

Audit area	Planned audit days		Audit work undertaken *			
	Annual plan	5 months pro-rated	Relating to 2010/11	Relating to 2011/12	Total days	Variance to date
<b>Cross-cutting issues</b>						
Corporate governance and risk management	45	19	12	3	16	(3)
Information governance	42	18	-	17	17	(1)
Legislative compliance	57	24	-	3	3	(21)
Working in strategic partnership with BT plc	60	25	-	4	4	(21)
Working in partnership with other organisations	45	19	-	-	-	(19)
Safeguarding	26	11	26	1	28	17
Health and safety of the public	15	6	10	18	28	22
Health and safety of staff	26	11	16	8	24	13
Asset management	80	33	-	29	29	(4)
The accountable body role	3	1	6	-	6	5
<b>Sub-total</b>	<b>399</b>	<b>166</b>	<b>71</b>	<b>84</b>	<b>154</b>	<b>(12)</b>
<b>Cross-service issues</b>						
The Customer Service Centre	25	10	-	-	-	(10)
The Environment and LCCG one-team approach	35	15	-	1	1	(14)
The Reablement Service	16	7	-	-	-	(7)
Transportation issues	5	2	8	-	9	7
<b>Sub-total</b>	<b>81</b>	<b>34</b>	<b>9</b>	<b>2</b>	<b>10</b>	<b>(23)</b>
<b>Corporate or common controls</b>						
Financial controls	287	120	20	33	52	(67)
Human resources controls	32	13	-	16	16	3
ICT controls	200	83	34	101	135	51
Property management controls	66	28	1	35	36	9
Procurement controls	50	21	2	1	3	(17)
<b>Sub-total</b>	<b>635</b>	<b>265</b>	<b>57</b>	<b>186</b>	<b>243</b>	<b>(22)</b>

**Internal Audit Service: progress report**  
 Audit Committee meeting 26 September 2011

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<b>Service-specific controls</b>						
Adult and Community Services Directorate	260	108	12	87	99	(9)
Directorate for Children and Young People	272	113	44	108	152	39
Schools	350	146	32	223	255	109
Environment Directorate	165	69	40	67	108	39
Lancashire County Commercial Group	120	50	19	21	40	(10)
Economic development	33	14	8	7	15	1
<b>Sub-total</b>	<b>1,200</b>	<b>500</b>	<b>156</b>	<b>513</b>	<b>669</b>	<b>169</b>
<b>Response to the risk of fraud</b>						
Management and proactive work	145	60	-	64	64	3
Responsive work/ whistle-blowing	270	113	-	152	152	39
<b>Sub-total</b>	<b>415</b>	<b>173</b>	<b>-</b>	<b>215</b>	<b>215</b>	<b>42</b>
<b>Management of the Internal Audit Service</b>						
Audit and Standards Committees reporting and attendance	4	2	-	6	6	5
Audit planning processes	11	5	-	-	-	(5)
Audit reporting processes	12	5	24	2	26	21
Audit Commission liaison	3	1	-	1	1	-
Support to management, including risk management	20	8	-	9	9	1
<b>Sub-total</b>	<b>50</b>	<b>21</b>	<b>24</b>	<b>18</b>	<b>42</b>	<b>21</b>
<b>Total audit days</b>	<b>2,780</b>	<b>1,158</b>	<b>318</b>	<b>1,018</b>	<b>1,336</b>	<b>178</b>

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