

Control	Audit review	Audit scope	Comments	Assurance
Corporate controls				
Governance				
	Support to management, including input to the council's annual governance statement. Corporate performance monitoring.	RACE-based review.	Work is continuing with the Assistant County Secretary to consider the council's governance arrangements. The corporate performance monitoring framework has recently been amended and this work will now begin early in 2013/14.	Not applicable -
	Staff acceptance of gifts and hospitality.	RACE-based re-review – previously limited assurance.	A Statement of Ethical Standards and a revised Code of Conduct for Officers were approved by Full Council on 29 September 2011 and implemented with effect from that date. The Statement of Ethical Standards appropriately reflects the implications of the Bribery Act 2010 and this has been communicated effectively to officers through staff notices on the intranet in September 2011 and April 2012. However, there has been a low response to these initiatives and it is unlikely that all interests have been declared appropriately. Declarations of interest can currently be viewed only by Chief Officers but it is important that managers have this information readily available to inform decision making: this has been accepted and will be amended. Consideration has been given to requesting that all staff above a particular grade complete either a declaration of interests or provide a nil return. However this option has been rejected as disproportionate to the risks involved and the resources currently available.	Limited
	Staff disclosures of business interests and their use by management.	RACE-based re-review – previously limited assurance.	This work has been combined with that above relating to staff acceptance of gifts and hospitality.	-
	Members' allowances and expenses, and declarations of interests, gifts and hospitality.	Follow-up review.	We reported in January 2013 that action has been taken as agreed, although further work is planned to train new elected members after May 2013 and to use plain English in the guidance.	Not applicable
Working in strategic partnership				
	Funds flow between LCC and One Connect Ltd.	RACE-based review.	We reported in January 2013 that there are effective controls over the flow of funds between the county council and One Connect Ltd.	Substantial
Legislative compliance				
	Consideration of the legal implications of decisions. Testing within service areas of their compliance with service-specific legislation:	RACE-based review.	This work is almost complete and a draft report is being prepared.	
	Compliance testing of the Registration Service operated within the Adult and Community Services Directorate.	Compliance testing.	We reported in January 2013 that the Registration Service operates a robust system of control to effectively identify and interpret the legislation affecting it.	Full
	Compliance testing of the Trading Standards Service within the Environment Directorate.	Compliance testing.	A report is being drafted and discussed with management.	
Information governance				
	Overall corporate arrangements.	RACE-based re-review.	As reported previously, information governance arrangements are still subject to further development. However as members will have heard on 11 March, progress is now being made and the role of senior information risk officer will be taken up by the council's monitoring officer, who is a member of the management team.	Nil
	Overall corporate arrangements for data sharing with partners, supported by work in directorates.	RACE-based review – completion of prior year's work.	We reported in September 2012 that the local arrangements employed by a sample of service areas were adequately designed but that corporate information sharing arrangements were out of date, incomplete and not complied with.	Limited
Cross-service controls				
Partnerships/ accountable body				
	The council's accountable body role.	RACE-based re-review – previously limited assurance.	In January 2013 it was reported that changes are being made that will strengthen the council's arrangements supporting its accountable body role, but that it is still too soon to undertake a re-review.	-

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Business continuity and emergency planning				
	Overall corporate arrangements for emergency planning.	RACE-based review.	Our work has focussed on the council's emergency planning duties – its arrangements to meet its obligations under the Civil Contingencies Act 2004 and ensure delivery of services if normal operations are disrupted. A comprehensive framework has been developed and, in particular, the risk assessment process and emergency planning carried out with the Lancashire Resilience Forum demonstrate good practice. By December 2012 71% of the required business continuity plans were in place and progress is being made to develop the remainder. However, whilst we can provide substantial assurance over these corporate arrangements further work is required, including exercising to confirm that business continuity plans are effective. Further, links between the council's business continuity arrangements and those of One Connect Limited relating to the services they provide to the council, are still being developed.	Substantial
Transition from children's services to adult services.				
	Transition from children's services to adult services.	RACE-based re-review – previously limited assurance.	As already reported, the arrangements to support young people as they move from children's services to receiving services as young adults have been re-designed. This audit was scheduled to start at the end of the audit year but we will now undertake this work early in 2013/14.	-
Transport				
	Accessible transport arrangements including internal re-charges. Safeguarding children's transport.	RACE-based re-review – some restricted audit work gave no assurance in 2011/12. RACE-based re-review – previously limited assurance.	This work is almost complete. This work is on-going and is being undertaken in conjunction with the work on accessible transport under the new arrangements implemented within the Integrated Transport Unit.	
Common controls				
Financial controls				
	Accounts payable. Accounts receivable. Budgetary monitoring and control and scheme of delegation. Cash and banking. Capital accounting. Expenses. General ledger. Payroll codings to the general ledger Payroll. Payroll controls in LCCG. Treasury management. VAT.	Compliance testing (split start and end of year). Compliance testing (split start and end of year). RACE-based review. Compliance testing. RACE-based review, to tie into work on directorates. Compliance & CAATs testing (split start and end of year). Compliance testing. Compliance & CAATs testing (split start and end of year). Compliance & CAATs testing (split start and end of year). Compliance testing. RACE-based review. Compliance testing.	This work has begun and is on-going. A draft report is being prepared for management. This work will take place early in 2013/14, as the new arrangements for budget-holders under the latest release of the Oracle financial system start to settle down. This work has not yet begun but will be completed before the external auditors begin their work on the council's financial statements. Since the second phase of development of the Oracle financial system which will introduce changes to controls over the council's fixed assets has been delayed, this work will be undertaken in 2013/14. Our testing has focussed on excess mileage claims and is complete. Weaknesses in the system, both in terms of management approval and automated controls built into the IT system, have allowed a number of staff to claim excess mileage inappropriately. Action is already being taken to build stronger controls into the IT system but on the basis of the work we have done, it is not clear that claims for excess mileage are adequately controlled. This work has started and will be completed before the external auditors begin their work on the council's financial statements. The Internal Audit Service has supported on-going data cleansing work, and compliance testing specifically on payroll codings is included with work on the general ledger above. Compliance testing has begun, and will be complete by early in 2013/14. We have already undertaken considerable analysis of the whole of the council's payroll to identify any areas of particularly large allowances relative to basic pay both for teams as a whole and for individual members of staff and a small number of areas are now being investigated further. This work has now been incorporated with the work on payroll for the county council as a whole. Our work to follow up the action taken in response to the Audit Commission's report is ongoing and close to completion. As reported in January 2013 there are adequate controls, operating effectively to identify, account for and recover VAT on the council's purchases.	- Limited - Substantial

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	Oracle release 12 - ongoing implementation and further work on the controls established in phase 1 and phase 2.	RACE-based review.	We continue to be involved in work on this project, which includes work on the new fixed assets and procurement modules.	Not applicable
HR controls				
	Connect2HRP (previously 'Ask HR')	RACE-based review.	We reported in September 2012 that there are examples of good practice in a number of areas of this service.	Substantial
	Hierarchies in the Oracle HR/ payroll system.	Compliance testing.	We are continuing to provide support to the project to resolve the hierarchies in the HR/ payroll system, including reviewing the project testing programme. However it is too soon at this point to undertake compliance testing of this during the current year.	-
	Leave system	Compliance testing.	This work has begun but is likely to continue into 2013/14.	
	Long term sickness absence	RACE-based review.	This work is on-going but nearing completion.	
	Oracle HR/ payroll system.	RACE-based review.	This work is focussed on ICT controls and will take place in March and April 2013.	
ICT controls				
	Data centre.	RACE-based re-review – limited assurance in 2011/12.	Work by management to address the issues raised during 2011/12 is on-going.	-
	Help desk.	RACE-based review.	This work is beginning and will continue into 2013/14.	
	Implementation of Lancashire Electronic Content System (LECS) and identity management.	Advice and assistance, including attendance at corporate groups.	As already reported, it is unlikely that any further input will be required from the Internal Audit Service.	Not applicable
	Network access.	RACE-based review.	Work is almost complete and a draft report will be prepared shortly.	
	Password standards.	Compliance testing	A draft report has been prepared and is being discussed with management.	
	Security of mobile devices.	RACE-based review.	Terms of reference for this work have been agreed but the work will continue into 2013/14.	
	Web content management.	RACE-based review.	After discussion with management, this work will be deferred until the new system has been implemented.	
	Web usage.	RACE-based re-review – nil assurance 2011/12.	We have previously reported that new software has been implemented that resolves the issues we raised in 2011/12.	Substantial
	Database security.	RACE-based review – completion of prior year's work.	We reported our work on database security in September 2012.	Limited
Procurement				
	Procurement Centre of Excellence – purchasing and tendering control compliance testing (including follow-up of previous audit work).	RACE-based review and follow-up work.	Work on purchasing and tendering has been combined into a single project that has now begun, and work is ongoing. However work to follow up specific issues relating to the procurement of goods and services in Highways, and contracts for adult social care will be undertaken in 2013/14.	
Estate management				
	Property asset inventory control and usage – reactive repairs and planned maintenance.	RACE-based review.	A draft report has been issued and is being discussed with management.	
	Follow-up: Property asset inventory control and usage – high level controls.	Follow-up review – substantial assurance in 2011/12.	This work has not yet been completed.	
Service specific controls				
Adult and Community Services (ACS)				
	Support to management.		We are continuing to consider the procurement of certain social care contracts.	-
	Care decision-making panels.	RACE-based review.	A representative of the Internal Audit Service is supporting the working group, but further audit work is now scheduled for 2013/14.	-
	Data quality for performance management.	RACE-based review.	Our work, focussed specifically on monitoring the performance of the Library Service, was reported in January 2013.	Substantial
	Direct payments.	RACE-based review.	This work was reported in January 2013.	Limited
	Health and safety of lone workers.	RACE-based review – previously limited assurance.	As previously reported, this work is being undertaken in conjunction with assignments on lone workers in each of the directorates, and work is now almost complete: a report has been drafted and is under review.	
	Establishment visits (cash management).	Compliance testing – completion of prior year's work.	We undertook a number of unannounced visits to libraries, museums and county information centres to review cash handling procedures, and reported our work in January 2013.	Limited

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	ISSIS replacement: advice and support re controls over configuration, security and implementation of replacement system. Management of case referrals: compliance testing.	Advice and support. Compliance testing.	As previously reported, 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. We have considered procedures for the receipt and allocation of case referrals, the creation and closure of user records, workload management arrangements, supervisory review functions, recording arrangements, performance management arrangements and the approval of packages of care. In June 2011 we provided only limited assurance over these control procedures, but our latest work has identified areas of good practice, including formal documented procedures for the management of social care cases and the management of referrals, and consideration of case complexity, priority, staff roles and training when allocating cases to staff. We previously noted that cases were being assigned to ceased worker mailboxes that were not being checked but, although ISSIS still allows cases to be assigned to ceased workers, this is now reviewed and resolved on a regular basis. We reported our work on this area in January 2013 and there are no significant issues to note.	Not applicable Substantial
	Non residential care system (NRCS): compliance testing.	Compliance testing.	We reported our work on this area in January 2013 and there are no significant issues to note.	Substantial
	Payment and monitoring system (PAMS): compliance testing.	Compliance testing.	We reported our work on this area in January 2013 and there are no significant issues to note.	Substantial
	Preferred provider scheme.	RACE-based review – completion of prior year's work.	We reported our work on this area in January 2013, noting that a high proportion of providers were automatically accredited as 'preferred' and the accreditation process was variable. The standard domiciliary monitoring framework has not been consistently applied, and it is not clear that all preferred providers are meeting the required standards. This work has begun, and will incorporate follow-up of the work on fair access to care criteria.	Limited
	Resource allocation within the model that allocates individual budgets.	RACE-based review.	This work has been combined with the work above on the allocation of individual budgets.	-
	Follow-up: Fair access to care criteria (FACS).	Follow-up review – substantial assurance in 2011/12.	This work will be addressed with the follow-up review of direct payments in 2013/14.	-
	Follow-up: Prepayment card pilot	Follow-up review – substantial assurance in 2011/12.	We reported in January 2013 that good progress has been made by Domiciliary Services in implementing recommendations from the previous review of this area in August 2011.	Not applicable
	Follow-up: Vulnerable adults' domiciliary services and day centres.	Follow-up review – previously substantial assurance.	We are providing on-going support to the Project Board and in 2013/14 will provide assurance over key system developments including the identification and prioritisation of claimants, safeguards against error, fraud and abuse, and the integration of the service with other areas of discretionary financial assistance.	Not applicable
	Care grants and crisis loans	RACE-based review.		Not applicable
Public health				
	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 and this work has continued throughout the year. We will provide assurance regarding the way that information has been compiled to support the transfer and this work is almost complete.	
CYP				
	Support to management. Emergency payments to families.	Support to management. RACE-based re-review – previously limited assurance.	We have continued to work with management to consider their responses to control issues. We reported in November 2011 that controls were not operating effectively and had been applied inconsistently, and that local judgement of appropriate expenditure was inconsistent across the county. Most of the actions agreed by management to address these issues remained incomplete when we reported our re-review in January 2013, but we have recently met the Directorate Leadership Team and action is now being taken to implement the outstanding recommendations. We reported our work on this area in January 2013 and there are no significant issues to note.	- Limited
	Financial, operational and safeguarding procedures within children's residential homes.	RACE-based review – completion of prior year's work.	We reported our work on this area in January 2013 and there are no significant issues to note.	Substantial
	Health and safety of lone workers.	RACE-based review.	As previously reported, this work is being undertaken in conjunction with assignments on lone workers in each of the directorates. A report has been drafted and is under review.	

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	ISSIS replacement process: advice and support re controls over configuration, security and implementation of the replacement system. Independent Reviewing Officers (IROs)	Advice and support re controls over configuration, security and implementation of replacement system. RACE-based review – completion of prior year's work.	The Internal Audit Service is represented on the project board and work is on-going. Input is being coordinated with work on the ACS project board. It was reported in January 2013 that high priority ('starred') recommendations are not fully logged and the log is not adequately monitored to ensure that actions are taken as required. The Directorate Leadership Team has recently discussed this and will implement the outstanding agreed actions.	Not applicable Limited																																		
	Management of children's social care referrals.	RACE-based re-review – previously limited assurance.	As reported in September 2012 management has already acted to ensure that cases are not allocated to ceased workers or managers. Further follow-up work and compliance testing will be undertaken at the end of March 2013. Since the system will be significantly changed by the introduction of the replacement for ISSIS we will not undertake a full re-review during 2013/14; this will be scheduled for 2014/15.	Not applicable																																		
	Partnership working with the NHS to support children with mental health needs.	RACE-based review.	This work is nearing completion.																																			
	Performance management framework.	RACE-based review.	This work has not yet begun and is now likely to be superseded by the introduction of the ISSIS replacement system.	-																																		
	Provision for children with disabilities (direct payments).	RACE-based review – completion of prior year's work.	We reported a number of concerns in January 2013, relating to the approval and review of initial assessments of need within the directorate, and on-going reviews of the use of the financial support provided. The Directorate Leadership Team is now taking action to address this.	Limited																																		
	Pupil Referral Units and excluded pupil interventions.	RACE-based review.	Pupil referral units are now in the process of becoming self-managing, akin to other non-academy schools and this is not an appropriate time to undertake this work.	-																																		
	The Safeguarding Children's Board budget.	RACE-based re-review – previously limited assurance.	Work on this review has begun but, at management's request, has been re-scheduled for 2013/14.																																			
	School budget formula and pupil forecasting.	RACE-based review.	Work on this review is complete and a draft report has been issued.																																			
	Troubled Families programme	RACE-based review.	The Troubled Families programme was introduced earlier in the year and our work is focussed on the directorate's operational response to this programme and its related payment-by-results scheme. Our work is on-going and will continue into 2013/14.	-																																		
	Young Persons Learning Agency (now the Education Funding Agency) grant certification.	Compliance testing – grant certification.	Although the Young Persons Learning Agency has now become the Education Funding Agency, certification of the funding provided to schools with sixth forms is still required and work is in progress for completion and certification at the financial year end.																																			
	Follow-up of the Ofsted action plan and actions arising from the peer review.	Follow-up review of Ofsted's report.	As we reported in January 2013, most of the actions arising from Ofsted's review of the council's children's services are being monitored by the Head of Safeguarding Inspection and Audit, but there are significant deficiencies in the directorate's review of its case files. The Directorate Leadership Team is now taking action to implement the outstanding recommendations.	Limited																																		
	Follow-up: Financial and performance monitoring of schools.	Follow-up review – substantial assurance in 2011/12.	Actions were due by September 2012 but will not be evidenced until the spring term, and will therefore be followed up before the end of the audit year.																																			
	Follow-up: Personnel file documentation.	Follow-up review.	This work will be undertaken in the first quarter of 2013/14.																																			
	Follow-up: SureStart children's centres.	Follow-up review – limited assurance in 2011/12.	Actions were due by September 2012 but will not be evidenced until the spring term, and will therefore be followed up before the end of the audit year.																																			
Schools and sixth forms																																						
	Support to LCC management.		The Internal Audit Service is continuing to work with other members of the County Treasurer's team to assess the council's responsibilities in relation to schools, the related assurance requirements, and the impact of the move of some schools to academy status.																																			
	School reviews.	Whole-school reviews.	Work has been completed as follows:																																			
			<table border="1"> <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>3</td> <td>0</td> <td>3</td> <td>0</td> <td>0</td> </tr> <tr> <td>Primary school</td> <td>23</td> <td>0</td> <td>12</td> <td>8</td> <td>3</td> </tr> <tr> <td>Nursery school</td> <td>3</td> <td>0</td> <td>2</td> <td>1</td> <td>0</td> </tr> <tr> <td>Total</td> <td>29</td> <td>0</td> <td>17</td> <td>9</td> <td>3</td> </tr> </tbody> </table>	School type	Number of audits	Level of assurance				Full	Substantial	Limited	None	High school	3	0	3	0	0	Primary school	23	0	12	8	3	Nursery school	3	0	2	1	0	Total	29	0	17	9	3	
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	Follow-up of school reviews.	Follow-up review.	Visits to schools to follow up the action plans agreed last year will take place during the spring term.	
	Thematic review - income.	Thematic review	Our work on this area was reported in January 2013.	Limited
	Thematic review - special schools.	Thematic review	This work is now due to begin in 2013/14.	-
	Thematic review - payroll services.	Thematic review	This work is now due to begin in 2013/14.	-
	Thematic review - schools with public sports facilities	Thematic review	This work has begun but will continue into 2013/14.	-
	Follow-up of thematic reviews: procurement, unofficial school funds and data protection.	Follow up all 2011/12 thematic reviews.	This work has begun and draws on our work on individual school visits.	
	Premises management framework - schools and sixth forms	RACE-based review – completion of prior year's work.	We noted in January 2013 that the mechanism to enforce or verify schools' compliance with the council's premises management framework or any other framework is not comprehensive and there is no evidence that more than half of all schools have arrangements in place to ensure that premises are compliant with health and safety requirements. In 2013/14 the Environment Directorate will undertake a programme of school visits to validate schools' compliance.	Limited
Environment				
	Support to management.		We have discussed the integrated assurance plan/ risk management arrangements involved in the Pennine Reach project.	
	Analysis of overtime and additional payments.	Data analysis to support management.	This work was added to the plan for the year to support management in understanding overtime and other additional payments made to groups of staff now within the directorate. Management is satisfied that the amounts being paid are appropriate and, although a formal assurance level was not provided within our report, the council should take substantial assurance that such payments are not being made inappropriately within the Environment Directorate.	Substantial
	Budgetary control within the directorate.	RACE-based review.	This work was scheduled for late in the year as the new arrangements for budget-holders under the latest release of the Oracle financial system settle down but has now been incorporated into the work on budgetary control for the council as a whole.	-
	Capital programme (of the combined Environment Directorate and former Property Group).	RACE-based review.	As already reported, this work is linked with other work on the common financial systems and, since the second phase of development of the Oracle financial system (introducing changes to controls over the council's fixed assets) has been delayed, this work will be undertaken in 2013/14.	-
	Carbon reduction commitment.	Compliance testing.	The Carbon Reduction Commitment Energy Efficiency Scheme is aimed at improving energy efficiency and cutting carbon dioxide emissions in large public and private sector organisations. Participants have been required to monitor and report their energy use each year from 2010/11 onwards and to purchase and surrender allowances equal to their carbon dioxide emissions during each year from 2011/12 onwards. We have reviewed the process by which the council's return has been made to the Scheme for 2011/12 and two issues could lead to incorrect energy usage being reported and the purchase of the wrong number of allowances. There are discrepancies in the energy usage reported in the annual return and the supplier statements, although the overall total has been validated by management and is understood to be within the 5% +/- parameter required by the Environment Agency. The monitoring system provider has been informed of the system error and an adjustment to correct the calculation will be implemented. We were also unable to locate any documentary evidence or advice regarding the correct treatment of energy used by properties accommodating One Connect Ltd and this is still being sought by management.	Limited
	Concessionary travel.	RACE-based review – completion of prior year's work.	We reported our findings on this area in January 2013. We noted in particular that the national scheme to identify the use of lost or stolen NoWcards is not yet fully enabled and there is therefore a risk that lost or stolen cards may be misused. Certificates of accuracy were received late from operators, and one was inaccurate, but no payments were suspended.	Limited
	Corporate manslaughter - highways responsibilities.	RACE-based re-review – previously limited assurance.	This work has been combined with work on highways asset management, and a report is being drafted.	
	Flood risk management.	RACE-based review.	This work is nearing completion.	

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	Health and safety of lone workers.	RACE-based re-review – previously limited assurance.	As previously reported, this work is being undertaken in conjunction with assignments on lone workers in each of the directorates. A report has been drafted and is under review.	Limited	
	Highways asset management.	RACE-based review.	This work has been combined with work on highways responsibilities in relation to corporate manslaughter, and a report is being drafted.		
	Highways purchasing and use of subcontractors.	RACE-based review – completion of prior year's work.	An outline of our findings was reported to the Audit Committee in June 2012, and the implications of this work are being considered by the Environment Directorate, LCCG and the Procurement Centre of Excellence.		
	PFI waste project - Area East waste transportation.	RACE-based review.	Terms of reference have been drafted for this work but it will now be deferred into 2013/14.		
	PFI waste project - strategic and budget forecasting.	RACE-based re-review – previously limited assurance.	The financial position of the PFI contract is currently subject to close management scrutiny and on-going negotiations with the contractor and this work has therefore been postponed.		
	Winter highways information management system.	RACE-based re-review – previously limited assurance (although the previous opinion used different terms).	This work is under way.		
	Follow-up: Closed landfill sites.	Follow-up review – previously substantial assurance.	As previously reported, all the agreed actions have been completed by management.		Not applicable
	Follow-up: Compliance with relevant legislation and LCC regulations.	Follow-up review.	As noted above, a report is being drafted and discussed with management.		
	Follow-up: Development control s278.	Follow-up review.	This work is complete and the action plan has been largely completed as agreed.		Not applicable
	Grant audit: Citizen Rail.	Compliance testing – grant certification.	This work is on-going; we are actively involved in supporting the preparation of an appropriate claim, and in certifying expenditure in accordance with EU requirements.		-
	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 grant claim is due to be certified shortly.	-	
	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 and another claim will be certified early in 2013/14.	-	
	Grant audit: Local Transport Capital	Compliance testing – grant certification.	We have certified the Department for Transport's grant to the council relating to integrated transport and capital maintenance of highways. This work was unplanned but was completed at the end of September 2012.	-	
Lancashire County Commercial Group					
	Support to management.		We have continued to provide ad hoc support to management.	Not applicable	
	Bus service operators grant.	Compliance testing – grant certification.	As already reported, the first claim has been certified, but another claim will be made at the end of March for audit certification in April 2013.		
	Compliance with relevant legislation and LCC regulations: Working Time Directive.	Compliance testing.	The work planned in relation to compliance with the European Working Time Directive has been postponed at the request of the Director of Human Resource and Payroll Service.		
	Catering income procedures in schools.	RACE-based re-review – previously limited assurance.	Progress has been made in implementing most of the actions agreed. Work instructions have been reissued to units and area managers have been reminded of the importance of complying with work instructions. Furthermore, audit visits are now up to date and are being undertaken on a termly basis by the quality auditor.		
	Food stock and consumption, ordering, provision, invoicing controls.	RACE-based review.	This work is complete and a draft report is being discussed with management.		
	Health and safety of lone workers.	RACE-based re-review – previously limited assurance.	As previously reported, this work is being undertaken in conjunction with assignments on lone workers in each of the directorates. A report has been drafted and is under review.		
Customer service centre					
	Emergency Duty Team.	Support to management.	At management's request we have provided support to understand the structure and costs of the Emergency Duty Team in readiness for its transfer into Care Connect. We have undertaken work specifically to understand the allowances paid and the shift patterns worked by the team, but an opinion regarding the assurance we can provide is not appropriate.	Not applicable	
Economic development					
	Growing Places outcomes (the grant element of the Lancashire Enterprise Partnership).	RACE-based review.	This work has not begun and will be removed from the audit plan for 2012/13.	-	

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	Superfast broadband project, involving the assistant chief executive, LCDL's grant specialist team and the economic development team. Grant audit: Intensive Business Start-up.	RACE-based review. Compliance testing – grant certification.	We have started to work with the specialist grants team to consider what procedures are required to support the council's claims for grant funding. We have completed work begun in 2011/12 to certify this grant funding claim.	- Not applicable
Counter fraud service				
Counter fraud				
	Bribery Act. Cash handling.	RACE-based review. Compliance testing directed by data analysis.	This work has not yet begun and will now be considered for inclusion in the 2013/14 audit plan. This audit has been replaced by testing of expenses, and by testing of cash handling in county establishments. Our review of expenses has highlighted a number of issues which we are discussing with the County Treasurer and Director of Human Resource and Payroll Services. We have undertaken a number of investigations during the year relating to the management of school income; one school bursar will shortly appear in court. A report is being drafted.	- -
	School income testing.	Compliance testing directed by data analysis.		-
	Prevention of bribery - streetworks.	RACE-based review – completion of prior year's work.		-
National Fraud Initiative				
	National Fraud Initiative testing.		Data has been submitted and we have received back reports of data matches that should be investigated. We are working with a number of managers around the council to investigate these.	-
Reactive work				
	Responsive work to support management.	Individual investigations.	We have supported management, and continue to provide on-going support, on a number of investigations and disciplinary procedures.	-
Risk management				
	Preparation of the corporate risk register. Other support to management.		Work on this has been coordinated with the preparation of the audit plan for 2013/14. Additional work to review the guidance to managers will now take place during 2013/14.	- -