



Appendix A

Leeds City Council Internal Audit Plan 2022-23

Corporate Governance and Audit Committee

25th March 2022

INTERNAL AUDIT PLAN 2022-23

1 Purpose of this report

- 1.1 The purpose of this report is to present the proposed Internal Audit Plan for 2022-23 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 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 2021/22;
 - 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 mandatory activities required to contribute to the council's ongoing COVID response;
- 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 skill mix available to undertake the work

3 Resources

- 3.1 The Internal Audit team will comprise of 15.57 FTEs at the start of 2022/23 (16.65 for 2021/22) however it is envisaged that this will increase over the year. 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 2,467 days (2,271 days for 2021/22).
- 3.2 It is estimated that productive audit days to contribute towards the annual opinion will increase from the level in place for 2021-22. 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 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 2022-23 is not currently available.

4 Internal Audit Plan 2022-23

- 4.1 The 2022-23 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 2021/22 Internal Audit Plan in relation to how resources are allocated across risk areas.

Table 1: Comparison with Internal Audit Plan 2021/22

Assurance Block	Days in 2022/23 Plan	Days in 2021/22 Plan	% Change
Covid Response	50	40	25%
Anti-Fraud and Corruption	377	353	7%
Grants / Head of Audit Assurances	142	112	27%
Data Analytics	90	100	-10%
ICT and Information Governance	200	185	8%
Finance & Key Financial Systems	355	340	4%
Procurement	160	180	-11%
Directorate Risks	858	762	13%
Schools	53	54	-2%
CGAC	30	25	20%
Follow Up and General Contingency	152	120	27%
Total Assurance Days	2,467	2,271	9%
Other			
External Contracts	105	120	-13%
Total Other	105	120	-13%
Total Days	2,572	2,391	8%

- 4.3 Financial risk represents a key theme running throughout the plan, with budget savings audits included and 69% 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. With the council moving towards cloud-based solutions and cyber-security continuing to present a nationally recognised area of risk, we have also increased the time available to undertake a range of audit work in 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.
- 4.4 A significant portion of the plan is directed towards transformational work taking place across the authority. This includes the Core Business Transformation Programme which is looking to transform the way in which finance, procurement, HR and payroll activities are undertaken across the council. Our work in this area will look to provide a range of assurances around the management of the programme, and we have also set aside time to provide audit support and challenge to the various other areas of transformational work taking place within services. This will enable us to provide important assurances around the risks posed, not only from a financial perspective but also the need to ensure continued regulatory and legislative compliance when re-shaping the way services are delivered.
- 4.5 Coverage across directorates has been determined based on the level of perceived risk at the time the plan is put together, with an increase in the time attributable to Adults and Health and in particular Children and Families. 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 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 taking place within the Children and Families directorate. 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.
- 4.6 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. We will also be looking to strengthen corporate links across the authority, improving oversight of the assessment and management of fraud risk at directorate and service level. In tandem with the Data Analytics workstream, we will be exploring the potential to utilise dashboard information to support this process. Members will be updated on the outcomes of our counter-fraud activity through specific bi-annual update reports provided to the Committee.

- 4.7 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.
- 4.8 Table 2 provides a breakdown of the individual audits that are proposed for inclusion within the audit plan for 2022-23. 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.

Table 2: Proposed Internal Audit Plan for 2022/23

Audit Area	Overview of Assurance	Assurance Themes	Risks
COVID Response 50 Days			
Covid Grants	Post payment assurance on COVID-19 Business Grants	Anti-Fraud and Corruption, Financial Management, Legislative / Regulatory Compliance	LCC05 - Coronavirus: Threat to health, disruption to services, significant economic impact
Anti-Fraud and Corruption 377 Days			
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
Grants 142 Days			
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

Audit Area	Overview of Assurance	Assurance Themes	Risks
Data Analytics 90 Days			
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	Various
ICT and Information Governance 200 Days			
DPIA Follow Up	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, Consultation and Engagement, Information Governance, Cyber Security, Value for Money, Risk and Resilience	LCC26 - Information Management and Governance, LCC31 - Major Cyber Incident, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Cyber Security	To provide assurance on how the Major Cyber Incident risk is managed through the implementation of effective risk controls, back up processes and adequate reporting arrangements to ensure any outcomes are actioned in accordance with Council policy requirements to ensure Council systems are protected against attack	Cyber Security, Risk and Resilience, Information Governance, Legislative / Regulatory Compliance	LCC31 - Major Cyber Incident, LCC15 - Major ICT Failure, LCC26 - Information Management and Governance

Audit Area	Overview of Assurance	Assurance Themes	Risks
Governance Arrangements	To ensure that there are appropriate governance arrangements in place within IDS and that they are operating effectively.	Governance and Decision Making, Business Innovation and Development, Legislative / Regulatory Compliance, Climate Emergency and Sustainability, Consultation and Engagement, Risk and Resilience, Governance and Decision Making	LCC26 - Information Management and Governance, LCC15 - Major ICT Failure
Workforce Planning	To provide assurance that IDS has assessed its current and future skills gap and addressed risks caused by the demographic make-up of its workforce	Human Resource Management, Ethics and Culture, Equality, Diversity and Inclusion, Cyber Security, Risk and Resilience	LCC06 - Workforce Planning, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Project Management	To provide support and challenge to the service in the development in the new arrangements for the management of ICT projects	Project and Programme Management, Risk and Resilience, Governance and Decision Making, Business Innovation and Development, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC26 - Information Management and Governance, LCC15 - Major ICT Failure, LCC31 - Major Cyber Incident
Microsoft 365	Time allocated within the plan to robustly challenge the project, and to provide assurance on the governance and value for money arrangements	Information Governance, Cyber Security, Business Innovation and Development, Project and Programme Management Governance and Decision Making, Legislative / Regulatory Compliance, Value for Money	LCC26 - Information Management and Governance, LCC15 - Major ICT Failure, LCC31 - Major Cyber Incident
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, Risk and Resilience	LCC26 - Information Management and Governance, LCC15 - Major ICT Failure, LCC31 - Major Cyber Incident

Audit Area	Overview of Assurance	Assurance Themes	Risks
Information Governance Policy Reviews	To provide support to the business in the development of the new Information Governance Policies	Information Governance, Ethics and Culture, Risk and Resilience, Human Resource Management, Legislative / Regulatory Compliance	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
Finance and Key Financial Systems			
355 Days			
Core Business Transformation Programme Assurance	Time allocated within the plan to robustly challenge the programme and to provide assurance on the governance and value for money arrangements	Human Resource Management, Performance Management, Risk and Resilience, Financial Management, Information Governance, Cyber Security, Procurement, Contracts and Commissioning, Anti-Fraud and Corruption, Business Innovation and Development, Value for Money, Governance and Decision Making, Project and Programme Management	LCC02 - Council Resilience, LCC06 - Workforce Planning, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC26 - Information Management and Governance
Budget Monitoring and Control	To review the effectiveness of new budget management and control processes introduced across the authority, including the identification	Performance Management, Risk and Resilience, Financial Management, Business Innovation and Development, Value for Money, Governance and	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy

Audit Area	Overview of Assurance	Assurance Themes	Risks
	and management of unbudgeted pressures that materialise during the year	Decision Making, Legislative / Regulatory Compliance	
Financial Challenge	To review the effectiveness of the governance arrangements in place to drive the delivery of planned savings targets	Performance Management, Risk and Resilience, Financial Management, Business Innovation and Development, Value for Money, Governance and Decision Making, Legislative / Regulatory Compliance	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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Internal Recharging	To provide support to Financial Services in reviewing internal recharging within the authority	Financial Management, Value for Money, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Treasury Management	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
Sundry Income	To undertake analytical review of directorate income to identify areas of concern which may require further investigation	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Income Management System	To provide assurance over the systems that ensure all sources of income have been identified and accurately processed	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy

Audit Area	Overview of Assurance	Assurance Themes	Risks
Creditors - Invoicing System Implementation	To provide assurance on the ongoing implementation the new invoicing system	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Purchasing Cards	Data analytics work to provide assurance on purchasing card transactions	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Connect	To provide assurance that there are adequate systems in place to ensure that all jobs are identified and allocated out for completion, all costs are correctly captured, clients are recharged for work undertaken, and all costs and recharges are accurately recorded in Connect and FMS. This will include ensuring that payments made through the Connect system are to the correct creditor for goods and services provided.	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Business Rates	To gain assurance over the business rates processes for billing, income collection, recovery action, refunds and write offs.	Performance Management, Risk and Resilience, Financial Management, Legislative / Regulatory Compliance, Value for Money	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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
New and Emerging Risks and Priorities	Time reserved to respond to emerging financial risks throughout the year.		LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy

Audit Area	Overview of Assurance	Assurance Themes	Risks
Procurement 160 Days			
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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
P2P	Consultancy work to aid in the development of purchase to payment systems, including contract management arrangements	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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
New and Emerging Risks and Priorities	Time reserved to respond to emerging procurement risks throughout the year	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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
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

Audit Area	Overview of Assurance	Assurance Themes	Risks
Adults and Health 142 Days			
Homecare - New Ways of Working	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
Budget Review Group	To attend the Budget Review Group meetings to provide support and challenge to the directorate in the achievement of the budget action plans for 2022/23	Financial Management, Risk and Resilience, Legislative / Regulatory Compliance, Value for Money	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
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, Consultation and Engagement, Value for Money, 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

Audit Area	Overview of Assurance	Assurance Themes	Risks
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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC08 - Safeguarding Adults
Deputy & Appointeeships	To provide assurance that the council safeguards the assets of its clients in such a way that complies with statutory regulations and is in their best interests. The review is intended to cover all elements of the process from the initial acceptance of a client to the handling of cash at Area Offices	Safeguarding, Financial Management, Legislative / Regulatory Compliance, Anti-Fraud and Corruption	LCC08 - Safeguarding Adults, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Recovery Service	To review the Recovery Hubs and ensure that there are adequate controls in place in terms of care received, safeguarding and safeguarding client's personal assets	Safeguarding, Financial Management, Legislative / Regulatory Compliance	LCC08 - Safeguarding Adults, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Debt Recovery	To provide assurance that the debt recovery process for Adults & Health income is fit for purpose	Financial Management, Safeguarding, Risk and Resilience, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
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
Children and Families			
177 Days			
Safeguarding	To provide assurance that there are appropriate safeguarding arrangements in place within Children's & Families	Safeguarding, Partnerships, Legislative / Regulatory Compliance, Governance and Decision Making	LCC03 - Safeguarding Children, LCC13 - Children and Families Inspections

Audit Area	Overview of Assurance	Assurance Themes	Risks
Children Looked After Placements & Payments Board	To attend the Children Looked After Placements & Payments 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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
C&F Recovery Board	To attend the Children & Families Recovery Board Payments Board meetings to provide support to the service and ensure that potential risks and control weaknesses are highlighted and considered	Financial Management, Risk and Resilience, Governance and Decision Making, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC13 - Children and Families Inspections
SEN Follow Up	To review progress in implementing the recommendations made for the objectives that received a limited opinion	Financial Management, Legislative / Regulatory Compliance, Business Innovation and Development	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
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	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Elective Home Education	To review the procedures in place within the Elective Home Education service and ensure these are being complied with	Safeguarding, Performance Management	LCC03 - Safeguarding Children
School Attendance	To provide assurance that there are appropriate arrangements in place to monitor school attendance for children and to take appropriate action where issues are identified	Performance Management, Health and Safety, Safeguarding	LCC03 - Safeguarding Children

Audit Area	Overview of Assurance	Assurance Themes	Risks
Increase in Foster Carers	To provide assurance that there are appropriate arrangements in place around the recruitment of foster carers	Business Innovation and Development, Safeguarding, Financial Management, Value for Money	LCC03 - Safeguarding Children, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Semi-Independent Living Contract	To review contract management arrangements within Children & Families focusing on significant contracts	Procurement, Contracts and Commissioning, Value for Money, Safeguarding	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC03 - Safeguarding Children
Little Owls Commercial Review	To provide internal audit support for the project reviewing 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
Ofsted Inspections	To provide support and challenge to the service in their response to the outcomes of the ILACS Ofsted 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, Governance and Decision Making, Project and Programme Management, Value for Money	LCC03 - Safeguarding Children, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
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

Audit Area	Overview of Assurance	Assurance Themes	Risks
Other Directorate Risks / Cross Cutting 539 Days			
Service Transformation	To provide assurance on the processes in place to deliver, and manage the risks associated with, of a range of service transformational work taking place across the authority	Human Resource Management, Performance Management, Risk and Resilience, Financial Management, Procurement, Contracts and Commissioning, Business Innovation and Development, Value for Money, Asset Management, Governance and Decision Making, Project and Programme Management, Legislative / Regulatory Compliance, Partnerships, Consultation and Engagement, Equality, Diversity and Inclusion	LCC02 - Council Resilience, LCC06 - Workforce Planning, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Management of Climate Emergency funding	To provide assurance on the processes in place to optimise the usage of climate emergency funding received by the authority	Performance Management, Risk and Resilience, Financial Management, Procurement, Contracts and Commissioning, Business Innovation and Development, Asset Management, Project and Programme Management, Legislative / Regulatory Compliance, Climate Emergency and Sustainability	LCC04 - Climate Change, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Management of post-COVID service backlogs	To provide assurance on the approval of funding and the processes in place to manage backlogs experienced by services as a result of the COVID-19 pandemic	Performance Management, Risk and Resilience, Financial Management, Business Innovation and Development, Governance and Decision Making, Project and Programme Management, Legislative / Regulatory Compliance	LCC01 - City Resilience, LCC02 - Council Resilience, LCC05 - Coronavirus: Threat to health, disruption to services, significant economic impact, LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy
Risk Management inc. Partnerships	To provide assurance on the central controls in place to identify and manage significant risks faced by the	Performance Management, Risk and Resilience, Financial Management, Business Innovation and Development, Governance and Decision Making,	This audit will cover the processes in place to manage each of the Corporate Risks.

Audit Area	Overview of Assurance	Assurance Themes	Risks
	authority, including those posed by increased partnership working	Project and Programme Management, Legislative / Regulatory Compliance	
Business Continuity	To provide assurance on the development and management of business continuity plans	Performance Management, Risk and Resilience, Financial Management, Anti-Fraud and Corruption, Governance and Decision Making, Legislative / Regulatory Compliance, Partnerships, Ethics and Culture	LCC02 - Council Resilience
Application of HR Policies - Organisational Culture	A review of the arrangements in place to communicate key messages and set the ethos and culture of the organisation	Human Resource Management, Risk and Resilience, Ethics and Culture, Consultation and Engagement, Equality, Diversity and Inclusion	LCC06 - Workforce Planning
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	The work in this area will provide an opportunity to cover a sample of decisions linking to each of the Corporate Risks.
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
Void Management (HRA)	To provide assurance on the arrangements in place to efficiently and effectively manage void properties	Performance Management, Risk and Resilience, Health and Safety, Value for Money, Asset Management, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC11 - Health and Safety Failure

Audit Area	Overview of Assurance	Assurance Themes	Risks
Civica CX Housing System Project (HRA)	Time allocated within the plan to robustly challenge the project, and to provide assurance around the implementation of the system	Performance Management, Risk and Resilience, Information Governance, Cyber Security, Business Innovation and Development, Value for Money, Project and Programme Management, Legislative / Regulatory Compliance	LCC09 - In-year Budget, LCC10 - Medium Term Financial Strategy, LCC26 - Information Management and Governance
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
Highways DLO (City Development)	To provide assurance over 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	LCC30 - Failure to adequately maintain and manage the current transport infrastructure to keep the city moving
Long Term Voids (City Development)	Review of void management to identify efficiencies in the process to ensure income is maximised.	Performance Management, Financial Management, Value for Money, Asset Management	LCC09 - In-year Budget
Supported Living Accommodation (Communities, Environment and Housing)	Review of the arrangements in place for supported living costs, including identifying areas where the authority's expenditure could be reduced	Financial Management, Value for Money, Legislative / Regulatory Compliance	LCC09 - In-year Budget
Poverty (Communities, Environment and Housing)	To provide assurance on the governance arrangements on the poverty agenda, focusing on either LWSS or Financial Inclusion unit	Performance Management, Financial Management, Governance and Decision Making, Consultation and Engagement, Equality, Diversity and Inclusion	Various
Advice	Time allocated within the plan to provide professional advice to officers	Various	Various

Audit Area	Overview of Assurance	Assurance Themes	Risks
Client Liaison	Time allocated to attend Directorate Leadership Team meetings and liaise with senior officers.	Various	Various
Schools 53 Days			
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
Corporate Governance and Audit Committee 30 Days			
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
Contingency 152 Days			
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
Total Assurance Days 2,467 Days			