

Internal audit plan 2019/20

The work set out below is intended to obtain the evidence required to support an overall opinion on the council's governance, risk management, and control processes for 2019/20. Individual elements within the plan may be amended but, taken as a whole, the resulting plan is designed to address the requirement for an overall opinion as set out in the Internal Audit Strategy for 2019/20.

The type of work is shown as: '1' for phase one/ consultancy work; '2' for phase two/ compliance testing; '1+2' for a full risk and control evaluation. Work to follow up the actions arising from previous audit work is not listed here.

Service area	Operational area of activity	Audit work	Type
Control framework: governance and democratic oversight			
Financial Management (Operations)	Corporate reporting and oversight of the delivery of the council's financial strategy and budget reductions	Assessment of the manner in which the council oversees the achievement of its financial savings, and the adequacy and effectiveness of the controls that will ensure that planned savings are made.	1+2
Pension Fund	Obtaining and understanding the assurance provided by the Pension Fund's own internal auditors	Assessment of the assurance provided by Deloitte over the operation of the Pension Fund by the Local Pensions Partnership Ltd (LPP).	N/A
-	Renegotiation of the contract with BTLs	Work to understand and support the conduct of negotiations.	1
Control framework: business effectiveness			
Legal, Governance and Registrars	Risk management	Effectiveness of risk management arrangements in services and at a corporate level. Includes follow up of any actions from 2018/19 audit.	1+2
Business Intelligence	Corporate performance management	Audit of the implementation of revised performance management arrangements and KPIs developed following the introduction of new corporate strategy.	1+2
Pension Fund	LPP's compliance with its contractual obligations	Review of the accuracy of the performance data reported by LPP to demonstrate its achievement of its contractual performance targets.	1+2
Control framework: service delivery			
Adult Services and Health & Wellbeing			
Learning Disability, Autism & Mental Health	Transitioning young people from children's services to adults' services	Assessment of the controls that have been put in place to ensure that young people are properly transferred between children's and adults' services.	1+2
Learning Disability, Autism & Mental Health	Mental health case management	Review of the end-to-end case management arrangements following the transfer of mental health services back into the council from the NHS.	1+2

Internal audit plan 2019/20

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Learning Disability, Autism & Mental Health	Mental health case audit work	Assessment of the robustness of the case audit mechanism as a means of identifying elements of good practice to be shared and identifying areas for improvement.	1+2
Social Care (Health); Social Care (Community)	Passport to Independence: governance	Assessment of the governance and risk management arrangements in relation to service challenge items and business as usual following the Passport to Independence programme.	1+2
Older People	Audit and assurance arrangements	A review of the in-service audit arrangements, focussing on supervision arrangements, medication compliance and support planning in residential settings.	1+2
Patient Safety & Safeguarding	Operation of the residential quality assurance framework	Consideration of the adequacy and effectiveness of the improvement programme being developed to drive improvements in service delivery across the regulated care sector.	1+2
Patient Safety & Safeguarding	Operation of the non-residential quality assurance framework	Consideration of the adequacy and effectiveness of the improvement programme being developed to drive improvements in service delivery across the regulated care sector.	1+2
Social Care (Health); Social Care (Community)	Provider-led reviews	Assessment of the scheme operating in the Carers Service, focussing on whether the council is obtaining appropriate assurance that quality standards are being maintained, and the reviewers' competence and training.	1
Older People	Financial practice	An assessment of the adequacy and effectiveness of the arrangements for recording and accounting for contributions due from self-funders, with a focus on accuracy and efficiency.	1+2
Exchequer Services	Direct payments: adults' financial reviews	Assessment of the scope, frequency and timeliness of reviews of service users' expenditure of direct payments, including both desk-top reviews and visits to service users.	1+2
Older People	Management of service users' funds	A review of the controls in place to ensure that service user funds are appropriately safeguarded and accounted for, including contributions to and the use of the residents' amenity fund.	1+2
Disability Services	Safeguarding service user finances in the Supported Living Service.	An assessment of the adequacy and effectiveness of the arrangements in place to ensure that the finances of service users who lack capacity are safeguarded.	1+2
Disability Services	Shared Lives	An assessment of the adequacy and effectiveness of the recruitment process, with a focus on transparency, compliance with policy and guidance, and the benefits of the panel approval process.	1+2

Internal audit plan 2019/20

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Disability Services	Sickness absence arrangements	A review to assess compliance with the sickness absence policy for both short term and long term absence by operational managers, including the case review process and referrals to occupational health.	1+2
Learning Disability, Autism & Mental Health	Supervision	Confirmation that staff are subject to regular support and supervisory review to ensure compliance with professional body requirements	2
Legal, Governance and Registrars	Adult social care complaints	Consideration whether the service is appropriately identifying the lessons learned from complaints and amending its practices and procedures to improve service provision.	1+2
A sample of all	Business continuity arrangements	An assessment of the adequacy and effectiveness of the business continuity arrangements across the range of adult social care services, considering in particular the robustness of the plans, test arrangements and the implementation of lessons learned.	1+2
Patient Safety & Safeguarding	Safeguarding vulnerable adults	Audit of the arrangements to address safeguarding concerns including reporting to the Lancashire Safeguarding Adults Board, with a focus on compliance with the Making Safeguarding Personal ethos.	1+2
Health Equity & Partnerships	Contract monitoring: 0-19 years health care professionals	Assessment of the adequacy of the contract monitoring arrangements to ensure that the service is provided to appropriate standards and ensures service user outcomes are achieved.	1+2
Health Equity & Partnerships	VIP enquiries	Consideration of the adequacy and effectiveness of the case management arrangements to manage the demand for and response to VIP enquiries.	1+2
Health Equity & Partnerships	External sources of assurance over the council's activity and objectives	Work with Mersey Internal Audit Agency to understand their work in the region that may provide assurance over the council's objectives as well as those of MIAA's NHS clients.	1
Trading Standards & Scientific Services	Safe Trader Scheme	An assessment of the management and monitoring arrangements in place over the operation of the Safe Trader Scheme.	1+2
Health, Safety & Resilience	Educational off-site visits	Assessment of the adequacy and effectiveness of the risk assessment process and the compliance checks conducted by the Health, Safety and Resilience team.	1+2
Health, Safety & Resilience	Contract monitoring: Occupational Health Service	Consideration of the adequacy and effectiveness of the council's oversight of the outsourced occupational health services.	1+2

Internal audit plan 2019/20

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Education & Children's Services			
Children's Social Care	Children's Services improvement plan delivery	Assessment of delivery against the improvement plan, including implementation of action, benefits realisation, service-level monitoring and reporting to the directorate management team.	1+2
Children's Social Care	The sufficiency strategy for children looked after	Assessment of the adequacy of controls to ensure that the strategy is implemented effectively.	1
Children's Social Care	Prevention of child sexual exploitation.	Assessment of compliance with the new process, including follow up of the actions agreed in 2018/19.	2
Children's Social Care	Payments to external care providers	Assessment of the effectiveness of controls for managing payments to external care providers, including their accuracy and validity.	1+2
Children's Social Care	Caseload management	Audit of the controls to manage the allocation of casework to social workers.	1
Children's Social Care	Supervision and support	Audit of the adequacy and effectiveness of supervisions, including frequency, timeliness and impact.	1+2
Children's Social Care	Independent reviewing officers (IROs)	Audit of the adequacy and effectiveness of the IROs' role in providing oversight and assurance over practice quality assurance.	1+2
Corporate Parenting	Corporate parenting strategy	Audit of the adequacy of controls to ensure that the corporate parenting strategy is implemented and effectively operated.	1
Inclusion	Inclusion Service improvement plan	Assurance over the development and implementation of the improvement plan including governance structures, decision making and monitoring.	1+2
Inclusion	Direct payments	Follow up of the 2017/18 audit supported by further testing based on the risk and control framework already agreed.	2
Fostering, Adoption, Residential & YOT	Special guardianship order financial support	Assessment of the controls to assess entitlement to special guardianship financial support including means testing and calculation of payment, conditions, enhancement payments, ongoing entitlement and reassessment.	2
Safeguarding, Inspection & Audit	Children's Services' in-service audit framework	Assessment of the adequacy and effectiveness of controls over the operation of the audit framework including testing of audit activity on casework and supervisions. (Phase 1 was completed in 2018/19).	2
Safeguarding, Inspection & Audit	Transition to new local safeguarding arrangements	Assessment of the establishment of governance structures and review partnerships, and the transition to national and local reviews.	1

Internal audit plan 2019/20

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Safeguarding, Inspection & Audit	Lancashire Safeguarding Children's Board (LSCB) purchasing	Audit of the adequacy and effectiveness of controls to ensure that purchasing by the LCSB is valid, legitimate and provides value for money.	1+2
Safeguarding, Inspection & Audit	Serious incident reporting and case review	Assessment of controls following the transition of serious case reporting from the local safeguarding board to new partnership boards.	1
Education, Quality and Performance	Children missing from home or school.	Audit of the adequacy and effectiveness of controls to identify and track children missing from home or school, building on the work done in 2018/19 on school exclusions.	1+2
Libraries, Museums & Culture	Re-imagining the Harris	Work to understand the overall programme and the implementation of its component parts with Preston City Council.	1
Libraries, Museums & Culture	Safekeeping of heritage assets held in museums and libraries	Assessment of the controls in place to ensure that heritage assets held in museums and libraries are exhibited, stored and moved safely and securely.	1
Financial Management (Development & Schools)	Schools thematic audit: procurement	Audit of a sample of schools' arrangements for procuring goods and services.	1+2
Growth, Environment & Transport			
All	Improvement plan implementation	Work to understand and assess the directorate's plans and action to deliver service improvement.	1+2
Highways	Highways stocks and stores	Assessment of the arrangements in depots for the proper management of stocks and stores, including their security and the treatment of wastage.	1+2
Public & Integrated Transport	Operation of the non-HGV vehicle fleet	Audit of the effectiveness of controls over the operation of non-HGV council fleet.	1+2
Highways; Public & Integrated Transport; Waste	Health and safety at operational depots.	An audit of the controls to manage the risks to operatives' and the public's health and safety at transport and highways depots, and household waste and recycling centres.	1+2
LEP Coordination	Operation of the LEP assurance framework	Consideration of the adequacy of the assurance over the activities of the LEP following the change in legal status with effect from April 2019.	1+2
Planning & Environment	The Countryside Service.	Consideration of the adequacy and effectiveness of the processes and controls that ensure sites remain open and safe in accordance with the Occupiers Liability Act.	1+2

Internal audit plan 2019/20

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Pension Fund			
Pension Fund	Collecting contributions from employers	Assessment of the controls over the collection of contributions from employers.	1+2
Control framework: service support			
Health, Safety & Resilience	Compliance with lone worker arrangements in services across the council	For a sample of service areas, we will assess compliance with the new lone working arrangements introduced by the Health, Safety and Resilience team.	1+2
Core Systems	Management and monitoring of system changes	A review of the adequacy of the controls in place over the introduction of changes to the core ICT systems.	1
Core Systems	Improved data management	Work to understand the action being taken to improve the council's data quality and management.	1
Asset Management	PAMS improvement plan	Assessment of the action being taken to ensure that PAMS properly supports the organisation's objectives and operates effectively.	1
Asset Management	Highways Authorities	Assessment of the adequacy and effectiveness of the arrangements underpinning the completion of the Highways Authority self-assessment.	1+2
Asset Management	Contract monitoring: Building Schools for the Future (BSF) contracts	Assessment of the procedures in place to monitor the BSF contracts, both their financial performance and in relation to the health and safety of staff and students in the school buildings.	1+2
Asset Management	Premises compliance: health and safety in properties managed by the council	Assessment of the process by which compliance with statutory and other requirements is assured by the compliance team for properties managed by the council.	1+2
Asset Management	CCTV surveillance conducted from the council's estate.	Confirmation that the council is compliant with GDPR and any requirements related to the use of CCTV cameras and retention of data obtained from them.	1+2
Skills, Learning & Development	Implementation of the new e-learning system	Assessment of the controls supporting the effective implementation of the system, focussing on the areas of the council most reliant on staff training and development.	1+2
Human Resources	Sickness absence management	Assessment of the corporate management of sickness absence, by performance monitoring and the provision of support to operational managers.	1+2
Procurement	End-to-end procurement to payment process	Audit of the end-to-end processes operated from the procurement of new suppliers through to processing payments.	1+2

Internal audit plan 2019/20

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Technology risk assurance			
Core Systems	Service management: Core Systems	Review of service management arrangements.	1+2
BTLS	Service management: BTLS	Review of service management arrangements.	1+2
Core Systems and BTLS	Critical applications	Review of critical systems' security, performance, resilience and recovery.	1+2
Core Systems and BTLS	Mobile devices and data	Review of the security of mobile devices and the data held on them, with an emphasis on the configuration of devices.	1+2
Core Systems and BTLS	Cyber resilience	Review of organisational cyber resilience capability.	1+2
Core Systems and BTLS	Incident management and response	Review of arrangements to respond to and recover from service disruptions in accordance with business need.	1+2
Core Systems and BTLS	NHS data security and protection toolkit	Review of the council's mandatory submission to ensure continued access to care data.	1+2
Control framework: business processes			
Core Systems	Oracle user access	Review of the improvement plan.	1+2
Payroll Service	Payroll processing by BTLS of information provided by LCC	Compliance testing of the key controls.	2
Payroll Service	Payroll overpayments	Compliance testing of the key controls.	2
Exchequer Services	Accounts receivable: central controls	Compliance testing of the key controls.	1+2
Exchequer Services	Accounts payable: central controls	Compliance testing of the key controls.	1+2
Exchequer Services	Cash and banking	Compliance testing of the key controls.	2
Exchequer Services	General ledger	Compliance testing of the key controls.	2
Exchequer Services	VAT	Compliance testing of the key controls.	2
A sample of all	Mileage claims by staff across the council	Testing of compliance with corporate policy including insurance cover, driving licence and V5 checks.	1+2
Investment	Treasury management	Compliance testing of the key controls.	2
Financial Management (Development & Schools)	Schools' Financial Value Standard (SFVS) self-assessments	Review of a sample of SFVS self-assessments submitted by schools for 2018/19 to ensure their assertions are supported by adequate evidence, and follow-up of 2018/19 actions.	2
Pension Fund	Accounting for the Pension Fund through the council's general ledger	Compliance testing of key controls.	2