

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

- 1.1 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	

Control area	Assurance
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

Control area	Assurance
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