

Service area	Operational area of activity	Audit work	Type *	Progress/ findings	Assurance
Control framework: Governance and democratic oversight					
Democratic Services	Decision-making within the corporate governance framework by elected members under delegated powers.	Assessment of the council's measures to ensure compliance with its procedures, authority and timescales for proper decision-making by members, including compliance testing.	1+2	Some preparatory work has been done, but more detailed work is scheduled to begin later in the year.	
Democratic Services	Decision-making within the corporate governance framework by officers under delegated powers.	Assessment of the council's measures to ensure compliance with its procedures, authority and timescales for proper decision-making by officers under the scheme of delegation. (This work will be continued from 2016/17).	1+2	Like the audit of members' decision-making, the detailed work on this will begin later in the year.	
Democratic Services	Effective oversight of corporate governance by the Audit and Governance Committee.	Re-assessment under the new administration of the constitution and operation of the Audit and Governance Committee against professional guidance and current best practice.	1+2	The committee has considered the action plan arising from an assessment of its risk and control framework, and has already agreed that revised terms of reference will be proposed for approval by the full Council at its meeting in October 2017.	Not applicable
Democratic Services	Operational policy setting.	Understanding the way in which the new administration will establish policies for the organisation and review its current policies.	1	This audit is scheduled for the third quarter of the year.	
Control framework: Business effectiveness					
Risk management	Preparation and use of the corporate risk register, after its first year of operation.	Re-assessment after the first year in use of the principles and practical operation of risk management arrangements to produce a corporate risk register and respond to the issues it records. This will include compliance testing of the processes in place across the council's services.	1+2	The first phase of this audit has been completed and testing is beginning with individual heads of services.	
Financial management	Delivery of the council's financial strategy and budget reductions	Understanding the council's financial position and the controls that will ensure that sufficient, or planned, savings will be made in addition to those already achieved under the three-year plan that will end 2017/18.	1+2	A preliminary risk and control framework has been agreed with service managers but will be reviewed when the next round of savings has been agreed. This will be confirmed and tested early in 2018.	
Corporate Finance	Obtaining and understanding the assurance provided by the Pension Fund's own internal auditors.	Assessment of the assurance proposed and, in due course, provided by Deloitte LLP over the Lancashire Pension Fund's administration and investment operations outsourced to the Local Pensions Partnership.	1	The first two reports have been provided in summarised form by Deloitte LLP.	
Corporate Finance	Oversight of the Lancashire Pension Fund.	Assessment of the council's governance framework to achieve corporate oversight of the Lancashire Pension Fund.	1+2	The scope and timing of the audit have been agreed and work will start the third quarter of the year.	
Corporate Finance	Oversight of the Lancashire Pension Fund.	Audit of the custodianship of the assets of the Lancashire Pension Fund.	1+2	The current custodianship contract will end in July 2018 and there will be an opportunity to address any issues arising from the audit as the contract is renewed or replaced. We will undertake compliance testing in quarter three to give assurance over the current arrangements.	
Corporate Finance	Oversight of the Lancashire Pension Fund.	Audit of the council's accounting for the Pension Fund through its general ledger.	2	This work will take place in early 2018.	
Business Intelligence	Corporate performance monitoring.	Follow-up of the actions agreed following our review of this area in 2016/17.	F	The actions agreed with management will be followed up in the last quarter, once the agreed implementation dates have passed.	
Financial Management	Oversight and alignment of the council's establishment and staffing budget.	Continuation of the work begun in 2016/17 to review the process to capture workforce planning decisions and ensure that the council's establishment is properly supported by matching budgets, and that HR and financial records are aligned, complete, accurate and current.	1+2	A risk and control framework has been agreed with the head of service for operational financial management, and testing will start shortly.	

* Type of audit: In accordance with the explanation set out in the audit plan, '1' is consultancy only; '2' is compliance testing only; '1+2' is a full risk and control evaluation; 'F' is follow-up testing.

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Service area	Operational area of activity	Audit work	Type *	Progress/ findings	Assurance
Control framework: Service delivery					
Operations and Delivery	Communication with staff across the council.	Testing the dissemination of information up and down the management chain, to ensure that all staff understand the council's priorities and operating procedures and to ensure the escalation of matters of strategic or political importance.	1+2	This is scheduled towards the end of the year.	
Adult Services	Supervision and support to front line social workers and other social care support workers.	Work to build on the audit undertaken in 2016/17, with further assessment and compliance testing of supervision and support to front-line social workers and other social care support workers across a sample of geographical areas and services.	1+2	Our work for 2017/18 will take place later in the year when the new supervision and support arrangements for front line social workers and other social care support workers have been properly established under revised policies and procedures.	
Adult Services	Panel decision making processes.	Audit of the panel decision making process specifically in relation to clients with learning disabilities and mental health issues, including compliance with approval thresholds and delegated responsibilities.	1+2	Work on both phases of this audit is almost complete, and a report is being drafted.	
Adult Services	Case management: occupational therapy services.	Assessment of compliance with the arrangements in place over the referral process, timeliness of the assessment and agreement of packages of care, delivery of services, oversight and supervision arrangements.	1+2	The risk and control framework has been developed and discussed with the operational managers involved, and the second phase of work will begin in September.	
Adult Services	Direct payments to service users and their carers.	Assessment of compliance with the processes underpinning decisions to support care users with direct payments, the development and approval of the associated support plans.	1+2	The first phase of this work is complete and a risk and control framework has been agreed with the Adult Services Leadership Team. Testing has begun.	
Exchequer Services	Service user financial assessments.	Assessment of the timeliness and accuracy with which service user's financial assessments are conducted and then revised as changes are made to approved packages of care.	1+2	This work is scheduled to take place before Christmas 2017.	
Exchequer Services	Direct payment reviews.	Audit of the scope, frequency and timeliness of reviews undertaken to determine that direct payments are being spent only on items identified in the support plan and that unspent funds are being effectively clawed back.	1+2	This work is being undertaken in conjunction with that on Adult Services, and the risk and control framework agreed with the Adult Services Leadership Team is being discussed with the Finance team in advance of testing.	
Adult Services	Contract monitoring: reablement service.	Audit of the system to monitor contracts for the provision of the reablement service.	1+2	Work on the first phase is scheduled to be complete by Christmas 2017 and compliance testing will be undertaken in early 2018.	
Adult Services	Contract monitoring: crisis support service.	Audit of the system to monitor contracts for the provision of the crisis support service.	1+2	This audit will be undertaken in association with that on the reablement service, so compliance testing will take place in early 2018.	
Adult Services	Use of the care portal by external care providers to claim payments for services provided to service users.	Audit of the system to manage payments to external care providers, focussing on information flows from providers and checks that ensure payments are accurate and valid.	1+2	Work has begun to understand the developmental work that is being undertaken by the service's managers.	
Adult Services	Development of the workforce (training and guidance for staff across Adult Services).	Consideration of the arrangements to ensure mandatory and corporate training is properly undertaken by relevant staff, and that both training and broader guidance material are adequate.	1+2	This audit is scheduled to take place at the end of the year and will be informed by work on a number of other areas which will be complete by then.	
Children's Services	Safeguarding through recruitment: selection and vetting procedures.	Audit of the recruitment and vetting of staff, including agency workers, in a sample of service areas across Children's Services, in particular to ensure that credentials are confirmed and individuals are properly vetted to address the risks around safeguarding.	1+2	Separate risk and control frameworks have been agreed addressing the recruitment of agency workers and council employees, and testing is complete. A draft report is being prepared.	

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Children's Services	Service improvement.	Understanding the framework in place and the actions being taken to support improvement across Children's Services so that we will be better placed to provide support and to plan future assurance work. This work will specifically include activity supporting effective casework management and supervision.	1	An initial meeting has taken place and further meetings will be scheduled following this. Our work will develop our understanding of the governance structures around the Improvement Plan and the arrangements for tracking, monitoring, reporting and overseeing progress in implementing Ofsted's recommendations.	
Children's Services	Information security within parts of Children's Services.	A number of data losses have been experienced in the Fostering and Adoption Service and Minute Taking Team so, working with those teams and the Information Governance team, we will assess the risks and controls in place to manage information.	1	This audit is scheduled for late in quarter three.	
Children's Services	Contract monitoring: external residential placements.	Audit of the Access to Resources Team's system to monitor external residential placement contracts.	1+2	The Access to Resources team was established only early in 2017 so the audit will take place in early 2018, but a planning meeting has been scheduled with the head of service to agree the audit's scope.	
Children's Services	Personal budgets for service users and direct payments to their carers.	An overview of the process by which personal budgets are established and reviewed, and direct payments are made to service users and carers including third party service providers.	1	A risk and control framework has been agreed with service managers and testing has started.	
Children's Services	Transition from children's to adult services.	Initial assessment of the controls to ensure service users' needs continue to be met as they make the transition from Children's to Adults' services. This work will include a focus on the Special Educational Needs and Disabilities Service.	1	Initial planning work is being undertaken and more detailed audit work will be done before Christmas 2017.	
Community Services	Provision of transport for children.	Audit of the arrangements made to safeguard children being transported by the council to educational or other facilities.	1+2	A risk and control framework has been agreed, and testing has finished: a report is being drafted.	
Community Services	Contract monitoring.	Audit of arrangements to monitor Community Services' contracts to ensure proper contract delivery by the supplier and appropriate payment by the council.	1+2	Following initial discussions with the director of community services we will audit contracts in the Highways Service and one relating to Network Rail. It is intended that work will begin shortly.	
Community Services	Operation of the Highways Asset Management System (HAMS).	First assessment of the operation of the system since its introduction to replace a number of other systems during 2016/17. Mapping of the system into a risk and control framework.	1	A risk and control framework has been developed and is being discussed with the head of service.	
Community Services	Hire and return of vehicles by the Highways Service.	Support to management to assess the risks and controls associated with hiring and returning vehicles.	1	We are working with the head of service to understand the current control framework and advise where any changes are needed.	
Community Services	Waste management arrangements	Work to understand arrangements for managing waste.	1	We have agreed with the head of service for waste management that we will address this work at the end of the year, as the new arrangements have become further established.	
Community Services	Pre planning application advice service.	Assurance over the traded service recently introduced and offered to developers to improve the quality of their planning applications.	1+2	A risk and control framework is being drafted but, as this is a new service we plan to test controls in the fourth quarter of the year to ensure that a sufficient number of applications have been processed to provide an adequate sample.	
Community Services	Registrars' income.	Audit of service delivery including arrangements for charging and income collection.	1+2	A risk and control framework has been agreed and controls testing at a sample of registry offices has started.	
Customer Access Service	Customer Access Service management assurance processes.	Assurance over the service's activity to ensure the quality of its service delivery including monitoring responses, follow-up action, data system input, and treatment of any feedback or complaints.	1+2	Compliance testing of the controls established in the risk and control framework has been completed and will be discussed with the head of service for the Customer Access Service shortly.	

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Customer Access Service	Blue badge applications.	Assurance over the applications process and compliance with policy, including charging and accounting for income.	1+2	Our work on applications for blue badges has been undertaken at the same time as the audit above, and is therefore at the same stage: we expect to be able to issue a draft report shortly.	
Public Health and Wellbeing	Commissioning and oversight of public health service provision.	Assessment, with the service, of the effectiveness of its commissioning to achieve outcomes.	1	This work will start shortly and it is intended that it will be complete by November 2017.	
Public Health and Wellbeing	Commissioning and oversight of public health service provision.	Follow-up of actions agreed in 2016/17.	F	This work will be undertaken at the same time as the audit above.	
Public Health and Wellbeing	Quality Assurance Improvement Programme: residential care and nursing homes.	Consideration of the adequacy and effectiveness of the quality assurance programme at driving improvements in service delivery across the regulated care sector.	1+2	This audit will take place towards the end of the year.	
Public Health and Wellbeing	Making Safeguarding Personal.	Assessment of the council's framework for ensuring compliance with its statutory requirements under the Care Act 2014.	1	This work is nearly complete and a draft report is being discussed with the service's managers.	
Public Health and Wellbeing	Contract monitoring: sexual health service.	Audit of the system to monitor contracts for the provision of the sexual health service.	1+2	Work on the first phase of the audit will be complete by Christmas 2017 and compliance testing undertaken in early 2018.	
Public Health and Wellbeing	Planning to address emergencies and civil contingencies: central planning.	Follow-up of the work completed by the Emergency Planning Team since the audit in 2016/17 to understand the team's progress in completing its action plan.	F	We will follow up the action being taken by the central Emergency Planning team towards the end of the year at the same time as emergency planning within individual services is audited.	
Public Health and Wellbeing	Planning to address emergencies and civil contingencies: planning within services.	Audit undertaken through the Emergency Planning Service of operational services' resilience plans and the work to both support these and to integrate them across the council's work.	2	This audit will take place towards the end of the year.	
Schools' Financial Management	Oversight of schools' financial management.	Follow-up of the actions agreed in 2016/17.	F	Follow up work is scheduled for the third quarter of the year, after the implementation dates for the two agreed actions have passed.	
Schools' Financial Management	Schools Financial Value Standard (SFVS) self-assessments.	Review of a sample of SFVS self-assessments submitted by schools for 2016/17 to ensure that their assertions are supported by adequate evidence.	2	The schools we tested had completed self-assessments of their financial controls under the Schools Financial Value Standard as required and were able to provide sufficient appropriate evidence to support the statements they made for 2016/17. Some points of good practice have been drawn out and will be published on the Schools Portal by the Schools Financial Service to support general improvement across all schools.	Substantial
Schools' Financial Management	Financial and governance controls within the county's schools.	Following work to understand the council's central oversight of the county's schools in 2016/17 and the outcome of our audit of SFVS self-assessments, we will carry out a thematic audit in a sample of schools across the county of policies, processes and compliance in a specific area.	1+2	Planning will start in September with a view to starting testing at schools in October. The work is likely to focus on the effectiveness of arrangements for managing school budgets.	
Financial Management	Recovery of costs/ available income from partner organisations.	Assessment of controls across a sample of service areas to address the risk that the council does not fully recoup appropriate costs or income from partner organisations, including NHS contributions to care packages, or else takes on their roles at its cost.	1+2	This work is scheduled to start in the third quarter of the year.	
Corporate Commissioning	Commissioning, design and monitoring of the capital programme.	The first phase of this audit was undertaken in 2016/17 and will be continued in 2017/18, with compliance testing of the controls in place as they become embedded during the year.	1+2	The risk and control framework has now been agreed with the Director of Corporate Commissioning and we have presented it to the Capital Programme Board. Compliance testing of the controls in this framework will be undertaken towards the end of the year.	
Corporate	Health and safety of the council's	Assurance over the process to ensure that statutory and	1+2	Initial planning work has started and testing will start in quarter three.	

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Commissioning	properties.	other necessary checks on the health and safety of the council's properties are carried out. This will include compliance with corporate strategy, policies and procedures and the use of the new Property Asset Management System.			
Corporate Commissioning	Better Care Fund.	Maintaining a watching brief over the governance arrangements for the council's use of the improved Better Care Fund.	1	This work has begun.	
Economic Development	The framework of economic development across Lancashire.	We will gain an understanding of the work of the Economic Development team so that we are better able to support the service and, in due course, provide appropriate assurance over its operation.	1	We have begun to build on the work done in 2016/17 with the Economic Development team, and have met the heads of service involved.	
Economic Development	Lancashire Enterprise Partnership: governance and accountability	Follow-up of the actions agreed during 2016/17.	F	This work will be done as we work to gain the better understanding of the service as part of the work above.	
Control framework: Service support					
Corporate Services	Core systems for managing capital projects – PPMS, PAMS, HAMS.	Work to understand the core system central controls supporting management of the council's assets: Programme & Project Management System (PPMS), Property Asset Management System (PAMS), Highways Asset Management System (HAMS). This work will be closely linked with work on the capital programme and in Community Services.	1	Some work has already started but will continue into early 2018, when the work on the capital programme will also be undertaken.	
Corporate Services	Recruitment: the process from start to finish to bring new staff productively into the council.	An overview of the recruitment process from start to finish to document the steps and timeline to recruit and equip new staff. This will involve a number of different services and will be undertaken in conjunction with work that Corporate Services staff are also undertaking.	1	Initial planning has started with a view to completing a risk and control framework before Christmas 2017.	
Corporate Services	Children's Services' LCS system helpdesk.	Audit of the provision by the helpdesk of advice and guidance to social workers in the use of the LCS system, and correction of their errors on request, to ensure data on LCS is accurate.	1+2	Initial planning meetings have been held and work on the risk and control framework will start in September ahead of detailed testing in October.	
Corporate Services	Amendments made to both the LAS and LCS systems (for adults' and children's services respectively) to support changes to working practices.	Work to gain an understanding of the system developments made as operational working practices are reassessed and changed, so that we will be better placed to provide support and to plan future assurance work.	1	Initial planning meetings have been held and work to establish the risk and control framework started in September.	
Democratic Services	Management of surveillance system recorded data.	Assessment of the council's compliance with the council's revised overt surveillance policy (including the use of CCTV) addressing the gathering, storage, use and disposal of data recorded through the surveillance system.	1+2	Work has begun to plan this audit and a risk and control framework is being developed, but testing will take place towards the end of the year.	
Programmes & Project Management	Apprenticeship Levy.	Initial advice to assist the service to establish the risk and control framework associated with control of use of the Apprenticeship Levy by the council and the schools whose staff is employed by the council, followed by evaluation of compliance.	1+2	A risk and control framework has been agreed with the head of service for learning and development, and we will undertake compliance testing in the fourth quarter once there is sufficient activity from which to select a sample.	

Control framework: Business processes

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Systems Control	Access controls and system security.	A single audit, across Oracle as a whole, of controls over user access to the council's financial systems, including access by non-LCC staff.	1+2	This work will start in quarter three.	
Systems Control	Accounts payable: central controls.	Audit of the controls in place over the central accounts payable function, including oversight of the accounts payable process as a whole. We will address the system configuration and, as appropriate, controls over feeder file transfers, separation of duties, splitting of orders, receipting, authorisation of requisitions and payments, duplicate payments, changes to masterfile standing data and timeliness of payments.	2	This audit is scheduled for completion before Christmas 2017, but work to follow up the action plan agreed in 2016/17 has already begun.	
Public and Integrated Transport	Accounts payable: service-based controls Caring and Responsive Transport (CART) payments to taxi operators	Audit of the controls in place within the CART system, as one of the accounts payable feeder systems, to ensure that the transactions recorded represent valid charges for goods and services received, and are authorised on a timely basis in accordance with the relevant scheme of delegation.	1+2	This work is nearly complete and a draft report is being discussed with the service's managers.	
Public and Integrated Transport	Accounts payable: service-based controls Repair and Maintenance Programme (RAMP) system payments	Audit of the controls in place within the RAMP system, as one of the accounts payable feeder systems, to ensure that the transactions recorded represent valid charges for goods and services received, and are authorised on a timely basis in accordance with the relevant scheme of delegation.	1+2	This work is almost complete and a draft report is being discussed with the system's managers.	
Exchequer Services	Accounts receivable and debt management: central controls.	Audit of the controls in place, including system configuration, to support the central accounts receivable and debt management functions, with compliance testing of those controls and follow-up of the actions agreed in 2016/17 where relevant.	1+2	Phase one is complete and compliance testing is being undertaken.	
Public and Integrated Transport	Accounts receivable and debt management: service-based controls Repair and Maintenance Programme (RAMP) system payments	Audit of the controls in place within the RAMP system as one of the accounts receivable feeder systems, to assess their arrangements, including system configuration, to ensure that all income due is raised and collected.	1+2	This work is almost complete and a draft report is being discussed with the managers involved.	
Exchequer Services	Cash and banking: central controls including checks over completeness and compliance in other locations.	Compliance testing of the key controls over the central cashiers function, and by cashiers over cash taken and held in other locations. The work will include follow up of actions agreed following the 2016-17 audit review in this area.	2	Audit work has begun and compliance testing has begun.	
Financial Management (Operational)	Management information and budgetary control.	Gaining an understanding of, and confirming by testing, the way key budgets are managed, to connect with the need to achieve cost savings.	1+2	We have completed compliance testing of the controls within the risk and control framework agreed with the head of service for operational financial management, and the report is being drafted.	
Corporate Finance	Oracle general ledger.	Compliance testing of the key controls, including system configuration.	2	Each of the areas of financial control addressed wholly centrally are scheduled to be undertaken during the fourth quarter of the year, but before the finance teams become busy with their year-end closure work.	
Corporate Finance	Oversight of payroll payments.	Compliance testing of the key controls operated by the council to ensure it properly oversees the processing of transactions on its behalf by BTLS.	2	Each of the areas of financial control addressed wholly centrally are scheduled to be undertaken during the fourth quarter of the year, but before the finance teams become busy with their year-end closure	

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				work.	
Corporate Finance	Treasury management.	Compliance testing of the key controls, including system configuration. The review incorporates the following elements - investment management and oversight and compliance with the Treasury Management Strategy. The review will also include follow up of the agreed actions from the 2016-17 audit.	2		
Corporate Finance	VAT.	Compliance testing of the key controls, including system configuration. The review will also include follow up of agreed actions from the 2016-17 audit.	2		
Health and Safety	Health and safety compliance.	Assessment of the compliance service – the second line of defence – in assuring controls over health and safety across the organisation. This will specifically incorporate testing of arrangements in Highways and Design and Construction.	1+2	This work is scheduled to take place early in 2018.	
ICT systems	Determination of the appropriate areas for audit.	External support is required to work with BTLS as well as Corporate Services to properly assess the ICT audit work that is appropriate and achievable.	n/a	Support to the Internal Audit Service from a specialist provider is being sought through a procurement process. The specification is being developed with the support of the council's Procurement and Legal teams, and it is intended that a supplier will have been identified and in place by March 2018.	Not applicable
Information management	Information governance.	Assessment of the controls in place to ensure that the statutory requirements of the Freedom of Information Act and Data Protection Act are met, with compliance testing.	1+2	This work is almost complete and a report is being drafted.	
BTLS: payroll processing	Payments on account and over-payments.	Audit of the processes by which payments on account are made, and the ways in which over payments occur.	1+2	This has been scheduled for the third quarter of the year.	
BTLS: payroll processing	Effectiveness of inputs to the system: the inputs required and how they are processed.	Audit of the revised processes within the council to provide BTLS with appropriate inputs to the payroll system, focusing on changes.	1	This has been scheduled for the third quarter of the year, but it is possible that the Human Resources Service may be unable to support the requirements of an audit at this time.	
BTLS: payroll processing	Processing of payments by BTLS, using information supplied by the council.	Compliance testing of key controls only, following full assurance over this process in 2016/17.	2	This has also been scheduled for the third quarter of the year, and should not be affected if work on the other areas addressing payroll processing is delayed.	
Procurement	Central procurement: compliance with legislation, financial regulations and standing orders.	Follow-up of the actions agreed in 2016/17.	F	All the planned work involving the Procurement team will be linked and undertaken at the same time so, following an initial planning meeting with the head of service, work on each will start shortly.	
Procurement	Central procurement: compliance with legislation, financial regulations and standing orders.	Compliance checks on a selection of key contracts let during the year.	2		
Procurement	E-tendering.	Assessment of the ease of use of iSupplier for potential suppliers to inform an understanding whether the council is fully compliant with procurement regulations.	1		
Procurement	Purchase cards.	Audit of the use of procurement cards.	1+2		

Funding and grant certification

Economic Development	Growth Hub Grant 2016/17.	Verification that £328,000 BIS funding has been spent in accordance with conditions set by the Department for	n/a	The work has been completed and a grant certificate issued.	Not applicable
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		Business, Innovation and Skills funding.			
Economic Development	Growth Deal 2016/17: Local Growth Fund.	Verification that Growth Deal monies have been spent in accordance with conditions set by the Department for Communities and Local Government.	n/a	The work has been completed and a grant certificate issued.	Not applicable
Economic Development	Challenge Fund Grant Audit: Severe Weather Fund.	Verification that £2.7 million Challenge Fund Grant monies have been spent in accordance with conditions set by the Department for Transport.	n/a	We are planning the scope and timing of both of these grant certificates.	
Economic Development	Challenge Fund Grant Audit: Pothole Fund.	Verification that £4.9 million Challenge Fund Grant monies have been spent in accordance with conditions set by the Department for Transport.	n/a		
Public Health and Wellbeing	Verification of claims made under the Troubled Families Programme.	Testing of 10% of all claims made, as stipulated by the Department for Work and Pensions.	n/a	Testing for the October 2017 claim is ongoing.	