

Audit Title:	Adoption Allowances						
Date of Report:	September 2016			Materiality/Impact:		Medium	
Number of 'High Priority' Recommendations:	6	Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate

Key Recommendations

The key recommendations made as a result of the review are:

- The terms and conditions attached to allowances and packages of support in general, should be applied to all agreements with Adopters. This should include: the type and amount of support offered, the frequency of payments, the expectations for reviewing the support and any outcomes expected from the provision of that support. Standard wording should be developed and agreed. Where non-standard agreements are made, for example in exceptional circumstances, these should also be reviewed and approved by the Legal Team in order to ensure they are suitable and arrangements are in line with the Council's statutory duties and budgetary capabilities.
- A formal and planned review process should then be introduced to ensure annual appraisals of support packages are undertaken.
- Means testing criteria and thresholds should be decided and introduced to the assessment and review process to ensure awards are consistent, equitable and transparent. When assessments are completed, supporting documentation should be clear as to how the level of support has been decided. In addition, separate consideration should be given to introducing documented guidance for when a lump sum could be made to adopters and the potential thresholds of support that link to the needs of the child / family. Where support is to be offered outside of such a framework, special authorisation should be required.
- Details of support packages should be clearly recorded in Adoption Support Plans, along with any terms and conditions. These should be authorised by the appropriate budget holder and signed by the adopter to document their agreement of the terms of conditions of the support. It should be investigated if Capita One can provide a suitable electronic record of these support plans, or whether an alternative location can be identified in which to consistently and centrally store information regarding support being provided to adopters.
- It should be assessed whether a process for recording all the support (both financial and non-financial) provided to adopters could be established to ensure better monitoring of support can take place, and to enable better targeting of support, where necessary. Where possible, a formal monitoring process should be created to ensure that a more holistic view of adoption support can be taken, to include improved recording and monitoring of all aspects of support identified during the audit.
- Investigations regarding the allowances identified in a recent review by the Assistant Team Manager should be resolved, with allowances ceased, where necessary. In future, the finance report for regular allowances paid should be fully reviewed and more information included so that better and more efficient monitoring can take place prior to payments. Where subsequent issues are identified, these should be investigated.

Appendix 1

Audit Title:	Allocating Resources - Disabled Children Team						
Date of Report:	October 2016			Materiality/Impact:		Medium	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> It should be explored whether it is possible to establish a framework that could be used to monitor the overall effectiveness of the support provided by Aiming High and the Disabled Children Team to establish where there may be improvements that reduce the risk of a child becoming looked after and requiring future, expensive support from the Council. Children in Need / Looked After Children Plans should be reviewed at least every six months, in line with legislation and recorded on ICS as soon as possible. 							

Audit Title:	Treasury Management						
Date of Report:	31/10/2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	1	Previous Audit Opinion:	1	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> There are no key recommendations made as a result of the review.							

Audit Title:	Cheque Refunds Investigation				Date of Report:		11/10/16
Number of 'High Priority' Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
A review of cheque refunds and payments was conducted following instances of fraud by a member of staff were identified during an investigation conducted in response to a whistleblowing allegation.							

Appendix 1

Audit Title:	IT Asset Management						
Date of Report:	September 2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	3	Current Audit Opinion:	3	Previous Audit Opinion:	3	Overall Evaluation (Risk):	Of concern
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> • There should be an Asset Management Strategy or plan, covering all IT assets including servers, communication devices, end user devices etc. The Asset Management Plan should ensure that the right assets are in place to support the Council's transformation and achievement of priorities and objectives. • There should be a detailed inventory of all hardware and software assets, with sufficient, up-to-date information to inform and support decision making in relation to assets. The use of appropriate tools to manage assets and automate processes where possible should be considered. Integration of the asset register with the service desk and other relevant tools to aid problem management processes should also be explored. Annual inventory checks/ audits of hardware assets should be carried out, using automated discovery tools to identify hardware in use where appropriate. • A process for periodic monitoring of installed software against licence records should be implemented to ensure compliance with licence terms and conditions. It should be ensured that the Council has staff with sufficient experience and knowledge of licensing requirements to ensure that it can appropriately manage compliance with these requirements. 							

Audit Title:	Council Tax						
Date of Report:	18/10/2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	2	Previous Audit Opinion:	1	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> No key recommendations made as a result of the review.							

Audit Title:	Play Area Maintenance				Date of Report:	20/09/16	
Number of 'High Priority' Recommendations:	7	Current Audit Opinion:	3	Previous Audit Opinion:	-	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> • An 'annual main' play area and surfaces inspection should be commissioned and conducted by an independent and accredited third party. • Documented inspection criteria should be applied to equipment and surfaces in each play area with clarity of requirements to satisfy both periodic and visual inspections. • Officers should be provided with training to support the implementation of new working practices to ensure these are effectively implemented. • Evaluate and apply the principle of the risk matrix and criteria used by the Play Inspection Company in its reports so that it is compatible with the Council's risk matrix. • Criteria should be put in place against which to evaluate equipment for removal or play area closure to ensure safety and financial viability is achieved. • A 'golden thread' must be established from the overall Streetsmart business objectives to the play areas and inspection service delivery role to provide specific business objectives for this service. • A record of play area inspections and maintenance records should be created. 							

Audit Title:	Contract Management Review - Delivery of the Housing Capital Programme						
Date of Report:	27/10/2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	11	Current Audit Opinion:	4	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Significant

Key Recommendations

The key recommendations made as a result of the review are:

- All projects in the Housing capital programme of works must comply with Contract Standing Orders, with specific reference to the requirements of section 28 relating to Contract Variations.
- A gap analysis should be conducted across all Housing Capital Projects in the Programme of works to identify any spend/commitments in excess of authorised contract awards. An amnesty should be sought on all contracts which have exceeded the contract award value/waiver period. The value and reasons for any overspends should be identified and reported to Cabinet.
- A revised procurement plan should be devised going forward for the next three years, including the step up from short to medium and long term contracts, which should be monitored at a corporate performance level to ensure that this is managed and achieved.
- Adequate contract lead time must be put in place and observed when taking individual procurements to market at a local or EU level. Medium and long term contracts should be upheld and not replaced with short-term arrangements which impact and frustrate contracting and ultimately delivery of the Housing Capital Programme of works.
- A management process should be applied to phase, link, control and monitor the 'life of a project' between the stages from strategy, asset management, contracting, contracts mobilisation and delivery.
- The Housing Capital programme should be supported by a comprehensive delivery plan. This should be utilised for monitoring and managing individual projects and the programme as a whole.
- Use the Open Housing system to compile a standard set of reports which can be refreshed to monitor performance and financial spend/commitments against the project plan. Also set up an early alert system to notify projects nearing their spend limits/contract period to prevent delivery exceeding authorised limits/waivers.
- To improve the governance and visibility of the Housing Investment Programme, any unspent budget to be carried forward into the next financial year should be explained and presented to both Cabinet as part of the budget setting process and also to the Housing Advisory Forum. If the use of any financial underspend is expected to change from that agreed in the Housing Strategy this should also be recorded and approved by Cabinet. This will provide an effective management trail and link to Gateway papers for procurements which include the use of underspend from previous or the current financial year.
- Contracts which include the option to extend must be noted on the contracting and project delivery plan, including the number and period of these extensions. The need to put these arrangements in place should be acted upon at least, say four to six months, prior to the

Appendix 1

current contract period coming to an end. Contract extension should be communicated and formalised in writing to the contractor by way of a legal extension as required by Contract Standing Orders.

- The Contract and Corporate Procurement Teams, Legal Services and relevant Finance Officer should meet to clear the Gateway three process at one or two meetings. These meetings should be booked in advance to secure all necessary staff are present and any changes required are made to agree the Gateway three process promptly and within timescales. In the event of any delays mobilising contracts within 120 days of receipt of tender these should be raised with the Board Director, Service Delivery for resolution.
- Programme and project risk registers should be maintained throughout the life of the Capital Programme of works. In the event of a significant emerging risk or issue it should be escalated to the Delivery Leadership Team Risk register.

Audit Title:	Consultancy Review - Brindley Close follow-up						
Date of Report:	October 2016				Materiality/Impact:		N/A
Number of 'High Priority' Recommendations:	4	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u>							
<ul style="list-style-type: none"> • A 'Responsible Officer(s)' should be appointed to act as a single point of contact for the Council with the Environment Agency for waste sites (other than Shaw Farm Landfill phases three and four which has a dedicated Technically Competent Manager). • The waste management register put in place should be populated with details of Environment Agency waste licences on Council land including maximum permitted waste levels, Environment Agency assurance of compliance with licence terms and conditions, risk profile and sureties. • The Council, as landlord, should conduct a comprehensive inspection regime of the waste transfer stations and obtain Environment Agency reports for all permitted waste activities on Council land. • An operational level relationship with the Environment Agency needs to be developed by the Council's Technically Competent Manager (for Shaw Farm Landfill Site, phases three and four) and the Responsible Officer(s) to ensure that any emerging risks or issues relating to waste permits on Council land can be addressed and promptly mitigated as far is practically possible. 							

Audit Title:	Better Care Fund						
Date of Report:	September 2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> The Joint Commissioning Group are invited to review the current arrangements for monitoring the Better Care Fund and undertake a formal discussion of whether the current process provides all parties with a satisfactory overview of current financial performance, specifically in relation to the Fund. It should be considered whether further transparency is required for monitoring spending attributable to each Better Care Fund Scheme, or whether the arrangements in place via the Section 75 agreement are sufficient. Where current arrangements are considered to suffice, clear agreement should be documented, with specific reasons for the decision. This should be monitored annually going forward, at the time of setting up the Better Care Fund for the subsequent year. The Joint Commissioning Group is requested to review the monitoring arrangements related to the Better Care Fund and to consider whether current review of the targets and outcomes attributable to the Plan are being evaluated effectively. It should be formally decided whether the current level of monitoring is sufficient, or if further focus on performance monitoring is necessary to ensure the overall success of the Fund. 							

Audit Title:	Allocating Resources - Disabled Children Team						
Date of Report:	October 2016			Materiality/Impact:		Medium	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> It should be explored whether it is possible to establish a framework that could be used to monitor the overall effectiveness of the support provided by Aiming High and the Disabled Children Team to establish where there may be improvements that reduce the risk of a child becoming looked after and requiring future, expensive support from the Council. Children in Need / Looked After Children Plans should be reviewed at least every six months, in line with legislation and recorded on ICS as soon as possible. 							