**Assurance provided by internal audit assignments in 2018/19**

Note that our assurance may address the adequacy of the control framework's design, the effectiveness of the controls in operation, or both. The wording below addresses all of these options and we refer in our reports to the assurance applicable to the scope of the work we have undertaken.

These definitions were used for the first time in 2018/19, having been reviewed and revised in the previous year.

**Substantial assurance**: the framework of control is adequately designed and/ or effectively operated.

**Moderate assurance**: the framework of control is adequately designed and/ or effectively operated overall, but some action is required to enhance aspects of it and/ or ensure that it is effectively operated throughout the service, system or process.

**Limited assurance**: there are some significant weaknesses in the design and/ or operation of the framework of control that put the achievement of the service, system or process' objectives at risk.

**No assurance**: there are some fundamental weaknesses in the design and/ or operation of the framework of control that could result in failure to achieve the service, system or process' objectives.

As at 30 April 2019, the assurance available from completed audit work is as follows:

| **Control area: 2018/19** | **Assurance** |
| --- | --- |
| **Business effectiveness** |  |
| Delivery of the council's financial strategy and budget reductions | Moderate |
| Communication with staff across the council | Moderate |
| Medication practices across Disability Services | Moderate |
| Supervision and support to front-line in-house day services care providers in Disability Services | Moderate |
| Supervision and support to front-line social workers in the Patient Safety and Safeguarding Service | Limited |
| Contract monitoring: reablement service | Moderate |
| Contract monitoring: crisis support service | Moderate |
| Contract monitoring: sexual health service | Substantial |
| Contract monitoring: direct payment support service | Limited |
| Public Health expenditure | Substantial |
| Payroll claims and recovery of over/ underpayments to staff in Disability Services | Moderate |
| Ordinary residence | Moderate |
| Third party top-up payments | Limited |
| **Service delivery: Education & Children's Services** |  |
| Section 17 payments | Limited |
| Commissioning and procurement of expert assessment and therapy provision | Limited |
| Children's Services in-service audit framework | Substantial |
| External residential placements process | Moderate |
| Contract monitoring: external residential placements | Moderate |
| Child protection pre-proceedings and care proceedings | Moderate |
| Special guardianship orders | Moderate |
| Implementation of the Prevent strategy | Substantial |
| Schools' payroll arrangements | Substantial |
| Schools' Financial Value Standard self-assessments | Moderate |
| Concessionary travel: NOW Card | Substantial |
| School bus passes | Substantial |
| Contract monitoring: highways line-marking contract | Moderate |
| The crisis support scheme | Substantial |
| Customer Access Service: business continuity | Moderate |
| Highways Asset Management System (HAMS) operational effectiveness | Moderate |
| Highways Asset Management System (HAMS) improvement programme | Limited |
| Lancashire Renewables: governance and decision making | Moderate |
| Lancashire Renewables: expenditure | Substantial |
| Highways Service vehicle hire and return | Moderate |
| Business Growth Hubs | Substantial |
| Contract monitoring: waste landfill | Substantial |
| **Service support** |  |
| Implementation of the new corporate lone working system | Substantial |
| Recovery of costs/ available income from partner organisations | Limited |
| 'Step up to Social Work' contract | Moderate |
| Procurement of the new corporate banking contract | Substantial |
| **Business processes** |  |
| Information management: information storage and retention | Limited |
| Information management: compliance with the new General Data Protection Regulations | Substantial |
| Treasury management | Substantial |
| Oversight of payroll payments | Limited |
| Financial processes: general ledger | Substantial |
| Financial processes: cash and banking | Substantial |
| Financial processes: VAT processing | Substantial |