

| Audit area | Planned audit days | | Audit work undertaken * | | | |
|---|--------------------|--------------------|-------------------------|---------------------|------------|------------------|
| | Annual plan | 9 months pro-rated | Relating to 2010/11 | Relating to 2011/12 | Total days | Variance to date |
| Cross-cutting issues | | | | | | |
| Corporate governance and risk management | 45 | 34 | 12 | 6 | 18 | (15) |
| Information governance | 42 | 32 | | 38 | 38 | 7 |
| Legislative compliance | 57 | 43 | | 9 | 9 | (34) |
| Working in strategic partnership with BT plc | 60 | 45 | | 4 | 4 | (41) |
| Working in partnership with other organisations | 45 | 34 | | 5 | 5 | (28) |
| Safeguarding | 26 | 20 | 32 | 11 | 43 | 24 |
| Health and safety of the public | 15 | 11 | 10 | 18 | 28 | 17 |
| Health and safety of staff | 26 | 20 | 17 | 18 | 34 | 15 |
| Asset management | 80 | 60 | | 52 | 52 | (8) |
| The accountable body role | 3 | 2 | 9 | 0 | 9 | 7 |
| Sub-total | 399 | 299 | 80 | 161 | 242 | (58) |
| Cross-service issues | | | | | | |
| The Customer Service Centre | 25 | 19 | | 2 | 2 | (17) |
| The Environment and LCCG one-team approach | 35 | 26 | | 14 | 14 | (12) |
| The Reablement Service | 16 | 12 | | 1 | 1 | (11) |
| Transportation issues | 5 | 4 | 8 | 0 | 8 | 4 |
| Sub-total | 81 | 61 | 8 | 17 | 25 | (36) |
| Corporate or common controls | | | | | | |
| Financial controls | 287 | 215 | 20 | 211 | 231 | 16 |
| Human resources controls | 32 | 24 | | 19 | 19 | (5) |
| ICT controls | 200 | 150 | 35 | 202 | 237 | 87 |
| Property management controls | 66 | 50 | 1 | 66 | 68 | 18 |
| Procurement controls | 50 | 38 | 4 | 20 | 24 | (14) |
| Sub-total | 635 | 476 | 61 | 518 | 578 | 102 |

Internal Audit Service: progress report
 Audit Committee meeting 23 January 2012

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| Service-specific controls | | | | | | |
| Adult and Community Services Directorate | 260 | 195 | 12 | 156 | 168 | (27) |
| Directorate for Children and Young People | 272 | 204 | 47 | 238 | 285 | 81 |
| Schools | 350 | 263 | 34 | 306 | 340 | 78 |
| Environment Directorate | 165 | 124 | 55 | 131 | 186 | 63 |
| Lancashire County Commercial Group | 120 | 90 | 21 | 57 | 78 | (12) |
| Economic development | 33 | 25 | 8 | 13 | 22 | (3) |
| Sub-total | 1,200 | 900 | 177 | 902 | 1,079 | 179 |
| Response to the risk of fraud | | | | | | |
| Management and proactive work | 145 | 109 | | 84 | 84 | (25) |
| Responsive work/ whistle-blowing | 270 | 203 | | 313 | 313 | 111 |
| Sub-total | 415 | 311 | | 397 | 397 | 86 |
| Management of the Internal Audit Service | | | | | | |
| Audit and Standards Committees reporting and attendance | 4 | 3 | | 8 | 8 | 5 |
| Audit planning processes | 11 | 8 | | 1 | 1 | (7) |
| Audit reporting | 12 | 9 | 24 | 11 | 36 | 26 |
| Audit Commission liaison | 3 | 2 | | 2 | 2 | 0 |
| Support to management, including risk management | 20 | 15 | | 21 | 21 | 6 |
| Sub-total | 50 | 38 | 24 | 44 | 67 | 30 |
| Total audit days | 2,780 | 2,085 | 351 | 2,039 | 2,390 | 305 |

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