**Appendix B**

| **Control areas and audit reviews** | **Audit nature and scope** | **Key area** |
| --- | --- | --- |
| **Corporate controls** |  |  |
| **Working in strategic partnership** |  |  |
| Funds flow between LCC and BTLS | Review of remedial action | ✓ |
| Performance data quality and monitoring of BTLS by LCC | Review of remedial action | ✓ |
| **Corporate governance** |  |  |
| Members' expenses and allowances | Re-review of earlier work |  |
| Responses to complaints | RACE-based review |  |
| Declarations of officers' interests, gifts and hospitality | Re-review of earlier work |  |
| **Information governance** |  |  |
| Overall corporate arrangements and action against plans set out in the Information Governance Framework | Review of remedial action | ✓ |
| **Common controls** |  |  |
| **Financial controls** |  |  |
| Accounts payable | Compliance testing, excluding social care payments |  |
| Accounts receivable and debt recovery | Review of remedial action | ✓ |
| Budget monitoring and control | RACE-based review |  |
| Capital accounting | RACE-based review |  |
| Cash and banking | Compliance testing, centrally and individual establishments |  |
| Expenses and allowances | Compliance testing |  |
| General ledger | Compliance testing |  |
| Grant award and monitoring | RACE-based review |  |
| Payroll | Compliance testing |  |
| Payroll additional payments | Compliance testing |  |
| Treasury management | Compliance testing |  |
| VAT | Compliance testing |  |
| **Human Resources controls** |  |  |
| Hierarchies in Oracle HR/ payroll system | Review of remedial action | ✓ |
| **ICT controls** |  |  |
| Network management and security | Compliance testing of network user access | ✓ |
| **Procurement controls** |  |  |
| Central Procurement | RACE-based review, linking also with related work on investigations | ✓ |
|  |  |  |
| **Service specific controls** |  |  |
| **ASHW** |  |  |
| Initial assessment for direct payments | Review of remedial action | ✓ |
| Social care supervision | Review of remedial action | ✓ |
| **Public heath** |  |  |
| Scheme of delegation | RACE-based review |  |
| **CYP** |  |  |
| Case file audit process | Review of remedial action | ✓ |
| Direct payments | Review of remedial action | ✓ |
| Independent Reviewing Officers | Review of remedial action | ✓ |
| Partnership working with the NHS to support children with mental health needs | Review of remedial action | ✓ |
| Emergency payments to families | Review of remedial action | ✓ |
| Working Together with Troubled Families | Follow-up of agreed action |  |
| Working Together with Troubled Families | Grant certification |  |
| **Schools and sixth forms** |  |  |
| School reviews | Reviews of financial controls in schools |  |
| Follow-up of school reviews | Follow-up of agreed actions |  |
| Schools with new bank accounts | RACE-based review |  |
| **Environment** |  |  |
| Capital programme management | Review of remedial action | ✓ |
| Capital programme management | Compliance testing of capital cost codes |  |
| Highways and property asset management project | Support to the project |  |
| Procurement of Highways contractors | Re-review |  |
| Grant audit: Citizens Rail | Grant certification |  |
| Grant audit: CIVINET | Grant certification |  |
| Grant audit: Interreg IVB SusStations | Grant certification |  |
| Grant audit: Local Sustainable Transport | Grant certification |  |
| Grant audit: Local Transport Capital | Grant certification |  |
| **Lancashire County Commercial Group** |  |  |
| Fleet services | RACE-based review |  |
| **Counter fraud work** |  |  |
| Counter fraud actions | Support to management |  |
| National Fraud Initiative | Data matching and follow up |  |
| Responsive work to support management | Individual investigations |  |