

# Appendix A - Lincolnshire County Council –Audit Plan 2012/13



Area	Days	Indicative Scope	Start Date	End Date	Status
<b>Performance &amp; Governance</b>					
Strategic Communications	10	Review of the arrangements in place for communication internally and externally, for managing the media, and engaging with our partners.			
ICT Systems	100	Individual audits to be decided based on ICT Audit Strategy and risk assessment			
Key Projects	30	Working with Programme Office to provide assurance that our key programmes and projects are being managed effectively to deliver successful results. (currently working to validate assurance map and agree work plans)			
<b>Sub Total</b>	<b>140</b>				
<b>Performance &amp; Governance - Due Diligence</b>					
Corporate Governance	10	Review the framework in light of changing environment – to ensure fit for purpose			
Programme Office	10	Assess effectiveness of process following the Head of Service review of arrangements			
Performance Management	15	Gain assurance on the effectiveness of the performance management arrangements to measure successful delivery of Council priorities.			

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Area	Days	Indicative Scope	Start Date	End Date	Status
Big Society Members Grant	5	Assurance on the application and operation of the grant process including compliance and outcomes.			
People Strategy	5	Understand & assess how the strategy supports the business to achieve an agile, skilled and motivated workforce			
<b>Sub Total</b>	<b>45</b>				
<b>Adult Services</b>					
Public Health	30	Identifying level of assurance available on critical services and emerging risks.  A review of the joint working arrangements with Adult Social Care.			
Transformation Programme	20	Attendance of Board meetings and other key meetings. Working with Adult Social Care to help provide assurance in the successful delivery and advice on delivery of outcomes.			
Adult Social Care – Systems and Operational Processes	40	To provide assurance on process design and compliance in the following areas: <ul style="list-style-type: none"> <li>■ Referrals &amp; Assessment</li> <li>■ Case Management</li> </ul>			

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Area	Days	Indicative Scope	Start Date	End Date	Status
		<ul style="list-style-type: none"> <li>■ Direct Payments</li> <li>■ Reviews</li> <li>■ Management and performance information</li> <li>■ Customer experience (feedback / complaints etc)</li> </ul>			
Contract Management	10	Working with the counter fraud team to review and provide assurance on contract management compliance, performance, provider service delivery & contract payments			
Safeguarding Vulnerable Adults	10	Follow-up of 2011/12 limited assurance report.			
Adults Emergency Duty Team	10	Review to ensure emergencies are dealt with promptly and with the correct priority, and partnership arrangements are robust, ensuring that clients receive the necessary response.			
Performance/Quality Assurance Systems	15	<p>To review the checks the quality assurance team complete over compliance with policy, and standards for maintaining records.</p> <p>We are seeking to place assurance on the work of this team as part of the Council's combined assurance arrangements.</p>			

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Area	Days	Indicative Scope	Start Date	End Date	Status
Advice	10				
<b>Sub Total</b>	<b>145</b>				
<b>Children's Services</b>					
Early Intervention	15	Review of arrangements to identify and engage with families and support them in avoiding formal intervention.			
Children Centres	20	Review of children centres focussing on compliance with policies, performance monitoring and financial controls.			
Child Protection Plans	15	To provide assurance that plans are developed and maintained in accordance with policy, and to safeguard the best interests of the child.			
Adoption	10	Review of the arrangements for approving adopters, specifically with respect to rule changes in this area.			
Out of County Provision	10	To provide assurance over the arrangements to review placements of children with additional needs.			
Police Notification of Domestic Violence	10	To provide assurance on arrangements to assess and record police referrals.			
Quality Assurance Performance System	10	To review the checks the quality assurance team complete over compliance with policy, and standards for maintaining records.			

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Area	Days	Indicative Scope	Start Date	End Date	Status
		We are seeking to place assurance on the work of this team as part of the Council's combined assurance arrangements.			
Schools	400	Mix of full school audits and assurance visits. Reviews give schools assurance around their financial management arrangements and the controls within their finance processes.			
Advice	10				
<b>Sub Total</b>	<b>500</b>				
<b>Communities</b>					
Management of Heritage Sites and Museums	20	Review of the arrangements to preserve our heritage, improve access to and promote facilities and increase participation.			
Local Enterprise Partnership	30	Review of the arrangements in place to work with, and support, the LEP and through the LEP support businesses to develop and grow.			
Capital Projects	30	Review of the overall management of capital projects and the application of robust project management arrangements for a selection of individual highways and regeneration projects.  Project selection will be based on significance and risk.			

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Area	Days	Indicative Scope	Start Date	End Date	Status
Carbon Reduction Commitment	10	Review the arrangements in place to comply with the Environment Agency’s requirements under the CRC, including sign off of the LCC Evidence Pack.			
Advice	10				
<b>Sub Total</b>	<b>100</b>				
<b>Resources &amp; Community Safety</b>					
Fire & Rescue Service	20	1. Review of the provision of protective services, focussing on community programmes, partnership arrangements and stakeholder engagement. 2. Review of emergency response arrangements, including finance, admin and HR arrangements.			
Legal Lincolnshire	10	Review to ensure that service standards are met, and there is effective stakeholder engagement with all clients, whilst delivering value for money.			
Procurement Lincolnshire - Category Management	10	Review of the effectiveness of the category management model, and the development of supply market intelligence, to deliver clients needs and sustainable outcomes.			
Property Strategy / Estate Management	20	Review of estate management arrangements to ensure current and future needs are met, assets are maintained,			

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		and value for money is achieved.			
Coroner's Office	5	Health check to ensure the duties of the coroner are delivered and legislative requirements are met			
Registrars	5	Health check to ensure effective delivery of the service for births, deaths, marriages and other celebratory services, together with Civil Partnership and Citizenship work.			
Safer Communities	20	Review to ensure effective partnership work, with priorities established and plans put in place, to reduce crime and improve the quality of life.			
Youth Offending - Safeguarding	15	Review of the arrangements, and partnership work, to safeguard and promote the welfare of children known to the youth justice system.			
Youth Offending - Case Management	15	Review of assessment process, partnership work, intervention process, and support provided to young offenders.			
Advice	10				
<b>Sub Total</b>	<b>130</b>				
<b>Resources - Due Diligence</b>					
Development & implementation of continuous audit -	40	Review & update testing schedules / development of IDEA scripts (data interrogation & analysis) - link coverage with fraud risks			

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Area	Days	Indicative Scope	Start Date	End Date	Status
revise key financial systems testing					
Financial Systems: <ul style="list-style-type: none"> <li>■ Creditors</li> <li>■ Treasury Management</li> <li>■ Debtors</li> <li>■ Income</li> <li>■ Bank Reconciliation</li> <li>■ Payroll</li> <li>■ Budget Preparation / Management</li> <li>■ Pensions</li> </ul>	90	Ensure that the financial control environment in the systems is robust and working effectively.  Review to assess if income and expenditure budgets are regularly monitored, appropriately controlled and reported.  To test key controls and transactions feeding into the Council's accounts in liaison with external audit.			
Financial and contract regulations: <ul style="list-style-type: none"> <li>■ LCC establishment visits (non-school)</li> </ul>	30	To review the level of compliance with the Council's key financial procedures across all service areas			
Capital Programme	20	Review compliance with financial regulations & asses the delivery arrangements for the approved programme, covering: project appraisal, funding, monitoring reporting			



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		& outcomes.			
Tax Compliance	10	Ensuring the Council complies with relevant regulations regarding PAYE and Construction Industry tax			
Public Health	10	Assurance on the accuracy of integrated budgets			
Contract Management	10	Proactive approach – working with management to assess the development of the Commercial Unit (plans, structures & processes) – advisory role			
Review of contracts across directorates:	50	Probity work – covering tendering, service delivery & contract payments – “business as usual”			
Advice	5	Advice provided to service areas when requested			
<b>Sub Total</b>	<b>265</b>				
<b>Other Relevant Areas</b>					
Combined Assurance Map	45	Co-ordination the combined assurance model for the Council which will be a record of assurances against critical activities, key projects, corporate systems and risks.			
Emerging Risks	50				
Contingency	90				
Academies	30	Development and promotion of Audit Lincolnshire service package for academies.			

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Area	Days	Indicative Scope	Start Date	End Date	Status
<b>Sub Total</b>	<b>225</b>				
<b>Total Audit Plan for 2012/13</b>	<b>1540</b>				
<b>External Clients</b>	<b>1210</b>	District clients within Lincolnshire and Newark and Sherwood. Staff resources transferred upon award of contract.			