



Report of the Chief Officer (Financial Services)

Report to Corporate Governance and Audit Committee

Date: 16 March 2020

Subject: Internal Audit Update Report January to February 2020

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 January to February 2020 and highlights the incidence of any significant control failings or weaknesses.
- This report also provides an update from the Head of Service (Legal) about the use of the Council's surveillance powers under the Regulation of Investigatory Powers Act 2000 (RIPA).

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 January to February 2020 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.
- c) The Committee is asked to note the information provided by the Head of Service (Legal) confirming no recent use of the Council's surveillance powers under RIPA.

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 January to February 2020 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 January to February 2020.
- 2.5 This update report also provides information from the Head of Service (Legal) about the recent use of the Council's surveillance powers under RIPA, as recommended by the Office of Surveillance Commissioners.

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 January to February 2020

Report Title	Audit Opinion		
	Control Environment Assurance	Compliance Assurance	Organisational Impact
Key Financial Systems			
Benefits Reconciliations	Substantial	N/A	Minor
Sundry Income Central Controls	Substantial	Substantial	Minor
Resources and Housing			
Electric Vehicle Trial Scheme	Memo Issued		
ICT and Information Governance			
ICT Projects - Benefits Realisation Follow Up	Good	Acceptable	Minor
Privileged User Access	Limited	N/A	Moderate
Children and Families			
In-house Fostering, Special Guardianship and Leaving Care Follow Up	Acceptable	N/a	Minor
City Development			
Commercial Rents Follow Up	Good	N/a	Minor
Schools			
School Voluntary Funds x 4	Certification of Balances		

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 11 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 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 one audit has resulted in a limited assurance opinion overall, further details of which are explained below.

Privileged User Access

- 3.2.4 During the year we carried out an audit of privileged user access within the Digital and Information Service (DIS). The main aim of the audit was to review the procedures in place to manage privileged user accounts, these are user accounts on the network that have elevated levels of IT access in order to manage and maintain the council IT systems and infrastructure. We have provided a limited assurance opinion for this review as issues were identified that impair our ability to provide assurance that enhanced permissions are only granted where required, are appropriate for the roles undertaken by the officers and are removed when no longer required.
- 3.2.5 DIS have agreed all of our recommendations and initiated a project to address the issues highlighted in our report. A project timeline has been established by DIS detailing the key milestones within the project, and we are continuing to liaise with the service to ensure that key actions are prioritised. We will be reviewing the progress of the project and will provide further updates to the Committee.

Follow Up Reviews

- 3.2.6 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.
- 3.2.7 We have finalised three follow up reviews during the reporting period:

ICT Projects - Benefits Realisation Follow Up

- 3.2.8 We have previously undertaken a review of ICT enabled projects with Digital and Information Services (DIS) that reported limited assurance had been provided for compliance with the control environment in relation to services carrying out benefit realisation exercises. We have carried out a follow up review focusing on how the benefits realisation process for ICT enabled projects is being implemented across the authority and found greater levels of compliance in this area which has enabled us to provide an increased level of assurance to reflect this. Recommendations have been made to further embed the post implementation review process and ICT projects remain an area of focus within the proposed coverage for 2020/21.

In-house Fostering, Special Guardianship and Leaving Care

- 3.2.9 We have previously reported that limited assurance has been provided for the control environment in relation to the financial controls in place to ensure the legitimacy and accuracy of payments. This arose primarily as a result of limited segregation of duties in the payments process and a significant number of errors in payments tested. We have carried out two follow up reviews since the original audit and consider that the direction of travel is now positive which has resulted in an acceptable assurance opinion. A more robust and thorough checking process of the weekly payment cycle has been introduced. It is noted that a number of the new

checks are still in their infancy and are yet to be fully embedded. A higher level of assurance can be given as and when these are fully implemented

Commercial Rents

- 3.2.10 At the November 2018 meeting we reported that limited assurance was provided for both the control environment and compliance in respect of commercial rents. During the original audit we were unable to locate a number of key documents to support commercial rental agreements. Following finalisation of our report, we were subsequently provided with the majority of these documents which confirmed compliance with controls in key areas.
- 3.2.11 During the initial review we found that there was no proactive monitoring of commercial properties in place to ensure that the terms and conditions of a property's lease agreement were being adhered to. Management have now agreed a cyclical programme through which all commercial property assessments are to be completed. Ultimately it is planned to simultaneously use this process alongside other current assessment requirements to determine the best future for the council's commercial property portfolio. Our follow up review also confirmed that processes surrounding debt recovery had been enhanced with a more robust process to substantiate the action taken.

Other Internal Audit Work

Electric Vehicle Trial Scheme

- 3.2.12 During the period the Chief Officer for Sustainable Energy and Clean Air requested that we review the planned process in place for managing the electrical vehicle trial scheme, which is being run to promote the take up of electric vehicles by organisations within West Yorkshire. The scheme is principally funded by Highways England and is being run by the council's Sustainable Energy and Clean Air service. We found that the service has taken appropriate steps to develop a proposal that actively encourages take up and manages the risks to the council throughout the duration of the scheme. Recommendations have been agreed aimed at further strengthening the arrangements in place to accompany the launch of the scheme.

Counter Fraud and Corruption

- 3.2.13 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

- 3.2.14 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.
- 3.2.15 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. This work has been ongoing since January 2019 and, to date, £203,631 has been identified and is in the process of being recovered. This relates to 76 cases of benefit overpayments (compared with £189,380 relating to 73 cases at the last reporting period). One right to buy sale was prevented due to information from this data match, with an estimated saving of £72k. A possession order was also granted

on this tenancy, with an estimated saving of £93k (the estimated savings are automatically calculated by the Cabinet Office).

- 3.2.16 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. We have issued one proactive review in this period relating to the council's anti money laundering arrangements.

Reactive Anti-Fraud Work

- 3.2.17 During the reporting period we have received 13 potential irregularity referrals. Of these, 10 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.
- 3.2.18 During the reporting period 11 referrals have been closed. There are 18 referrals that are currently open and being investigated. One of the referrals remains under investigation by police. We are currently working with the service area involved and will provide a detailed update to the committee once the police investigations have been concluded.

Regulation of Investigatory Powers Act 2000

- 3.2.19 Members will recall that in the most recent inspection report issued by the Office of Surveillance Commissioners, it was recommended that Members should receive regular reports about the use of the Council's surveillance powers under RIPA.
- 3.2.20 The Head of Service (Legal) has confirmed that there have been no applications for directed surveillance or covert human intelligence source (CHIS) authorisations since the previous update was provided in March 2019. In addition, there has been no use of the powers to obtain communications data over the same period.

Internal Audit Performance

- 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 29 February 2020 we have issued a total of 73 Customer Satisfaction Questionnaires and received 43 completed returns at a response rate of 59% to date. This compares favourably against the response rate of 38% during 2018/19. A summary of the scores is presented in table 2.

Table 2: Results from Customer Satisfaction Questionnaires for the period 1 April 2019 to 29 February 2020.

Question	Average Score (out of 5)
Sufficient notice was given	4.65
Level of consultation on scope	4.72
Auditor's understanding of systems	4.49
Audit was undertaken efficiently	4.74
Level of consultation during the audit	4.69
Audit carried out professionally and objectively	4.93
Accuracy of draft report	4.77
Opportunity to comment on audit findings	4.93
Clarity and conciseness of final report	4.81
Prompt issue of final report	4.60
Audit recommendations will improve control	4.64
The audit was constructive and added value	4.72
Overall Average Score	4.73

3.2.24 We continue to manage our available resources to direct these 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). Our overall resources have now been restored to the level originally forecast at the start of the year.

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. Planned audits are those that are anticipated to be completed for inclusion within the Head of Internal Audit Report and Opinion that will be presented to the Corporate Governance and Audit Committee at the meeting in July 2020. As a result of resourcing implications and risk prioritisation, not all audits that were included in the Internal Audit Plan for 2019/20 will be completed by then. The outstanding audits have either been included in next year's audit plan or considered for future audit coverage as a result of our ongoing risk assessment.

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 January to February 2020 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 January to February 2020 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.
- 6.3 The Committee is asked to note the information provided by the Head of Service (Legal) confirming no recent use of the Council's surveillance powers under RIPA.

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, January 2020 and ongoing
ICT and Information Governance		
Privileged User Access	To ensure that there are appropriate procedures in place to manage privileged user accounts.	Reported March 2020
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.	In progress
Application Portfolio Programme	To review how non-compliant systems are identified and the mechanisms in place to move these towards compliance.	In progress
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.	In progress
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.	Included in 2020/21 audit plan
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.	Reported March 2020

Audit Area	Overview of Assurance	Status / CGAC Meeting
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.	Reported March 2020
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.	In progress
Council Tax	To gain assurance over the Council Tax processes for billing, income collection, recovery action, refunds and write offs.	In progress
Business Rates	To gain assurance over the business rates processes for billing, income collection, recovery action, refunds and write offs.	Reported January 2020
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.	In progress
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.	Reported March 2020

Audit Area	Overview of Assurance	Status / CGAC Meeting
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.	In progress
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.	In progress
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.	In progress
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.	Reported January 2020
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.	In progress
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.	Reported January 2020 and ongoing
Procurement Category Actions	To review the effectiveness of the Category Management process in supporting the delivery of strategic procurement objectives.	Incorporated within Waivers Follow Up
Social Value	To review the arrangements in place to ensure that social value outcomes are appropriately considered and delivered through procurement.	Included in 2020/21 audit plan

Audit Area	Overview of Assurance	Status / CGAC Meeting
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	<p>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.</p> <p>The review will cover all payments made through CIS for Residential and Nursing Care, Direct Payments and Homecare payments</p>	In progress
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.	Planned
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.	Planned
Strength Based Approach to Adult Social Care	To provide assurance that there are controls in place to ensure the Council complies with legislative requirements.	Reported January 2020
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.	Planned

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.	Reported January 2020
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.	Consultation in progress
Unannounced Visits	Individual establishment visits to provide assurance on cash handing arrangements, including the safeguarding of service users monies.	Included in 2020/21 audit plan
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.	Reported March 2020
Children Looked After Services	To gain assurance that there are effective arrangements in place to manage and monitor the safe reduction of the numbers of children looked after.	Reported January 2020
Payments to Providers of Residential Care and Independent Fostering Agencies	To provide assurance over the efficiency and effectiveness of financial controls.	Reported November 2019
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.	To be considered for future audit coverage
Funding for Inclusion	To provide assurance that the top up element of the funding is being correctly calculated in line with formal criteria and then appropriately remitted to the school	In progress
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.	Planned

Audit Area	Overview of Assurance	Status / CGAC Meeting
Budget Pressures	To gain assurance over the processes in place to manage the budget pressures within the directorate.	Planned
Programme of Unannounced Visits	Individual establishment visits to provide assurance on cash handling arrangements, including the safeguarding of service user monies	Included in 2020/21 audit plan
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, January 2020, March 2020 and ongoing
Primary School Follow Up	To review progress in implementing the recommendations made in a previous audit.	Planned
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.	Reported January 2020
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
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	Planned
Fire Safety	To provide assurance over the controls in place to mitigate the risk of fire in Council properties.	Planned
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.	Planned

Audit Area	Overview of Assurance	Status / CGAC Meeting
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.	Planned
Universal Credit	This review assesses the arrangements that have been put in place to support tenants moving to Universal Credit	Reported January 2020
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.	Reported January 2020
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	Reported January 2020
Council Housing Growth	To review the procurement strategy and provide assurance over the achievement of intended outcomes.	Planned
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.	Incorporated within scope of relevant audit coverage
Partnership Risk Management	To review the central arrangements in place for managing risk with partners.	Consultation in progress
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.	Reported January 2020

Audit Area	Overview of Assurance	Status / CGAC Meeting
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
Application of HR Policies	To gain assurance that a sample of HR policies are consistently and properly applied across the authority.	Reported November 2019 and January 2020
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.	In progress
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.	In progress
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.	Planned
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.	Reported January 2020

Audit Area	Overview of Assurance	Status / CGAC Meeting
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.	Planned
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.	Reported March 2020
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