

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

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Control area	Assurance
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