

## 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
<b>Business effectiveness</b>	
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
<b>Service delivery: Education &amp; Children's Services</b>	
Section 17 payments	Limited

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<b>Control area: 2018/19</b>	<b>Assurance</b>
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
<b>Service support</b>	
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
<b>Business processes</b>	
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