

## APPENDIX 1

### CORPORATE AFFAIRS AND AUDIT COMMITTEE – INTERNAL AUDIT SCORECARD

**Table 1 - Internal Audit Reports Issued in Final (since previous progress report submitted to this Committee on 6<sup>th</sup> December 2018)**

Audited System /Service	Directorate	Assurance Opinion	Priority			Draft Date	Final Date
			P1	P2	P3		
Acklam Whin Primary School	CS	Good	0	3	3	26/11/2018	06/12/2018
ICT Strategy Measurement	FGS	Strong	0	0	0	17/12/2018	18/12/2018
Partnership Governance	FGS	Moderate	0	15	8	20/09/2018	20/12/2018
Risk verification - Failure to secure funding for schools	CS	Strong	0	0	0	21/12/2018	24/12/2018
ICT Disaster Avoidance	FGS	Strong	0	0	1	29/11/2018	28/12/2018
Selected Landlord Licensing	GP	Strong	0	0	0	22/01/2019	25/01/2019
Treasury Management	FGS	Good	0	1	0	21/12/2018	30/01/2019
Thorntree Primary School	CS	Strong	0	0	3	04/02/2019	04/02/2019
Hot Topic - Investment in new IT technologies (Draft)	FGS	Strong	0	0	0	24/01/2019	05/02/2019
Section 117/health care costs	SC	Cause for Concern	0	6	0	23/01/2019	20/02/2019
Health & Social Care Integration (risk verification audit*)	PH	Strong	0	0	2	23/01/2019	20/02/2019
<b>Total</b>		<b>42</b>	<b>0</b>	<b>25</b>	<b>17</b>		

\*Risk verification audits are short assignments focussed on providing confirmation that the stated controls and planned actions to mitigate a risk profile are in place and helping to mitigate the risk.

**Table 2 – Summary of Findings of Internal Audit Reports Issued in Final that have less than Good Assurance**

Audit Title	Overall Assurance Level	Summary
Partnership Governance	Moderate	<p>At the time of the audit, the Council currently did not have a corporate framework in place for partnership governance or a partnership register although it is understood that it is the intention for both to be implemented. The audit examined three partnerships: the Health and Wellbeing Board (HWB), the Community Safety Partnership (CSP) and the Children's Trust Board (CTB). All three were in a period of transition or were relatively new in their existing format. Whilst all three had defined terms of references and acceptable governance arrangements in place, there were several areas where greater clarity and governance could be further strengthened to help those partnerships achieve their aims and objectives.</p> <p>Although there is a high number of recommendations in this report, the assurance opinion was not assessed as a cause for concern because all three partnerships were in the relatively early stages of their current structure and because some of the issues were common across all three partnerships (and therefore the same recommendation was made for each partnership) e.g. risk management arrangements. Although there is a need for the Council to consider the robustness of its current strategic approach to partnerships, it is noted that the Council alone cannot be responsible for effective partnership working and that an equal engagement and commitment from all partners is key to success. The recommendations were accepted and implementation is underway.</p>
Section 117/Health Care Costs	Cause for Concern	<p>The audit identified a lack of supporting evidence to demonstrate that the Council is obtaining the appropriate balance between value for money and promoting and protecting the welfare of the Borough's vulnerable adults. The audit opinion was based upon the results of a testing programme developed to ascertain whether the Council's administrative arrangements for s117 aftercare are fit for purpose. There was no testing performed on the actual quality of services being provided directly by the Council's social work teams, therefore, this report did not provide a judgement on that basis.</p> <p>The main issues highlighted during the audit were as follows;</p> <ul style="list-style-type: none"> <li>• Client lists produced by the Council's system require cleansing and updating;</li> <li>• There is no evidence that partner adherence to guidance and statute has</li> </ul>

Audit Title	Overall Assurance Level	Summary
		<p>been checked once individual care plans are in place;</p> <ul style="list-style-type: none"> <li>• There is no process in place to check closed s117 cases by Health for impact upon the LA caseload;</li> <li>• Care Plans have not been developed in all instances of s117 aftercare;</li> <li>• There is no evidence that value of money is a consideration during the development of care plans, or during annual reviews; and</li> <li>• There is a lack of evidence to support how individual funding splits have been agreed between the LA and Health.</li> </ul> <p>The audit report has only recently been issued (on 20 February 2019) therefore no follow up action has been undertaken yet however the response to the report demonstrated clear commitment to the addressing the recommendations.</p>

**Table 3 - Internal Audit Reports Issued in Draft (since progress report on 6<sup>th</sup> December 2018)**

Audited System /Service			
	Directorate	Provisional Assurance Opinion	Draft Report Issued
Debtors	FGS	Good	19/02/2019

**Table 4 - Total Outstanding Audit Recommendations (that should have been implemented, based on agreed target date, by 31 January 2019)**

Directorate	Total outstanding actions	P1	P2	P3
Finance, Governance and Support	0	0	0	0
Social Care	0	0	0	0
Children's Services	3	0	0	3
Growth & Place	2	0	2	0
Public Health	1	0	0	1
<b>Total</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>4</b>

The 6 outstanding actions relate to the audits of partnership governance (5) and laboratories (1).

Between 1 April 2018 and 31 January 2019, 104 actions were due to have been implemented (according to the target date agreed at the time of the audit); 6 of these are still outstanding, according to information provided to the auditors.

Internal Audit maintain the actions database and close actions once confirmation that an action has been completed has been received has been received from the managers or action owners. The Auditors request evidence of completion for P1 and P2 actions and rely on management assurance for P3 actions.

**Table 5 – Progress to Implement Outstanding Priority 1 Actions (even if due date has not yet passed)**

Audit Area	Audit recommendation	Target Date	Implemented	Comments
No P1s outstanding				