

High Importance Recommendations at 31<sup>st</sup> August 2016

<u>Audit Title</u> <u>(Director)</u>	<u>Summary of Finding(s) and Recommendation(s)</u>	<u>Management</u> <u>Response</u>	<u>Action Date</u> <u>(by end of)</u>	<u>Confirmed</u> <u>Implemented</u>
Reported to CGC September 2016				
Schools capital programme (C&FS and CR)	<p>Significant slippage on the C&amp;FS Capital Programme was forecast. Improvements to processes were agreed upon by key parties (both planning and delivery) in March 2016. These were (i) the early identification, and reporting to governance streams, of issues arising (e.g. projects encountering delays, projects requiring deferral) and (ii) the ability to effectively replace deferrals with escalations, should the opportunity arise.</p> <p>Recommended formalising the agreed actions and oversight by the Corporate Schools Group (CSG).</p>	Agreed	July 2016	Yes

Reported to CGC May 2016				
Learning Disability Transitions (C&FS and A&C)	<p>The Director of Finance requested an audit of the processes undertaken by the C&amp;FS and A&amp;C departments to identify the costs of supporting children with disabilities or special educational needs, and whether the information was effectively transitioned when the children reach the age of 18, to enable accurate forecasting in future budgets. In particular, was a ‘spike’ in the forecast in 2017 valid? The audit found: -</p> <ol style="list-style-type: none"> <li>1. Communication and co-operation between the respective teams in the two departments was disjointed</li> <li>2. The ‘spike’ hadn’t been sufficiently investigated which could materially affect forecasts</li> <li>3. There wasn’t any indication whether a case that transitioned from Children’s to Adults would incur high, medium or low care costs.</li> </ol> <p>Recommended: -</p> <p>(Assigned to both the Directors’ of C&amp;FS and A&amp;C)</p> <ol style="list-style-type: none"> <li>1. Improved communication and co-ordination</li> <li>2. Full investigation into the ‘spike’ and re-calculation of forecasts</li> </ol> <p>(Assigned solely to the Director of A&amp;C)</p> <ol style="list-style-type: none"> <li>3. Improvements in forecasting future care costs.</li> </ol>	<p>Agreed</p> <p>5/16 – A detailed update from A&amp;C was received from the Director informed: -</p> <p><b>6/16 – re #1 - assurance provided by Head of Service on meetings held and access to systems.</b></p> <p><b>9/16 re #2 &amp; 3 – further exploration of caseload continues in order to improve the robustness of the forecast</b></p>	<p>1&amp;2 – April 2016</p> <p>3 – September 2016.</p> <p>Review position in June 2016</p> <p><b>Extend 2&amp;3 to end of October</b></p>	<p><b>1. Yes</b></p>

Reported to CGC September 2015				
SEN Transport risk assessments (E&T)	<p>The Department requested an audit of the risk assessment processes applied to transporting children with SEN. The audit found a range of issues around: -</p> <ol style="list-style-type: none"> <li>1. risk assessments including a high proportion of a sample that hadn't been completed, inconsistent processes and reactive follow up reviews</li> <li>2. not always linking travel care plans (key points on how to manage the identified risks) to transport eligibility assessment forms</li> <li>3. inadequate training records for transport escorts.</li> </ol> <p>Recommended: -</p> <ol style="list-style-type: none"> <li>1. completing risk assessments within an agreed time limit</li> <li>2. documenting processes for undertaking risk assessments and the completion of associated information to ensure consistency</li> <li>3. maintaining improved training records with regular reviews</li> </ol>	<p>Agreed</p> <p>5/16 – detailed assurances on progress received from E&amp;T.</p> <p><b>8/16 – further detailed update from E&amp;T informed that: -</b></p> <p><b>1 &amp; 2. The volume of new assessments has required triage to be adopted. Over 400 high and medium priority assessments have been completed. Recruited to a new risk assessor post and a Senior Transport Manager. A further post has part risk assessment responsibilities. Up to 4.5 fte posts can be deployed from early October to review the backlog. Further information being sought to ensure appropriate insurance cover by third party contractors in carriage of passengers with complex medical conditions</b></p> <p><b>3. Training needs have been identified for the most vulnerable clients where specialist training is required. Managing other situations where training hasn't yet been identified.</b></p>	<p>Originally March 2016</p> <p>Extended to September 2016</p> <p><b>Extend to October 2016</b></p>	

Reported to CGC June 2015				
Resource Allocation System (E&T)	<p>An audit of the new Resource Allocation System (vehicles and plant) for highways work revealed that standing data was incomplete, there were delays in recording allocations and other key information and there was not any management information.</p> <p>Recommended: -</p> <ol style="list-style-type: none"> <li>1. Processes and training should be reviewed and revised</li> <li>2. Information should be produced on a frequent basis and reviewed by management</li> </ol>	<p>Agreed</p> <p>5/16 – detailed assurances on progress received from E&amp;T.</p> <p><b>8/16 – audit (re)testing and a further update from E&amp;T</b></p>	<p>Originally July 2015</p> <p>Extended to October 2015; January 2016; June 2016</p>	<p><b>1. Yes</b></p> <p><b>2. will be picked up in a future audit</b></p>