

# Internal Audit Progress Report (February 2021)

## West Sussex County Council



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**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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## 1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’*

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.*

The County Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the County Council that these arrangements are in place and operating effectively.

The County Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

## 2. Purpose of report

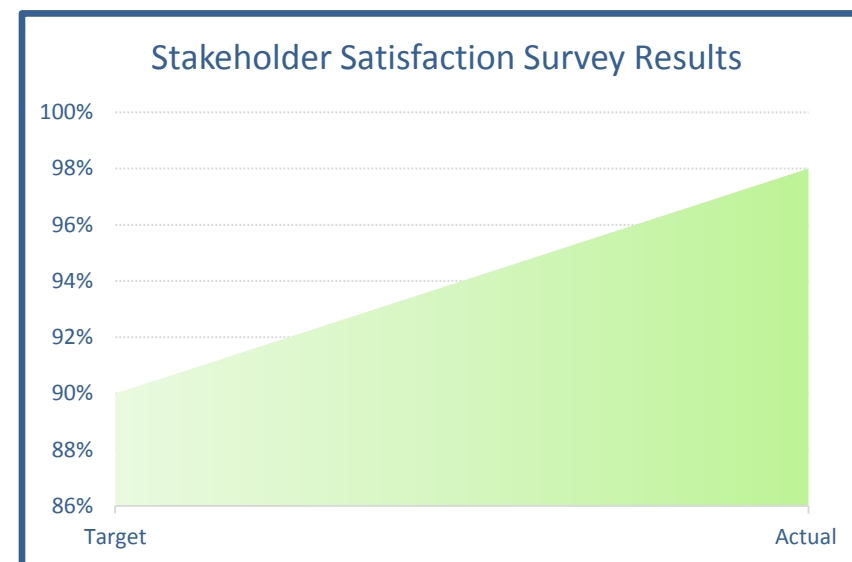
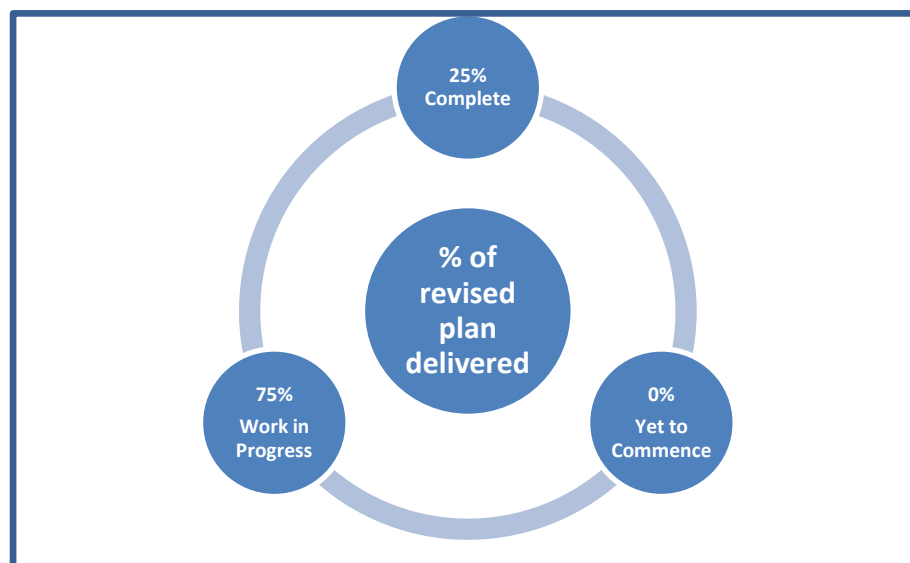
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable / Adequate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

### 3. Performance dashboard



#### Compliance with Public Sector Internal Audit Standards

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'*

*We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'*



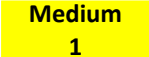
#### 4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Home to School Transport	Mar 2019	DH&T	Limited	4	0	0	3	1		
Special Guardianship Orders	May 2019	DC&FS	Limited	24	0	0	22		2	
E-Income	Jun 2019	F&SS	Adequate	1	0	0	0	1		
Payroll and Employment Administration	July 2019	HR&OD	Adequate	10	0	0	9	1		
MSS	July 2019	Corp	Adequate	1	0	0	0	1		
Retained Firefighters	Sep 2019	CFO	Adequate	12	0	0	11		1	
Application Review - Mosaic	Dec 2019	F&SS	Adequate	2	0	0	1		1	
External Placements	Jan 2020	DC&FS	Limited	5	0	0	4			1
Civil Parking Arrangements	Jan 2020	DH&T	Adequate	9	0	0	4		1	4
Document Management & Retention	May 2020	DC	Adequate	8	0	0	7		1	
Quality Assurance Framework	Jun 2020	DASS	Limited	9	0	0	7		1	1
Capital Programme Governance	Aug 2020	DP&A	Adequate	2	0	0	1	1		
Travel Portal	Sep 2020	F&SS	Adequate	7	0	0	6	1		
Companies House – NFI (Proactive Fraud)	Sep 2020	L&A	Limited	9	0	0	4		5	
Special Guardianship Allowances	Oct 2020	EDCYP&L	Reasonable	2	0	1	1		1	
Special Educational Needs	Oct 2020	DC&FS	Limited	6	0	0	3		1	2
Crawley Schools PFI report	Dec 2020	DP&A	Adequate	4	0	0	0		4	
Employers Contributions / Relationships	Dec 2020	F&SS	Reasonable	8	0	7	1			
<b>Total</b>								<b>6</b>	<b>18</b>	<b>8</b>
<b>Overdue Management Actions - Direction of travel since January 2021 progress report</b>								<b>-2</b>	<b>-2</b>	<b>+1</b>

Audit Sponsor	
<b>Chief Executive</b> Chief Fire Officer (CFO) Director of Human Resources and Organisational Development (HR&OD) Director of Law and Assurance (DL&A) Director of Finance and Support Services (DF&SS)	<b>Executive Director Place Services</b> Director of Highways and Transport (DH&T) Director of Environment and Public Protection (DE&PP) Director of Property and Assets (DP&A) Director of Communities (DC)
<b>Executive Director, Adults &amp; Health</b> Director of Public Health (DPH) Joint Strategic Director of Commissioning (JSDC)	<b>Executive Director of Children, Young People and Learning</b> Director of Education and Skills (DE&S)

## 5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

There have been no new reports published concluding a “limited” assurance opinion, since our last progress report. However, a summary of the limited assurance review concluded and presented to the Regulation Audit & Accounts Committee in November 2020 is included as an aide memoir to inform discussions with officers responsible for SEND.

Special Educational Needs & Disabilities			
Audit Sponsor	Assurance opinion	Management Actions	
Executive Director Children, Young people and Learning			
<p><b>Summary of key observations:</b> This review was undertaken to ensure the SEN data available is complete and accurate to inform monitoring of core statutory requirements, including annual review, and the planning of SEND school places.</p> <p>The Mosaic system did not generate the key documents required for SEN cases such as draft and final Education Health Care Plans (EHCPs). There was no monitoring information from the system to highlight individual EHCP’s annual reviews, which relied on manual diarising or were prompted from the receipt of review documentation from the schools.</p> <p>There was inconsistent use of Mosaic for annual reviews with poor recording to evidence that the annual review had taken place or that it had been undertaken in accordance with required timescales.</p> <p>The Authority introduced a SEN place planning tool which was reliant on both Mosaic and supporting manual spreadsheets to populate SEN place planning, which was then compared to the number of children on roll within schools. The data held across all three sources had proved difficult to reconcile and there had been some challenge from schools on the accuracy of places planned for September 2020.</p> <p>WSCC are required to complete a statutory return that collects data about children for whom they have responsibility in respect of SEN processes. For the purposes of EHCPs the responsible Local Authority is the one where the child resides. The reporting in place for the statutory return was set up to report all children the authority has financial responsibility for; however, this included those children where WSCC had financial responsibility, but live out of county. Such cases should be recorded on the Local Authorities return for the area in which they live not by WSCC.</p> <p>From the data set that will form part of the individual return for the SEN2 statutory return from 2022, there were areas where the data was incomplete for key information (final EHCP dates, review dates, primary need categories, school / provision).</p>			



## **6. Planning & Resourcing**

The internal audit plan for 2020-21 was approved by the County Council's Executive Leadership Team and the Regulation, Audit & Accounts Committee in July 2020.

Due to the ongoing pressures presented by the COVID-19 pandemic and in response to the announcement from Central Government in early January of the latest lockdown measures which are anticipated to be in place for the forthcoming months Sussex have declared a 'major incident'.

From experiences of the first lockdown West Sussex County Council have concluded that in prioritisation of their resources they do not feel they have sufficient officer capacity to facilitate the conclusion of the originally agreed Internal Audit Plan (20/21).

At the request of the Council's S151 Officer the Head of SIAP has been asked to review and reassess the agreed Internal Audit Plan 2020/21 to determine the minimum coverage required to still enable provision of an annual opinion for the current financial year.

It should be recognised that the professional and regulatory expectations on local government bodies to ensure that their internal audit arrangements conform with PSIAS have not changed. In this difficult situation, heads of internal audit still need to consider whether they can issue an annual opinion or whether there will need to be a limitation of scope.

The primary consequence of not providing an annual opinion or doing so but with a limitation of scope is that the leadership team and those charged with governance do not receive independent assurance that the framework of governance, risk management and control is adequate and effective.

Without this assurance the organisation should consider the risk of significant control weaknesses, inefficiencies or poor performance remaining unidentified. In addition, opportunities for improvement may be lost.

The internal audit plan is by its nature risk-based focusing on the key risk faced by the organisation therefore dilution to the plan is not sustainable in the long term.

It remains appropriate within the professional and regulatory standards that alongside direct internal audit work the Head of SIAP can also place reliance on other assurance providers (as set out PSIAS 250).

The revised plan is detailed in the 'rolling work programme' below with amendments approved by ELT and the Chairman and Vice Chairman of RAAC following the request from the S151 Officer in January 2021.

The Head of SIAP feels that sufficient work will have been carried out to provide an opinion on West Sussex County Councils framework of governance, risk and internal control for 2020/21, however, any further dilution of the plan or inability of West Sussex County Council to support delivery will significantly jeopardise this position.

## 7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Dual Use Agreements	P&A	✓	✓	✓				<b>Retain</b> – fieldwork complete. Report currently in draft
Governance – COVID	Corporate	✓	✓	✓				<b>Retain</b> - Governance was a key contributor to IA 19/20 limited annual report and opinion, it was further highlighted in a number of external regularity / assurance reports (Commissioners, Ofsted, HMIC FRS) ( <i>Corporate Risk – CR7, CR68</i> )
Health and Safety / Staff Welfare / Wellbeing / Performance Management	Corporate	✓	✓	✓	Feb 21			<b>Retain</b> – key to assurances over COVID risks - fieldwork complete report being drafted ( <i>Corporate Risk – CR68, CR70, CR71</i> )
Market Underwriting / Contract Management – Supply chain	Corporate	✓	✓	✓	Dec 20			<b>Retain</b> - key to assurances over COVID risks – Report currently in draft. ( <i>Corporate Risk – CR22 CR68</i> )
Emergency Planning / Business Continuity / Service resilience	Corporate	✓	✓	✓				<b>REMOVE</b> – review of the response to COVID undertaken in September 2020 utilising electronic focus group technology (10kv debrief) and facilitated by an independent group covering the response to the pandemic, lessons learned and planned actions across WSFRS, Executive and Council – important IA pick up in 21/22 when potentially new operating models replace old ways of working. ( <i>Corporate Risk – CR68</i> )
Central Government Grants (allocation)	Corporate	✓	✓	✓				<b>Retain</b> – key to assurances over COVID risks - fieldwork well advanced. ( <i>Corporate Risk – CR68</i> )

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
PPE Cell	Corporate	✓	✓	✓	Jul 20	Sep 20	Reasonable	<b>Retain</b> – final report issued
Recovery	Corporate							<b>REMOVE</b> - Whilst a significant consideration in light of COVID the latest 'lockdown' will undoubtedly affect the approach in this area – important IA pick up in 21/22. (Corporate Risk – CR68)
Health and Safety	DHR&OD	✓						<b>REMOVE</b> – limited assurance opinion provided as part of the last audit review. Some assurances provided through other internal audit work during the year albeit this was COVID specific. H&S team recently brought back in-house – important IA pick up in 21/22 (Corporate Risk – CR50)
Corporate Governance	DL&A	✓	✓					<b>Retain</b> - Governance was a key contributor to IA 19/20 limited annual report and opinion, it was further highlighted in a number of external regularity / assurance reports (Commissioners, Ofsted, HMIC FRS) (Corporate Risk – CR7, CR68)
Corporate Projects Support	Corporate	✓						<b>REMOVE</b> – organisational risks to the timely implementation of Oracle Fusion, moving from the existing SAP platform to deliver a new cloud-based ERP solution. Some third-party assurance received through the commissioning of Socitm Advisory Ltd who have provided an overview of the programme including leadership & governance, programme management & delivery, technical approach and business readiness. Important IA pick up in 21/22. (Strategic Risk – FSS44)

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Risk Management	DFSS	✓	✓	✓				<b>Retain</b> – significant to IAs annual assurance of the framework of governance, risk and control – fieldwork complete report being drafted ( <i>Directorate Risk - FSS10</i> )
Annual Governance Statement	DL&A	n/a	n/a	n/a	n/a	n/a	n/a	<b>Retain</b> - Governance was a key contributor to IA 19/20 limited annual report and opinion, it was further highlighted in a number of external regularity / assurance reports (Commissioners, Ofsted, HMIC FRS) ( <i>Corporate Risk – CR7, CR68</i> )
Procurement (sub £100k)	DFSS	✓	✓	✓				<b>Retain</b> - fieldwork well advanced
Financial Resilience	DFSS	✓						<b>REMOVE</b> – The pressures created by COVID have been significant and the long-term effects on BAU remain unclear. There also remain the existing budget pressures that were known prior to COVID and remain now and into the future. Audit will be better timed early 21/22 to better understand future planning and assumptions within the MTFS as the Council approach greater budget gaps in 22/23 ( <i>Corporate Risk – CR22</i> )
Debt Recovery / Write off	DFSS / DL&A	✓	✓	✓	Dec 20			<b>Retain</b> – fieldwork complete report being drafted
Grant Returns	DFSS	n/a	n/a	✓	n/a	n/a	n/a	<b>Retain</b> – statutory requirement
Pensions (Employer Contributions & relationships)	DFSS	✓	✓	✓	Nov 20	Dec 20	Reasonable	<b>Retain</b> – final report issued
Follow up of Limited Opinion IT Audits	DFSS	✓	✓	✓	Sep 20	Oct 20	n/a	<b>Retain</b> – final report issued

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Cyber Security	DFSS	✓	✓					<b>Retain</b> – significant and ongoing risk to all organisations. The impact of COVID and home / new ways of working introduces different dimensions to the risks and challenges of mitigation. (Corporate Risk – CR39a)
Cloud Service Provisioning	DFSS	✓	✓					<b>Retain</b> – review commenced. Important source of assurance to support the future focus on cloud provisioning
Endpoint & Peripheral Provisioning	DFSS							<b>REMOVE</b> – important for IA to pick up in 21/22 to provide assurances against concerns raised by management
Email & Document Management	DFSS	✓						<b>REMOVE</b> – important for IA to pick up in 21/22 to provide assurances against concerns raised by management
Highways Statutory Inspections	DHT&P	✓	✓	✓	Feb 21			<b>Retain</b> – fieldwork complete report being drafted
Ash Dieback	DHT&P	✓	✓	✓				<b>Retain</b> – fieldwork complete report being drafted. (Directorate Risk HTP 61)
Home to School Transport	DHT&P	✓	✓					<b>REMOVE</b> – included within the plan following a previous limited assurance opinion. Additional service pressures through central government requirements on service delivery during the pandemic. Important IA pick up in 21/22.
Climate Change Strategy	DE&PP	✓	✓	✓				<b>Retain</b> – significant initiative for the organisation moving forward and one of the corner stones to the Reset plan. Important early focus and assurance on governance arrangements of the Climate Control Board and accountabilities throughout the organisation. (Directorate Risk – EPP61, EPP69)

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Children, Young People and Learning Transformation Programme (Governance)	EDCYP&L	✓	✓	✓				<b>Retain</b> – the outcomes of the Commissioners report and Ofsted review were a significant contributor to internal audits 19/20 limited assurance opinion. <i>(Corporate Risk – CR65, CR69)</i>
Children, Young People and Learning Transformation Programme (Workstreams)	EDCYP&L							<b>REMOVE</b> – planned to review a sample of workstreams to provide assurance on management and delivery, however, many are not sufficiently progressed to effectively audit. Some assurance of the CYPLTP governance attained during the year including overview and monitoring of workstreams – Important IA pick up in 21/22. <i>(Corporate Risk – CR61, CR69)</i>
Special Guardianship Allowances	EDCYP&L	✓	✓	✓	Oct 20	Oct 20	Reasonable	<b>Retain</b> – final report issued
Children's – P-Cards	EDCYP&L	✓	✓	✓				<b>Retain</b> – fieldwork nearing completion, minimal resource impact on service area
School Thematic Review(s)	EDCYP&L	✓	✓	✓				<b>Retain</b> – focus of the review is on special schools funding formula – limited impact on schools or front-line staff.
Children Safeguarding (QAF)	EDCYP&L	✓	✓	✓				<b>Retain</b> – whilst the service is stretched there remains some immediate capacity to facilitate the review. IA resource prioritised to complete fieldwork. <i>(Corporate Risk – CR61)</i>
SEND (Special Educational Needs)	EDCYP&L	✓						<b>REMOVE</b> – this review was to focus on commissioning due to acknowledged concern on capacity for SEND placements. The commissioning strategy that was due to be produced was deferred due to competing priorities and consequences of COVID. Important IA pick up in 21/22.

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Data Quality (Children's)	EDCYP&L	✓						<b>REMOVE</b> – will be picked up as part of one of the CYPLTP workstreams (to be reviewed during 21/22 ( <i>Directorate Risk – CFS010</i> ))
SFVS	EDCYP&L	✓	✓	✓	n/a	n/a	n/a	<b>Retain</b> – mandatory requirement
School Traded Services	EDCYP&L	✓	✓	✓	Feb 21			<b>Retain</b> – fieldwork complete report being drafted, no further resource impact on service area
Self Help in Schools	DP&A	✓						<b>REMOVE</b> – lower risk – reduced activity during COVID.
Think Family	EDCYP&L	✓	✓	✓	n/a	n/a	n/a	<b>Retain</b> – statutory requirement
Approved Mental Health Professionals (AMHPs)	EDA&H	✓	✓	✓				<b>Retain</b> – significant strategic risk for the organisation. A prior third-party review of the AMHP Service found significant problems and risks within the service, including issues in regulatory compliance and standards of practice. (Corporate Risk – CR66)
S75 Mental Health	EDA&H	✓						<b>Remove</b> – incorporated within the plan due to its citation as part of the AMHPs strategic risk (Corporate Risk – CR66). These risks are now identified separately with S75 Mental Health transferred to the Directorate risk register – Important IA pick up in 21/22 ( <i>Directorate risk – ASC018</i> )
Establishment Thematic Review(s)	EDA&H	✓	✓	✓	Feb 21			<b>Retain</b> – testing been completed across six residential establishments. Additional testing was scheduled across a further range of day care settings; findings will be concluded on reduced sample size already completed and key observations disseminated accordingly.

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Data Quality (Adults)	EDA&H	✓						<b>REMOVE</b> – to ensure legislative compliance, accuracy, completeness, and effective management information. However, this review would require significant input from front line workers who currently have limited capacity to support the review
Adults Safeguarding Post COVID19	EDA&H	✓	✓	✓				<b>Retain</b> – whilst the service are stretched as a result of lockdown 3 they are keen for the review to continue for assurances on existing and additional process / risk that have manifested in light of the pandemic. <i>(Corporate Risk - CR58)</i>
S75 Governance	JSDC	✓	✓	✓	Feb 21			<b>Retain</b> – fieldwork is well progressed. It is recognised in discussions with service leads that completion may need to be pushed back to March 2021 as staff react to COVID priorities. <i>(Directorate Risk – ASC018)</i>
Multi-Disciplinary Consultant (Contract)	DP&A	✓	✓					<b>REMOVE</b> – lower risk area, incorporated within the plan at the request of service management
Management of restructures	DHR&OD	✓	✓	✓	Nov 20			<b>Retain</b> – draft report issued
Recruitment of Interims	DHR&OD	✓	✓	✓	Sep 20	Oct 20	Reasonable	<b>Retain</b> – final report issued
Compliance with HR requirements	DHR&OC							<b>REMOVE</b> – HR reviews have been undertaken during the year (Restructures; and Recruitment of Interims which have included compliance with HR guidance and policies. <i>(Corporate Risk – CR7)</i>
IR35	DHR&OC	✓	✓					<b>REMOVE</b> – included within the plan following a previous limited assurance opinion. All actions from that review have been reported by the service area as implemented - important to pick up in 21/22



Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Health and Safety - FRS	CFO	✓	✓					<b>Retain</b> – review scoped and service area keen to continue. Focus on WSFRS Risk Assessment Process. ( <i>Directorate Risk - FRS29</i> )
Safe and Well Visits	CFO	✓	✓					<b>REMOVE</b> – assurances received from the work undertaken and subsequent report from the HMICFRS visit. Additionally, there are reduced volumes of visits due to COVID
Organisational Assurance & Governance	CFO	✓						<b>Retain</b> – OAG recently set up within FRS assurance required on the governance and compliance of the service with its improvement and associated projects/programmes.
Grey Book Contracts	CFO	✓						<b>REMOVE</b> – additional pressures on the team due to COVID and the physical location and accessibility of paper files would also inhibit this review progressing.
Contract Management (Grasstex)	DFSS	✓						<b>Retain</b> – focused review of contractor delivery following anonymous letter of concern

## Annexe 1

## Overdue 'High Priority' Management Actions

Special Educational Needs - Limited			
<b>Observation:</b> From the sample reviewed of children whose EHCP was due for annual review testing highlighted some reviews to be overdue and instances where data recorded was incomplete or absent. Additionally, it was found that supporting documentation was not routinely held within Mosaic			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
A process of manual checking of dates and correction is the only way to align these.	31.12.20	TBC	Service representative will be in attendance at the Regulation Audit & Accounts Committee

<b>Observation:</b> There is currently no monitoring information available in relation to EHCP annual reviews. This process is reliant on the SEN team diarising when annual reviews are due. The Mosaic report which is utilised for the statutory return includes information available for the annual review date. However, these dates are not always correct for when an annual review is due, and there were a number of blank fields despite a recent review completed on Mosaic of where there was a final EHCP date recorded on the system.			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
An urgent review of 'missing' AR dates needs to take place –this would require members of the service to be 'freed up' to undertake this task –working manually through reports. Additional manpower is required (as set out in associated action plan).	31.12.2020	TBC	Service representative will be in attendance at the Regulation Audit & Accounts Committee

**Quality Assurance Framework - Limited**

**Observation:** There is a documented Quality Assurance Framework in place within Adults Services. This was created in 2013 and was last reviewed in October 2019.

This review of the framework was completed in isolation to the review of the new Safeguarding Adults Board Quality Assurance Framework (published in November 2019), and therefore this missed the opportunity to bring the two assurance documents in line with each other. The Author of the QAF does not report into the Head of Safeguarding and Quality.

**Observation:** Whilst there is a mechanism for feeding back learning from the QAF, the Framework does not identify how the authority will verify that this learning has been embedded within Adult's services and therefore is not closing the loop in the assurance process, providing a continuous process

In comparison the WSSAB QAF identifies that a learning and review framework will be in place to enable lessons to be learnt and where there have been poor outcomes to ensure that lessons learned are applied in practice.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Align the QAF with the Safeguarding QAF and where possible children QAF: Including identifying learning and changes in practice to be tested / evidenced based (embedding best practice)	31.07.2020	28.02.2021	A revised draft QAF is with the core AHLT members for agreement and will then be circulated to the wider AHLT and progress to formal launch by end of Feb 21.

**External Placements - Limited**

**Observation:** There were no commissioning strategies in place for either Adults or Children's services. An effective commissioning strategy should help identify need, allocate resources and procure provider(s) to meet service need within available means.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Produce and publish the adults commissioning strategy aligned to the Adult Social Care Vision and Strategy 2019 – 2021. Finalise the draft Older People Market Position Statement.	31.01.20	30.11.20	The service has Market Position Statements for Lifelong Services issued November 2019 and Older People, this is currently in draft and the intention is to publish this alongside the Commissioning Strategy. Children Services have provided their Children and Young People's Sufficiency Strategy which runs to 2021.

**Civil Parking Arrangements - Adequate**

**Observation:** The signed agency agreements with the districts/boroughs require a monthly reconciliation of income and expenditure for the on-street parking account and the Joint Enforcement Account. The agreements state that the reconciliations should be forwarded to the County Council each month with supporting documentation so that the council can understand the figures in the reconciliation.

Discussions with four district and borough Parking Managers confirmed that although monthly statistical information for on and off-street parking and enforcement is sent, formal reconciliations of income and expenditure are not. One of the councils sends a quarterly reconciliation to the County Council, but the remaining councils only do this at year end.

Additionally, no supporting information other than the statistical reports has been sent to the County Council as required by the agency agreements.

The County Council has not enforced the requirement for monthly reconciliations, nor requested further supporting documentation.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
To raise the reconciliation issues with each DC/BC's, vary the Agency Agreements and get agreement to the variations from the DC/BC's	31.01.2020	01.04.2021	Quarterly Financial Reconciliations – were intended to go alongside the reports but some of the DCs/BCs have stated that they do not wish to change the financial arrangements we have with them mid-way through the financial year. Therefore, appropriate to start in April 2021. Some DCs/BCs did also state that they would not recognise the new arrangements until the Agency Agreements had been signed as they do impact upon their end of year income.
Supporting information (i.e. CPE Reports) will be confirmed with each DC/BC as well as the IT supplier with the first quarterly reports to follow by Spring 2020.	31.03.2020	01.04.2021	Quarterly Reports – The template for the new quarterly reports has been largely completed and some authorities are starting to send through draft versions. The expectation is that all authorities be able to submit reports for Q3 (Oct – Dec). These reports will also include compliance surveys. The monitoring reports and financial reconciliations should be submitted as a pair so revised date is aligned.

The Agency Agreements have been re-drafted to ensure consistency and understanding and updated policy	31.01.2020	01.04.2021	In the final stages of drafting the variations to each Agency Agreement and resource in Legal Services have been made available to assist. Plan to have the Agreements completed (including being signed off by each DC/BC) by the end of December but the actions arising from the variations would not become effective until April 2021. (revised date for completion.)
<b>Observation:</b> The agency agreements require the districts and boroughs to provide WSCC with monthly statistical reports providing a variety of detailed information which is used by the Parking Strategy Team Manager at WSCC for financial modelling purposes. Although we found there were detailed reports being sent from three of the districts/boroughs tested, we were informed by WSCC staff that one of the councils had not sent any reports to them since June 2018.			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Supporting information (i.e. CPE Reports) will be confirmed with each DC/BC within this same period with the first quarterly reports to follow in Spring 2020. I am currently awaiting confirmation from the IT supplier that they can provide the necessary information.	31.03.2020	01.04.2021	Reports were expected to go live from July 1st, 2020 with the first report expected October. The monitoring reports and financial reconciliations should be submitted as a pair so revised date is aligned.

## Annexe 2

## Overdue 'Low &amp; Medium Priority' Management Actions

Audit Review	Report Date	Opinion	Priority	Due Date	Revise Due Date
Home to School Transport	Mar 2019	Limited	Low	30.04.20	01.04.21
Special Guardianship Orders	May 2019	Limited	Medium	31.07.19	30.09.20
			Medium	30.09.19	30.09.20
E-Income	June 2019	Adequate	Low	31.12.19	31.04.21
Payroll and Employment Administration	July 2019	Adequate	Low	31.07.19	31.12.20
MSS	July 2019	Adequate	Low	31.07.19	31.03.21
Retained Firefighters	Sept 2019	Adequate	Medium	31.10.19	30.09.20
Application Review - Mosaic	Dec 2019	Adequate	Medium	31.01.20	31.03.21
Civil Parking Arrangements	Jan 2020	Adequate	Medium	31.01.20	01.04.21
Document Management & Retention	May 2020	Adequate	Medium	31.07.20	30.06.21
Quality Assurance Framework (Safeguarding)	Jun 2020	Limited	Medium	31.08.20	31.03.21
Capital Programme Governance	Aug 2020	Adequate	Low	30.09.20	28.02.21
Travel Portal	Sep 2020	Adequate	Low	30.09.20	TBC
Companies House – NFI (Proactive Fraud)	Sep 2020	Limited	Medium	30.11.20	31.03.21
			Medium	30.11.20	31.03.21
			Medium	30.11.20	31.03.21
			Medium	31.12.20	31.03.21
			Medium	31.12.20	31.03.21
Special Guardianship Allowances	Oct 2020	Reasonable	Medium	31.12.20	TBC
Special Educational Needs	Oct 2020	Limited	Medium	31.12.20	*
Crawley Schools PFI report	Dec 2020	Adequate	Medium	31.12.20	31.03.21
			Medium	31.12.20	31.03.21
			Medium	31.12.20	31.03.21
			Medium	31.12.20	31.03.21

\* Service representative will be in attendance at the Regulation Audit & Accounts Committee