The assurance provided for each audit completed under the internal audit plan for 2017/18

* 1. A brief summary of the assurance provided for each of the audits relating to 2017/18 and completed by 30 June 2018 is provided in the table below. More information about the matters arising from each of the audits completed since March 2018 is set out in annex 2, and the progress reports taken to the committee's meetings in September 2017, January and April 2018 provide summaries of the findings of each of the audits completed during the year.

| **Control area** | **Assurance** |
| --- | --- |
| **Governance and democratic oversight** | |
| Decision-making within the corporate governance framework by elected members under delegated powers | Full |
| Decision-making within the corporate governance framework by officers under delegated powers. | Limited |
| **Business effectiveness** | |
| Preparation and use of the corporate risk register. | Full |
| Oversight of the Lancashire Pension Fund: the council's governance framework. | Substantial |
| Oversight of the Lancashire Pension Fund: custodianship of assets. | Substantial |
| Accounting for the Pension Fund through the council's general ledger. | Full |
| Oversight and alignment of the council's establishment and staffing budget. | Substantial |
| **Service delivery: adult services** | |
| Complex case forums decision making process (formerly 'panel decision making processes'). | Limited |
| Case management: occupational therapy services. | Substantial |
| Direct payments to service users and their carers. | Substantial |
| Direct payment financial reviews. | Substantial |
| Service user financial assessments. | Substantial |
| Mental health safeguarding. | Limited |
| **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 |
| Contract monitoring: landfill waste. | 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 |
| Pre planning application advice service. | 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 services** |  |
| Commissioning and oversight of public health service provision. | Substantial |
| Making Safeguarding Personal. | Limited |
| Planning to address emergencies and civil contingencies: central planning and planning within services. | Substantial |
| **Service delivery: schools' financial management** | |
| Financial and governance controls within the county's schools. | Substantial |
| Recovery of costs/ available income from partner organisations. | Limited |
| Review of a sample of Schools Financial Value Standard (SFVS) self-assessments submitted by schools for 2016/17. | Substantial |
| **Service delivery: corporate commissioning** |  |
| Commissioning, design and monitoring of the capital programme. | Substantial |
| 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 |
| **Service support** |  |
| Children's Services' LCS system helpdesk. | Substantial |
| Apprenticeship Levy. | Substantial |
| **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 |
| BTLS: payroll processing - payments on account and over-payments. | Full |
| Oracle general ledger | Substantial |
| Oversight of payroll payments. | Limited |
| VAT | Substantial |
| Health and Safety Compliance | Limited |
| Central procurement: compliance with legislation, financial regulations and standing orders. | Substantial |
| E-tendering. (This audit addressed only the adequacy of the operational system's overall design, not its effectiveness.) | Substantial |
| Purchase cards. | Substantial |