

Audit area	Planned audit days		Audit work undertaken *			
	Annual plan	11 months pro-rated	Relating to 2009/10	Relating to 2010/11	Total days	Variance to date
<b>Cross-cutting issues</b>						
Corporate governance	25	23	1	35	36	13
Information governance	30	28	-	41	41	14
Risk management	15	14	-	3	3	(11)
Issues arising from the formation of a strategic partnership	20	18	-	113	113	95
Safeguarding	105	96	-	132	132	35
Health and safety of the public	35	32	-	41	41	9
Health and safety of staff	60	55	-	107	107	52
Integrated service delivery	70	64	-	11	11	(54)
The customer service centre	80	73	-	55	55	(18)
The accountable body role	30	28	-	12	12	(16)
Procurement	25	23	-	92	92	69
Performance Reward Grant	15	14	-	15	15	1
<b>Sub-total</b>	<b>510</b>	<b>468</b>	<b>1</b>	<b>657</b>	<b>658</b>	<b>190</b>
<b>Service-specific controls</b>						
Adult and Community Services Directorate	255	234	80	175	254	21
Directorate for Children and Young People	260	238	49	192	241	3
Schools	350	321	11	170	181	(140)
Environment Directorate	240	220	77	192	269	49
Lancashire County Commercial Group	100	92	9	75	84	(8)
Economic development	35	32	3	27	30	(2)
Regenerate Pennine Lancashire - accountable body	30	28	-	16	16	(11)
Pension Fund	120	110	8	77	85	(25)
<b>Sub-total</b>	<b>1,390</b>	<b>1,274</b>	<b>237</b>	<b>924</b>	<b>1,161</b>	<b>(113)</b>

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

**Internal Audit Service: progress report**  
 Audit Committee meeting 21 March 2011

Audit area	Planned audit days		Audit work undertaken *			
	Annual plan	11 months pro-rated	Relating to 2009/10	Relating to 2010/11	Total days	Variance to date
<b>Corporate or common controls</b>						
Financial controls	455	417	85	504	589	172
Human resources controls	30	28	7	73	80	52
ICT controls	175	160	7	136	143	(17)
Property management controls	100	92	12	70	82	(10)
<b>Sub-total</b>	<b>760</b>	<b>697</b>	<b>111</b>	<b>782</b>	<b>894</b>	<b>197</b>
<b>Response to the risk of fraud</b>						
Management and proactive work	210	193	-	83	83	(110)
Responsive work/ whistle-blowing	290	266	-	472	472	206
<b>Sub-total</b>	<b>500</b>	<b>458</b>	<b>-</b>	<b>554</b>	<b>554</b>	<b>96</b>
<b>Management of the audit service</b>						
Audit and Standards Committees reporting and attendance	6	6	-	9	9	3
Audit planning processes	15	14	-	29	29	15
Audit reporting processes	15	14	14	9	23	10
Audit Commission liaison	4	4	-	5	5	1
Support to management	10	9	-	7	7	(2)
<b>Sub-total</b>	<b>50</b>	<b>46</b>	<b>14</b>	<b>59</b>	<b>73</b>	<b>27</b>
Contingency	50	46	-	-	-	(46)
<b>Total audit days</b>	<b>3,260</b>	<b>2,988</b>	<b>363</b>	<b>2,976</b>	<b>3,339</b>	<b>351</b>

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