Corporate controls Risk management Risk management Corporate governance Corporate governance — on-going work with County Secretary and Solicitor's Group Members' expenses and allowances Responses to complaints - compliance with time limits and adequacy of responses Corporate performance monitoring Performance data quality and monitoring of CCL by LCC Funds flow between LCC and OCL Officers' declarations of interests, gifts and hospitality Advance consideration of the legal implications of decisions. Information governance Risk management and corporate governance total  RACE-based review 30 Compliance testing Follow-up of agreed action plan  Risk management and corporate governance total  RACE-based review 30 Information gathering and assessment Risk management and corporate governance total  RACE-based review 30 Information gathering and assessment Risk management and corporate governance total  RACE-based review 30 Information gathering 30 30 30 30 30 30 40 40 40 40 40 40 40 40 40 40 40 40 40	Audit areas	Type of audit work	Planned days		% of plan
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Audit areas	Type of audit work	Planned days		% of plan
Payroll data analysis	Database interrogation/ CAATs testing and follow-up of findings	20		
Advice as new processes are embedded after transformation	advice	30		4.407
Human resource controls	Financial controls total	375		14%
Leave and absence management	RACE-based review	20		
Hierarchies on the Oracle/ HRP system	Follow-up of agreed action plan and	15		
	compliance testing			
Long term sickness absence	Follow-up of agreed action plan	5		
Hu	man resource controls total	40		1%
Procurement controls	5.05.			
Contracts and sourcing modules	RACE-based review	15 25		
Procurement controls across the council	Compliance testing  Procurement controls total	35 <b>50</b>		2%
ICT controls	rocurement controls total	30		2 70
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 15		
Incident management Backup arrangements	Compliance testing 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	3		
Holp dook	action plan Follow-up of agreed	2		
Help desk	action plan	۷		
	ICT controls total	177		7%
	Common controls total		642	24%
Service-specific controls				
Adult and Community Services Director	orate			
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		

Audit areas	Type of audit work	Planned days	% of plan
Direct payments initial assessments Health and safety of lone workers	RACE-based re-review Follow-up of agreed action plan	15 1	
FACE (resource allocation within individual	Follow-up of agreed	3	
budgets) Liquid Logic implementation	action plan Critical friend audit/ advice	50	
	Liaison, planning and reporting	20	
Adult and Community S Benefits service	ervices Directorate total	274	10%
Direct payments financial assessment Assessment of service users' income, and collection of their contributions to their social care costs	RACE-based review RACE-based review	30 30	
Care and Urgent Needs Support Scheme administration of community care grants and crisis loans	RACE-based review	30	
Customer service centre	Benefits service total	90	3%
Care Connect	RACE-based review	30 30	1%
Public health	mer service centre total	30	1%
On-going involvement and overview	Critical friend audit	30	
To be determined - possibly commissioning	involvement/ advice RACE-based service/ control	40	
arrangements	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 Personnel file documentation	RACE-based review Follow-up of agreed	25 4	
Case file audit process	action plan 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	•	10	
School budget formula and pupil forecasting	Follow-up of agreed action plan	1	
Children's trusts	Follow-up of agreed action plan	3	

Audit areas	Type of audit work	Planned days	% of plan
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	
	eople's Directorate total	253	9%
Schools	locality interest and a continu	405	
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	30	
	reviews		
Schools opening their own bank account	Schools thematic reviews	30	
Online payments	Schools thematic	25	
Crimio paymonio	reviews	20	
	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	Follow-up of agreed	3	
corporate manslaughter Health and safety of lone workers	action plan Follow-up of agreed	3	
Winter Highways Maintenance System	action plan Follow-up of agreed	3	
follow-up Grant audit: Citizen Rail	action plan Grant certification audit	8	
Grant audit: GIVINET	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 Liaison, planning and reporting	8 20	
Enviro	onment Directorate total	237	9%

Audit areas	Type of audit work	Planne days	ed	% of plan
Corporate Property Group				
Premises management framework for LCC	Follow-up of agreed action plans	3		
Corpo	rate 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	3		
	action plan			
Health and safety of lone workers	Follow-up of agreed	1		
, , , , , , , , , , , , , , , , , , ,	action plan			
Saffron system	Follow-up of agreed	1		
	action plan			
Catering income	Follow-up of agreed action plan	2		
Bus Service Operators Grant	Grant certification audit	8		
Dus dervice operators Grant	Liaison, planning and	5		
Lancachire Count	reporting	87		3%
Lancashire County Commercial Group total Economic development		01		3 /0
Superfast broadband implementation and grant funding	RACE-based review	20		
Intensive Business Start Ups grant	Grant certification audit	16		
	pnomic development total	36		1%
Serv	ice-specific controls total		1,330	50%
Investigations and counter fraud work				
<b>G</b>	Special investigations	275		
	Counter fraud work	125		
	Investigations total	120	400	15%
Audit control	vooligadono total		-50	10 /0
Planning, management, control, reporting,	Planning and	38		
external audit liaison, Audit Committee	management			401
	Audit control total		38	1%
Total audit plan for the year			2,670	100%