised through our original report have been addressed, and performance measures have been agreed and are now being reported. Our revised opinion of Acceptable Assurance reflects the fact that the new performance regime will require further time to be fully embedded. Work is ongoing to refine the joint working relationship and further coverage will be considered once new arrangements have been fully developed.

Tendering System Controls

- 3.2.10 The initial audit provided a limited opinion for compliance after we found weaknesses in the extent to which key steps had been consistently observed and enforced by the system. This coincided with a temporary issue with the automated synchronisation between publishing platforms, resulting in a period in which contracting opportunities and awards had not been consistently advertised in accordance with legislative requirements. The previous audit also identified opportunities to strengthen control around the provision and monitoring of access to the tendering system. Upon revisiting the area we are able to provide good assurance for the control environment overall. Processes have now been strengthened around the provision and monitoring of access to the system. A sample review of contracts confirmed that controls are working in practice to ensure relevant contract details are published where required. This has enabled us to provide substantial assurance that the controls have been complied with. We also found that appropriate retrospective action had been taken to publish contract details that were previously identified as missing.

Counter Fraud and Corruption

- 3.2.11 The counter fraud and corruption assurance block within the Internal Audit Plan includes both the reactive and proactive approaches to the Council's zero tolerance to fraud and corruption.

Proactive Anti-Fraud Work

- 3.2.12 As previously reported we take part in the National Fraud Initiative (NFI). The NFI is an exercise conducted by the Cabinet Office every two years that matches electronic data within and between public and private sector bodies to prevent and detect fraud.
- 3.2.13 Relevant teams within the Council (for example, Internal Audit, Benefits, Blue Badge and Adult Social Care) are currently working through the matches on a risk basis. To date £143,302 of benefit overpayments has been identified and is in the process of being recovered.

- 3.2.14 To help ensure that there is an effective counter fraud culture in place within Leeds City Council, we have included time in the counter fraud block to undertake proactive fraud reviews. These reviews consider areas identified through various methods, including the use of best practice publications and our internal risk assessments.
- 3.2.15 During the period we have completed a review of the council's recruitment procedures against best practice including guidance produced by Fighting Fraud Locally and CIFAS (The UK's Fraud Prevention Service). Preventing insider fraud is an essential part of having a robust counter-fraud culture. Recruitment processes need to be designed carefully to prevent fraudsters from gaining employment with the council. The review has provided valuable assurance that there is a recruitment and selection framework in place which clearly identifies pre-employment checks, and that arrangements are in place to ensure that suitable pre-employment checks are undertaken for all new council employees. Recommendations were made to enhance the existing controls and these will be included in the new recruitment system.
- 3.2.16 We have also carried some further work in response to the potential reputational and financial risks posed to the council by the prospect of false insurance claims being made against the authority. Our review focused solely on the personal injury claims dealt with by Legal Services. We reviewed the procedures to ensure that monies are only paid out to claimants with a valid case, and looked at the arrangements to ensure that only appropriate monies are paid out and that these are accounted for correctly. We found that the processes in place to manage these claims were robust and were being appropriately managed.

International Fraud Awareness Week

- 3.2.17 During International Fraud Awareness week in November we have been promoting the counter fraud and corruption training package that is available on the council's Performance and Learning (PAL) platform. We have also been raising awareness of the council's Anti-Fraud and Corruption Policies by promoting an internal news item on InSite, and holding drop in sessions for staff to raise any queries or ask for advice.

Reactive Anti-Fraud Work

- 3.2.18 During the reporting period we have received 16 potential irregularity referrals. Of these, 9 were classified under the remit of the Whistleblowing or Raising Concerns policies. All reported irregularities were risk assessed by Internal Audit and are either being investigated by ourselves, the relevant directorate or HR colleagues, as appropriate.
- 3.2.19 During the reporting period 15 referrals have been closed. There are 13 referrals that are currently open and being investigated. One of the referrals received during the period has been reported to the police and investigations are ongoing.

Internal Audit Performance

- 3.2.20 An external review of our quality management system was undertaken during September and, following the assessment, we have been recommended for certification for a further year. Our quality management system has been ISO certified since 1998.

- 3.2.21 We actively monitor our performance in a number of areas and encourage feedback. A customer satisfaction questionnaire (CSQ) is issued with every audit report. The questionnaires ask for the auditee's opinion on a range of issues and asks for an assessment ranging from 5 (for excellent) to 1 (for poor). The results are presented as an average of the scores received for each question.
- 3.2.22 The results of the questionnaires are reported to the Audit Leadership Team and used to determine areas for improvement and inform the continuing personal development training programme for Internal Audit staff.
- 3.2.23 For the period from 1 April 2019 to 31 October 2019, 24 Customer Satisfaction Questionnaires were received (15 were received during the same period last year). A summary of the scores is presented in table 2.

Table 2: Results from Customer Satisfaction Questionnaires for the period 1 April 2019 to 31 October 2019

Question	Average Score (out of 5)
Sufficient notice was given	4.79
Level of consultation on scope	4.71
Auditor's understanding of systems	4.54
Audit was undertaken efficiently	4.88
Level of consultation during the audit	4.75
Audit carried out professionally and objectively	4.96
Accuracy of draft report	4.83
Opportunity to comment on audit findings	5.00
Clarity and conciseness of final report	4.92
Prompt issue of final report	4.63
Audit recommendations will improve control	4.67
The audit was constructive and added value	4.71
Overall Average Score	4.78

- 3.2.24 Our current resource position is lower than at the start of the year as a result of the change in leadership arrangements. However, this is expected to be restored later in the year so that overall resources remain largely as originally forecast. The recruitment of a permanent Head of Internal Audit is now underway and the Chair will be involved in the process. We continue to actively manage our available resource and ensure that these are directed towards the highest areas of risk to ensure that an evidence based Head of Internal Audit opinion can be provided on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control in accordance with the Public Sector Internal Audit Standards (PSIAS).
- 3.2.25 A summarised version of the 2019/20 Audit Plan is appended to provide members with an overview of the objective of each review and the current status. This also

includes audits that have been carried forward into the current year from the 2018/19 Audit Plan.

4. Corporate considerations

4.1 Consultation and engagement

4.1.1 This report did not highlight any consultation and engagement considerations.

4.2 Equality and diversity / cohesion and integration

4.2.1 This report does not highlight any issues regarding equality, diversity, cohesion and integration.

4.3 Council policies and the Best Council Plan

4.3.1 The terms of reference of the Corporate Governance and Audit Committee require the Committee to review the adequacy of the Council's corporate governance arrangements. This report forms part of the suite of assurances that provides this evidence to the Committee.

4.3.2 The Internal Audit Plan has links to risks that may affect the achievement of Best Council Plan objectives and the aims of council policies.

Climate Emergency

4.3.3 Internal Audit will consider the Climate Emergency in the development of Annual Internal Audit Plans and in the scope of all relevant audits.

4.4 Resources, procurement and value for money

4.4.1 The Internal Audit Plan includes a number of reviews that evaluate the effectiveness of financial governance, risk management and internal control arrangements, including coverage of procurement activity.

4.4.2 The Internal Audit Quality Assurance and Improvement Programme and service development work that is reported to the Committee demonstrates a commitment to continuous improvement in respect of efficiency and effectiveness.

4.5 Legal implications, access to information, and call-in

4.5.1 None.

4.6 Risk management

4.6.1 The Internal Audit Plan has been and will continue to be subject to constant review throughout the financial year to ensure that audit resources are prioritised and directed towards the areas of highest risk. This process incorporates a review of information from a number of sources, one of these being the corporate risk register.

4.6.2 The risks relating to the achievement of the Internal Audit Plan are managed through ongoing monitoring of performance and resource levels. This information is reported to the Committee.

5. Conclusions

- 5.1 There are no issues identified by Internal Audit in the June to October 2019 Internal Audit Update Report that would necessitate direct intervention by the Corporate Governance and Audit Committee.

6. Recommendations

- 6.1 The Corporate Governance and Audit Committee is asked to receive the Internal Audit Update Report covering the period from June to October 2019 and note the work undertaken by Internal Audit during the period covered by the report.
- 6.2 The Committee is also asked to note that there have been no limitations in scope and nothing has arisen to compromise the independence of Internal Audit during the reporting period.

7. Background documents

- 7.1 None.

Appendix A – Status of Planned Audits from the 2019/20 Audit Plan and Follow Up Reviews

Audit Area	Overview of Assurance	Status / CGAC Meeting
Grants and Head of Audit Assurances		
Grants and Head of Audit Assurances arising during the year	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	Reported November 2019 and ongoing
ICT and Information Governance		
Privileged User Access	To ensure that there are appropriate procedures in place to manage privileged user accounts.	In progress
Access Database Project	To provide assurance that the Council is aware of all access databases that require action and that there are appropriate plans in place to ensure that the deadline for PSN compliance is met.	Reported November 2019
Community Cloud	To provide assurance that the Community Cloud project is being managed to deliver its intended outcomes.	Not started
Application Portfolio Programme	To review how non-compliant systems are identified and the mechanisms in place to move these towards compliance.	Not started
Information Asset Registers	To provide assurance that the Council is aware of all data that it holds so that it can be managed and secured in line with legislation.	Not started
Information Governance Policy Reviews	To provide support to the business in the development of the new Information Governance Policies.	In progress
ICT Projects	Time reserved to provide internal audit support for ICT related projects.	Not started
ICT Projects - Benefits Realisation Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the January 2018 meeting.	In progress
Management of Major Cyber Incident Risk	To review how the Cyber Incident risk is being managed, including the effectiveness of the controls in place, back up processes and the assurance reporting arrangements.	Reported November 2019
Key Financial Systems		
Benefits Reconciliations	A review of the reconciliation processes between Orchard, Academy and FMS for Housing Benefit and Council Tax Support.	Not started
Benefits: Assessment and Payments	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.	Not started
Council Tax	To gain assurance over the Council Tax processes for billing, income collection, recovery action, refunds and write offs.	Not started

Audit Area	Overview of Assurance	Status / CGAC Meeting
Business Rates	To gain assurance over the business rates processes for billing, income collection, recovery action, refunds and write offs.	In progress
Capital Programme Central Controls	To gain assurance that expenditure in the capital programme is appropriately approved, controlled and monitored and that the accounting system provides accurate and timely information.	Not started
Financial Management Central Controls	To provide assurance over the central budget setting and budget monitoring arrangements.	Reported November 2019
Treasury Management and Bankline	To provide assurance that treasury management transactions are authorised, correct, appropriately recorded and reported, and are in line with relevant strategies and guidelines.	Reported November 2019
Housing Rents	To gain assurance over the housing rents processes for charging, income collection, amendments and write offs.	In progress
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.	In progress
Sundry Income Directorate Reviews	To provide assurance that all income is identified and requests for sundry income accounts are promptly and accurately raised for a sample of service areas.	Not started
Income Management System	To provide assurance over the systems that ensure all sources of income have been identified and accurately processed through the Income Management System.	Reported November 2019
Payroll Central Controls	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.	Not started
FMS Creditor Purchase and Payment; Central and Directorate Processes	A review of the system through which orders are raised and payments are made to suppliers for goods and services.	Reported November 2019
Central Purchasing Card Controls	To provide assurance over the central purchasing card functions performed by the Central Payment Services Purchasing Card Management Unit.	Not started
Bank Reconciliation and Cash Book	The audit assesses the accuracy and timeliness of the reconciliations performed on the cashbook and the authority's main accounts.	In progress
Total Repairs	To provide assurance that there are adequate systems in place to ensure that payments made through the Total Repairs system are made to the correct creditor for goods / services which have been provided to the Council and that the payments are accurately recorded within the Council's accounting system.	Not started

Audit Area	Overview of Assurance	Status / CGAC Meeting
Procurement		
Contract Management	Individual reviews of contract management arrangements on a sample of contracts to gain assurance that they are being managed to deliver their intended outcomes, incorporating a review of contract extensions and open book review where necessary.	In progress
Procurement Category Actions	To review the effectiveness of the Category Management process in supporting the delivery of strategic procurement objectives.	Not started
Social Value	To review the arrangements in place to ensure that social value outcomes are appropriately considered and delivered through procurement.	Not started
Waivers of Contract Procedure Rules (CPRs) Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the January 2019 meeting.	In progress
Contract Review: Joint Venture Follow Up	To review progress in implementing the recommendations made in the previous audits, as reported to the Corporate Governance and Audit Committee at the June 2018 meeting	Reported November 2019
Contract Specification and Management Follow Up	To review progress in implementing the recommendations made in the previous audit, as reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	In progress
Tendering System Controls Follow Up	To review progress in implementing the recommendations made in the previous audit, as reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	Reported November 2019
Directorate Risks - Adult Social Care and Health		
Customer Information System (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. 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 for Residential and Nursing Care, Direct Payments and Homecare payments	Not started
Payments to Providers of Homecare Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the January 2018 meeting.	Not started
Deprivation of Liberties Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the March 2018 meeting.	Not started
Strength Based Approach to Social Care	To provide assurance that there are controls in place to ensure the Council complies with legislative requirements.	In progress
Short Break Service	To review the new process to ensure that service users are receiving the right tier of support, it has been properly authorised, providers have been paid and that the outcomes are managed / monitored.	Not started

Audit Area	Overview of Assurance	Status / CGAC Meeting
Third Sector / Not for Profit Organisations	To review the arrangements in place to gain assurance that third sector / not for profit groups are delivering their agreed services and objectives.	In progress
Income Recovery	To provide support to the directorate's Income Recovery Project to gain assurance that all income due is identified and there are appropriate processes in place to ensure that it is billed and collected.	Not started
Unannounced Visits	Individual establishment visits to provide assurance on cash handling arrangements, including the safeguarding of service users monies.	Not started
Directorate Risks - Children and Families		
In-house Fostering, Special Guardianship and Leaving Care Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	In progress
Cluster Model and Area Inclusion Partnerships (AIP)	A review of the arrangements in place to ensure that funding is spent effectively on intervention and inclusion, in support of the intended outcomes of the Cluster Model and AIPs.	In progress
School Attainment	To provide assurance that there are mechanisms in place to monitor school attainment for all children and that appropriate action is taken where issues are identified.	Not started
Personal Education Plans	To ensure that there are quality personal education plans in place that are clear and consistent, provide purposeful targets and are subject to regular review.	Not started
Budget Pressures	To gain assurance over the processes in place to manage the budget pressures within the directorate.	Not started
Programme of Unannounced Visits	Individual establishment visits to provide assurance on cash handling arrangements, including the safeguarding of service user monies	Not started
Schools		
Schools Audits	Individual audits of LCC maintained schools undertaken on a risk basis and audits of year end school voluntary fund accounts.	Reported November 2019 and ongoing
Primary School Follow Up	To review progress in implementing the recommendations made in a previous audit.	Not started
Directorate Risks – Housing		
Housing Disrepair Follow-up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	In progress
Leeds Building Services Information Governance (Records Management) Follow-up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the June 2018 meeting.	Reported November 2019

Audit Area	Overview of Assurance	Status / CGAC Meeting
Private Sector Regulation (Houses of Multiple Occupancy) Follow-up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the January 2019 meeting	Not started
Fire Safety	To provide assurance over the controls in place to mitigate the risk of fire in Council properties.	Not started
Lettings Enforcement follow-up and new system review	The review will follow up on the recommendations which remain outstanding since the September 2018 follow-up review. Additional work will also be undertaken on the implementation of the new system and the roll out of the revised lettings policy.	Not started
Leeds Building Services Assurances	Time set aside to provide assurance that key risks relating to Leeds Building Services are appropriately managed. Outline of specific assurance to be confirmed. To include gaining assurance that the recommendations made across previous audits are being tracked and implemented.	Not started
Universal Credit	This review assesses the arrangements that have been put in place to support tenants moving to Universal Credit	In progress
Gas Servicing	To provide assurance over the controls in place to mitigate the health and safety risks of gas fault incidents in Council properties, including the arrangements in place to ensure works identified through the gas servicing process are undertaken.	In progress
Estate Management	To provide assurance that there are adequate arrangements in place to manage estates to the required standard and that best practice is shared across areas.	Reported November 2019
BITMO Assurance	To provide support to Housing Partnerships in the management of the BITMO Assurance Framework	In progress
Council Housing Growth	To review the procurement strategy and provide assurance over the achievement of intended outcomes.	Not started
Other Directorate Risks		
Delivery of the Medium Term Financial Strategy	Review of the arrangements in place to achieve the expected outcomes set out within the Medium Term Financial Strategy.	Not started
Partnership Risk Management	To review the central arrangements in place for managing risk with partners.	Not started
Financial Due Diligence	A review of the arrangements in place to ensure that due diligence is consistently and appropriately applied before entering into an agreement or financial transaction with another party.	In progress
Invest to Save – Benefits Realisation	To review how the benefits realisation process has been implemented for a sample of Invest to Save projects.	Reported November 2019
IR 35 Legislation Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the June 2018 meeting	In progress

Audit Area	Overview of Assurance	Status / CGAC Meeting
Application of HR Policies	To gain assurance that a sample of HR policies are consistently and properly applied across the authority.	Not started
Civic Enterprise Leeds – Income Collection	To provide assurance that all external income is identified and collected.	Reported November 2019
LCC Vehicle Fleet Clean Air Zone Standards	Time set aside to support the directorate in ensuring that appropriate plans are in place to mitigate environmental risks relating to LCC's vehicle fleet.	Reported November 2019
Community Cohesion / Locality Working	To review the governance arrangements in place to identify and address the barriers to community cohesion in the city.	Not started
Funding from the Communities and Environment directorate to the third sector	To review the arrangements in place to gain assurance that third sector / not for profit groups are delivering their agreed services and objectives.	Not started
Customer Satisfaction	A review of the processes that support continual improvement in respect of the customer experience.	In progress
Strategic Investment Fund Acquisitions	To review the directorate's approach to, and governance of the Strategic Investment Fund. The audit will aim to provide assurance that there are appropriate controls over the acquisitions and management and that strategic investment fund plans are adequately scrutinised, approved and align with Council plans and wider best practice.	Not started
Flood Alleviation Scheme	To review the operational readiness of the Flood Alleviation Scheme	In progress
Income Review - Room Hire Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	In progress
External Advertising Income – Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the June 2018 meeting.	Not started
Commercial Rents – Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	In progress
Income Review – Leeds International Beer Festival Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	Reported November 2019