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 2020/21. 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 2020/21.

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

| **Lead directorate** | **Service** | **Operational area** | **Audit work** | **Type** |
| --- | --- | --- | --- | --- |
| **Governance and democratic oversight** |
| **Resources** |
| Corporate Services | Legal, Governance and Registrars | Scrutiny | Review of the operation of the council's scrutiny function, to ensure decisions are adequately assessed before and after implementation.  | 1+2 |
| Corporate Services | Legal, Governance and Registrars | Decision-making by councillors | Assurance that decisions have been properly made by councillors, particularly during the first quarter of the year. | 1+2 |
| Corporate Services | Legal, Governance and Registrars | Decision-making by officers | Assurance that decisions have been properly made by officers where appropriate, particularly during the first quarter of the year. | 1+2 |
| Corporate Services | Legal, Governance and Registrars | Working to achieve an effective combined authority for Lancashire | Work to understand how the council is approaching partnership working and the efforts to create a combined authority. | 1 |
| Finance | Pension Fund | Understanding the assurance provided by LPP's internal auditors | Assessment of the assurance provided by Deloitte LLP over the operation of the Pension Fund by the Local Pensions Partnership Ltd (LPP). | N/A |
| **Business effectiveness** |
| **Resources** |
| Corporate Services | Chief Digital Officer | The Digital Strategy | Work to understand the development of the council's use of digital technologies, and provide assurance that the action is being taken as intended. | 1 |
| Corporate Services | Legal, Governance and Registrars | Risk management | Assessment of the effectiveness of the revised risk management arrangements in services and corporately.  | 1+2 |
| Finance | Financial Management (Operations) | Financial planning | Assurance that the council's financial planning and forecasting is supported by robust data controls. | 1+2 |
| Strategy and Performance | Business Intelligence | Corporate performance management | Audit of the implementation of revised performance management arrangements and KPIs following the introduction of new corporate strategy. | 1+2 |
| Strategy and Performance | - | Management of the council's performance whilst responding to the covid-19 crisis | Assessment of the deployment of staff and other resources to services, and monitoring the achievement of the council's objectives during and after the crisis phase of the pandemic. | 1+2 |
| Public Health | Health, Safety & Resilience | Lessons learned from the organisation's response to covid-19 | A light-touch review of the lessons learned from the experience of responding to the covid-19 pandemic, for the organisation itself and in its support to the wider county. | 1+2 |
| Strategy and Performance | Chief Digital Officer | Planning for the return of services from BTLS to the council | Continuing work to understand and support the transition of services. | 1+2 |
| **Service delivery** |
| **Adult Services and Health & Wellbeing** |
| - | Quality, Contracts and Safeguarding | Safeguarding vulnerable adults | Assessment of compliance with the revised ways of working following implementation of the outcomes of the Safeguarding Redesign Project. | 1+2 |
| - | Quality, Contracts and Safeguarding | Contract Monitoring Strategy | Consideration of the new contract monitoring strategy, focussing on prioritisation of reviews and clarity of roles and responsibilities between the different services involved. | 1+2 |
| - | Quality, Contracts and Safeguarding | Operation of the residential quality assurance framework | Review of the improvement programme being developed to drive improvements in service delivery across the regulated care sector. | 1+2 |
| - | Quality, Contracts and Safeguarding | Operation of the non-residential quality assurance framework | Review of the improvement programme being developed to drive improvements in service delivery across the regulated care sector. | 1+2 |
| - | Quality, Contracts and Safeguarding | Provider-led reviews | Review and assessment of the contract monitoring arrangements introduced since handover of the contract from Commissioning. | 1+2 |
| - | Various | Staff induction (including the Social Care Academy) | Consideration of the processes that ensure staff are effectively inducted, focussing particularly on the work of the Social Care Academy. | 1+2 |
| Adult Services | All services | Social care review arrangements | Audit of controls over scheduling and undertaking reviews of packages of care, ensuring changes are implemented on a timely basis. | 1+2 |
| Adult Services | Learning Disability, Autism & Mental Health | Supervision arrangements  | Confirmation that staff are subject to regular support and supervisory review to ensure compliance with professional body requirements  | 2 |
| Adult Services | Community (East) | Supervision arrangements  | Confirmation that staff are subject to regular support and supervisory review to ensure compliance with professional body requirements. | 1+2 |
| Adult Services | Community (East) | Reablement case audit | Assessment of the robustness of the case audit mechanism in identifying good practice and identifying areas for improvement. | 1+2 |
| Adult Services | Community (East) | Demand management | A review of controls in the Customer Access Service (CAS) and through Screening and Initial Assessment (SIAS) to ensure that Care Act eligibility criteria are consistently applied and demand is managed. | 1+2 |
| Adult Services | Community (Central) | Support services review | A review of the support services team, focussing on roles and responsibilities and whether the service offer is consistent with the operational requirement. | 1+2 |
| Adults Disability and Care Services | Learning Disability, Autism and Mental Health | Transitions | Review of the adequacy and effectiveness of the transitions process following the introduction of revised working arrangements. | 1+2 |
| Adults Disability and Care Services | Older People | Safeguarding alerts | A review of the management of safeguarding alerts, from notification to conclusion and any learning points arising from them. | 1+2 |
| Public Health | Health Equity & Partnerships | Screening, vaccination and immunisation programmes | Assessment of the assurance team's work and conclusions that these programmes support achievement of public health objectives. | 1+2 |
| **Education & Children's Services** |
| - | Quality Assurance, Inspection & Safeguarding | Education and Children's Services: assurance mapping | Assessment of internal and external sources of assurance to identify any gaps or duplication.  | 1 |
| - | Policy, Information and Commissioning (Start Well) | Sufficiency of external places for children looked after | Audit of the arrangements to ensure the sufficiency of placements including assessment, admissions and value for money.  | 2 |
| - | Policy, Information and Commissioning (Start Well) | Syrian Resettlement Programme | Assessment of the coordination of the programme to ensure that refugee families are appropriately supported and services properly commissioned. | 1+2 |
| - | Policy, Information and Commissioning (Start Well) | Ofsted unregistered care providers | Assessment of the controls to ensure that children with care needs (as opposed to support needs) are placed with providers who are Ofsted registered.  | 1 |
| Children's Social Care | Children's Social Care | Caseload management | Audit of the controls to manage the allocation of casework to social workers. | 1+2 |
| Children's Social Care | Children's Social Care | Prevention of child exploitation | Assessment of compliance with the new processes to prevent child exploitation. | 2 |
| Children's Social Care | Children's Social Care | Supervision and support | Audit of the adequacy of supervisory controls including their frequency, timeliness and impact, following the adoption of the family safeguarding model.  | 1 |
| Children's Social Care | Corporate parenting  | Corporate parenting strategy | Audit of the adequacy of controls to ensure that the corporate parenting strategy is implemented and effectively operated. | 2 |
| Children's Social Care | Quality Assurance, Inspection & Safeguarding | Serious incident reporting and case review | Assessment of the effectiveness of controls following the transfer of serious case reporting from the local safeguarding board to new partnership boards. | 2 |
| Children's Social Care | Quality Assurance, Inspection & Safeguarding | Family safeguarding model | Assessment of the arrangements to implement the new family safeguarding model.  | 1 |
| Children's Social Care | Quality Assurance, Inspection & Safeguarding | Children's Safeguarding Assurance Partnership | Audit of the effectiveness of the new partnership's controls to safeguard children. | 2 |
| Children's Social Care | Children's Social Care (all areas) | Independent reviewing officers (IROs) | Audit of the adequacy and effectiveness of the IROs' role in providing oversight and assurance over practice quality. |  |
| Education & Skills | Education Improvement | Supporting schools around re-opening | Review of the support provided to schools as they re-open after extended closure. | 1+2 |
| **Growth, Environment & Transport** |
| - | Waste | Health and safety at household waste and recycling centres. | Audit of the services arrangements to ensure compliance with health and safety requirements.  | 1+2 |
| Growth, Environment and Planning | Business Growth | Lancashire Enterprise Partnership decision making processes | Assessment of the overall governance arrangements that ensure decisions are taken in accordance with the Scheme of Delegation and Financial Regulations. | 1+2 |
| **Resources – the Finance Directorate's direct role in the delivery of various services** |
| Finance | Exchequer Services | Financial assessment team  | Review of the processes and decisions made by the financial assessment team, in particular for their consistency across the whole team. | 1+2 |
| Finance | Pension Fund | Admitting employers to the Fund | Review of the process by which employers are admitted including due diligence. | 1+2 |
| **Service support** |
| **Resources** |
| Strategy and Performance | Asset Management | Contract monitoring: Building Schools for the Future (BSF) | Assessment of the procedures in place to monitor the BSF contracts; their financial performance and in relation to health and safety in school buildings. | 1+2 |
| Strategy and Performance | Facilities Management | Use of the council's buildings under covid-19 restrictions | Assurance that sufficient controls are in place to ensure the health and safety of staff using the council's buildings.  | 1+2 |
| Strategy and Performance | Facilities Management | Cleaning service | Review of the process by which the cleaning resource has been established for each of the council's properties, and is being met by the cleaning team. | 1+2 |
| **Service support: ICT controls** |
| Strategy and Performance | Chief Digital Officer/ BTLS | ICT programme and project management | Review of the framework of control over ICT developments carried forward from 2019/20. | 1+2 |
| Strategy and Performance | Chief Digital Officer/ BTLS | External sources of assurance | Collation and assessment of the external sources of assurance over BTLS's operation. | 1 |
| Strategy and Performance | Chief Digital Officer/ BTLS | Cyber security essentials | A review of the organisation's cyber resilience capability based upon the principles within the Cyber Essentials Framework. | 1+2 |
| Strategy and Performance | Chief Digital Officer/ BTLS | Public Service Network (PSN) accreditation | A review of BTLS's self-assessment and implementation of the actions arising from that assessment. | 1+2 |
| Strategy and Performance | Chief Digital Officer/ BTLS | Support for large-scale home working | Assessment of the arrangements to enable the majority of staff to work from home, including ICT connectivity and hardware. | 1+2 |
| Strategy and Performance | Chief Digital Officer/ BTLS | Simulated phishing | A test of the council's staff's resistance to phishing activities. | 2 |
| Strategy and Performance | Chief Digital Officer/ BTLS | Payment card industry (PCI) standards | Assurance that the council is compliant with PCI standards for payments received on credit cards.  | 1+2 |
| **Business processes** |
| **Resources** |
| Finance | Exchequer Services | Accounts receivable: central controls | Compliance testing of the key controls, including review of our approach to testing. | 2 |
| Finance | Corporate Finance and Exchequer Services | Accounts receivable: new funding flows | Assessment of the ways in which additional funding from central government is being monitored and controlled, and used for its intended purposes. | 1+2 |
| Finance | Exchequer Services | Accounts payable: central controls | Compliance testing of the key controls, including review of our approach to testing. | 2 |
| Finance | Corporate Finance and Exchequer Services | Accounts payable: new grants and other funding provided by the council | Assessment of the ways in which the council is monitoring the use of funds it provides to support organisations to mitigate the impact of covid-19. | 1+2 |
| Finance | Exchequer Services | General ledger including accounting for the Pension Fund | Compliance testing of the key controls. | 2 |
| Finance | Exchequer Services | Treasury management and investment | Compliance testing of the key controls. | 2 |
| Finance | Procurement | Urgent procurement conducted during the onset of covid-19 | Assurance that urgent procurement exercises were conducted appropriately and have been regularised since then, if not at the time.  | 1+2 |