

**Appendix B**

<b>Control areas and audit reviews</b>	<b>Audit nature and scope</b>	<b>Key area</b>
<b>Corporate controls</b>		
<b>Working in strategic partnership</b>		
Funds flow between LCC and BTLS	Review of remedial action	✓
Performance data quality and monitoring of BTLS by LCC	Review of remedial action	✓
<b>Corporate governance</b>		
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	
<b>Information governance</b>		
Overall corporate arrangements and action against plans set out in the Information Governance Framework	Review of remedial action	✓
<b>Common controls</b>		
<b>Financial controls</b>		
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	
<b>Human Resources controls</b>		
Hierarchies in Oracle HR/ payroll system	Review of remedial action	✓
<b>ICT controls</b>		
Network management and security	Compliance testing of network user access	✓
<b>Procurement controls</b>		
Central Procurement	RACE-based review, linking also with related work on investigations	✓

## Internal Audit Service progress against plan 2014/15

Audit and Governance Committee meeting 26 January 2015

Control areas and audit reviews	Audit nature and scope	Key area
<b>Service specific controls</b>		
<b>ASHW</b>		
Initial assessment for direct payments	Review of remedial action	✓
Social care supervision	Review of remedial action	✓
<b>Public health</b>		
Scheme of delegation	RACE-based review	
<b>CYP</b>		
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	
<b>Schools and sixth forms</b>		
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	
<b>Environment</b>		
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	
<b>Lancashire County Commercial Group</b>		
Fleet services	RACE-based review	
<b>Counter fraud work</b>		
Counter fraud actions	Support to management	
National Fraud Initiative	Data matching and follow up	
Responsive work to support management	Individual investigations	