

AMBER REPORTS ISSUED QUARTERS TWO AND THREE 2015/16

CHILDREN'S SOCIAL SERVICES - SETTING UP HOME GRANT

1. Introduction and Scope

- 1.1 An audit review was commenced on 15 June 2015, to provide an opinion on the control environment and a level of assurance for The Setting up Home Grant (Previously leaving care grant). The scope of the audit was agreed by the Team Leader Children in Care.
- 1.2 We would like to thank the following for their help during the audit :
- Service Support Officer
 - Team Leader – Children in Care
 - Support Officer – Finance
 - Senior Finance Officer

2. Management Summary and Overall Opinion

- 2.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is **Limited** - *Whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.*
- 2.2 Recommendations have been made and agreed by management to strengthen the controls found to require improvement.
- 2.3 The implementation of the recommendations made in this report will further strengthen the controls and processes for Setting up Home Grant for Young people.
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CHILDREN'S SOCIAL SERVICES – LEAVING CARE PROCESS

1. Introduction and Scope

- 1.1 An audit review was undertaken during May and June 2015, to provide an opinion on the control environment and a level of assurance for the processes followed by the leaving care team. The scope of the audit was agreed by the Team Leader Children in Care.
- 1.2 We would like to thank the following for their help during the audit:
- ✪ Team Leader Children In Care
 - ✪ Service Support Officer
 - ✪ Senior Research & Intelligence Officer
 - ✪ Senior Finance Officer
 - ✪ The Personal Advisors & Social Workers who helped with the Protocol reviews
 - ✪ Research & Intelligence Officer

2. Good Practice Areas

- 2.1 During the audit a couple of good practice areas within the process for Leaving Care Team were identified. These included:

- ⌘ The adoption of the DoE Care Leavers Charter
- ⌘ Use of Tri.ax for documenting Assessment and Pathway Planning procedure.

3. Management Summary and Overall Opinion

- 3.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is **Limited** - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
- 3.2 Recommendations have been made and agreed by management to strengthen the controls found to require improvement.
- 3.3 The implementation of the recommendations made in this report will further strengthen the controls and processes for leaving care.

ADULTS SOCIAL SERVICES – REVIEW OF THE FINANCIAL CASE MANAGEMENT PROCESS

1. Introduction and Scope

- 1.1 An audit review was commenced on 1/6/15, to provide an opinion on the control environment and a level of assurance for the Financial Case Management (FCM) Processes. The scope of the audit was agreed by the FCM Team Leader.
- 1.2 We would like to thank the following for their help during the audit:
 - Financial Case Management Team Leader
 - Financial Case Management Assessment Officer
 - Financial Case Management Apprentice
 - Finance Assistants
 - Financial Case Management Officers
 - Senior Financial Case Management Officer
 - Senior Accountant

2. Good Practice Areas

- 2.1 During the audit a couple of good practice areas within the process for financial case management were identified. These included:
 - ⌘ Supervisions are carried out to monitor outstanding caseloads for each officer.
 - ⌘ Exception reports relating to payment runs are actioned.

3. Management Summary and Overall Opinion

- 3.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is **Limited** - *whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.*
- 3.2 Recommendations have been made and agreed by management to strengthen the controls found to require improvement.

- 3.2 The implementation of the recommendations made in this report will further strengthen the controls and processes within Financial Case Management.
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ADULTS SOCIAL SERVICES – TRANSPORT OPERATIONS

1. Introduction and Scope

- 1.1 An audit review commenced on 9 June 2015, to provide an opinion on the control environment and a level of assurance for Transport operations (Adults). The scope of the audit was agreed by the Service Delivery Manager Commissioning (Vulnerable People).
- 1.2 We would like to thank the following for their help during the audit :
- Transport Contract Officer
 - Transport Manager (Fleet)
 - Accountant
 - Senior Finance Officer
 - Business Admin Apprentice
 - Personal Budget Advisor

2. Management Summary and Overall Opinion

- 2.1 Following service area responses to the issue of the initial draft report, further examination of records was undertaken which highlighted additional issues. Therefore on the basis of the revised findings, our opinion based on the level of assurance provided by the controls for this audit area is now Limited - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
- 2.2 Having reviewed the process for adult services transport arrangements, consideration should be given to reviewing the roles and responsibilities undertaken by both Transport and Fleet Services to establish if a more joined up approach could be identified. This could lead to potential efficiencies and budget savings.
- 2.3 Recommendations have been made and agreed by management to strengthen the controls found to require improvement. As part of the audit process we also identified some minor items that did not require recorded recommendations but were discussed at the draft discussion meeting.
- 2.4 The implementation of the recommendations made in this report will further strengthen the controls and processes in the Transport operations (Adults) area.
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HIGHWAYS AND TRANSPORT DEVELOPMENT

1. Introduction and Scope

- 1.1 An audit review was commenced February 2015, to provide an opinion on the control environment and a level of assurance for The CH2M Contract. The scope of the audit was agreed by the SDM: Highways & Transport Development.
- 1.2 We would like to thank the following for their help during the audit:

2. Management Summary and Overall Opinion

- 2.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is **Limited** - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
- 2.2 Recommendations have been made and agreed by management to strengthen the controls found to require improvement and their implementation will further strengthen the controls and processes in this contract.

ST MATTHEWS CE PRIMARY SCHOOL

1. Introduction and Scope

- 1.1 An audit review commenced on 14th September 2015, to provide an opinion on the control environment and a level of assurance for St Matthews CE Primary School. We would like to thank the following for their help during the audit:

Headteacher
School Business Manager
Senior Administrator
Clerical Assistant

2. Good Practice Areas

- 2.1 During the audit a number of good practice areas within St Matthews CE Primary School processes were identified. These included:
- ⌘ Head teachers reports to Governors are very comprehensive.
 - ⌘ Authorisation and recording of additional hours.
 - ⌘ Operation of the School Fund account.
 - ⌘ Fire alarm testing and evacuation records.
 - ⌘ Arrangements for the administration of medicines.

3. Management Summary and Overall Opinion

- 3.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for St Matthews C E Primary School is **Limited** - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
- 3.2 Recommendations have been made to strengthen the controls found to require improvement and these are set out with risk ratings and categories alongside your agreed actions. We have included a risk rating - High, Medium, and Low- for each recommendation to assist you in the prioritisation of their implementation.

Recommendation Risk Rating	Number	Percentage
High		
Medium	14	63.59%
Low	8	37.41%
Total	22	100%

3.3 As part of the audit process we also identified some minor items that did not require recorded recommendations but were discussed at the closure/draft discussion meeting with the Headteacher and School Business Manager. These are listed in Appendix B.

3.4 As part of this audit we have also followed up the implementation of recommendations made in the previous audit. The table below shows the action taken since that audit:

Recommendation Category		Implemented	Not Implemented	No Longer Applicable	Re-iterated
Legal requirement	0				
Financial Regulation	1	1			
Policy/Procedure	4	1		1	2
Best Practice					
TOTAL	5	2	0	1	2

3.5 The implementation of the recommendations made in this report and those outstanding from the previous review will further strengthen the controls and processes at St Matthews.

SOUTHWATER MULTI STOREY CARPARK

1. Introduction and Scope

1.1 An audit review was commenced 10th September 2015, to provide an opinion on the control environment and a level of assurance for Southwater Multi Storey Car Park. The Internal Audit opinion on these controls will contribute to the Annual Internal Audit opinion included in the Council's Annual Governance Statement.

1.2 The scope of the audit was agreed by the SDM – Regeneration & Investment

1.3 We would like to thank the following for their help during the audit :

- ❖ Senior Surveyor
- ❖ Facilities Management Team Leader
- ❖ Facilities Management Group Manager
- ❖ Finance Assistant
- ❖ Senior Finance Officer
- ❖ Accountant (Capital and Infrastructure Finance)
- ❖ Capital & Infrastructure Finance Team Leader

2. Management Summary and Overall Opinion

- 2.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is Limited - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key.
- 2.2 Recommendations have been made to strengthen the controls found to require improvement and these are set out in section 4 of this report with risk ratings and categories alongside your agreed actions. We have included a risk rating - High, Medium, and Low- for each recommendation to assist you in the prioritisation of their implementation.

Recommendation Risk Rating	Number	Percentage
High	2	14%
Medium	11	79%
Low	1	7%
Total	14	100%

- 2.3 As part of the audit process we also identified some minor items that did not require recorded recommendations but were discussed during the audit. These were listed in an Appendix to the Audit Report.
- 2.4 The implementation of the recommendations made in this report will strengthen the controls and processes in respect to Southwater Multi Storey Car Park.

GRANGE PARK PRIMARY SCHOOL

1. Introduction and Scope

- 1.1 An audit review commenced on 13th October 2015, to provide an opinion on the control environment and a level of assurance for Grange Park Primary School. We would like to thank the following for their help during the audit:
- Headteacher
 - School Business Manager
 - Administrative Assistant
 - Administrator

2. Good Practice Areas

- 2.1 During the audit a number of good practice areas within the processes for Grange Park Primary School were identified. These included:
- ✱ Minutes from Governors meetings are available on the school web site
 - ✱ Imprest account reimbursements are approved and signed as evidence by the Headteacher
 - ✱ Use of the cash till to record school fund income.

3. Management Summary and Overall Opinion

- 3.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls at the school is Amber - whilst there is basically a sound system of control, there

are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.

- 3.2 Recommendations have been made to strengthen the controls found to require improvement and these are set out with risk ratings and categories alongside your agreed actions. We have included a risk rating - High, Medium, and Low- for each recommendation to assist you in the prioritisation of their implementation.

Recommendation Risk Rating	Number	Percentage
High	1	5
Medium	12	60
Low	7	35
Total	20	100%

- 3.3 As part of the audit process we also identified some minor items that did not require recorded recommendations but were discussed during the audit with the Headteacher and School Business Manager.

- 3.4 As part of this audit we have also followed up the implementation of recommendations made in the previous audit. The table below shows the action taken since that audit:

Recommendation Category	No of Recs	Implemented	Not Implemented	Agreed future Implementation
Legal Requirement	1	1		
Financial Regulation	4	3	1	
Policy/Procedure	4	3	1	
Best Practice	1	1		
Total	10	8	2	0

- 3.5 The implementation of the recommendations made in this report and those outstanding from the previous review will further strengthen the controls and processes in Grange Park Primary school.

DOWNING HOUSE

1. Introduction and Scope

- 1.1 An audit review was commenced September 2015, to provide an opinion on the control environment and a level of assurance for Downing House. We would like to thank the following for their help during the audit:

- ❖ Service Leader
- ❖ Team Secretary

2. Management Summary and Overall Opinion

- 2.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is Limited. Whilst there is basically a sound system of control,

there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.

- 2.2 Recommendations have been made to strengthen the controls found to require improvement and these are set out with risk ratings and categories alongside your agreed actions. We have included a risk rating - High, Medium, and Low- for each recommendation to assist you in the prioritisation of their implementation.

Recommendation Risk Rating	Number	Percentage
High	2	6
Medium	34	94
Low	0	
Total	36	100

- 2.3 During the audit a number of good practice areas within the process for Downing House were identified. These included:

- ❖ The Service Leader has ensured each client finance record has a copy of the finance procedures inside the folder.
- ❖ The Service Leader has a set procedure for weekly box checks, during the audit it was noted that these are adhered to weekly and are carried out on all client tins.
- ❖ A risk assessment was carried out by the service leader at Downing House. The service leader put together a set of Management of Risk points used for the finance procedures.

- 2.4 The implementation of the recommendations made in this report will further strengthen the controls and processes in respect to client finances at Downing House.