| Audit areas | Type of audit work | Planned days | % of plan |
|---|---|---|---|
| **Corporate controls** | | | |
| **Risk management** | | | |
| Risk management | Information gathering and assessment | 20 | |
| **Corporate governance** | | | |
| Members' expenses and allowances | RACE-based re-review | 12 | |
| Responses to complaints - compliance with time limits and adequacy of responses | RACE-based review | 20 | |
| Payments to BTLS | RACE-based review | 15 | |
| Performance monitoring of BTLS | RACE-based review | 20 | |
| Declarations of officers interests, gifts and hospitality | RACE-based re-review | 5 | |
| **Information governance** | | | |
| Information governance | Support to management | 10 | |
| Information governance | Mid-year health check | 20 | |
| **Risk management and corporate governance total** | | **122** | **5%** |
| **Cross service controls** | | | |
| Schools capital programme; commissioning and monitoring by CYP and delivery by Environment. | RACE-based review | 25 | |
| Reablement | RACE-based review | 20 | |
| Accessible transport | RACE-based review | 60 | |
| **Cross service controls total** | | **105** | **4%** |
| **Common controls** | | | |
| **Financial controls** | | | |
| VAT | Compliance testing | 15 | |
| Expenses | Compliance testing | 30 | |
| Accounts payable including i-supplier | Compliance testing | 30 | |
| Payroll | Compliance testing | 40 | |
| Payroll – additional payments | Compliance testing | 20 | |
| Capital accounting | RACE-based review | 20 | |
| Budgetary control | RACE-based review | 30 | |
| Accounts receivable | Compliance testing | 30 | |
| Cash and banking | Compliance testing | 30 | |
| General ledger including journals and reconciliations | Compliance testing | 30 | |
| Treasury management | Compliance testing | 30 | |
| Grant award and monitoring | RACE-based review | 30 | |
| **Financial controls total** | | **335** | 14% |
| **Human resource controls** | | | |
| Absence management | RACE-based review | 20 | |
| Hierarchies on the Oracle/ HRP system | Follow-up of agreed action plan and compliance testing | 15 | |
| **Human resource controls total** | | **35** | 1% |
| **Procurement controls** | | | |
| Contracts and sourcing modules | RACE-based review | 10 | |
| Procurement arrangements | Compliance testing | 30 | |
| **Procurement controls total** | | **40** | 2% |

| Audit areas | Type of audit work | Planned days | % of plan |
|---|---|---|---|
| **ICT controls** | | | |
| Data protection legislation | RACE based review | 10 | |
| IT assets | Compliance testing | 15 | |
| Change management | Compliance testing | 15 | |
| Network user management | Compliance testing | 20 | |
| Identify management | Compliance testing | 30 | |
| Incident management | Compliance testing | 15 | |
| Password security and standards | RACE-based re-review | 10 | |
| Backup arrangements | RACE-based re-review | 15 | |
| ICT Disaster Recovery | RACE-based re-review | 20 | |
| **ICT controls total** | | **150** | 6% |
| **Common controls total** | | **560** | **23%** |

## Service-specific controls

**Adult and Community Services Directorate**

| Audit areas | Type of audit work | Planned days | % of plan |
|---|---|---|---|
| Support planning | RACE-based review | 20 | |
| The Care Bill | RACE-based review | 10 | |
| Better Care Fund | RACE-based review | 20 | |
| Transitions from children's to adults services | RACE-based review | 40 | |
| Capital programme management | RACE-based review | 10 | |
| Social care supervision | RACE-based re-review | 10 | |
| Liquid Logic implementation | Critical friend/ advice | 20 | |
| Liquid Logic – hospital discharge | RACE-based review | 15 | |
| Liquid Logic – retention and destruction | RACE-based review | 10 | |
| Liquid Logic – ContrOcc | RACE-based review | 15 | |
| Liquid Logic – DOLS | RACE-based review | 10 | |
| Liquid Logic – equipment and adaptations | RACE-based review | 10 | |
| Liquid Logic – scheme of delegation | RACE-based review | 15 | |
| Liquid Logic – roles and permissions | RACE-based review | 15 | |
| Liquid Logic – assessment and support | RACE-based review | 15 | |
| Liquid Logic – Documentum interface | RACE-based review | 10 | |
| Liquid Logic – safeguarding | RACE-based review | 15 | |
| | Liaison, planning and reporting | 10 | |
| **Adult and Community Services Directorate total** | | **270** | 11% |
| **Benefits service** | | | |
| Direct payments financial assessment | RACE-based review | 30 | |
| Assessment of service users' income, and collection of their contributions to their social care costs | RACE-based review | 30 | |
| Care and Urgent Needs Support Scheme administration of community care grants and crisis loans | RACE-based review | 30 | |
| **Benefits service total** | | **90** | 4% |
| **Public health** | | | |
| Scheme of delegation | RACE-based review | 15 | |
| Contract monitoring – services and outcomes | RACE-based review | 30 | |
| | Liaison, planning and reporting | 5 | |
| **Public health total** | | **50** | 2% |

**Provisional internal audit plan 2014/15**                    **Appendix B**

| Audit areas | Type of audit work | Planned days | % of plan |
|---|---|---|---|
| **Children and Young People's Directorate** | | | |
| Working Together with Troubled Families scheme | RACE-based re-review and grant audit | 25 | |
| Children's centres – due diligence re NHS transfer | Compliance testing | 18 | |
| eCAF Early Help system implementation | Project assurance | 20 | |
| Commissioning arrangements | RACE-based review | 25 | |
| Case file audit process | RACE-based re-review | 20 | |
| Partnership working with the NHS to support children with mental health needs | RACE-based re-review | 20 | |
| Children's residential homes | Follow-up of agreed action plan | 5 | |
| Education Funding Agency grant certification | Grant certification audit | 12 | |
| Liquid Logic – CIN/CP process | RACE-based review | 30 | |
| Liquid Logic – Supervision | RACE-based review | 12 | |
| Liquid Logic – data reporting | RACE-based review | 8 | |
| Liquid Logic – ContrOcc | RACE-based review | 10 | |
| Liquid Logic – roles and permissions | RACE-based review | 10 | |
| Liquid Logic – Documentum interface | RACE-based review | 5 | |
| Liquid Logic – retention and disposal | RACE-based review | 5 | |
| Follow-up work not covered above | | 20 | |
| Liaison, planning and reporting | | 20 | |
| **Children and Young People's Directorate total** | | **265** | 11% |
| **Schools** | | | |
| Financial controls in schools | Individual school audits | 125 | |
| Follow-up of limited or nil assurance audits. | Follow-up | 40 | |
| Pupil referral units | Thematic review | 85 | |
| **Schools total** | | **250** | 10% |
| **Environment Directorate** | | | |
| Capital programme management follow-up | RACE-based re-review | 10 | |
| Scholars passes | RACE-based review | 10 | |
| Highways and property asset management project | RACE-based review | 30 | |
| Waste PFI and performance monitoring | RACE-based re-review | 20 | |
| Capital Cost Codes | Compliance testing | 10 | |
| Schools' premises management framework | RACE-based re-review | 10 | |
| Corporate premises management framework - overall arrangements | RACE-based re-review | 10 | |
| Development control - section 106 | RACE-based review | 10 | |
| Grant audit: Citizens Rail | Grant certification audit | 4 | |
| Grant audit: CIVINET | Grant certification audit | 8 | |
| Grant audit: ENVIREO | Grant certification audit | 4 | |
| Grant audit: Growth Point | Grant certification audit | 6 | |
| Grant audit: Interreg IVB SusStations (NWE) | Grant certification audit | 8 | |
| Grant audit: Local Sustainable Transport Fund | Grant certification audit | 6 | |
| Grant audit:SAMERU | Grant certification audit | 4 | |
| Grant audit: Local Transport Capital grant | Grant certification audit | 8 | |
| Liaison, planning and reporting | | 20 | |
| **Environment Directorate total** | | **177** | 7% |

**Provisional internal audit plan 2014/15**                    **Appendix B**

| Audit areas | Type of audit work | Planned days | % of plan |
|---|---|---|---|
| **Lancashire County Commercial Group** | | | |
| Fleet Services | RACE-based review | 25 | |
| Care homes – financial controls | RACE-based review | 15 | |
| Follow-up work | Follow-up of agreed action plans | 15 | |
| Liaison, planning and reporting | | 10 | |
| **Lancashire County Commercial Group total** | | **65** | 3% |
| **Economic development** | | | |
| Superfast broadband implementation and grant funding | RACE-based review | 20 | |
| LEP loans made | RACE-based review | 15 | |
| City Deal | RACE-based review | 15 | |
| Grant certification – intensive business start ups | Grant certification audit | 5 | |
| **Economic development total** | | **55** | 2% |
| **Service-specific controls total** | | **1,222** | **50%** |
| **Investigations and counter fraud work** | | | |
| | Special investigations | 300 | |
| | Counter fraud work | 100 | |
| | **Investigations total** | **400** | **16%** |
| **Audit control** | | | |
| Planning, management, control, reporting, external audit liaison | Planning and management | 40 | |
| | **Audit control total** | **40** | **2%** |
| **Total audit plan for the year** | | **2,449** | **100%** |