**B Assurance provided by internal audit assignments in 2017/18**

| **Control area** | **Assurance** |
| --- | --- |
| **Business effectiveness** |
| Preparation and use of the corporate risk register. | Full |
| Oversight of the Lancashire Pension Fund. | Substantial |
| **Service delivery: adult services** |
| Complex case forums decision making process (formerly 'panel decision making processes'). | Limited |
| Direct payments to service users and their carers. | Substantial |
| Direct payment financial reviews. | Substantial |
| Service user financial assessments. | Substantial |
| **Service delivery: children's services** |
| Safeguarding through recruitment: selection and vetting procedures. | Substantial |
| Information security within parts of Children's Services.(This audit addressed only the adequacy of the operational system's overall design, not its effectiveness.) | Substantial |
| Personal budgets for service users and direct payments to their carers. | Limited |
| Transition from children's to adult services. | Limited |
| **Service delivery: community services** |
| Safeguarding in the provision of transport for children. | Substantial |
| Operation of the Highways Asset Management System (HAMS).(This audit addressed only the adequacy of the operational system's overall design and early operation, not its effectiveness.) | Limited |
| Registrar's income. | Substantial |
| **Service delivery: Customer Access Service** |  |
| Customer Access Service management assurance processes. | Substantial |
| Blue badge applications. | Substantial |
| **Service delivery: public health and wellbeing** |  |
| Making Safeguarding Personal. | Limited |
| **Service delivery: schools' financial management** |
| Review of a sample of Schools Financial Value Standard (SFVS) self-assessments submitted by schools for 2016/17. | Substantial |
| **Service delivery: corporate commissioning** |  |
| Health and safety of the council's properties. (This audit addressed only the adequacy of the operational system's overall design, not its effectiveness.) | Limited |
|  |  |
| **Business processes** |  |
| Accounts payable: central controls. | Substantial |
| Accounts payable: service-based controls over payments – Caring and Responsive Transport (CART) payments to taxi operators. | Substantial |
| Accounts payable: service-based controls over payments – Repair and Maintenance Programme (RAMP) system payments. | Limited |
| Accounts receivable: service-based controls over receipts – Repair and Maintenance Programme (RAMP) system receipts. | Substantial |
| Accounts receivable and debt management: central controls. | Substantial |
| Management information and budgetary control. | Substantial |
| Treasury management. | Substantial |
| Information governance. | Substantial |
| Processing of payments by BTLS using information supplied by the council. | Full |
| Payments on account and over-payments. | Full |
| E-tendering. (This audit addressed only the adequacy of the operational system's overall design, not its effectiveness.) | Substantial |
| Purchase cards. | Substantial |