

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 and develop the council's governance arrangements.	-
	Staff acceptance of gifts and hospitality.	RACE-based re-review – previously limited assurance.	The corporate performance monitoring framework was amended during the year and, although some preliminary work has been done, the audit will take place during 2013/14. We reported in March that although there had been some moves to communicate to all staff the need to declare any relevant personal interests, there has been a low response rate and it is unlikely that all interests have been declared appropriately. Interests that had been declared were not adequately communicated to the relevant managers.	Limited
	Staff disclosures of business interests and their use by management.	RACE-based re-review – previously limited assurance.	This work was 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 and to use plain English in the guidance.	-
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				
	Advance consideration of the legal implications of decisions.	RACE-based review.	The general principals of good decision making within the law and the council's constitution are implemented effectively, although further action will be taken to ensure that any officers who write reports for decision-making understand and comply with the controls in place.	Substantial
	Testing within service areas of their compliance with service-specific legislation: 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.	The council undertakes test purchases to assess and improve local traders' compliance with the legislation that controls the sale and supply of age restricted products. The Trading Standards Service therefore asks children to undertake tobacco test purchases, and these should be conducted in line with the Children and Young Persons (Protection from Tobacco) Act 1991. We have provided full assurance over the Service's interpretation and implementation of its legal obligations.	Full
Information governance				
	Overall corporate arrangements.	RACE-based re-review.	As reported previously, information governance arrangements are still subject to further development. Some progress is now being made: the role of senior information risk officer has been taken up by the council's monitoring officer, who is a member of the management team, and the Corporate Information Governance Group has been re-formed and met for the first time in April. The Audit and Governance Committee has taken an active interest in this area and has requested that reference is made to information governance in the council's annual governance statement.	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 we 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.	In March 2013 we reported that a comprehensive emergency planning framework has been developed and, in particular, the risk assessment process and emergency planning carried out with the Lancashire Resilience Forum demonstrate good practice. However we also reported that further work is required to confirm that business continuity plans are effective, and to develop the links between the council's business continuity arrangements and those of One Connect Limited relating to the services they provide to the council.	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 and this audit will now take place in 2013/14.	-
Transport				
	Accessible transport arrangements including internal re-charges.	RACE-based re-review – some restricted audit work gave no assurance in 2011/12.	Audit work is still on-going and will be completed during 2013/14..	-
	Safeguarding children's transport.	RACE-based re-review – previously limited assurance.	This work is almost complete but has been undertaken in conjunction with the work on accessible transport under the new arrangements implemented within the Integrated Transport Unit, and cannot therefore be reported at this point.	-
Common controls				
Financial controls				
	Accounts payable.	Compliance testing (split start and end of year).	We have again provided substantial assurance over this key financial system. However action is still required to ensure that the 'no order, no pay' policy operates more efficiently and payment times are reduced as significant delays have been caused when invoices do not match the orders raised. We also identified Oracle users with inappropriate access to process payments or create/amend supplier details including bank account details, although there is no evidence that this access has been misused.	Substantial
	Accounts receivable.	Compliance testing (split start and end of year).	Our testing raised no significant issues, although there are ways in which the efficiency of the process could be improved and work is already in progress to address these. Problems were encountered with the production of debt recovery documentation after the implementation in April 2012 of the upgrade to the Oracle system, but appropriate action was undertaken in July 2012 to resolve these.	Substantial
	Budgetary monitoring and control and scheme of delegation.	RACE-based review.	As already reported this work has only recently begun, as the new arrangements for budget-holders under the latest release of the Oracle financial system start to settle down. Audit work will continue into 2013/14.	-
	Cash and banking.	Compliance testing.	Detailed audit fieldwork on cash management in establishments has been completed but further work is under way in the central cashier's office.	-
	Expenses.	Compliance & CAATs testing (split start and end of year).	As reported in March 2013, we focussed our testing on excess mileage claims and found that control weaknesses, 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 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.	Limited
	General ledger.	Compliance testing.	A number of Oracle users hold unsuitable access to the general ledger, although we have confirmed that this access has not been used inappropriately. The Systems and Control Team is now taking action to review access to the general ledger and the process by which access is allocated.	Substantial
	Payroll codings to the general ledger	Compliance & CAATs testing (split start and end of year).	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.	-

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	Payroll – contractual payments	Compliance & CAATs testing (split start and end of year).	We have reviewed the procedures for processing new starters, terminations, pay amendments (including honorariums), and the monthly pay run. We also considered access to the Oracle HR & Payroll system.	Substantial
	Treasury management.	RACE-based review.	As reported in March 2013, we have 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. A small number of areas are being investigated further and this work will be reported separately during 2013/14. We have completed a review of controls over the council's treasury management function, including following up the action agreed in response to the Audit Commission's report in 2011/2. Appropriate action has been taken to address all the issues raised with just one area still outstanding. Treasury management practice documents have not yet been updated to reflect revised practices, although they would help define the processes and responsibilities of the treasury management function, and this would also support contingency arrangements for key members of staff.	Substantial
	VAT.	Compliance testing.	As reported in January 2013 there are adequate controls, operating effectively to identify, account for and recover VAT on the council's purchases.	Substantial
	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.	-
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, and this will be done in 2013/14.	-
	Leave system	Compliance testing.	Although work on this area started during the year, there have been considerable changes to this system that mean it will be necessary to extend this work and continue it into 2013/14.	-
	Long term sickness absence Oracle HR/ payroll system.	RACE-based review. RACE-based review.	This work is on-going but nearing completion. This ICT audit work will take place in 2013/14.	-
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.	As already reported, although this work has begun, it 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.	-
	Network access.	RACE-based review.	A report is being drafted.	-
	Password standards.	Compliance testing	A draft report was issued in March 2012 but, as above, until the issues relating to information governance are resolved, appropriate action cannot be agreed.	Limited
	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 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 is almost complete and which will be reported shortly. Work to follow up specific issues relating to the procurement of goods and services in Highways, and contracts for adult social care will also be undertaken in 2013/14.	-

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Estate management				
	Property asset inventory control and usage – reactive repairs and planned maintenance.	RACE-based review.	We have tested the council's controls relating to reactive property repairs and maintenance, and planned maintenance, covering samples of properties and maintenance work across both the council's retained and school property portfolio. Steps are already being taken to address some of the issues raised and to improve the effectiveness of controls over maintenance of the council's assets. However constraints over the council's budget mean that reactive maintenance costs are increasing significantly as planned maintenance expenditure is falling, and budget monitoring of maintenance costs is limited by the management information systems currently available.	Limited
	Follow-up: Property asset inventory control and usage – high level controls.	Follow-up review – substantial assurance in 2011/12.	This work has been incorporated with that above.	-
Service specific controls				
Adult and Community Services (ACS)				
	Support to management. Care decision-making panels.	RACE-based review.	We have supported management in considering the procurement of certain social care contracts. A representative of the Internal Audit Service is supporting the working group, and further audit work is 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. The issues included the need to demonstrate that an assessment of mental capacity has been made; to clarify for service users the council's relationship with third party service providers; to approve the on-going assessments of need; and to more effectively check the use of the funds provided, in accordance with a risk assessment and on a timely basis.	Limited
	Health and safety of lone workers.	RACE-based review – previously limited assurance.	As previously reported, this work has been undertaken as part of a review of lone workers in each of the directorates. The work is complete and draft reports are being compiled for each directorate as well as for the council as a whole.	-
	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
	ISSIS replacement: advice and support re controls over configuration, security and implementation of replacement system.	Advice and support.	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.	-
	Management of case referrals: compliance testing.	Compliance testing.	We reported in March 2013 that the issues we raised in June 2011 have been addressed and we have improved our assessment from limited assurance at that time, to substantial assurance.	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.	Limited
	Resource allocation within the model that allocates individual budgets.	RACE-based review.	This work has begun and will incorporate follow-up of the work on fair access to care criteria but is not yet complete.	-
	Follow-up: Fair access to care criteria (FACS).	Follow-up review – substantial assurance in 2011/12.	This work has been combined with the work above on the allocation of individual budgets.	-
	Follow-up: Vulnerable adults' domiciliary services and day centres.	Follow-up review – previously substantial assurance.	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.	-
	Care grants and crisis loans	RACE-based review.	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.	-

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Public health				
	Operational review in the shadow year.	RACE-based review.	We have undertaken work to determine whether the council has taken all reasonable steps to ensure that information regarding the assets and liabilities and details of staff transferring to Public Health Lancashire is complete and valid, accurately or reasonably valued, and current. Good progress was made to support an effective transfer of the service and the key risks affecting the transition process were identified, appropriately managed and reported both to the Public Health Lancashire Steering Group and to Cabinet. Where processes could not be finalised prior to 1 April 2013 appropriate arrangements are in place to resolve these issues at the earliest opportunity.	Substantial
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 met the Directorate Leadership Team in March 2013 and we understand that action is now being taken to implement the outstanding recommendations.	- Limited
	Financial, operational and safeguarding procedures within children's residential homes. Health and safety of lone workers.	RACE-based review – completion of prior year's work. RACE-based review.	We reported our work on this area in January 2013 and there are no significant issues to note. As previously reported, this work has been undertaken as part of a review of lone workers in each of the directorates. The work is complete and draft reports are being compiled for each directorate as well as for the council as a whole.	Substantial
	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.	- 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. Since the system will be significantly changed by the introduction of the system that will replace ISSIS we will undertake a full re-review during 2014/15.	-
	Partnership working with the NHS to support children with mental health needs.	RACE-based review.	Although the specification of child and adult mental health services (CAMHS) reflects both national and local priorities, the county council has not seen evidence from its service providers of the outcomes of the funding it provides, and these are not monitored. The NHS is currently undergoing a major transformation, and this will affect the arrangements currently operating for the delivery of CAMHS across the county.	Nil
	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
	School budget formula and pupil forecasting.	RACE-based review.	The funding arrangements for schools will change considerably for the 2013/14 school financial year and we assessed the council's readiness to implement these changes. Funding is dependent upon the number of pupils on schools' rolls which is determined by a census on a specific date, and on the proper application of the funding formula to individual schools' data. We tested the quality of this census data and visited a sample of five schools to assess the controls in place to ensure that the census data submitted was complete and accurate. We then tested that the validated census data was input accurately to the funding formula, and concluded that the controls operating within the Information Unit and Business Partner for Schools Team are operating effectively.	Substantial

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	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 but we have issued an initial report that provides substantial assurance over the governance arrangements in place for the programme. However we have provided only limited assurance over the processes currently in place supporting the operation of the programme, in particular, its data management and the need to obtain access to data from different organisations, including central government.	Substantial & Limited																																								
	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 to provide this.	-																																								
	Implementation 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 are therefore still being followed up.	-																																								
	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 are therefore still being followed up.	-																																								
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>6</td> <td>0</td> <td>4</td> <td>2</td> <td>0</td> </tr> <tr> <td>Primary school</td> <td>27</td> <td>1</td> <td>15</td> <td>9</td> <td>2</td> </tr> <tr> <td>Special school</td> <td>2</td> <td>0</td> <td>2</td> <td>0</td> <td>0</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>38</td> <td>1</td> <td>23</td> <td>12</td> <td>2</td> </tr> </tbody> </table>	School type	Number of audits	Level of assurance				Full	Substantial	Limited	None	High school	6	0	4	2	0	Primary school	27	1	15	9	2	Special school	2	0	2	0	0	Nursery school	3	0	2	1	0	Total	38	1	23	12	2	
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	Follow-up of school reviews.	Follow-up review.	We have followed up all recommendations where we gave a school limited or no assurance in 2011/12 and schools have implemented the majority of them, with no significant outstanding recommendations.	-																																								
	Thematic review - income.	Thematic review	Our work on this area was reported in January 2013.	Limited																																								
	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.	-																																								
	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 it has now been incorporated into the work on budgetary control for the council as a whole, which will begin in 2013/14.	-																																								

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	Analysis of overtime and additional payments.	Data analysis to support management.	As already reported, 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 directorate.	Substantial
	Carbon reduction commitment.	Compliance testing.	As already reported, we reviewed the process by which the Council's return was made to the Carbon Reduction Commitment Energy Efficiency Scheme for 2011/12 and, after some additional work we provided substantial assurance over this process.	Substantial
	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
	Flood risk management.	RACE-based review.	The directorate is making good progress in implementing the legislative requirements. Not all the duties specified have been commenced in legislation yet, but those that have are currently being undertaken, and where deadlines have been specified these have been met.	Substantial
	Health and safety of lone workers.	RACE-based re-review – previously limited assurance.	As previously reported, this work has been undertaken as part of a review of lone workers in each of the directorates. The work is complete and draft reports are being compiled for each directorate as well as for the council as a whole.	
	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.	
	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 addressed by the Environment Directorate, LCCG and the Procurement Centre of Excellence.	Limited
	Winter highways information management system.	RACE-based re-review – previously limited assurance (although the previous opinion used different terms).	A report is being drafted for discussion with management but is not yet complete.	
	Follow-up: Closed landfill sites.	Follow-up review – previously substantial assurance.	As previously reported, all the agreed actions have been completed by management.	-
	Follow-up: Development control s278.	Follow-up review.	This work is complete and the action plan has been largely completed as agreed.	-
	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.	This work has been completed.	-
	Grant audit: ENVIREO.	Compliance testing – grant certification.	This work has been completed, but further claims will be made in the coming year.	-
	Grant audit: Growth Point.	Compliance testing – grant certification.	This work has been completed, but further claims will be made in the coming year.	-
	Grant audit: Interreg IVB SusStations (NWE).	Compliance testing – grant certification.	This work has been completed, but further claims will be made in the coming year.	-
	Grant audit: Local Transport Capital	Compliance testing – grant certification.	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.	-
	Bus service operators grant.	Compliance testing – grant certification.	This claim is made twice-yearly and both claims have now been made and certified.	-
	Catering income procedures in schools.	RACE-based re-review – previously limited assurance.	As already reported, 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.	-
	Health and safety of lone workers.	RACE-based re-review – previously limited assurance.	As previously reported, this work has been undertaken as part of a review of lone workers in each of the directorates. The work is complete and draft reports are being compiled for each directorate as well as for the council as a whole.	-

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	Food stocks, consumption, ordering, and invoicing.	RACE-based review.	The council currently provides more than 55,000 meals each day in approximately 550 of Lancashire's schools. All catering contracts are managed directly for each school and services are tailored to their needs individually through service level agreements: the volume of catering activity and transactions reflects the scale and variety of this operation. Food orders are not always retained as required, particularly when goods are ordered over the phone, and it is not clear that invoices received from suppliers are fully matched to delivery notes and price lists. Two systems were being used to control costs and to manage menus, but a fully integrated system is now being used to manage both menus and management information.	Limited
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.	-
Economic development				
	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.	- -
Counter fraud service				
Counter fraud				
	Bribery Act.	RACE-based review.	This work has not been undertaken, as a considerable amount of resources have been spent on supporting management in dealing with a number of investigations.	-
	School income testing.	Compliance testing directed by data analysis.	As already reported, we have undertaken a number of investigations during the year relating to the management of school income.	-
	Prevention of bribery – street works.	RACE-based review – completion of prior year's work.	We have reviewed controls over the management of default notices in respect of street works, which were identified as a specific area that could be susceptible to bribery. Although action has been agreed to enhance control further, the controls in place are adequate to counter the risk of bribery as far as is practical.	Substantial
National Fraud Initiative				
	National Fraud Initiative testing.		In January 2013 we were provided with a number of data matches to investigate and are continuing to work 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 considerable number of investigations and disciplinary procedures.	-