

Herefordshire Council

Report of Internal Audit Activity

Plan Progress 2017/18 Quarter 4

Contents

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●	Role of Internal Audit	Page 1
●	Internal Audit Work Programme	Page 2 - 7
●	Added Value – Special Reviews	Page 8
●	Summary of Control Assurance	Page 9
●	Summary of Recommendations	Page 10
●	Approved Changes to the Audit Plan	Page 11
●	Conclusion	Page 11
●	Appendices:	
	Appendix B – Internal Audit Definitions	Page 12 - 13
	Appendix C – Internal Audit Work Plan	Page 14 - 17
	Appendix D – Partial Opinions	Page 18 - 26

Internal Audit Plan Progress 2017/18

Our audit activity is split between:

- **Operational Audit**
- **School Themes**
- **Governance Audit**
- **Key Control Audit**
- **IT Audit**
- **Grants**
- **Other Reviews**

Role of Internal Audit

The Internal Audit service for Herefordshire Council is provided by South West Audit Partnership Limited (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and the CIPFA Local Government Application Note. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 21 March 2018.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- Other Special or Unplanned Review

Internal Audit Plan Progress 2017/2018

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Internal Audit Work Programme

The schedule provided at Appendix C contains a list of all audits as agreed in the Annual Audit Plan 2017/18. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed on pages 12 and 13 of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings (Priority 4 and 5) that have resulted in them receiving a ‘Partial Assurance Opinion’ have been summarised in Appendix D.

Internal Audit Plan Progress 2017/2018

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Internal Audit Work Programme

This is the quarter 4 update for 2017-18. Eight audits have been completed since my last update and there are four audits at Draft report waiting for management response. Three audits were assessed as Partial assurance and ten priority 4 findings were identified across the three audits.

The following audits have been completed since the last update:

Audit	Assurance
Project assurance - (Q1 to Q4) - Mosaic Board Governance	Advisory
Annual Care Assessment Process – Adults Wellbeing	Partial
Safeguarding – Adults Wellbeing	Reasonable
Children, young people and families - Part time timetables	Partial
EziTracker – Adults Wellbeing	Advisory
Capital Accounting	Follow Up
School	Special investigation
Data Quality - Decision Making Reports and Corporate Budget Performance Reports	Partial

All significant findings (priority 4 and 5) are detailed in Appendix D.

Internal Audit Plan Progress 2017/2018

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Internal Audit Work Programme

Annual Care Assessment Process – Social Care Workforce Performance - Partial

The objective of the audit was to review the front-line staff performance for a substantial care assessment plan and how effectively is performance managed.

Overall performance is monitored via a team scorecard which covers key measures including sickness, personal development plans, mandatory training, reviews, timeliness of work completed and staff productivity. Performance monitoring is included as a standard agenda item at the monthly Head of Operations Business & Performance meeting attended by locality managers where discussion of the key issues takes place. Some areas of underperformance have been identified and work is ongoing to address this.

It was evident that the locality managers and senior practitioners were providing good support in the form of guidance, training and shadowing in respect of quality consistency or improvement in the preparation of assessments or reviews. However, locality managers were at different stages of understanding in the expectations in respect of throughput of cases, despite having this information populated in their individual team plans.

To reinforce expectations the Head of Operations and Safeguarding Services plans for the locality managers to use the team plans to report into the monthly performance meeting.

Inconsistencies and inaccuracies in management information have been recognised and this is being addressed.

The audit identified that progress is being made but there is still work required. There was one priority 4 finding and six priority 3 findings.

Internal Audit Plan Progress 2017/2018

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Internal Audit Work Programme

Data Quality – Decision Making Reports and Corporate Budget Performance Reports – Partial

The objective of the audit was to provide assurance that transparent and accurate data is included in key decision reports to enable effective informed decision making by Members and assurance that accurate data is included in quarterly performance reports. Errors have previously been identified by staff and members in Corporate Budget Performance Reports and Key Decision reports when presented to Cabinet and Management Board. The errors identified point to control weaknesses regarding the verification processes for both types of reports, which require attention to ensure that decision making processes are based on accurate, complete and transparent information.

The review of Key Decision reports focused on the controls within the Modern.gov software, as all key decision reports have to be circulated and reviewed via this medium. Any shortfall in level of control attached to the use of this software can increase the risk of errors in reports not being highlighted prior to publication. However, a well-controlled system should minimise the risk of these occurrences.

A lack of awareness of “Understanding Herefordshire” was identified. Although the Council’s Report Writing Guide on the intranet does reference the use of data, the Council needs to ensure that staff understand what data can be included, how this should be structured, the importance of its transparency; and if necessary checked by the Strategic Intelligence team for accuracy.

Issues were found around the level of information that can be recorded by reviewers in respect of their requested changes to reports, in that versions of amended reports with tracked changes are not retained past version approval points on Modern.gov. This can lead to reviewers not recognising that their requested changes have not being actioned when they receive the next report version.

Management Board and Directorate Management Board meetings require improvements to controls to ensure a consistent, open and transparent review of financial data takes place across the organisation including:

- implementation of terms of references for meetings;
- a more consistent approach to minute and action plan recording; and
- ensuring regular meetings take place.

Internal Audit Plan Progress 2017/2018

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Internal Audit Work Programme

Changes are being implemented by Directorate Finance Teams, and while there are still improvements to be made to the controls around the production of monthly and quarterly figures, progress made by some of the Finance Teams in recent months is encouraging.

There were three priority 4 findings and six priority 3 findings.

Children, Young People and Families – Part time timetables – Partial

As a result of the Children Missing Education Audit 2016/17 it was identified that two schools were not using part-time timetables appropriately and issues were identified as to how such absences were being coded.

As part of the management response to recommendations made from the above audit, the Local Authority (LA) committed to send a communication to all Headteachers and Chairs of the Governing Bodies reminding them of the statutory and non-statutory guidance in relation to part-time timetables and their use, including a copy of the SWAP Children Missing Education Audit Report 2016/17. Further to this, additional communication was sent to every school in Herefordshire requesting details of their current use of part-time timetables.

This audit reviewed the use of part time timetables across ten schools. There were six priority 4 findings and one priority 3 finding.

Gaps in evidence relating to monitoring arrangements both at schools and the Local Authority to ensure pupils were returned to full-time education without delay were identified. Weaknesses were reported in the coding of absences at the Home and Hospital Teaching Team and the mainstream schools at which the pupil was on roll, but coding issues were also identified across all schools sampled which meant not only was inaccurate data being submitted to the DfE but monitoring attendance more difficult as a result.

It was also identified that safeguarding risk assessments are not being routinely completed across nine of the ten schools sampled.

A review of the guidance available from the local Authority is recommended to ensure that schools understand DfE regulations and how to comply with them in relation to implementing part time timetables but also ensure this is centrally accessible and contains all relevant information.

All part-time timetables had satisfactory reasoning for being in place and all schools were able to demonstrate that part-time timetables were used as a last resort with other measures being implemented before the use of the part-time timetable.

Follow Up Audits

Follow Up audits are completed where the auditor could only provide partial assurance. The follow-up audit is to provide assurance to the Director, Senior Management and the Audit and Governance Committee that the key risks have been mitigated to an acceptable level of risk. Evidence is obtained to demonstrate implementation and progress made in relation to all priority 4 and 5 recommendations. For the priority 3 recommendations progress reported is based on self-assessment by relevant officers. The following table demonstrates progress against agreed actions at the time of the one follow up audit.

Priority of recommendation	Complete	Overdue	Not yet due	Superseded
3	2	2	0	0
4	1	0	0	0

Internal Audit Plan Progress 2017/2018

Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.

Added Value

Primarily, Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews and through our governance audit programmes across SWAP we seek to bring information and best practice to managers to help support their systems of risk management and control. The SWAP definition of "added value" is "it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost".

The followings audits have provided a cross comparison survey for the SWAP Partners.

Part-time timetables - SWAP Partner comparison was carried out to collate information relating to the partner Council's educational provision for students who cannot attend school due to medical reasons and how attendance is recorded at such establishments.

Special Reviews

Unplanned work, special reviews or projects carried out on a responsive basis are requested through the Chief Finance Officer (Section 151 Officer).

There has been no request for additional work since my last update.

Internal Audit Plan Progress 2017/2018

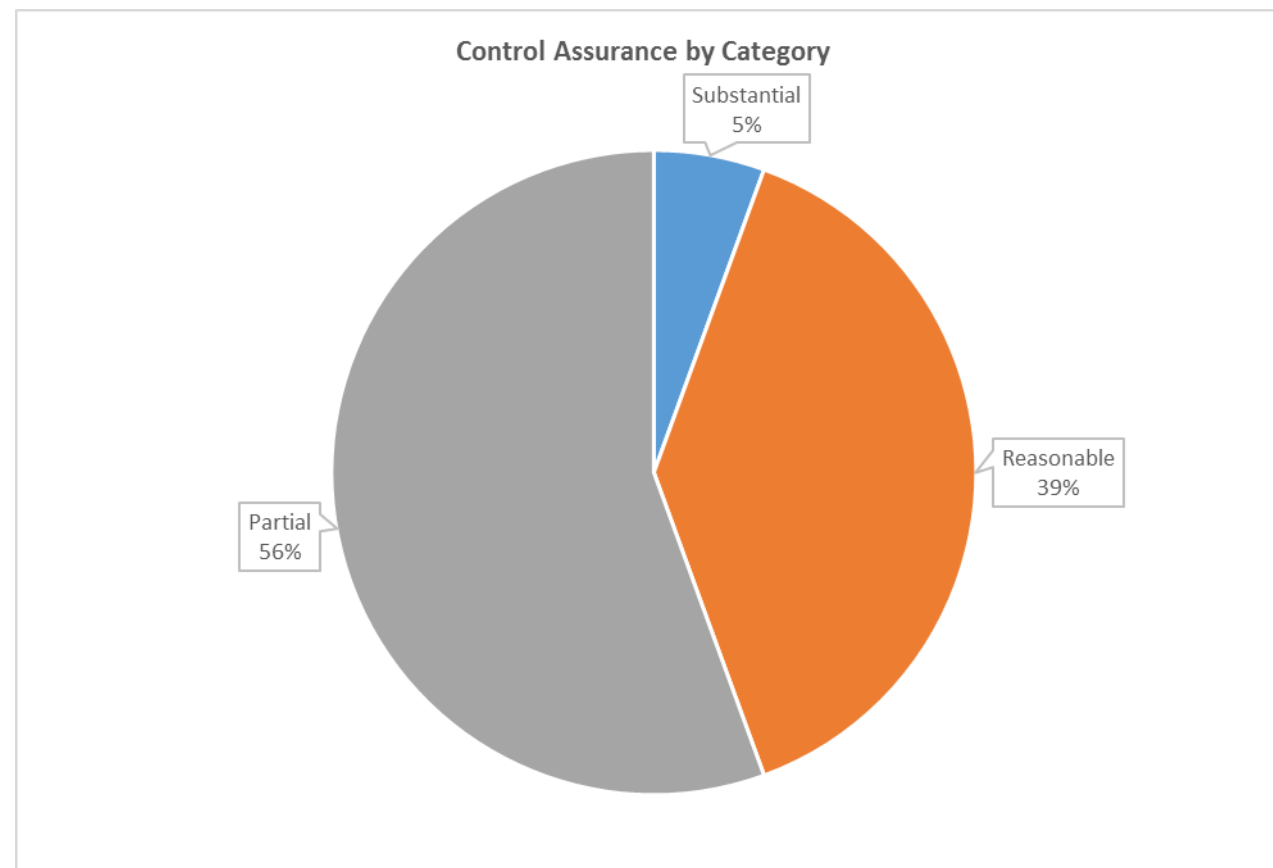
SWAP Performance - Summary of Audit Opinions

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- Substantial
- Reasonable
- Partial
- None

Summary of Control Assurance

Of the reviews with an audit opinion that have a final report, the opinions offered are summarised below.

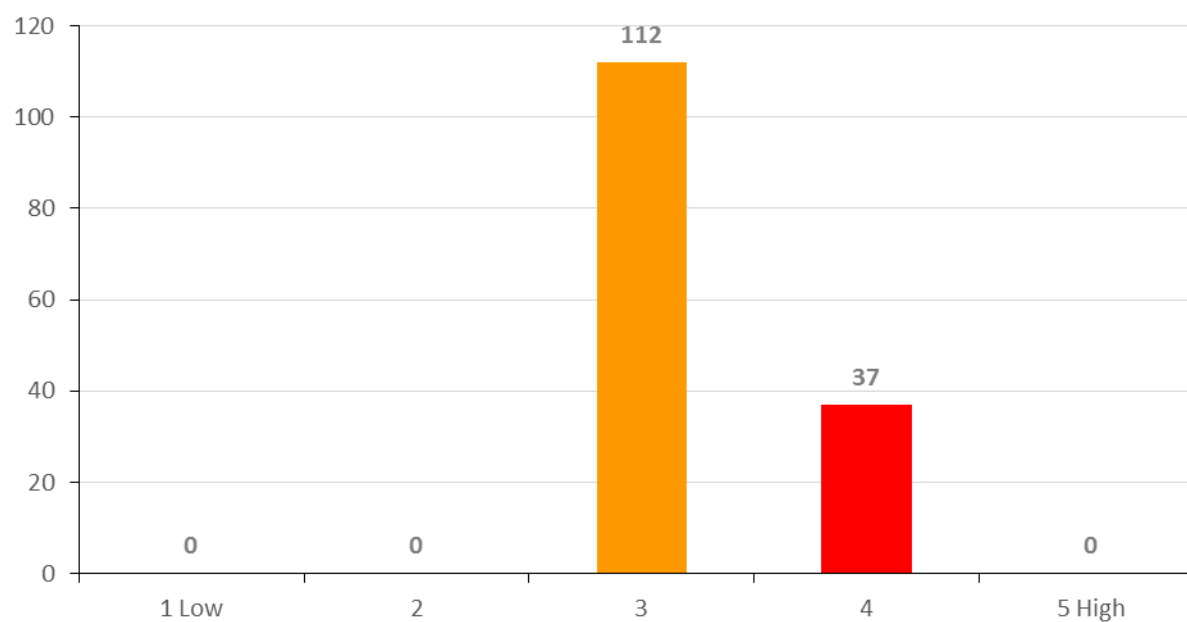


Internal Audit Plan Progress 2017/2018

Summary of Audit Recommendations by Priority

Summary of Recommendations

Audit Recommendations by Priority



Internal Audit Plan Progress 2017/2018

We keep our audit plans under regular review so as to ensure that we are auditing the right things at the right time.

The Director of Quality is required to provide an opinion to support the Annual Governance Statement.

Approved Changes to the Audit Plan

As new and emerging risks are identified, any changes to the plan will be subject to the agreement of the Chief Finance Officer (Section 151 Officer) and reported to this Committee.

No additional reviews have been requested since my last update.

Conclusion

Good progress has been made on delivery of the plan with all but four audits at report stage.

Forty- four audits have been completed and four audits are at report waiting for management responses.

Of the forty-four audits completed one has been assessed as substantial, seven as reasonable and eleven as partial assurance; fifteen are follow up audits, two Grant Certification, five are Advisory reviews and three Special Reviews.

Overall, based on the work completed to date this financial year, we can report that there is generally a sound system of control designed to meet the organisations objectives. However, some weaknesses have been identified in the inconsistent application of controls that put the achievement of a particular objective at risk in some areas reviewed. This has resulted in thirty-seven priority 4 findings. Where these findings have been identified Management respond positively to Internal Audit recommendations for improvements and corrective action is often taken quickly, wherever this is possible or practical.

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- Substantial
- Reasonable
- Partial
- None

Audit Framework Definitions

Control Assurance Definitions

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ ★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ ★ ★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲ ★ ★ ★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.


We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time.


Audit Framework Definitions

- Priority 5: Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.
- Priority 4: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.


Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of senior management.
Very High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor  5 = M				
						Recommendation				
						1	2	3	4	5
Governance, Fraud & Corruption	Small Holdings Phase 1	1	Draft Report	Escalated for responses						
Governance, Fraud & Corruption	Small Holdings Phase 2	1	In Progress							
Governance, Fraud & Corruption	Project assurance - (Q1 to Q4) Procurement of a Wide Area Network contract	1	Completed	Advisory	–	–	–	–	–	–
Governance, Fraud & Corruption	Project assurance - (Q1 to Q4) - Mosaic Board Governance	1	Completed	Advisory	-	-	-	-	-	-
ICT	Firewall Security management	1	Completed	Reasonable	4	0	0	4	0	0
Operational	Annual Care Assessment Process – Social Care Workforce Performance	1	Completed	Partial	7	0	0	6	1	0
Operational	Areas - Business Support Function – Adults Wellbeing	1	Completed	Advisory	3	0	0	3	0	0
Operational	Market Intelligence	1	Completed	Partial	16	0	0	10	6	0
Operational	Safeguarding – Adults Wellbeing	1	Completed	Reasonable		0	0	5	0	0
Operational	Data Sharing Protocols	1	Completed	Partial	8	0	0	5	3	0
Operational	Land in public ownership	1	Completed	Advisory	2	0	0	2	0	0
Schools	Schools - prevention of fraud	1	Completed	Themed Report	–	–	–	–	–	–
Schools	School 1 – prevention of fraud	1	Completed	Partial	10	0	0	7	3	0
Schools	School 2 - prevention of fraud	1	Completed	Partial	6	0	0	5	1	0
Schools	School 3 – prevention of fraud	1	Completed	Partial	10	0	0	8	2	0

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor  5 = M				
						Recommendation				
						1	2	3	4	5
Special Investigation	Blueschool Refurbishment	1	Completed	Special Investigation	13	-	-	-	-	-
Special Review	Data Sharing Breach	1	Completed	Special Review	2	0	0	1	1	0
ICT	Protection from Malicious Code	2	Completed	Follow Up	–	–	–	–	–	–
Governance, Fraud & Corruption	Serious and Organised Crime Audit Checklist	2	Completed	Partial	7	0	0	6	1	0
Grant Certification	Local Transport Block Funding	2	Completed	Grant Certification	1	0	0	1	0	0
ICT	Domain Management	2	Completed	Reasonable	3	0	0	3	0	0
Operational	Integrated Short Term Support and Care Pathway - review of each pathway and advisory	2	Moved to quarter 4	Discussion Document						
Operational	Integration – Clinical Commissioning Group (Adults and Children's)	2	Moved to quarter 4	In Progress						
Schools	Children, young people and families - Part time timetables	2	Completed	Partial	7	0	0	1	6	0
Operational	On-line choice based letting scheme - Homepoint (Home Hunt)	2	Completed	Partial	12	0	0	7	5	0
Operational	New Communications Strategy	2	Dropped							
Operational	Emergency Planning - Public Health	2	Completed	Partial	8	0	0	6	2	0
Operational	Public Health Contracts	2	Draft Report							
Operational	Electronic Signatures	2	Completed	Reasonable	4	0	0	4	0	0
Grant Certification	Bus Subsidy Grant	2	Completed	Grant Certification	0	0	0	0	0	0
Follow up	SVFS – Schools Follow Up	3	Completed	Follow Up	–	–	–	–	–	–

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ↔ 5 = M				
						Recommendation				
						1	2	3	4	5
Follow up	Brokerage Follow up	3	Completed	Follow Up	–	–	–	–	–	–
Follow up	Client Finances Follow up	3	Completed	Follow Up	–	–	–	–	–	–
Follow up	Car parking Income and Enforcement Follow up	3	Completed	Follow Up	–	–	–	–	–	–
Grant Certification	Troubled Families	3	Discussion Document							
ICT	PSN Submission	3	Completed	Substantial	0	0	0	0	0	0
Operational	EziTracker – Adults Wellbeing	3	Completed	Advisory	0	0	0	2	0	0
Key Control	Accounts Payable	3	Completed	Follow Up	–	–	–	–	–	–
Key Control	Accounts Receivable	3	Completed	Follow Up	–	–	–	–	–	–
Key Control	Capital Accounting	3	Completed	Follow Up	-	-	-	-	-	-
Key Control	Main Accounting	3	Completed	Follow Up	–	–	–	–	–	–
Key Control	Council Tax	3	Completed	Follow Up	–	–	–	–	–	–
Key Control	NNDR - Business Rates Avoidance	3	Completed	Reasonable	5	0	0	5	0	0
Key Control	Payroll - Review of IR35	3	Completed	Reasonable	1	0	0	1	0	0
Operational	Short breaks – Children’s Wellbeing	3	Draft Report							
Operational	Disabled Facilities Grants	3	In Progress							
Governance, Fraud & Corruption	EU General Data Protection Regulation readiness	3	Draft Report							

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor  5 = M				
						Recommendation				
						1	2	3	4	5
Governance, Fraud & Corruption	Healthy Organisation	3	In Progress							
Follow Up	Property Services - Accounts Payable Follow Up	4	Completed	Follow Up	–	–	–	–	–	–
Follow Up	Hardware & Software Asset Management	4	Completed	Follow Up	–	–	–	–	–	–
Follow Up	Catering Contract Follow up	4	Completed	Follow Up	–	–	–	–	–	–
Follow Up	Recruitment Contracts Follow up	4	Completed	Follow Up	–	–	–	–	–	–
Follow up	Housing and Council Tax Benefits	4	Completed	Follow up	–	–	–	–	–	–
Operational	Carers (Support for) inc WISH – Adults Wellbeing	4	Removed							
Operational	Maintenance of property	4	In Progress							
Operational	Mandatory Training – days for School Special Investigation	4	Removed							
Special Investigation	School	4	Completed	Special Investigation	10	0	0	7	3	0
Operational	Fastershire BDUK	4	Removed							
ICT	ICT client management	4	Completed	Reasonable	7	0	0	7	0	0
Governance, Fraud & Corruption	Data Quality - Decision Making Reports and Corporate Budget Performance Reports	4	Completed	Partial	9	0	0	6	3	0

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
Social Care Workforce Performance	<p>Locality team plans show that throughput of expectations was not always achieved. When challenged the locality managers advised that they were working towards the output benchmarks set with some locations more successful than others.</p> <p>For the Assistant Director, Operation and Support (AWB) to supply the social care services to Herefordshire residents, the locality teams need to be completing an agreed level of output in respect of the defined substantial piece of work on quality and timeliness required.</p>	<p>Failure of front line staff to achieve the required caseload, residents are at risk of not receiving the social care they are legally entitled to, resulting in both legal and reputational consequences for the Council.</p>	<p>The Assistant Director, Operations and Support has agreed to implement the following:</p> <p>a) Locality managers and senior practitioners should be accountable for the front- line staff output benchmarking identified by senior managers and address shortfall in performance,</p> <p>b) Senior managers should scrutinise lower than expected output results with the locality managers to determine the action plan to resolve any shortfalls in throughput.</p>	<p>1. The Head of Operations has addressed with the senior team through the monthly performance and budget sessions.</p> <p>2. The Head of Operations will address individual performance delivery issues as required.</p>	<p>Assistant Director, Operations and Support (AWB)</p> <p>Completed</p>
Data Quality - Decision Making Reports and	There are deficiencies in controls within the	There is a risk that reports are not	The Democratic Services Manager has	(i) The supplier has confirmed this is not possible.	Democratic Services

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
Corporate Budget Performance Reports	Modern.gov software, which can allow for requested changes to be ignored or overlooked. The Council should aim to address through further discussions with the software provider as to whether controls can be improved / introduced.	checked by all reviewers and that change requests are ignored, leading to the publication of incorrect or misleading information.	agreed to submit a request for changes to the Modern.gov software. Changes requested should include: (i) the reviewers' 'Comments' box being made a mandatory field; (ii) an update of the drop-down menu for standard reviewer instructions as to whether the report author can proceed; (iii) the request for reviewers to retain a copy of their comments / version of the report to be made more prominent, or even for this to be facilitated via a system prompt; (iv) the requirement for circulation of an	However revised guidance has been given to all reviewers emphasising the need to also complete the comments box, and this guidance will be included in all future guidance and training. The governance team will undertake spot-checks of reviews to ensure that reviewers are completing all necessary fields. (ii) The drop-down menu for reviewers will be revised to only four options (No changes required; changes required; alternative reviewer identified; or cannot review please see comments) and a change requested from the supplier (iii) Reviewers have been reminded of the need to retain a copy of their comments where appropriate, a supplier request for a prompt to this effect to be added to the system will be made	Manager 31 May 2018

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
			<p>updated report where changes have been requested and the reviewer has not stipulated that they don't wish to see the revised version;</p> <p>(v) Sign off via the drop-down menus on report versions to only be actionable by the officer themselves or a nominated member of their team, and not a team member of the report author</p>	<p>(iv) The 'recirculate for final review' field should be completed in all cases other than where all reviewers have confirmed no changes are required; it isn't proposed to include an option for reviewers to request a change but not have an opportunity to see the revised report. This is felt to be important because whilst a reviewer may be satisfied they may not have seen changes brought about by other reviewers' requests which could impact their own advice/review.</p> <p>(v) Reviewers will be issued with guidance on appropriate sharing of their work to ensure that only appropriately authorised officers are able to sign-off reviews.</p>	
Data Quality - Decision Making Reports and	Manual process controls are currently not routinely	There is a risk that reports are not	The Democratic Services Manager has	Accepted. Training and guidance will include this	Democratic Services

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
Corporate Budget Performance Reports	implemented in the absence of software controls.	checked by all reviewers and that change requests are ignored, leading to the publication of incorrect or misleading information.	agreed to instruct all reviewers to retain copies of reports with their tracked changes, through training sessions and system guidance notes. Report authors should also be notified of the importance of clearing all comments and updating reports as requested. Identification of any failure to do this should be reported by a reviewer to their Director at the earliest opportunity	advice on a proportionate basis (i.e. if changes requested are more than typographical/stylistic). In addition, discussions are ongoing with the supplier to establish the potential and costs for purchasing early implementation of a change to the system to include an audit trail capability. In the longer term, should the work around controls proposed in 1.1.a and 1.1.b prove overly bureaucratic and a system change not feasible, consideration will be given to utilising alternative systems for this element of report management	Manager 30 April 2018
Data Quality - Decision Making Reports and Corporate Budget Performance Reports	There is no Terms of Reference in place for any of the Directorate Management Teams or Management Board.	There is a risk of inconsistencies in levels of governance across the	The Head of Corporate Governance has agreed to ensure that Terms of Reference is	It is agreed that terms of reference for Management Board and directorate management/leadership	Head of Corporate Governance 1 May 2018

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
		directorates, and that areas of responsibility may be overlooked if staff are not fully aware of the standard procedures and purpose of DMTs and Management Boards.	drawn up and approved for each of the Directorate Management Teams and Management Board, to promote and support a consistent approach to the reporting and decision-making processes across the Council	teams would be helpful to set out roles and accountabilities transparently. Not all directorates have the same management structures in place so there may be differences but where these differences are appropriate, terms of reference will reflect that. Following consultation with the chief executive and directors and having regard to the recommendations of the recent LGA corporate peer challenge, draft terms of reference will be developed for approval by management board and published the intranet.	
Part-time Timetables	Mainstream schools are not recording attendance for children on part-time timetables in line with DfE guidance, part-time	There is reduced assurance that the census data submitted to the DfE is accurate.	The Assistant Headteacher for the HHTT has agreed to ensure that the attendance of children	SIMS is now in place and the attendance of pupils has been inputted and backdated to the 1st September 2017. Attendance codes are now	Chief Executive Officer HIBOS 28 February 2018

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
	attendance at H3 (part of the Home & Hospital Teaching Team) is not being reflected in the attendance records of the mainstream school.		who attend H3 is recorded accurately in line with the Department of Education guidance and is regularly provided to their mainstream school to allow the school to accurately record attendance in their records	<p>being used in line with DfE expectations. Attendance is now being recorded as a percentage of the total possible sessions as per your recommendation.</p> <p>We are seeking to appoint an admin clerk who will provide attendance data to each school. We expect this appointment to be made within the next month.</p> <p>It has been agreed with the Head of Additional Needs that monthly returns are sufficiently regular, as long as schools can obtain live attendance data from H3.</p>	
Part-time Timetables	H3 (part of the Home & Hospital Teaching Team) are not recording attendance in line with DfE guidance. Attendance is recorded in an Excel spreadsheet where issues and errors in data and formulae have been identified.	There is reduced assurance that attendance can be monitored accurately and in line with DfE guidance.	The Director of Children's Wellbeing has agreed to ensure that all schools are informed of their requirement to record attendance data for those who attend H3	Agreed	Head of Additional Needs 31 March 2018

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
			but remain on roll from the records supplied by H3		
Part-time Timetables	Schools were identified as having a lack of full Pastoral Support Plan documentation to support the implementation of part-time timetables, reviews were not always carried out regularly and, in some occasions, there was a lack of signed parental agreement.	There is a risk that without regular review and parental agreement, attendance will be lower than expected and the part-time timetable may continue when there is no longer a valid reason.	The Director of Children's Wellbeing has agreed to ensure that all schools are aware of the importance to ensure pastoral support plans are in place to support the use of part-time timetables with evidence of regular reviews. Pastoral support plans must be fully completed, signed by parents, dated to provide a clear audit trail of the part-time timetable and should not be used as a long-term solution	Agreed. Communication will be sent out to all schools to remind them of expected practice and will be followed up in 6 months.	Head of Additional Needs 31 March 2018
Part-time Timetables	Nine schools did not formally complete and document a risk assessment in relation to a child's whereabouts when not	There is reduced assurance of the safety of a child if assessments are not	The Director of Children's Wellbeing has agreed to ensure that all schools are	Agreed. Communication will go out to all schools recommending this.	Head of Additional Needs

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
	in school during school hours i.e. to assess the safeguarding risk.	fully carried out, recorded and monitored.	made aware that a risk assessment of the child's whereabouts during school hours whilst on a part-time timetable should be completed before a part-time table is agreed and implemented		31 March 2018
Part-time Timetables	The guidance provided to Schools from the Local Authority in relation to the use of part-time timetables is not easily and centrally accessible and does not contain all aspects of appropriate implementation.	There is reduced assurance that consistent and suitable use of part-time timetables is taking place.	The Director of Children's Wellbeing has agreed to review all existing guidance documentation available to school in relation to Part-time timetables, to ensure it covers all relevant information. The Director of Children's Wellbeing may wish to consider whether it would be beneficial to ensure this information is centrally accessible to schools	Agreed. A specific web page will be established to set out the existing guidance and sign post to the latest national guidance so that schools always have a source of information in one place.	Head of Additional Needs 31 August 2018

Summary of Partial Opinions

APPENDIX D

Name of Audit	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action and Responsible Officer
Part-time Timetables	Central monitoring of part-time timetables is not completed by the Local Authority.	There is reduced assurance that consistent and suitable use of part-time timetables is taking place.	The Director of Children's Wellbeing has agreed to ensure all schools provide regular informative data in relation to the number of part-time timetables in place, their duration and future arrangements/plans. The Director of Children's Wellbeing can inform schools that centrally monitoring the part-time timetables they have in place would be beneficial and would be able to inform the data provided to the Local Authority	Agreed – Schools have been asked to send this information, however a further reminder communication will be sent to schools.	Head of Additional Needs 31 March 2018