

Outcomes of all audit work undertaken under the internal audit plan for 2019/20

Service area	Operational area of activity	Audit work (and reference number)	Type ¹	Summary of findings	Completed	Agreed ²	Assurance
Control framework: Governance and democratic oversight							
Pension Fund	Oversight of Local Pensions Partnership (LPP) Ltd	Review of the way the council monitors and, if necessary, directs the work of LPP to ensure it best serves the interests of the Lancashire Pension Fund. (2019-87)	1+2	The council's oversight of LPP in its roles as shareholder and as client of LPP's administration and investment services is robust and appropriate. The right bodies and individuals are involved at the right times to ensure that LPP's work is understood and any concerns about its performance are properly addressed.	✓	✓	Substantial
Pension Fund	Obtaining and understanding the assurance provided by the Pension Fund's own internal auditors	Assessment of the assurance provided by Deloitte LLP over the operation of the Pension Fund by the Local Pensions Partnership. (2019-02)	N/A	Because the scope of audit work on LPP's activities and the information available about it are both restricted, the council can take only limited assurance over LPP's work.	✓	✓	Limited
Strategy and Performance	Planning for the return of services from BTLS to the council	Work to understand and support the transition. (2019-84)	1	Plans are being put in place to ensure that the council's objectives are met, and there is a smooth transfer of staff and services back to the council as the BTLS contract expires.	✓	✓	Moderate
Strategy and Performance	Finance	Work to understand and support the conduct of negotiations (2019-03)	1	This audit was replaced by work to understand the transition of services back to the council.	X	✓	Not applicable
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. (2019-04)	1+2	The council's risk management framework is embedded in its governance and decision making processes, and is operating effectively.	✓	✓	Substantial
Business Intelligence	Corporate performance management	Audit of the implementation of revised performance management arrangements and KPIs developed following the introduction of new corporate strategy. (2019-80)	1+2	Corporate performance reporting under new metrics has been delayed and this audit has therefore been deferred again. Our previous work in 2017 confirmed that controls to monitor and report the council's performance were adequate and effective.	X	✓	Not applicable
Pension Fund	Local Pensions Partnership Ltd's (LPP's) compliance with its contractual obligations	Review of the accuracy of the performance data reported by LPP to demonstrate its achievement of contractual performance targets. (2019-81)	1+2	The data requirements of the service level agreement have not been amended. However work has been undertaken instead on the council's oversight of LPP (2019-87).	X	✓	Not applicable
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. (2019-05)	1+2	Insufficient audit work has been completed to draw any conclusions in this area, and no further work was possible around the year end.	X	✓	Not applicable

¹ Type of audit: in accordance with the explanation set out in the audit plan '1' is consultancy only, '2' is compliance testing only, '1+2' is a full risk and control evaluation.

² The outcome has been agreed with the audit sponsor; where not agreed the work has been completed at the end of the year without discussion with the auditees.

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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. (2019-06)	1+2	The new framework of control is adequately designed and effectively operated with some areas of good practice.	✓	X	Moderate
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. (2019-07)	1+2	Insufficient audit work has been completed to draw any conclusions in this area, and no further work was possible around the year end.	X	N/A	Not applicable
Learning Disability, Autism & Mental Health	Supervision	Confirmation that staff are subject to regular support and supervisory review to ensure compliance with professional body requirements. (2019-08)	2	Insufficient audit work has been completed to draw any conclusions in this area, and no further work was possible around the year end.	X	N/A	Not applicable
Social Care (Health); Social Care (Community)	Service challenge 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. (2019-09)	1+2	The service challenge savings relating to adult social care are subject to effective governance.	✓	✓	Substantial
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. (2019-10)	1	Practice guidance for assessors is being finalised and, once agreed, it will be posted on the intranet with other relevant policies, procedures and guidance for social workers. Comprehensive templates for performance management and quality assessment have been developed.	✓	✓	Substantial
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. (2019-11)	1+2	The service checks in a number of ways that its control of medication, support planning and supervision in its homes is adequate and effective. We found no significant issues in relation to medication and support planning, but the service is aware that supervision meetings are not conducted for all staff, or sufficiently frequently.	✓	✓	Moderate
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. (2019-12)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
Older People	Financial practice for self-funders	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. (2019-13)	1+2	Guidance to staff regarding the financial processes supporting self-funded care in the council's establishments is inadequate. Information about the deposits held for service users has not generally been properly recorded and considerable effort is being made to identify the funds held by the council.	✓	✓	Limited

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Disability Services	Safeguarding service users' 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. (2019-14)	1+2	The lack of compliance with policy requirements in a number of areas and limited managerial checks expose service users to the risk that any misuse or mismanagement of their finances would be difficult to detect and address.	✓	✓	Limited
Disability Services	Shared Lives recruitment	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. (2019-15)	1+2	The panel approval process is effective in ensuring that applications are subject to appropriate scrutiny and challenge but there are weaknesses in recording fundamental steps and a failure to ensure that carers complete mandatory training promptly.	✓	✓	Moderate
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. (2019-16)	1+2	There are some areas of good practice, but also deficiencies in managing staff returning to work after sickness absence and in the documentation held.	✓	✓	Moderate
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. (2019-17)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
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. (2019-18)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
Patient Safety & Safeguarding	Safeguarding vulnerable adults	Audit of the arrangements to address safeguarding concerns including reporting to the Lancashire Safeguarding Adults Board. (2019-19)	1+2	The arrangements were not sufficiently settled during the year to support this audit work.	X	✓	Not applicable
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. (2019-20)	1+2	Financial assessment officers in the Finance Directorate follow robust procedures supported by process checklists, policies and guidance. Direct payment agreements are scheduled for review in accordance with their assessed risk and review schedules are monitored and managed.	✓	✓	Moderate
Policy, Information and Commissioning	Policy development	Input as a critical friend to the ongoing review and update of adult social care policies, to ensure Care Act compliance. (2019-22)	1	There is some good practice in the current policy development processes and a good basis to establish a more robust and structured framework going forward.	✓	✓	Moderate

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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. (2019-23)	1+2	Some good practice is in place and lessons are generally learned from complaints, but the process could be improved further, particularly in respect of joint complaints about the council and NHS bodies, and in promoting changes to operational activity.	✓	X	Moderate
A sample of all	Business continuity arrangements	An assessment of the business continuity arrangements across adult social care services. (2019-24)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
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. (2019-25)	1+2	After some initial problems, the contract is being appropriately monitored.	✓	X	Moderate
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. (2019-26)	1+2	The VIP communication system is adequately designed to manage and monitor enquiries received by the council. We identified no further changes that could reduce the resources required within the Health, Equity and Partnerships service to respond to enquiries.	✓	✓	Substantial
Health Equity & Partnerships	External sources of assurance over the council's activity and objectives	Work with Mersey Internal Audit Agency (MIAA) 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. (2019-27)	1	This has been discussed with Mersey Internal Audit Agency but has not yet resulted in any additional assurance relating to the council's partners in the NHS.	✓	N/A	Not applicable
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. (2019-28)	1+2	Controls are adequately designed and effectively operated overall, but we found one lapse in control and agreed action to ensure that the council's income from the scheme is complete.	✓	✓	Moderate
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. (2019-29)	1+2	The systems in place are well designed and subject to continual review and improvement, and we noted several areas of good practice.	✓	✓	Moderate
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. (2019-30)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
Education & Children's Services							
Children's Social Care	Delivery of the Children's Services improvement plan	Assessment of delivery against the improvement plan, including implementation of action, benefits realisation, service-level monitoring and reporting to the directorate management team. (2019-31)	1+2	The framework of controls to govern the delivery of the Children's Services Improvement Plan is well designed and actively managed, but there are some weaknesses in the management of its delivery.	✓	X	Moderate

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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. (2019-32)	1	Although the current strategy needs to be renewed, the key risks affecting its implementation are adequately controlled.	✓	X	Substantial
Children's Social Care	Prevention of child exploitation.	Assessment of compliance with the new process, including follow up of the actions agreed in 2018/19. (2019-33)	2	The council's responses to the risks of child exploitation have been reviewed and a revised action plan has been developed by the new management team. This audit has therefore been deferred.	X	N/A	Not applicable
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. (2019-34)	1	The framework of controls in place should ensure that placements are generally available for children looked after by the council, but systemic delays in payments to providers place the availability of provision at risk.	✓	X	Limited
Children's Social Care	Caseload management	Audit of the controls to manage the allocation of casework to social workers. (2019-35)	1	A revised social care safeguarding model is being developed which will considerably impact the allocation of social workers and the management of caseloads within Children's Social Care. This audit has therefore been deferred.	X	✓	Not applicable
Children's Social Care	Supervision and support	Audit of the adequacy and effectiveness of supervisions, including frequency, timeliness and impact. (2019-36)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	X	Not applicable
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. (2019-37)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	X	Not applicable
Corporate Parenting	Corporate Parenting Strategy	Audit of the adequacy of controls to ensure that the corporate parenting strategy is implemented and effectively operated. (2019-38)	1	Proper arrangements have been put in place to implement the Corporate Parenting Strategy, but action is required to ensure that these arrangements work in practice.	✓	X	Moderate
Inclusion	Special Educational Needs and Disabilities (SEND) Partnership improvement plan	Assurance over the development and implementation of the improvement plan including governance structures, decision making and monitoring. (2019-39)	1+2	A partnership of the agencies across the county responsible for improving the issues identified by Ofsted and the Care Quality Commission has been formed and is addressing the issues identified by them using a robust governance framework.	✓	✓	Substantial
Inclusion	Direct payments	Follow up of the 2017/18 audit supported by further testing based on the risk and control framework already agreed.	2	Although progress is being made, there are still a number of problems in the way direct payments are operated that adversely affect both service users and the council.	✓	✓	Limited

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Fostering, Adoption, Residential & Youth Offending Team	Special guardianship orders	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. (2019-41)	1+2	Although families are receiving the financial support they need, the way the system is operated means that some will receive more support than would be deemed necessary under the relevant regulations, either on an ongoing basis or temporarily.	✓	X	Limited
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. (2019-42)	2	A quality assurance framework sets out a systematic approach to quality assurance through assessing practice and identifying any improvement needs. However limited resources and the need to support additional external reviews mean that not all of the assurance processes are operating effectively.	✓	✓	Moderate
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. (2019-43)	1	The transition to the new partnership arrangements to safeguard children in Lancashire has not been effectively planned or implemented by the partners, and the effectiveness of the new multi-agency Children's Safeguarding Assurance Partnership is likely to be significantly impaired until the new arrangements are properly resolved.	✓	X	Limited
Safeguarding, Inspection & Audit	Child safeguarding practice reviews	Assessment of controls following the transition of serious case reporting from the local safeguarding board to new partnership boards. (2019-44)	1	The new child safeguarding practice review panel arrangements are not yet operating as they should and the framework is not yet in place to ensure that the lessons are learned from local or national cases. However transitional arrangements are in place to ensure that all case reviews are held within statutory timelines and no learning is lost.	✓	X	Limited
Safeguarding, Inspection & Audit	Lancashire Safeguarding Children's Board (LSCB) governance of expenditure	Audit of the adequacy and effectiveness of controls to ensure that purchasing by the LCSB is valid, legitimate and provides value for money. (2019-79)	1+2	The board has had no effective financial management and oversight arrangements, and illegitimate or uncontrolled spending, or error, could occur. However we did not identify any illegitimate or inappropriate spending. Similar arrangements are in place to support the Lancashire Safeguarding Adults Board and the council's senior managers are therefore taking action to ensure that financial arrangements are strengthened and that there is appropriate transparency in the use of funds.	✓	✓	Limited
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. (2019-45)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	X	Not applicable

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Libraries, Museums & Culture	Re-imagining the Harris	Work to understand the overall programme and the implementation of its component parts with Preston City Council. (2019-46)	1	Appropriate governance arrangements have been established and are operating effectively, and the project is being effectively monitored.	✓	X	Substantial
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. (2019-47)	1	The control framework covers all key areas regarding the safe and secure storage, display and transport of heritage assets.	✓	✓	Substantial
Financial Management (Development & Schools)	Schools thematic audit: procurement	Audit of a sample of schools' arrangements for procuring goods and services. (2019-48)	1+2	Although there are some small deviations from best practice and schools' financial regulations, these were not significant in the schools we visited.	✓	✓	Moderate
Financial Management (Development & Schools)	Development of a schools audit function	Work to support management's development of assurance over the county's maintained schools. (2019-83)	1	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	X	Not applicable
Growth, Environment, Transport & Community Services							
Highways	Management of the Highways Service cost savings	Work to understand and assess the service's plans and action to deliver service improvement. (2019-49)	1+2	The controls in place to monitor the savings are adequately designed, but the Growth, Environment and Transport Finance Monitoring Board is monitoring significant slippage on the plans to achieve the service's savings targets and we found some errors in the information being provided to that board.	✓	X	Moderate
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. (2019-50)	1+2	Whilst the storerooms in depots are operated to support the work of the highways operatives efficiently, stock is not well controlled and in 2019 £293,000 (13%) was written off its value, arising from discrepancies between physical stock and the accounting records.	✓	X	Limited
Highways; Public & Integrated Transport	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. (2019-51)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
Public & Integrated Transport	Operation of the non-HGV vehicle fleet	Audit of the effectiveness of controls over the operation of non-HGV council fleet. (2019-52)	1+2	There is no single set of readily accessible policy, procedures and guidance that addresses issues such as drivers' eligibility and fitness to drive, and vehicle roadworthiness and safety. Other than in the Highways and Transport Directorate, managers and drivers generally have a limited and inconsistent awareness of the council's requirements, and compliance with them is therefore variable.	✓	X	Limited

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Lancashire Enterprise Partnership (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. (2019-53)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
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. (2019-54)	1+2	Limited resources have resulted in gaps in the framework of control in 2019/20 but these will be addressed in the coming year.	✓	✓	Limited
Pension Fund							
Pension Fund	Collecting contributions from employers	Assessment of the controls over the collection of contributions from employers. (2019-55)	1+2	The control frameworks within both Lancashire Pension Partnership (LPP) and the county council are adequately designed and operating effectively. The two organisations should ensure they share information better about the queries they raise with employers, as these are often the same.	✓	✓	Substantial
Pension Fund	Employers' satisfaction with the Fund's administration	Support to management through an independent survey of the employers' satisfaction with the Fund's administration. (2019-82)	1	The survey of employers has not taken place so no support was necessary.	N/A	✓	Not applicable
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. (2019-56)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	X	Not applicable
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. (2019-57)	1	Changes to the council's core IT systems are appropriately controlled by the service using the system, the Core Systems Service and BTLs.	✓	✓	Substantial
Core Systems	Improved data management	Work to understand the action being taken to improve the council's data quality and management. (2019-58)	1	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
Asset Management	Premises Asset Management System (PAMS) improvement plan	Assessment of the action being taken to ensure that PAMS properly supports the organisation's objectives and operates effectively. (2019-59)	1	Improvements to PAMS are being addressed by individual services, reflecting the different specialisms and nature of the work areas, and it is to appropriate to audit them as a single programme.	N/A	✓	Not applicable
Asset Management	Highways authority funding	Assessment of the adequacy and effectiveness of the arrangements underpinning the completion of the Highways Authority self-assessment. (2019-60)	1+2	The framework of control is adequately designed, but some actions are required to ensure that it meets the requirements of the Department for Transport self-assessment guidelines and the service's objectives.	✓	✓	Moderate

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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. (2019-61)	1+2	The arrangements supporting renewed oversight of the contracts to operate the schools in Burnley under the former Building Schools for the Future programme are being revised and the audit was therefore deferred.	N/A	✓	Not applicable
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. (2019-62)	1+2	Whilst the current inspection process is comprehensive, there are some significant weaknesses in its effectiveness including insufficient visits to properties, a poor return rate of annual statements of compliance and a lack of assurance that weaknesses have been addressed.	✓	X	Limited
Asset Management	CCTV surveillance conducted from the council's estate	Confirmation that the council is compliant with the General Data Protection Regulation (GDPR) and any requirements related to the use of CCTV cameras and retention of data obtained from them. (2019-63)	1+2	The council's arrangements for the use of CCTV span more than one service, none of which has overall control. Audit work has therefore been problematic over a number of years and has still not been progressed. However, on this basis, assurance that the council is compliant with the relevant regulations cannot be more than limited.	X	X	Limited
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. (2019-64)	1+2	The implementation of a new system has not yet been progressed. The Internal Audit Service will participate in the project board when it begins to meet again.	N/A	X	Not applicable
Human Resources	Sickness absence management	Assessment of the corporate management of sickness absence, by performance monitoring and the provision of support to operational managers. (2019-65)	1	The framework of corporate controls over sickness absence appears adequately designed to achieve the council's objective of minimising the number of days lost to sickness if operated effectively by its managers.	✓	X	Substantial
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. (2019-66)	1+2	The council has robust procurement rules and normally operates in compliance with them.	✓	✓	Substantial
Control framework: Business processes							
Core Systems	Oracle user access	Review of the improvement plan. (2019-67)	1+2	In July 2018 we provided moderate assurance that there is an adequate and effective control framework in place to protect Oracle against unauthorised access. The Core System's team has continued to make further improvements that will be subsumed into the overall Oracle Replacement project so this audit has been deferred.	N/A	✓	Not applicable
Payroll Service	Payroll processing by BTLs of information provided by LCC	Compliance testing of the key controls. (2019-68)	2	Payments through the council's payroll system are adequately and effectively controlled.	✓	✓	Substantial

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Payroll Service	Payroll overpayments	Compliance testing of the key controls to prevent, detect and correct overpayments. (2019-69)	2	Although payroll overpayments continue to be made, and have increased over the past year they are a small proportion of the total and generally arise as a result of mistakes by the council's managers.	✓	✓	Moderate
Exchequer Services	Accounts receivable: central controls	Compliance testing of the key controls, including review of the testing approach. (2019-70)	1+2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	X	N/A
Exchequer Services	Accounts payable: central controls	Compliance testing of the key controls, including review of the testing approach. (2019-71)	1+2	Adequate and effective controls are operated over these payments.	✓	✓	Substantial
Exchequer Services	Cash and banking	Compliance testing of the key controls. (2019-72)	2	Insufficient audit work has been undertaken and no further work was possible around the year end.	X	N/A	Not applicable
Exchequer Services	General ledger	Compliance testing of the key controls. (2019-73)	2	The controls over the transactions posted to the ledger are adequate and effective, and in particular the control accounts are accurately maintained and reconciled monthly.	✓	X	Substantial
Pension Fund	Accounting for the Pension Fund through the council's general ledger	Compliance testing of key controls. (2019-78)	2	The controls over the transactions posted to the ledger are adequate and effective, and in particular the control accounts are accurately maintained and reconciled monthly.	✓	X	Substantial
Exchequer Services	VAT	Compliance testing of the key controls. (2019-74)	2	Effective procedures are in place.	✓	✓	Substantial
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. (2019-75)	1+2	Relevant policies are inadequate and not well communicated, and system controls and managers' checks are insufficient to prevent inappropriate claims being made.	✓	X	Limited
Investment	Treasury management	Compliance testing of the key controls. (2019-76)	2	The council's treasury management framework complies with CIPFA's code of practice 'Treasury Management in the Public Services' and the council complies with the indicators it has set. Its operational borrowing limit has been increased during the year to take advantage of favourable interest rates.	✓	X	Substantial
Financial Management (Development & Schools)	Schools' Financial Value Standard (SFVS) self-assessments	Review of a sample of SFVS self-assessments for 2018/19 to ensure their assertions are supported by adequate evidence. (2019-77)	2	All schools submitted self-assessments for 2018/19 reflecting their governance and financial arrangements, and the ones we tested were supported by appropriate evidence.	✓	✓	Substantial
ICT processes							
BTLS	ICT service governance	Review focussed on the control framework the council has established with BTLS over the ICT service provided. (2019-ICT-8)	1+2	The contract with BTLS will come to an end in March 2021 but its key performance indicators have recently been made more robust. The key policies which should support a strategic view of the council's current and future business needs are not yet available but are nearing completion.	✓	✓	Moderate

Outcomes of all audit work undertaken under the internal audit plan for 2019/20

Service area	Operational area of activity	Audit work (and reference number)	Type ¹	Summary of findings	Completed	Agreed ²	Assurance
BTLS	ICT service management	Review of service management arrangements within BTLS and the council's Core Systems Team in accordance with service management and delivery standards. and other service management and delivery standards. (2019-ICT-2)	1+2	ICT service management is currently split between the council and BTLS. BTLS operates effective controls over recovery from incidents, implementation of system changes, service-user requests and knowledge management but the council is still working to develop the controls it needs.	✓	✓	Moderate
BTLS	Critical application: Liquidlogic Adults System (LAS)	Consideration of the system's security, performance, resilience, backup and recovery and support arrangements. (2019-ICT-3)	1+2	Although some action is necessary to improve the control framework in some respects, the council and BTLS are aware of this and are addressing matters that they have already identified. Proactive measures are taken routinely to ensure the resilience and security of the system	✓	✓	Moderate
BTLS	ICT programme and project management	Review of the strategy and framework within which ICT programmes and projects are managed. (2019-ICT-9)	1+2	Work will continue in 2020/21 to complete this audit.	X	N/A	Not applicable