

Audit areas	Type of audit work	Planned days	% of plan
Corporate controls			
Risk management			
Risk management	Information gathering and assessment	20	
Corporate governance			
Corporate governance – on-going work with County Secretary and Solicitor's Group	Support to management	5	
Members' expenses and allowances	RACE-based re-review	20	
Responses to complaints - compliance with time limits and adequacy of responses	RACE-based review	20	
Corporate performance monitoring	RACE-based review	30	
Performance data quality and monitoring of OCL by LCC	RACE-based review	30	
Funds flow between LCC and OCL	Compliance testing	8	
Officers' declarations of interests, gifts and hospitality	Follow-up of agreed action plan	1	
Advance consideration of the legal implications of decisions.	Follow-up of agreed action plan	1	
Information governance			
Information governance	Information gathering and assessment	30	
Risk management and corporate governance total		165	6%
Cross service controls			
Business continuity planning	RACE-based review	25	
Schools capital programme; commissioning and monitoring by CYP and delivery by Environment.	RACE-based review	30	
Reablement - provision and commissioning	RACE-based review	40	
Cross service controls total		95	4%
Common controls			
Financial controls			
Accountable body; the relationship and liaison between finance business partners and operational staff	Follow-up of agreed action plan	10	
Grant award and monitoring arrangements (grants given by LCC to other organisations)	RACE-based review	30	
VAT	Compliance testing	15	
Expenses, including follow up of issues raised in 2012/13	Compliance testing	10	
Accounts payable including i-supplier	Compliance testing	30	
Payroll, including any service-specific issues	Compliance testing	40	
Capital accounting	RACE-based review	20	
Budgetary control	RACE-based review	30	
Accounts receivable	Compliance testing	30	
Cash and banking	Compliance testing	30	
General ledger including journals and reconciliations	Compliance testing	30	
Treasury management	Compliance testing	30	
Expenses	Database interrogation/ CAATs testing	20	

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Payroll data analysis	Database interrogation/ CAATs testing and follow-up of findings	20	
Advice as new processes are embedded after transformation	Critical friend audit/ advice	30	
	Financial controls total	375	14%
Human resource controls			
Leave and absence management	RACE-based review	20	
Hierarchies on the Oracle/ HRP system	Follow-up of agreed action plan and compliance testing	15	
Long term sickness absence	Follow-up of agreed action plan	5	
	Human resource controls total	40	1%
Procurement controls			
Contracts and sourcing modules	RACE-based review	15	
Procurement controls across the council	Compliance testing	35	
	Procurement controls total	50	2%
ICT controls			
Email usage	Compliance testing	12	
Team mailboxes	RACE based review	20	
Access databases	RACE based review	20	
Data protection legislation	RACE based review	5	
IT assets	Compliance testing	15	
Change management	Compliance testing	15	
Password security	Compliance testing	15	
Database security	Compliance testing	10	
Network user management	Compliance testing	15	
Incident management	Compliance testing	15	
Backup arrangements	Compliance testing	15	
Database security	RACE-based re-review	5	
Password standards	RACE-based re-review	5	
Security of mobile devices	RACE-based re-review	5	
Network access	Follow-up of agreed action plan	3	
Help desk	Follow-up of agreed action plan	2	
	ICT controls total	177	7%
	Common controls total	642	24%
Service-specific controls			
Adult and Community Services Directorate			
Social care supervision	RACE-based review	20	
Commissioning arrangements	RACE-based review	30	
Transitional arrangements between children's and adult social care	RACE-based review	40	
Care Panel decisions	RACE-based review	20	
Hospital discharge model and social care support	RACE-based review	20	
Capital programme management	RACE-based review	20	
Social care case referrals management	Compliance testing	15	
Non residential care system	Compliance testing	10	
Payment and monitoring system	Compliance testing	10	

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Direct payments initial assessments	RACE-based re-review	15	
Health and safety of lone workers	Follow-up of agreed action plan	1	
FACE (resource allocation within individual budgets)	Follow-up of agreed action plan	3	
Liquid Logic implementation	Critical friend audit/ advice	50	
	Liaison, planning and reporting	20	
Adult and Community Services Directorate total		274	10%
Benefits service			
Direct payments financial assessment	RACE-based review	30	
Assessment of service users' income, and collection of their contributions to their social care costs	RACE-based review	30	
Care and Urgent Needs Support Scheme administration of community care grants and crisis loans	RACE-based review	30	
Benefits service total		90	3%
Customer service centre			
Care Connect	RACE-based review	30	
Customer service centre total		30	1%
Public health			
On-going involvement and overview	Critical friend audit involvement/ advice	30	
To be determined - possibly commissioning arrangements	RACE-based service/ control	40	
Public health total		70	3%
Children and Young People's Directorate			
Working Together with Troubled Families scheme	RACE-based review	20	
Children's centres performance monitoring	RACE-based review	15	
Capital programme management	RACE-based review	25	
Early intervention programme	RACE-based review	25	
Targeted youth support	RACE-based review	25	
Personnel file documentation	Follow-up of agreed action plan	4	
Case file audit process	RACE-based re-review	10	
The role of the Independent Reviewing Officers	RACE-based re-review	15	
Health and safety of lone workers	Follow-up of agreed action plan	1	
Direct payments initial assessments	RACE-based re-review	15	
Emergency payments to families	Follow-up of agreed action plan	2	
Partnership working with the NHS to support children with mental health needs	RACE-based re-review	10	
School budget formula and pupil forecasting	Follow-up of agreed action plan	1	
Children's trusts	Follow-up of agreed action plan	3	

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Children's residential homes	Follow-up of agreed action plan	1	
Sure Start Children's Centres - follow-up deferred to Spring 2013 when actions likely completed.	Follow-up of agreed action plan	3	
Education Funding Agency grant certification	Grant certification audit	8	
Liquid Logic and ContrOCC system implementation	Critical friend audit/ advice	50	
	Liaison, planning and reporting	20	
Children and Young People's Directorate total		253	9%
Schools			
Financial controls in schools	Individual school audits	125	
Follow-up of limited or nil assurance audits.	Follow-up of school audit visits	40	
Pupil referral units	Schools thematic reviews	30	
Schools opening their own bank account	Schools thematic reviews	30	
Online payments	Schools thematic reviews	25	
Schools total		250	9%
Environment Directorate			
Capital programme management	RACE-based review	20	
Controls over one-team working, focused on the Highways Service.	RACE-based review	40	
Disposal of scrap metal - issues arising from 2012/13	RACE-based review	20	
Waste contract performance measures	RACE-based review	40	
Schools' premises management framework	RACE-based re-review	10	
Corporate premises management framework - overall arrangements	RACE-based re-review	10	
Development control - section 106	RACE-based re-review	20	
Highways asset management including corporate manslaughter	Follow-up of agreed action plan	3	
Health and safety of lone workers	Follow-up of agreed action plan	3	
Winter Highways Maintenance System follow-up	Follow-up of agreed action plan	3	
Grant audit: Citizen Rail	Grant certification audit	8	
Grant audit: CIVINET	Grant certification audit	8	
Grant audit: ENVIREO	Grant certification audit	8	
Grant audit: Growth Point	Grant certification audit	8	
Grant audit: Interreg IVB SusStations (NWE)	Grant certification audit	8	
Grant audit: Local Transport Capital grant	Grant certification audit	8	
	Liaison, planning and reporting	20	
Environment Directorate total		237	9%

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Corporate Property Group			
Premises management framework for LCC	Follow-up of agreed action plans	3	
Corporate Property Group total		3	0%
Lancashire County Commercial Group			
Capital programme management	RACE-based review	20	
Working Time Directive compliance	RACE-based review	12	
Building cleaning	RACE-based review	10	
Accessible transport	RACE-based review	10	
Payroll and additional payments – local arrangements	RACE-based review	15	
Food stocks in schools	Compliance testing and follow-up of agreed action plan	3	
Health and safety of lone workers	Follow-up of agreed action plan	1	
Saffron system	Follow-up of agreed action plan	1	
Catering income	Follow-up of agreed action plan	2	
Bus Service Operators Grant	Grant certification audit	8	
	Liaison, planning and reporting	5	
Lancashire County Commercial Group total		87	3%
Economic development			
Superfast broadband implementation and grant funding	RACE-based review	20	
Intensive Business Start Ups grant	Grant certification audit	16	
Economic development total		36	1%
Service-specific controls total		1,330	50%
Investigations and counter fraud work			
	Special investigations	275	
	Counter fraud work	125	
Investigations total		400	15%
Audit control			
Planning, management, control, reporting, external audit liaison, Audit Committee	Planning and management	38	
Audit control total		38	1%
Total audit plan for the year		2,670	100%