The work set out below is intended to obtain the evidence required to support an overall opinion on the council's governance, risk management, and control processes for 2021/22. Individual elements within the plan may be amended but, taken as a whole, the resulting plan is designed to address the requirement for an overall opinion as set out in the Internal Audit Strategy for 2021/22.

The type of work is shown as: '1' for phase one/ consultancy work; '2' for phase two/ compliance testing; and '1+2' for a full risk and control evaluation. Work to follow up the actions arising from previous audit work is not listed here.

| **Lead directorate** | **Service** | **Operational area** | **Audit work** | **Type** |
| --- | --- | --- | --- | --- |
| **Governance and democratic oversight** | | | | |
| **Resources** | | | | |
| Corporate Services | Legal, Governance and Registrars | Scrutiny | Review of the operation of the council's scrutiny function, to ensure decisions are adequately assessed before and after implementation. | 1+2 |
| Finance (Pension Fund) | Pension Fund | Understanding the assurance provided by LPP's internal auditors | Assessment of the assurance over the operation of the Pension Fund by the Local Pensions Partnership Ltd (LPP). | 2 |
| Growth, Environment and Planning | Business Growth | Assurance over the governance and operation of the LEP | Work to understand the assurance that the council can take from the LEP. | 2 |
| **Business effectiveness** | | | | |
| **Resources** | | | | |
| Corporate Services | Legal, Governance and Registrars | Risk management | Assessment of the effectiveness of the revised risk management arrangements in services and corporately. | 1+2 |
| Finance | Financial Management (Operations) | Financial planning | Assurance that the council's financial planning and forecasting is supported by robust data controls. | 1+2 |
| Organisational Development and Change | Improvement | Business improvement | Work to understand organisation's continuing improvement plans and the action that will secure their success. | 1+2 |
| Strategy and Performance | Business Intelligence | Corporate performance management | Audit of the implementation of revised performance management arrangements and KPIs. | 1+2 |
| - | All services | Management of the council's performance in responding to covid-19 and of the lessons learned | A review of the experience of responding to the covid-19 pandemic and planning for a return to a new business as usual. | 1+2 |
| Public Health | Health, Safety & Resilience; and all services | Lessons learned from the organisation's response to covid-19 | A review of how the lessons learned from the covid-19 pandemic has influenced the council's business continuity arrangements and emergency planning response. | 1+2 |
| **Service delivery** | | | | |
| **Adult Services and Health & Wellbeing** | | | | |
| - | Quality, Contracts and Safeguarding | Management of failing care homes | A review of the controls to manage failing providers, including consideration of contractual arrangements and lessons learned from CQC and the LSAB. | 1+2 |
| - | Quality, Contracts and Safeguarding | Supervision | Confirmation that staff are subject to regular support and supervisory review to ensure compliance with professional body requirements. | 2 |
| - | Quality, Contracts and Safeguarding | Safeguarding adult reviews | A review of the adequacy and efficiency of the processes employed within Lancashire to respond to the multi-agency Safeguarding Adult Reviews initiated by the Lancashire Safeguarding Adults Board. | 1+2 |
| - | Quality, Contracts and Safeguarding | Operation of the residential quality assurance framework | Review of the improvement programme being developed to drive improvements in service delivery across the regulated care sector, and the adequacy and effectiveness of the contract monitoring arrangements. | 1+2 |
| - | Quality, Contracts and Safeguarding | Operation of the non-residential quality assurance framework | Review of the improvement programme being developed to drive improvements in service delivery across the regulated care sector, and the adequacy and effectiveness of the contract monitoring arrangements. | 1+2 |
| - | Quality, Contracts and Safeguarding | Provider-led reviews | Review of the contract monitoring arrangements introduced since handover of the Carer's assessments contract from Commissioning. | 1+2 |
| - | Various | Staff induction (including the Social Care Academy) | Consideration of staff induction processes, focussing particularly on the work of the Social Care Academy. | 1+2 |
| Adult Services | All services | Social care review arrangements | Audit of the review of packages of care, focussing on timeliness. | 1+2 |
| Adults Disability and Care Services | Learning Disability, Autism & Mental Health | Approved mental health professional (AMHP) service standards | A review to assess the self-assessment of service compliance with the AMHP service standards. | 1+2 |
| Adults Disability and Care Services | Older People | Sickness absence management | A review of the service's compliance with corporate sickness absence arrangements. | 1+2 |
| Adults Disability and Care Services | Older People | Safeguarding alerts | A review of the management of safeguarding alerts, from notification to conclusion and any learning points arising from them. | 1+2 |
| Organisational Development and Change | Health Equity & Partnerships | Implementation of the vaccination programme across the county. | Consideration of the adequacy and effectiveness of the council's implementation of the covid-19 vaccination programme. | 1+2 |
| **Education & Children's Services** | | | | |
| - | Quality Assurance, Inspection & Safeguarding | Education and Children's Services: assurance mapping | Assessment of internal and external sources of assurance to identify any gaps or duplication. | 1 |
| Children's Social Care | Quality Assurance, Inspection & Safeguarding | Child poverty | The council's response to perceived increases in child poverty as a consequence of the pandemic. | 1 |
| - | Policy, Information and Commissioning (Start Well) | Sufficiency of external places for children looked after | Audit of the arrangements to ensure the sufficiency of placements focusing on school places and admissions, assessments and value for money. | 2 |
| Children's Social Care | Children's Social Care | Prevention of child exploitation | Assessment of compliance with the new processes to prevent child exploitation. | 1+2 |
|  |  |  |  |  |
| Children's Social Care | Children's Social Care | Supervision and support arrangements | Audit of the adequacy of supervisory controls under the family safeguarding model including timeliness, frequency and impact of management oversight and case supervision. | 1+2 |
| Children's Social Care | Fostering, Adoption, Residential & YOT | Corporate parenting strategy | Audit of the controls to ensure that the corporate parenting strategy is implemented and effectively operated. | 2 |
| Children's Social Care | Quality Assurance, Inspection & Safeguarding | Serious incident reporting and case review | Assessment of the effectiveness of controls under the partnership boards, focussing on LCC's role and cases. | 2 |
| Children's Social Care | Quality Assurance, Inspection & Safeguarding | Children's Safeguarding Assurance Partnership | Audit of the effectiveness of the partnership's controls in safeguarding children, focussing on LCC's role and cases. | 2 |
| Education & Skills | Education Improvement | Children missing from home (or school) | Audit of the adequacy and effectiveness of controls to identify and track children missing from home or school. | 1 |
| Education & Skills | Education Improvement | Education during widespread school closures | Review of controls to ensure the council's compliance with its statutory duties when the majority of children are educated at home. | 1+2 |
| **Growth, Environment & Transport** | | | | |
| - | Waste | Health and safety at household waste and recycling centres | Audit of the service's arrangements to ensure compliance with health and safety requirements. | 1+2 |
| Growth, Environment and Planning | Business Growth | Support to the county's economy | Review of the range of support being provided, in whatever form. | 1+2 |
| Public Health | Improvement | Community testing, as part of the Lancashire Resilience Forum (LRF) | Assessment of the ways the council established, with its partners in the LRF, the necessary capacity for rapid community testing in early 2021, and support for the test and trace process. | 1+2 |
| Highways and Transport | Design and Construction | Capital programme: project management | Audit of the controls that ensure capital projects are managed efficiently and effectively. | 1+2 |
| Highways and Transport | Public & Integrated Transport | Health and safety at operational depots | Audit of the controls to manage the risks to operatives' and the public's health and safety at transport and highways depots. | 1+2 |
| Highways and Transport | Public & Integrated Transport | Procurement of council fleet vehicles | Audit of the controls that ensure the fleet is properly specified to support delivery of the council's services and is procured in compliance with legislation and policy. | 1 |
| Highways and Transport | Public & Integrated Transport | Transport provision for children and adults | Assessment of the adequacy of controls over commissioned transport. | 1+2 |
| Highways and Transport | Public & Integrated Transport | Fleet vehicle maintenance: management assurance framework | Assessment of the adequacy of the framework of controls that provide managers with assurance that the fleet is properly maintained. | 1+2 |
| **Resources – the Finance Directorate's direct role in the delivery of various services** | | | | |
| Finance | Corporate Finance and Exchequer Services | The council's appointee/ deputy role for service users who lack capacity | Assessment of the council's role where it acts as both the appointee/ deputy for an individual and as a service-provider. | 1+2 |
| Finance | Corporate Finance and Exchequer Services | Financial assessment team | Review of the processes and decisions made by the financial assessment team, in particular for their consistency across the whole team. | 1+2 |
| Finance | Financial Management (Development & Schools) | Schools thematic audit: payroll | Audit of a sample of schools to test compliance with controls for processing their payroll. | 2 |
| Finance | Financial Management (Development & Schools) | Schools in financial difficulty | Audit of the process by which schools in financial difficulty are identified and supported. | 1 |
| Finance | Financial Management (Development & Schools) | Schools' balances on Oracle | A short piece of work to understand how the schools' balances are held and correctly maintained on Oracle. | 1+2 |
| Finance (Pension Fund) | Pension Fund | Admission of employers to the Fund | Review of the process by which employers are admitted including due diligence. | 1+2 |
| Finance (Pension Fund) | Pension Fund | Recovery of overpayments | Review of the process within LPPA by which overpayments are recovered. | 1+2 |
| **Service support** | | | | |
| **Resources** | | | | |
| Finance | Payroll and Recruitment | Disclosure and barring system | Assessment of the controls supporting the new system, focussing on the areas most reliant on vetting for safeguarding. | 1+2 |
| Corporate Services | Human Resources | Recruitment | Review of the corporate system including its linkage with the finance, payroll and other systems including DBS clearance where relevant. | 1+2 |
| Corporate Services | Human Resources | Sickness absence management | Tests of compliance with the council's policies and procedures. | 2 |
| Finance | Financial Management (Development & Schools) | Capital Strategy implementation | Assessment of high-level controls to support delivery of the capital strategy. | 1+2 |
| Strategy and Performance | Asset Management | Contract monitoring: Building Schools for the Future (BSF) | Assessment of the procedures in place to monitor the BSF contracts; their financial performance and in relation to health and safety in school buildings, particularly in the context of covid-19. | 1+2 |
| Strategy and Performance | Facilities Management | Use of the council's buildings under covid-19 restrictions | Assurance that sufficient controls are in place to ensure the health and safety of staff using the council's buildings. | 1+2 |
| Strategy and Performance | Facilities management | Cleaning service | Review of the process by which the cleaning resource has been determined and is being provided for each of the council's properties. | 1+2 |
| Strategy and Performance | Facilities Management | School catering service | Consideration of the control framework in place to ensure the nutritional value of meals is balanced with the cost of provision, including whether nutritional value was maintained in the free school meals provided by the council during the pandemic. | 1+2 |
| Strategy and Performance | Asset Management | CCTV surveillance conducted from the council's estate | Confirmation that the council is compliant with GDPR and any requirements related to the use of CCTV cameras and retention of data obtained from them. | 1+2 |
| Core Systems | ICT Services | External sources of assurance | Collation and re-assessment of the external sources of assurance over BTLS's operation. | 2 |
| Core Systems | ICT Services | Support for large-scale home working | Assessment of the arrangements to enable the majority of staff to work from home, including ICT connectivity and hardware. | 1+2 |
| Core Systems | ICT Services | Implementation of MS365 | A review of the implementation programme including post-implementation actions. | 1+2 |
| **Business processes** | | | | |
| **Resources** | | | | |
| Finance | Payroll Service | Payroll processing of information provided by the council's managers | Compliance testing of the key controls. | 2 |
| Finance | Corporate Finance and Exchequer Services | Accounts receivable: central controls | Compliance testing of the key controls. | 2 |
| Finance | Corporate Finance and Exchequer Services | New covid-related funding flows into, and disbursed by, the council | Assessment of the ways in which additional funding from central government to support additional costs caused by covid-19 is being monitored and used for its intended purposes. | 1+2 |
| Finance | Corporate Finance and Exchequer Services | Debt management | Assessment of the council's debt management arrangements. | 1+2 |
| Finance | Corporate Finance and Exchequer Services | Accounts payable: central controls | Compliance testing of the key controls. | 2 |
| Finance | Corporate Finance and Exchequer Services | Cash and banking | Compliance testing of the key controls. | 2 |
| Finance | Corporate Finance and Exchequer Services | General ledger including accounting for the Pension Fund | Compliance testing of the key controls for both the council and the Pension Fund. | 2 |
| Finance | Corporate Finance and Exchequer Services | VAT | Compliance testing of the key controls. | 2 |
| Finance | Corporate Finance and Exchequer Services | Treasury management and investment | Compliance testing of the key controls. | 2 |
| Finance | Corporate Finance and Exchequer Services | Municipal Bonds Agency loan | Audit of the process supporting the flow of funds into the council from the MBA, including probity and decision making. | 1+2 |
| Finance | Procurement | Urgent procurement conducted during the onset of covid-19 | Assurance that urgent procurement exercises were conducted appropriately and have been regularised since then, if not at the time. | 1+2 |
| Finance | Procurement | Purchase cards | Review of purchase cards in use across the organisation. | 1+2 |
| Finance | Financial Management (Development & Schools) | Lancashire County Development Limited (LCDL) | Initial review of the company's financial control framework. | 1 |