

Control	Audit review	Audit scope	Comments	Assurance
<b>Corporate controls</b>				
<b>Governance</b>				
	Support to management, including input to the council's annual governance statement.		Work is ongoing with the Assistant County Secretary to consider the council's governance arrangements as the Standards regime changes and the implications of the draft Local Audit Bill.	
	Corporate performance monitoring.	Risk and control evaluation (RACE)-based review.	Work has not yet begun.	
	Implementation of member's decisions and decision-tracking.	RACE-based review.	Work has not yet begun; this is linked to work carried forward from 2011/12 relating to consideration of the legal implications of decisions before they are proposed and made.	
	Staff acceptance of gifts and hospitality.	RACE-based re-review – previously limited assurance.	This work has begun but is not yet complete.	
	Staff disclosures of business interests and their use by management.	RACE-based re-review – previously limited assurance.	This work has begun but is not yet complete.	
<b>Working in strategic partnership</b>				
	Funds flow between LCC and One Connect Ltd.	RACE-based review.	This work is close to completion and a draft report is being discussed with management.	
<b>Legislative compliance</b>				
	Follow-up: Overall control of the council's response to new legislation.	Follow-up review.	The Deputy County Secretary and Solicitor presented a report to the Audit Committee in June 2012 addressing assurance over the council's compliance with legislation. This assessment was accepted and requires no further follow-up work.	
	Consideration of the legal implications of decisions and the council's response to legislation.	RACE-based review – completion of prior year's work.	This work is on-going. Testing is being undertaken specifically in relation to the Registrars and Trading Standards services.	
<b>Information governance</b>				
	Overall corporate arrangements.	RACE-based re-review.	Information governance arrangements are still subject to further development. The Internal Audit Service is supporting management as the council's new arrangements are being developed, but cannot yet provide assurance over the controls currently in place.	
	Overall corporate arrangements for data sharing with partners, supported by work in directorates.	RACE-based review – completion of prior year's work.	The local arrangements employed by the service areas we tested are adequately designed to ensure that data is protected. However the corporate information sharing arrangements are out of date, incomplete and not complied with. The council does not therefore meet the requirements defined in the Code of Practice for Data Sharing and we are able to provide only limited assurance in respect of the council's information sharing arrangements.	Limited
	Follow-up: Overall corporate arrangements for data sharing with partners.	Follow-up review.	This area will be subject to a full re-review, which will be undertaken in conjunction with a review of the council's overall corporate information governance arrangements once these have been resolved.	
<b>Cross-service controls</b>				
<b>Business continuity and emergency planning</b>				
	Overall corporate arrangements.	RACE-based review.	This work has begun and fieldwork is on-going.	
<b>Partnerships/ accountable body</b>				
	The council's accountable body role.	RACE-based re-review – previously limited assurance.	This work has not yet begun.	
<b>Reablement</b>				
	Reablement service commissioned by ACS and provided by LCCG.	RACE-based re-review – previously limited assurance.	This work will be deferred into 2013/14 because the Reablement Service has been fundamentally redesigned and is being re-launched during September 2012.	
<b>Transition from children's services to adult services.</b>				
	Transition from children's services to adult services.	RACE-based re-review – previously limited assurance.	The arrangements to support young people as they move from children's services to receiving services as young adults have recently been reviewed and re-designed; this audit work has not yet begun.	
<b>Transport</b>				
	Accessible transport arrangements including internal re-charges, building on work undertaken in 2011/12.	RACE-based re-review – limited audit work gave no assurance in 2011/12.	This area is under management review at present but audit work is currently planned for later in the year.	
	Safeguarding children's transport.	RACE-based re-review – previously limited assurance.	This work is scheduled to begin shortly.	

Control	Audit review	Audit scope	Comments	Assurance
<b>Common controls</b>				
<b>Financial controls</b>				
	Accounts payable.	Compliance testing (split start and end of year).	This work has begun.	
	Accounts receivable.	Compliance testing (split start and end of year).	This work has not yet begun.	
	Budgetary monitoring and control and scheme of delegation.	RACE-based review.	This work is scheduled for late in the year as the new arrangements for budget-holders following implementation of the Oracle R12 financial system settle down.	
	Cash & banking.	Compliance testing.	This work has not yet begun.	
	Capital accounting.	RACE-based review, to tie into work on directorates.	This work has not yet begun, but it may be affected by the second phase of development of the Oracle financial system, which will introduce changes to controls over the council's fixed assets. It is linked with specific projects in each of the directorates, and the results of each piece of work will be considered as a whole as well as individually.	
	Expenses.	Compliance & computer assisted audit techniques (CAATs) testing (split start and end of year).	Testing has been completed and the findings are being discussed with Human Resources management.	
	General ledger.	Compliance testing.	This work has not yet begun.	
	Payroll.	Compliance & CAATs testing (split start and end of year).	This work has not yet begun.	
	Payroll codings to the general ledger	Compliance & CAATs testing (split start and end of year).	This work has not yet begun.	
	Payroll controls in LCCG.	Compliance testing.	This work is on-going.	
	Follow-up: payroll controls in LCCG.	Compliance testing and follow-up work.	This work will follow completion of the work noted above.	
	Treasury management.	RACE-based review.	We will follow up the action taken in response to the Audit Commission's report on this area during 2011/12 during the third quarter of the year.	
	VAT.	Compliance testing.	This work is due to begin shortly.	
	Oracle release 12 - ongoing implementation and further work on the controls established in phase 1 and phase 2.	RACE-based review.	Our work on this project continues; phase 2 includes work on fixed assets and procurement modules.	
<b>HR controls</b>				
	'Ask HR' service	RACE-based review.	We have completed this work and a draft report has been issued to management for discussion.	
	Hierarchies in the Oracle HR/ payroll system.	Compliance testing.	This work has not yet begun.	
	Leave system	Compliance testing.	This work has begun and early findings are being discussed with management.	
	Long term sickness absence	RACE-based review.	This work has not yet begun.	
	Oracle HR/ payroll system.	RACE-based review.	This work has not yet begun.	
	Redundancy process.	RACE-based review.	This work has now been removed from the audit plan as the redundancy process is subject to close management scrutiny.	
	Follow-up: Redundancy process.	Follow-up review.	Since this work follows that above, it has also been removed from the audit plan.	
	Follow-up: Redeployment process.	Follow-up review – substantial assurance in 2011/12.	Since no recommendations arose from the original work there is no action plan to follow up and this work has been removed from the audit plan.	
<b>ICT controls</b>				
	Data centre.	RACE-based re-review – limited assurance in 2011/12.	Work to address the issues raised during 2011/12 is still on-going and it is not yet appropriate to re-review this area.	
	Email use.	Follow-up review – substantial assurance in 2011/12.	The management response to this work is subject to agreement of the wider actions required in relation to information governance. Until this framework of controls is in place we do not propose to undertake any further work in this area.	
	Help desk.	RACE-based review.	This work will take place later in the year.	
	Implementation of Lancashire Electronic Content System (LECS) and identity management.	Advice and assistance, including attendance at corporate groups.	LECS has been superseded by the council's plans to introduce a 'Resolution Centre' which is likely to be used to manage all the council's data. However approval has now been given to procure and implement an identity management system; the Internal Audit Service has supported the preparation of the business case for this. It is unlikely that there will be any further audit input on these areas.	

Control	Audit review	Audit scope	Comments	Assurance
	Incident and problem management.	RACE-based re-review – limited assurance in 2011/12.	Like our work on email usage and data sharing with partners, the management response to this work is subject to agreement of the wider actions required in relation to information governance. Until this controls framework is in place we do not propose to undertake any further work in this area.	
	Network access.	RACE-based review.	This work has begun and is continuing.	
	Password standards.	Compliance testing	This work has begun and is continuing.	
	Security of mobile devices.	RACE-based review.	This work has not yet begun.	
	Web applications.	RACE-based review.	This work has not yet begun.	
	Web content management.	RACE-based review.	This work has not yet begun.	
	Web usage.	RACE-based re-review.	This work has begun and is continuing.	
	Vulnerability management.	RACE-based re-review – limited assurance in 2011/12.	This work has not yet begun.	
	Database security.	RACE-based review – completion of prior year's work.	This work was started late in 2011/12 and is on-going.	
	Follow-up: Database security.	Follow-up review – subject to assurance level of original work.	This work has not yet begun.	
<b>Procurement</b>				
	Districts', schools' and other organisations' use of the Procurement Centre of Excellence (the risks to LCC).	RACE-based review.	This work has been removed from the audit plan as the key risks relate to One Connect Ltd rather than the county council.	
	Procurement Centre of Excellence – purchasing control compliance testing (including follow-up of previous audit work).	RACE-based review and follow-up work.	This work is planned for later in the year.	
	Procurement Centre of Excellence – tendering control compliance testing (including follow-up of previous audit work).	RACE-based review and follow-up work.	This work is planned for later in the year.	
<b>Estate management</b>				
	Follow-up: Premises management framework - LCC services.	Follow-up review – substantial assurance in 2011/12.	We will follow up the work undertaken last year on compliance with the corporate premises management framework but this has not yet begun.	
	Follow-up: Property asset inventory control and usage – high level controls.	Follow-up review – substantial assurance in 2011/12.	This work has begun.	
	Property asset inventory control and usage – reactive repairs and planned maintenance.	RACE-based review.	Substantial assurance was given last year over the high level controls over the council's property assets. Since the audit plan was agreed in March 2012, a further project has been added to assess the more detailed controls over reactive repairs to property and the planned maintenance programme: this work has begun.	
<b>Service specific controls</b>				
<b>Adult and Community Services (ACS)</b>				
	Support to management.		We have supported management in considering the procurement of certain historic social care contracts, and in examining arrangements relating to the Lancashire Centre for Independent Living.	
	Capital accounting (related to other central audit work and work in the directorates).	RACE-based review.	This work is linked with other work on the common financial systems and may be affected by the second phase of development of the Oracle financial system, which will introduce changes to controls over the council's fixed assets.	
	Care decision-making panels.	RACE-based review.	This work is scheduled to begin in October.	
	Care navigation system; individual selection of personal care providers.	RACE-based review.	This work is scheduled to begin in November.	
	Data quality for performance management (related to central audit work on performance management).	RACE-based review.	Terms of reference are being discussed with management.	
	Data sharing with partners: information governance.	RACE-based review.	This work has been combined with our work on corporate information governance controls and has been reported above.	

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Control	Audit review	Audit scope	Comments	Assurance
	Direct payments.	RACE-based review.	This work is almost complete and we are discussing our findings with management as the report is being drafted.	
	Health and safety of lone workers.	RACE-based review – previously limited assurance.	This work will be undertaken in conjunction with assignments on lone workers in each of the directorates, but has not yet begun.	
	Establishment visits (cash management).	Compliance testing – completion of prior year's work.	This work has been reported in draft and is being discussed with management.	
	Hospital discharge model and social care support.	RACE-based review.	This work has not yet begun.	
	ISSIS replacement system - application audit.	RACE-based review.	This review will be undertaken in 2013/14 as the ISSIS replacement system will not be operational in 2012/13.	
	ISSIS replacement: advice and support re controls over configuration, security and implementation of replacement system.	Advice and support.	Terms of reference have been agreed but work will not begin until the contract for the new system has been signed. The Internal Audit Service is represented on the project board and work has begun. Input is being coordinated with work on the CYP project board.	
	Management of case referrals: compliance testing.	Compliance testing.	Terms of reference are being discussed with management, and this work is being coordinated with related work on the Care Connect service within the Customer Service Centre.	
	Non residential care system (NRCS): compliance testing.	Compliance testing.	This work is almost complete.	
	Payment and monitoring system (PAMS): compliance testing.	Compliance testing.	This work is almost complete.	
	Resource allocation within the model that allocates individual budgets.	RACE-based review.	This work will take place later in the year.	
	Follow-up: Fair access to care criteria (FACS).	Follow-up review – substantial assurance in 2011/12.	This work will take place later in the year as the previous year's work was finalised only in June 2012. It will be coordinated with the work above on the allocation of individual budgets.	
	Follow-up: Prepayment card pilot	Follow-up review – substantial assurance in 2011/12.	The action plan was only recently finalised with management, so this work will be undertaken later in the year.	
	Preferred provider scheme.	RACE-based review – completion of prior year's work.	This work has been completed and a draft report is being discussed with management.	
	Follow-up: Preferred provider scheme.	Follow-up review.	Until the original work has been completed and an action plan agreed, this follow-up work cannot take place.	
	Follow-up: Vulnerable adults' domiciliary services and day centres.	Follow-up review – previously substantial assurance.	This work has been completed and a draft report is being discussed with management.	
<b>Public health</b>				
	Operational review in the shadow year (in two-phases).	RACE-based review.	We are working to understand the services and related contracts and costs that will be transferred to the county council, but this work is likely to be on-going throughout the year.	
<b>Children and Young People (CYP)</b>				
	Support to management.	Support to management.	We have assisted management in their response to an official complaint relating to a child with disabilities.	
	Capital grant funding/ capital accounting.	RACE-based review.	This work is linked with other work on the common financial systems and may be affected by the second phase of development of the Oracle financial system, which will introduce changes to controls over the council's fixed assets. It will focus on the arrangements in place to manage the capital grants allocated by the directorate.	
	Data sharing with partners: information governance.	RACE-based review.	This work is now being addressed as a corporate control and has been reported above.	
	Emergency payments to families.	RACE-based re-review – previously limited assurance.	This work has started and early findings are being discussed with management.	
	Financial, operational and safeguarding procedures within children's residential homes.	RACE-based review – completion of prior year's work.	This work is complete and a report is being drafted.	
	Follow-up: Financial, operational and safeguarding procedures within children's residential homes.	Follow-up review .	Since the original work has been subject to some delay, follow-up will not be appropriate during the current year.	
	Grant fund monitoring arrangements.	RACE-based review: new grant monitoring arrangements.	This work is being scoped, but is due to begin in the fourth quarter.	
	Health and safety of lone workers.	RACE-based review.	This work will be undertaken in conjunction with assignments on lone workers in each of the directorates, but has not yet begun.	

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	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.	The Internal Audit Service is represented on the project board and our input is being coordinated with work on the ACS project board.																													
	Management of children's social care referrals.	RACE-based re-review – previously limited assurance.	We will undertake a full re-review of this area later in the year, but we have already completed some interim work focusing on the key issues raised in our report. We selected a sample of social workers who have recently left the council's employment and found that no cases were allocated to them on the social care system.																													
	Independent Reviewing Officers	RACE-based review – completion of prior year's work.	This work has been completed and a draft report has been issued to management for discussion.																													
	Partnership working with the NHS to support children with mental health needs.	RACE-based review.	Following some changes within the Directorate we are considering the scope of this work.																													
	Performance management framework.	RACE-based review.	This work has not yet begun.																													
	Provision for children with disabilities (direct payments).	RACE-based review – completion of prior year's work.	Our work is nearly complete and our findings are being discussed with management.																													
	Follow-up: Provision for children with disabilities.	Follow-up review – subject to assurance level of original work.	Since the original work has been subject to some delay, follow-up will not be appropriate during the current year.																													
	Pupil Referral Units and excluded pupil interventions.	RACE-based review.	This work has not yet begun.																													
	Residential homes: review of the key risks of short stay breaks including costing.	RACE-based review.	This work has not yet begun.																													
	The Safeguarding Children's Board budget.	RACE-based re-review – previously limited assurance.	The terms of reference for this audit have been agreed and work is planned to start soon.																													
	School budget formula and pupil forecasting.	RACE-based review.	Terms of reference are being drafted for this work, which is scheduled to take place around the school census dates.																													
	Young Persons Learning Agency (YPLA) grant certification.	Compliance testing – grant certification.	This work has not yet begun.																													
	Follow-up of the Ofsted action plan and actions arising from the peer review.	Follow-up review of Ofsted's report.	Work on the Directorate's review of case files is on-going.																													
	Follow-up: Financial and performance monitoring of schools.	Follow-up review – substantial assurance in 2011/12.	This work has not yet begun.																													
	Follow-up: Personnel file documentation.	Follow-up review.	This work will repeat the compliance testing we undertook last year, and will take place later in the year.																													
	Follow-up: SureStart children's centres.	Follow-up review – limited assurance in 2011/12.	Work to follow up the arrangements by which the finances of children's centres are monitored has not yet begun.																													
<b>Schools and sixth forms</b>																																
	Support to LCC management.																															
	School reviews.	Whole-school reviews.	Work has been completed as follows: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th rowspan="2">School type</th> <th rowspan="2">Number of audits</th> <th colspan="4">Level of assurance</th> </tr> <tr> <th>Full</th> <th>Substantial</th> <th>Limited</th> <th>None</th> </tr> </thead> <tbody> <tr> <td>High school</td> <td>4</td> <td>0</td> <td>4</td> <td>0</td> <td>0</td> </tr> <tr> <td>Primary school</td> <td>8</td> <td>0</td> <td>8</td> <td>1</td> <td>0</td> </tr> <tr> <td><b>Total</b></td> <td><b>12</b></td> <td><b>0</b></td> <td><b>11</b></td> <td><b>1</b></td> <td><b>0</b></td> </tr> </tbody> </table>	School type	Number of audits	Level of assurance				Full	Substantial	Limited	None	High school	4	0	4	0	0	Primary school	8	0	8	1	0	<b>Total</b>	<b>12</b>	<b>0</b>	<b>11</b>	<b>1</b>	<b>0</b>	
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	Follow-up of school reviews.	Follow-up review.	Visits to schools to follow up the action plans agreed last year have been arranged.																													
	Thematic review - special schools.	Thematic review	This work has not yet begun.																													
	Thematic review - payroll services.	Thematic review	This work has not yet begun.																													
	Thematic review - income.	Thematic review	An Audit Matters newsletter has been drafted and will be issued to all schools in September.																													
	Thematic review - insurance.	Thematic review	This work has been replaced by a review of schools with public sports facilities, which management now considers to be a greater risk.																													
	Thematic review – schools with public sports facilities	Thematic review	This work replaces the planned work on schools' insurance but has not yet begun.																													

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	Follow-up of thematic reviews: procurement, unofficial school funds and data protection.	Follow up all 2011/12 thematic reviews.	Newsletters have been issued to all schools at the start of the new school year covering these thematic areas. Follow-up work on data protection has begun.	
	Premises management framework - schools & sixth forms	RACE-based review – completion of prior year's work.	This work has been completed and a draft report is being discussed with management.	
	Follow-up: Premises management framework - schools & This sixth forms	Follow-up review.	Since the original work has been subject to some delay, follow-up will not be appropriate during the current year.	
<b>Environment</b>				
	Support to management.		We have considered the administrative arrangements required for a new grant funding stream, and have provided information about the audit work undertaken in previous years on services that have recently transferred into the Directorate.	
	Budgetary control within the directorate.	RACE-based review.	This work is scheduled for late in the year as the new arrangements for budget-holders under the latest release of the Oracle financial system settle down.	
	Capital programme (of the combined Environment Directorate and former Property Group).	RACE-based review.	This work is linked with other work on the common financial systems and may be affected by the second phase of development of the Oracle financial system, which will introduce changes to controls over the council's fixed assets.	
	Carbon reduction commitment.	Compliance testing.	Audit fieldwork is complete and a report is being drafted.	
	Concessionary travel.	RACE-based review – completion of prior year's work.	This work is complete and a draft report has been issued to management.	
	Concessionary travel.	RACE-based re-review.	This work has not yet begun.	
	Corporate manslaughter - highways responsibilities.	RACE-based re-review – previously limited assurance.	This work has been combined with work on highways asset management, and has begun.	
	Development control s106.	RACE-based re-review – previously limited assurance.	The directorate is still working to amend its procedures in light of our original work, so this work will be deferred until 2013/14.	
	Disposal of scrap metal: matters arising from work during 2011/12.	RACE-based review.	The implications of the work done during 2011/12 are still being addressed and it is not appropriate to undertake additional work at this point. It is likely that this work will be deferred into 2013/14.	
	Flood risk management.	RACE-based review.	The terms of reference for this work are being discussed with management.	
	Health and safety of lone workers.	RACE-based re-review – previously limited assurance.	This work will be undertaken in conjunction with assignments on lone workers in each of the directorates, but has not yet begun.	
	Highways asset management.	RACE-based review.	This work has been combined with work on highways responsibilities in relation to corporate manslaughter, and work has begun.	
	Highways purchasing and use of subcontractors.	RACE-based review – completion of prior year's work.	This work is being discussed with management but has not yet been formally reported.	
	Highways purchasing and use of subcontractors.	RACE-based re-review.	This work has not yet begun.	
	Lancashire Highways Service.	RACE-based review.	The scope of this work is being discussed with management.	
	Local service commissioning arrangements.	RACE-based review.	This project has been removed from the audit plan as this has been reassessed as less of a risk and lower priority than previously thought.	
	PFI waste project - emissions.	RACE-based review.	This project has been replaced in the audit plan with work on the PFI project in the east of the county relating to waste transportation.	
	PFI waste project - Area East waste transportation.	RACE-based review.	After discussions with management, our focus on the PFI waste project has altered and will concentrate on the assumptions around the costs of waste transport. Terms of reference have been drafted for this work.	
	PFI waste project - strategic and budget forecasting.	RACE-based re-review – previously limited assurance.	This work will begin shortly.	
	Project management.	Follow-up review – substantial assurance in 2011/12.	The reports on two specific projects have only recently been considered by the management team and follow-up will not be appropriate this year.	
	Winter highways information management system.	RACE-based re-review.	This work has begun.	
	Follow-up: Closed landfill sites.	Follow-up review.	This work is complete: all agreed actions have been completed.	
	Follow-up: Compliance with relevant legislation and LCC regulations.	Follow-up review.	The Deputy County Secretary and Solicitor presented a report to the Audit Committee in June 2012 addressing assurance over the council's compliance with legislation. This assessment was accepted and requires no further follow-up work. However as noted above work is on-going specifically in relation to the Trading Standards service's compliance with relevant legislation.	

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	Follow-up: Development control s278.	Follow-up review.	This work has started and nearing completion.	
	Grant audit: Citizen Rail.	Compliance testing – grant certification.	This work is on-going; we are actively involved in supporting the preparation of a claim.	
	Grant audit: CIVINET.	Compliance testing – grant certification.	One audit is complete, but we will also be required to certify the closure of this funding stream.	
	Grant audit: ENVIREO.	Compliance testing – grant certification.	This work is not due yet.	
	Grant audit: Growth Point.	Compliance testing – grant certification.	This work has been completed.	
	Grant audit: Interreg IVB SusStations (NWE).	Compliance testing – grant certification.	This work is on-going.	
<b>Lancashire County Commercial Group</b>				
	Support to management.		We have provided ad hoc advice around the procurement of contracts with taxi operators, and the use of care vouchers by service users.	
	Bus service operators grant.	Compliance testing – grant certification.	The first claim has been certified, but another claim will be made later in the year.	
	Catering income procedures in schools.	RACE-based re-review – previously limited assurance.	This work will start shortly in conjunction with the review of food stocks noted below.	
	Compliance with relevant legislation and LCC regulations: Working Time Directive.	Compliance testing.	Work is planned in relation to compliance with the European Working Time Directive, but has been temporarily postponed at the request of the Director of Human Resource and Payroll Service.	
	Follow-up: Compliance with relevant legislation and LCC regulations.	Follow-up review.	The Deputy County Secretary and Solicitor presented a report to the Audit Committee in June 2012 addressing assurance over the council's compliance with legislation. This assessment was accepted and requires no further follow-up work.	
	Food stock and consumption, ordering, provision, invoicing controls.	RACE-based review.	This work has begun and is on-going.	
	Health and safety of lone workers.	RACE-based re-review – previously limited assurance.	This work will be undertaken in conjunction with assignments on lone workers in each of the directorates, but has not yet begun.	
	Management of residential care medication and care plans.	Compliance testing.	Work carried forward from 2011/12 was finalised in July 2012. At this point, additional work during 2012/13 is unlikely to be helpful and will be removed from the audit plan.	
	Vehicle asset inventory control and usage.	RACE-based re-review – previously limited assurance.	This work has not yet begun.	
<b>Customer service centre</b>				
	Care Connect Service.	RACE-based review.	This work relates closely to work we are also undertaking on case referral management.	
	Emergency Duty Team.	Support to management.	This work has been added to the plan at management's request; we are supporting management in understanding the structure and costs of the Emergency Duty Team in readiness for its transfer into Care Connect.	
	Pension helpdesk.	RACE-based review.	This work has not yet begun.	
<b>Economic development</b>				
	Support to management.			
	Enterprise zones.	RACE-based review.	This work has not yet begun.	
	Growing Places outcomes (the grant element of the Lancashire Enterprise Partnership).	RACE-based review.	This work has not yet begun.	
	Revised Rosebud Fund.	RACE-based review.	This work has not yet begun.	
	Superfast broadband project, involving the assistant chief executive, LCDL's grant specialist team and the economic development team.	RACE-based review.	We have worked with the specialist grants team to consider what procedures are required to support the council's claims for grant funding, and will meet the Director of Economic Development shortly to discuss his assurance needs.	
	Grant audit: Regenerate's Statement of Grant Usage.	Compliance testing – grant certification.	This work is no longer required.	
	Grant audit: Intensive Business Start-up.	Compliance testing – grant certification.	We have completed work begun in 2011/12 to certify this grant funding claim.	
<b>Counter fraud service</b>				
<b>Counter fraud</b>				
	Bribery Act.	RACE-based review.	We are considering the scope of this work, and work has not yet begun.	
	Cash handling.	Compliance testing directed by data analysis.	Work for the current year has not yet begun.	
	School income testing.	Compliance testing directed by data analysis.	Work for the current year has not yet begun.	
	Prevention of bribery - streetworks.	RACE-based review – completion of prior year's work.	Work has been completed and a report is being drafted.	

Lancashire County Council internal audit plan 2012/13: progress as at 31 August 2012

Control	Audit review	Audit scope	Comments	Assurance
	Follow-up: Prevention of bribery - streetworks.	Follow-up review – subject to assurance level of original work.	Since the original work has been subject to some delay, follow-up will not be appropriate during the current year.	
<b>National Fraud Initiative</b>	National Fraud Initiative testing.		We have begun work to prepare data for submission.	
<b>Reactive work</b>	Responsive work to support management.	Individual investigations.	We are working to support management with a number of on-going investigations and disciplinary procedures.	
<b>Risk management</b>				
	Preparation of the corporate risk register.		Work on this will be coordinated with the preparation of the audit plan for 2013/14.	
	Other support to management.		This work will take place in the second half of the year.	