

Type of control	Audit review	Audit scope	Planned audit days
<b>Corporate controls</b>			
Governance	Audit planning, reporting & management.	Client liaison including periodic reporting.	1
Governance	Support to management, including input to the council's annual governance statement.	Support to management.	6
Governance	Corporate performance monitoring.	RACE-based review.	15
Governance	Implementation of member's decisions and decision-tracking.	RACE-based review.	15
Governance	Staff acceptance of gifts and hospitality.	RACE-based re-review - previously limited assurance. Supported by limited work in directorates.	5
Governance	Staff disclosures of business interests and their use by management.	RACE-based re-review - previously limited assurance. Supported by limited work in directorates.	3
<b>Governance</b>			<b>45</b>
Working in strategic partnership	Funds flow between LCC and OCL	RACE-based review.	15
<b>Working in strategic partnership</b>			<b>15</b>
Legislative compliance	Follow-up: Overall control of the council's response to new legislation.	Follow-up review.	3
<b>Legislative compliance</b>			<b>3</b>
Information governance	Overall corporate arrangements.	RACE-based re-review.	5
Information governance	Follow-up: Overall corporate arrangements for data sharing with partners, supported by work in directorates (ACS & CYP).	Follow-up review (subject to opinion in 2011/12), supported by work in directorates (ACS & CYP).	5
<b>Information governance</b>			<b>10</b>
<b>Total corporate controls</b>			<b>73</b>
<b>Cross-service controls</b>			
Business continuity and emergency planning	Overall corporate arrangements. (Note the link with ICT disaster recovery).	RACE-based review.	30
<b>Business continuity and emergency planning</b>			<b>30</b>
Accountable body role	The council's accountable body role.	RACE-based re-review - previously limited assurance.	10
<b>Partnerships/ accountable body</b>			<b>10</b>
Reablement	Reablement service commissioned by ACS and provided by LCCG.	Full RACE-based re-review of 2010/11 audit, including new controls testing and compliance checks - previously limited assurance.	25
<b>Reablement</b>			<b>25</b>
Transition from children's services to adult services.	Transition from children's services to adult services.	Full RACE-based review including new controls testing and compliance checks - previously limited assurance.	20
<b>Transition from children's services to adult services.</b>			<b>20</b>
Transportation services.	Accessible transport arrangements including internal re-charges, building on work undertaken in 2011/12.	RACE-based re-review. (Nil assurance in 2011/12, on limited audit work).	30
LCCG	Safeguarding children's transport.	RACE-based re-review - previously limited assurance.	5
<b>Transport</b>			<b>35</b>
<b>Total cross-service controls</b>			<b>120</b>

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Type of control	Audit review	Audit scope	Planned audit days
<b>Common controls</b>			
Financial controls	Audit planning, reporting & management.	Client liaison including periodic reporting.	5
Financial controls	Accounts payable.	Compliance testing (split start & end of year).	30
Financial controls	Accounts receivable.	Compliance testing (split start & end of year).	30
Financial controls	Budgetary monitoring and control and scheme of delegation.	RACE-based review.	20
Financial controls	Cash & banking.	Compliance testing.	10
Financial controls	Capital accounting.	RACE-based review, to tie into work on directorates.	15
Financial controls	Expenses.	Compliance & CAATs testing (split start & end of year).	10
Financial controls	General ledger.	Compliance testing.	25
Financial controls	Payroll.	Compliance & CAATs testing (split start & end of year).	20
Financial controls	Payroll codings to the general ledger	Compliance & CAATs testing (split start & end of year).	15
Financial controls	Payroll controls recognising the area office locations in LCCG.	Compliance testing.	20
Financial controls	Follow-up: payroll controls in LCCG	Compliance testing and follow-up work.	10
Financial controls	Treasury management.	RACE-based review.	30
Financial controls	VAT.	Compliance testing.	8
Financial controls	Oracle release 12 - ongoing implementation and further work on the controls established in both phase 1 and phase 2.	RACE-based review.	60
<b>Financial controls</b>			<b>308</b>
HR controls	Audit planning, reporting & management.	Client liaison including periodic reporting.	4
HR controls	'Ask HR' service	RACE-based review.	20
HR controls	Hierarchies in the Oracle HR/ payroll system.	Compliance testing.	15
HR controls	Leave system	Compliance testing.	15
HR controls	Long term sickness absence	RACE-based review.	15
HR controls	Oracle HR/ payroll system.	RACE-based review.	15
HR controls	Redundancy process.	RACE-based review begun in 2011/12.	5
HR controls	Follow-up: Redundancy process.	Follow-up review - subject to assurance level of work in 2011/12.	2
HR controls	Follow-up: Redeployment process.	Follow-up review - substantial assurance in 2011/12.	1
<b>HR controls</b>			<b>92</b>
ICT controls	Audit planning, reporting & management.	Client liaison including periodic reporting.	5
ICT controls	Data centre.	RACE-based re-review.	5
ICT controls	Email use.	RACE-based re-review - limited assurance in 2011/12.	3
ICT controls	Help desk.	RACE-based review.	20
ICT controls	Implementation of Lancashire Electronic Content System (LECS) and identity management.	Advice and assistance, including attendance at corporate groups.	15
ICT controls	Incident and problem management.	RACE-based review - limited assurance in 2011/12.	10
ICT controls	Network access.	RACE-based review.	30
ICT controls	Password standards.	Compliance testing	15
ICT controls	Security of mobile devices.	RACE-based review.	15
ICT controls	Web applications.	RACE-based review.	20
ICT controls	Web content management.	RACE-based review.	20
ICT controls	Web usage.	RACE-based re-review.	10
ICT controls	Vulnerability management.	RACE-based re-review - limited assurance in 2011/12.	10
ICT controls	Follow-up: Database security.	Follow-up review - subject to assurance level of original work.	3
<b>ICT controls</b>			<b>181</b>

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Type of control	Audit review	Audit scope	Planned audit days
Procurement	Audit planning, reporting & management.	Client liaison including periodic reporting.	3
Procurement	Districts', schools' and other organisations' use of the Procurement Centre of Excellence (the risks to LCC).	RACE-based review.	15
Procurement	Procurement Centre of Excellence - purchasing control compliance testing (including follow-up of previous audit work).	RACE-based review and follow-up work.	25
Procurement	Procurement Centre of Excellence - tendering control compliance testing (including follow-up of previous audit work).	RACE-based review and follow-up work.	15
<b>Procurement</b>			<b>58</b>
Estate management	Audit planning, reporting & management.	Client liaison including periodic reporting.	1
Estate management	Follow-up: Property asset inventory control and usage.	Follow-up review - subject to assurance level of original work.	10
<b>Estate management</b>			<b>11</b>
<b>Total common controls</b>			<b>650</b>
<b>Service specific controls</b>			
ACS	Audit planning, reporting & management.	Audit planning, reporting & management.	20
ACS	Support to management.	Support to management.	5
ACS	Capital accounting (related to other central audit work and work in the directorates).	RACE-based review.	5
ACS	Care decision-making panels.	RACE-based review.	20
ACS	Care navigation system; individual selection of personal care providers.	RACE-based review.	20
ACS	Data quality for performance management (related to central audit work on performance management).	RACE-based review.	10
ACS	Data sharing with partners: information governance.	RACE-based review.	5
ACS	Direct payments.	RACE-based review.	30
ACS	Health and safety of lone workers.	RACE-based review - previously limited assurance.	10
ACS	Hospital discharge model and social care support.	RACE-based review.	20
ACS	ISSIS replacement system - application audit.	RACE-based review.	20
ACS	ISSIS replacement: advice and support re controls over configuration, security and implementation of replacement system.	Advice and support.	40
ACS	Management of case referrals: compliance testing.	Compliance testing.	10
ACS	Non residential care system (NRCS): compliance testing.	Compliance testing.	8
ACS	Payment and monitoring system (PAMS): compliance testing.	Compliance testing.	8
ACS	Resource allocation within the 'fair access to care' (FACE) model - allocation of individual budgets.	RACE-based review.	25
ACS	Follow-up: Fair access to care criteria.	Follow-up review - subject to assurance level of original work.	10
ACS	Follow-up: Prepayment card pilot	Follow-up review - subject to assurance level of original work.	3
ACS	Follow-up: Preferred provider	Follow-up review - subject to assurance level of original work.	5
ACS	Follow-up: Vulnerable adults' domiciliary services and day centres.	Follow-up review - previously substantial assurance.	5
<b>ACS</b>			<b>279</b>
Public health	Audit planning, reporting & management.	Audit planning, reporting & management.	2
Public health	Operational review in the shadow year (in two-phases).	RACE-based review.	30
<b>Public health</b>			<b>32</b>

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Type of control	Audit review	Audit scope	Planned audit days
CYP	Audit planning, reporting & management.	Audit planning, reporting & management.	20
CYP	Support to management.	Support to management.	5
CYP	Capital grant funding/ capital accounting.	RACE-based review linked to work on capital accounting centrally and in other directorates.	10
CYP	Data sharing with partners: information governance.	RACE-based review.	5
CYP	Emergency payments to families.	RACE-based re-review - previously limited assurance.	15
CYP	Grant fund monitoring arrangements.	RACE-based review: new grant monitoring arrangements for Best Start and Music grants.	20
CYP	ISSIS replacement process: advice and support re controls over configuration, security and implementation of the replacement system.	Advice and support re controls over configuration, security and implementation of replacement system.	32
CYP	Management of children's social care referrals.	RACE-based re-review - previously limited assurance.	30
CYP	Performance management framework.	RACE-based review of performance management using data interrogation software to analyse the reported statistics.	20
CYP	Residential homes: review of the key risks of short stay breaks including unit costing.	RACE-based review.	20
CYP	The Safeguarding Children's Board budget.	RACE-based re-review - previously limited assurance.	5
CYP	School budget formula and pupil forecasting.	RACE-based review of the school budget formula, PLASC1 and school pupil forecasting, including 14-19 education.	20
CYP	Partnership working with the NHS to support children with mental health needs.	RACE-based review.	20
CYP	Pupil Referral Units and excluded pupil interventions.	Race-based review.	15
CYP	Young Persons Learning Agency (YPLA) grant certification (if still required by the Secretary of State).	Compliance testing - grant certification.	30
CYP	Follow-up of the Ofsted action plan and actions arising from the peer review.	Follow-up review - scope to be discussed once Ofsted's report is issued.	20
CYP	Follow-up: Financial and performance monitoring of schools.	Follow-up review - subject to assurance level of original work.	5
CYP	Follow-up: Health and safety of lone workers.	Follow-up review - previously substantial assurance.	3
CYP	Follow-up: Personnel file documentation.	Follow-up review.	1
CYP	Follow-up: Financial, operational and safeguarding procedures within childrens' residential homes.	Follow-up review - subject to assurance level of original work.	10
CYP	Follow-up: Provision for children with disabilities.	Follow-up review - subject to assurance level of original work.	3
CYP	Follow-up: SureStart childrens' centres.	Follow-up review - subject to assurance level of original work.	5
<b>CYP</b>			<b>314</b>
Schools and sixth forms	Audit planning, reporting & management.	Audit planning, reporting & management.	15
Schools and sixth forms	Support to LCC management.	Support to management.	10
Schools and sixth forms	School reviews.	Whole-school reviews.	200
Schools and sixth forms	Follow-up of school reviews.	Follow-up review.	40
Schools and sixth forms	Thematic review - special schools.	Thematic review	15
Schools and sixth forms	Thematic review - payroll services.	Thematic review	15
Schools and sixth forms	Thematic review - income.	Thematic review	15
Schools and sixth forms	Thematic review - insurance.	Thematic review	15
Schools and sixth forms	Follow-up of thematic reviews: procurement, unofficial school funds and data protection.	Follow up all 3 2011/12 thematic reviews: procurement, unofficial school funds and data protection.	25
<b>Schools and sixth forms</b>			<b>350</b>

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Type of control	Audit review	Audit scope	Planned audit days
Environment	Audit planning, reporting & management.	Audit planning, reporting & management.	20
Environment	Support to management.	Support to management.	5
Environment	Budgetary control within the directorate.	RACE-based review.	10
Environment	Capital programme (of the combined Environment Directorate and former Property Group).	RACE-based review.	15
Environment	Carbon reduction commitment.	Compliance testing.	10
Environment	Corporate manslaughter - highways responsibilities.	RACE-based re-eview - previously limited assurance.	8
Environment	Development control s106.	RACE-based re-review - previously limited assurance.	20
Environment	Disposal of scrap metal: matters arising from work done during 2011/12.	RACE-based re-review.	20
Environment	Flood risk management.	RACE-based review.	20
Environment	Health and safety of lone workers.	RACE-based re-review - previously limited assurance.	5
Environment	Highways asset management.	RACE-based review.	25
Environment	Lancashire Highways Service.	RACE-based re-review including follow-up work.	10
Environment	Local service commssioning arrangements.	RACE-based review of central controls over the services commissioned.	25
Environment	PFI waste project - emissions.	RACE-based review.	25
Environment	PFI waste project - strategic and budget forecasting.	RACE-based re-review - previously limited assurance.	10
Environment	Project management.	RACE-based re-review - previously limited assurance.	10
Environment	Winter highways information management system.	RACE-based re-review.	10
Environment	Follow-up: Closed landfill sites.	Follow-up review.	3
Environment	Follow-up: Concessionary travel.	Follow-up review - subject to assurance level of original work.	5
Environment	Follow-up: Compliance with relevant legislation and LCC regulations.	Follow-up review - subject to assurance level of original work.	5
Environment	Follow-up: Development control s278.	Follow-up review.	5
Environment	Follow-up: Highways purchasing and use of subcontractors. (Tie into work on corporate procurement.)	Follow-up review - subject to assurance level of original work.	10
Environment	Follow-up: Premises management framework - LCC services.	Follow-up review - subject to assurance level of original work.	5
Environment	Follow-up: Premises management framework - schools & sixth forms	Follow-up review - subject to assurance level of original work.	5
Environment	Grant audit: Citizen Rail.	Compliance testing - grant certification.	20
Environment	Grant audit: CIVINET.	Compliance testing - grant certification.	3
Environment	Grant audit: ENVIREO.	Compliance testing - grant certification.	8
Environment	Grant audit: Growth Point.	Compliance testing - grant certification.	1
Environment	Grant audit: Interreg IVB SusStations (NWE).	Compliance testing - grant certification.	10
<b>Environment</b>			<b>328</b>
LCCG	Audit planning, reporting & management.	Audit planning, reporting & management.	15
LCCG	Support to management.	Support to management.	5
LCCG	Bus service operators grant.	Compliance testing - grant certification.	4
LCCG	Catering income procedures.	RACE-based re-review - previously limited assurance.	10
LCCG	Compliance with relevant legislation and LCC regulations: Working Time Directive.	Compliance testing.	10
LCCG	Food stock and consumption, ordering, provision, invoicing controls.	RACE-based review.	25
LCCG	Management of residential care medication and care plans.	Compliance testing.	10
LCCG	Vehicle asset inventory control and usage.	RACE-based re-review - previously limited assurance.	8
LCCG	Follow-up: Compliance with relevant legislation and LCC regulations.	Follow-up review - subject to assurance level of original work.	3
<b>Lancashire County Commercial Group</b>			<b>90</b>
Customer service centre	Audit planning, reporting & management.	Client liaison including periodic reporting.	2
Customer service centre	Care Connect Service.	RACE-based review.	20
Customer service centre	Pension helpdesk.	RACE-based review.	15
<b>Customer service centre</b>			<b>37</b>

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Type of control	Audit review	Audit scope	Planned audit days
Economic development	Audit planning, reporting & management.	Audit planning, reporting & management.	5
Economic development	Support to management.	Support to management.	1
Economic development	Enterprise zones.	RACE-based review.	15
Economic development	Growing Places outcomes (the grant element of the Lancashire Enterprise Partnership).	RACE-based review.	15
Economic development	Revised Rosebud Fund.	RACE-based review.	15
Economic development	Superfast broadband project, involving the assistant chief executive, LCDL's grant specialist team and the economic development team.	RACE-based review.	20
Economic development	Grant audit: Regenerate's Statement of Grant Usage.	Compliance testing - grant certification.	1
<b>Economic development</b>			<b>72</b>
<b>Total service specific controls</b>			<b>1,502</b>
<b>Counter fraud service</b>			
Counter fraud	Planning, reporting & management.	Planning, reporting & management.	10
Counter fraud	Bribery Act.	Select bribery risks (to be identified) and review controls.	30
Counter fraud	Cash handling.		15
Counter fraud	School income testing.	CAATs and unannounced visits to schools.	25
Counter fraud	Follow-up: Prevention of bribery - streetworks.	Follow-up review - subject to assurance level of original work.	5
<b>Counter fraud</b>			<b>85</b>
NFI	Audit planning, reporting & management.		5
NFI	National Fraud Initiative testing.		5
<b>NFI</b>			<b>10</b>
Reactive work	Responsive work to support management.	Individual investigations.	250
<b>Reactive work</b>			<b>250</b>
<b>Total counter fraud service</b>			<b>345</b>
<b>Risk management</b>			
Risk register.	Support to management.	Support to management.	20
Support and advice.	Support to management including updating guidance to managers.	Support to management.	15
<b>Risk management</b>			<b>35</b>
<b>Total risk management service</b>			<b>35</b>
<b>Audit</b>			
Audit service management	Audit planning, reporting & management.	Annual plan, annual report, progress reports.	45
Audit service management	Audit planning, reporting & management with One Connect Ltd.	Annual plan, annual report, progress reports.	15
Audit service management	Support to management.	Support to management.	15
<b>Audit service management</b>			<b>75</b>
<b>Total audit control</b>			<b>75</b>
<b>LCC</b>			<b>2,800</b>
<b>NOTE: acronym used above</b>			
CAATs	Computer assisted audit techniques.		
RACE	Risk and control evaluation. This is a full assessment of the risks and related controls in place to manage a system or service.		