

Audit area	Planned audit days		Audit work undertaken *			
	Annual plan	9 months pro-rated	Relating to 2009/10	Relating to 2010/11	Total days	Variance to date
Cross-cutting issues						
Corporate governance	25	19	1	26	27	8
Information governance	30	23		40	40	18
Risk management	15	11		3	3	(8)
Issues arising from the formation of a strategic partnership	20	15		113	113	98
Safeguarding	105	79		77	77	(2)
Health and safety of the public	35	26		40	40	14
Health and safety of staff	60	45		89	89	44
Integrated service delivery	70	53		5	5	(47)
The customer service centre	80	60		52	52	(8)
The accountable body role	30	23		13	13	(9)
Procurement	25	19		91	91	72
Performance Reward Grant	15	11		15	15	3
Sub-total	510	383	1	563	564	182
Service-specific controls						
Adult and Community Services Directorate	255	191	78	149	227	35
Directorate for Children and Young People	260	195	49	165	214	19
Schools	350	263	11	105	116	(147)
Environment Directorate	240	180	75	166	241	61
Lancashire County Commercial Group	100	75	9	68	76	1
Economic development	35	26	3	15	18	(8)
Regenerate Pennine Lancashire - accountable body	30	23		3	2	(19)
Pension Fund	120	90	8	44	52	(38)
Sub-total	1,390	1,043	233	714	947	(95)

* Note that minor rounding differences can occur as figures are summed from the underlying data.

Internal Audit Service: progress report
 Audit Committee meeting 24 January 2011

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Corporate or common controls						
Financial controls	455	341	90	368	458	117
Human resources controls	30	23	7	73	80	57
ICT controls	175	131	7	94	101	(30)
Property management controls	100	75	12	60	72	(3)
Sub-total	760	570	115	595	710	140
Response to the risk of fraud						
Management and proactive work	210	158		46	46	(112)
Responsive work/ whistle-blowing	290	218		394	394	176
Sub-total	500	375		439	439	64
Management of the audit service						
Audit and Standards Committees reporting and attendance	6	5		6	6	1
Audit planning processes	15	11		8	8	(4)
Audit reporting processes	15	11		19	19	7
Audit Commission liaison	4	3		3	3	0
Support to management	10	8		6	6	(2)
Sub-total	50	38		42	42	4
Contingency	50	38				(38)
Total audit days	3,260	2,445	350	2,353	2,703	258

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