

Detailed analysis of internal audit assurance assignments 2011/12 as at December 2011

Appendix B

Audit areas	Comments	Assurance				Recommendations (residual risk)				
		Full	Substantial	Limited	None	Extreme	High	Medium	Low	Total
Lancashire County Commercial Group										
Certification of Bus Service Operators' grant	An audit certificate for this grant was signed in November 2011.		✓			-	-	-	-	-
Compliance testing: area office controls	This work will be done before the year end.									
Compliance testing: procurement	This work is nearing completion.									
Residential homes: medication and care planning – follow-up	Work will begin in January 2012.									
Schools catering income procedures	Work is complete and a draft report is being discussed with management.									
Use of sub-contractors	This work will be done before the year end.									
Economic development, LCDL and Regenerate										
Certification of grant usage	The final annual certificate for Regenerate's funding from the Homes and Community Agency was signed during May 2011.									
Income protection – follow-up	This work has been prepared and will be undertaken early in 2012.									
Key independent financial systems	Since the systems remain unchanged, but the LCDL team has moved closer to the rest of the county council, it has been agreed that this work is unnecessary.									
LCC's accountable body role in relation to Regenerate	We have continued our involvement with Regenerate but the county council no longer fulfils an accountable body role since the Housing Market Renewal Pathfinder project ended.									
Operational review	It is unlikely that this work will be required during 2011/12.									
Rosebud – follow-up	This work has been completed and all three low and medium actions agreed have been implemented.									
		0	17	8	1	0	7	70	34	111
		0%	65%	31%	4%	0%	6%	63%	31%	100%