

Internal Audit Plan 2021/22

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

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Lead directorate	Service	Operational area	Audit work	Type
-	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

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Lead directorate	Service	Operational area	Audit work	Type
-	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

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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

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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

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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

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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

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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