

Internal audit plan 2020/21

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

Internal audit plan 2020/21

Lead directorate	Service	Operational area	Audit work	Type
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

Internal audit plan 2020/21

Lead directorate	Service	Operational area	Audit work	Type
-	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

Internal audit plan 2020/21

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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

Internal audit plan 2020/21

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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

Internal audit plan 2020/21

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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

Internal audit plan 2020/21

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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