

Annual Internal Audit Report & Opinion

2018 - 19

West Sussex County Council



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 organisation’s 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 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 Council that these arrangements are in place and operating effectively.

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

2. Internal Audit Approach

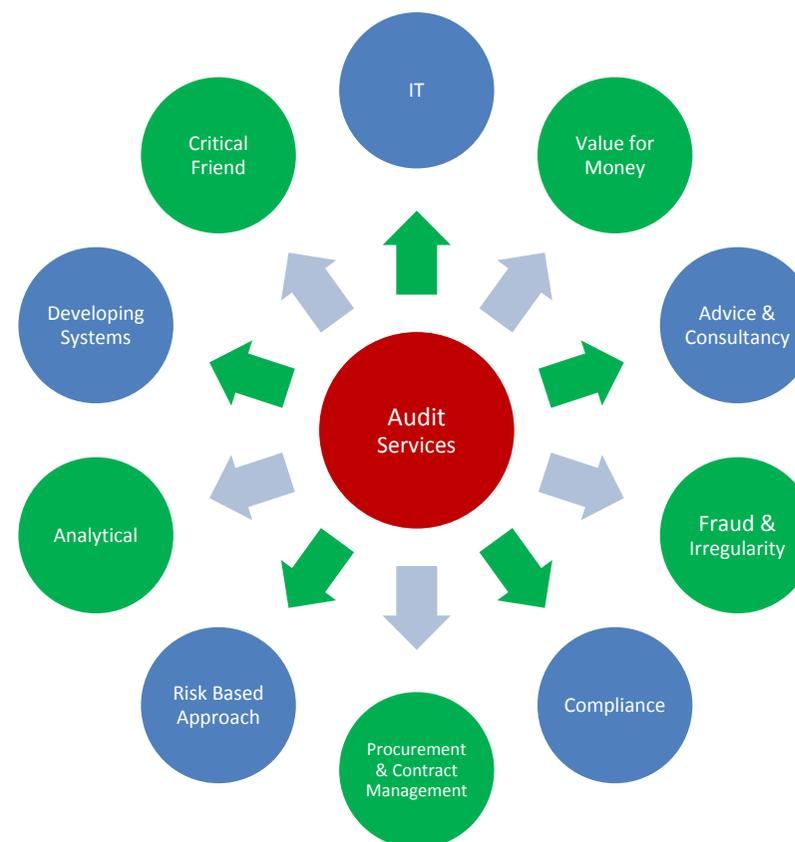
To enable effective outcomes, internal audit provides a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary.

A full range of internal audit services is provided in forming the annual opinion.

The approach to each review is determined by the Head of the Southern Internal Audit Partnership and will depend on the:

- Level of assurance required;
- Significance of the objectives under review to the organisation's success;
- Risks inherent in the achievement of objectives; and
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the County Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.



3. Internal Audit Opinion

The Head of the Southern Internal Audit Partnership is responsible for the delivery of an annual audit opinion and report that can be used by the County Council to inform its governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- written reports on all internal audit work completed during the course of the year (assurance & consultancy);
- results of any follow up exercises undertaken in respect of previous years’ internal audit work;
- the results of work of other review bodies where appropriate;
- the extent of resources available to deliver the internal audit work;
- the quality and performance of the internal audit service and the extent of compliance with the Standards; and
- the proportion of West Sussex County Council’s audit need that has been covered within the period.

Annual Internal Audit Opinion 2018-19

“I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of West Sussex County Council’s internal control environment.

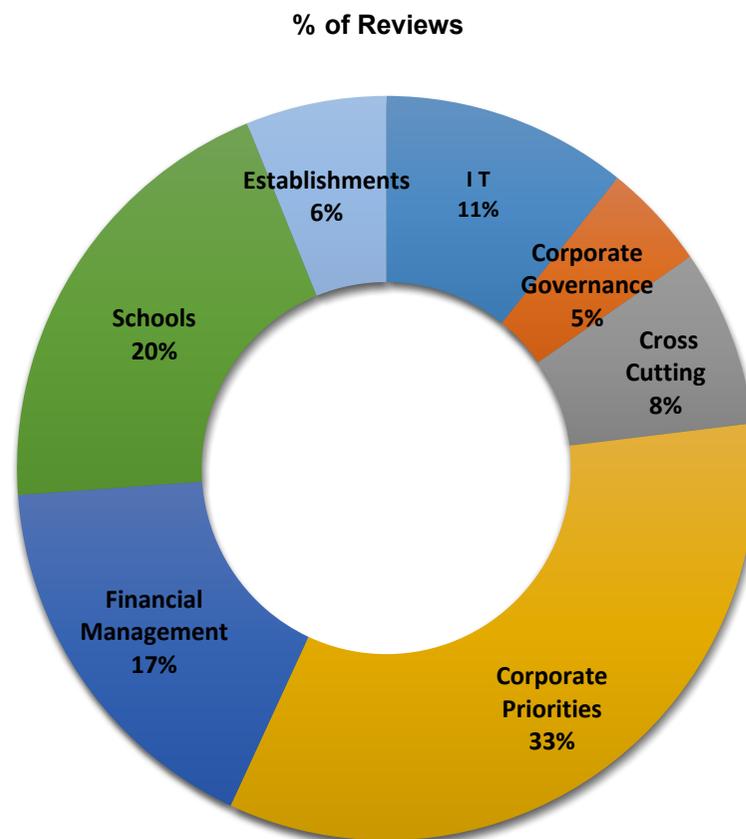
In my opinion, West Sussex County Council’s framework of governance, risk management and control are ‘Adequate’ and audit testing has generally demonstrated controls to be working in practice.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.”

****In forming this opinion, we remain cognisant of the outcomes of the Corporate Peer Challenge review of West Sussex County Council during October / November 2018 and the Ofsted inspection of Children’s Services during February / March 2019, the latter of which highlighted significant weaknesses in the provision of services to support, protect and care for children in West Sussex. These will clearly be significant areas of focus for the Council over the forthcoming year and SIAP will work closely with the organisation to ensure internal audit resource is appropriately focused.***

4. Internal Audit Coverage and Output

The annual internal audit plan was prepared to take account of the characteristics and relative risks of the Council’s activities and to support the preparation of the Annual Governance Statement.



Work has been planned and performed so as to obtain sufficient information and explanation considered necessary in order to provide evidence to give reasonable assurance that the internal control system is operating effectively.

The 2018-19 Internal audit plan, approved by the Regulation, Audit and Accounts Committee in March 2018, was informed by internal audits own assessment of risk and materiality in addition to consultation with management to ensure it aligned to key risks facing the organisation.

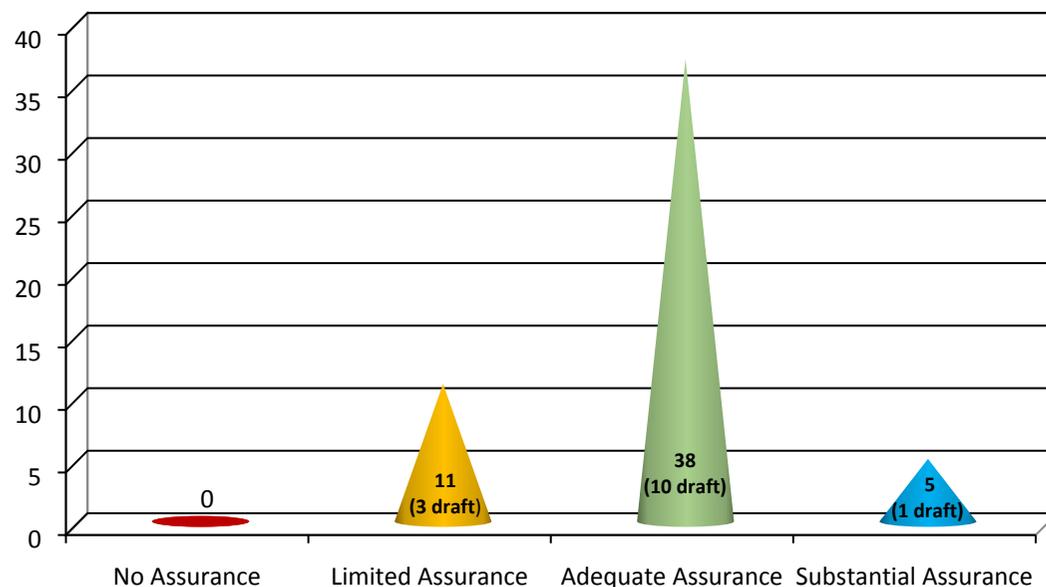
The plan has remained fluid throughout the year to maintain an effective focus.

In delivering the internal audit opinion internal audit have undertaken 66 reviews during the year ending 31 March 2019.

The revised 2018-19 internal audit plan has been delivered with the following exceptions:

- Work is substantially complete, and an opinion has been formed for 14 reviews, however, final reports have not yet been agreed;
- Fieldwork remains in progress for the Civil Parking Arrangements review.

I do not consider these exceptions to have an adverse impact on the delivery of my overall opinion for the period. The opinion assigned to each internal audit review on issue (including draft reports) is defined as follows:



Substantial – A sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified;

Adequate - Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;

Limited - Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or

No - Fundamental weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.

*11 reviews did not culminate in an audit opinion as they relate to work conducted in respect of consultancy, advice, assurance mapping, grant certification or concluded with a position statement

5. Key Observations

Internal audit work throughout the year identified a number of common themes that provide challenge to the organisation's risk environment.

Adult Social Care – Following the LGA Peer Review of Adult Social Care in West Sussex undertaken during May 2018 the audit plan (2018/19) maintained a strong focus on Adult Services. During the year 'Limited Assurance' opinions were concluded in respect of Residential Care Payments, External Placements, and the Financial Adult Safeguarding Team. Key areas of concern and commonality across these reviews included:

- Data quality and completeness within case management software (Mosaic/ CASPAR);
- Effectiveness of commissioning;
- Ineffective contract management; and
- Fragmented processes across services / departments.

Actions to address observations and identified risks are evident within management responses to individual reports which are actively being delivered.

A 100-day checkpoint report was produced by Adult Services and reported to the Adult Social Care Improvement Board detailing what had been achieved and what was rolling into the next phase of delivery to address issues raised from the peer review. It also identified the longer term (3-year) plan. The outcome report was further presented to the Health & Social Care Committee in November 2018 showing a positive direction of travel for the organisation.

Internal audit will continue to monitor progress against the three-year improvement programme as part of the 2019-20 audit plan to provide assurance that expected outcomes continue to be achieved and key risks are effectively managed.

Children’s Services – During the year ‘Limited Assurance’ opinions were concluded in respect of internal audit reviews of Special Guardianship Orders and External Placements. Additionally, whilst not under the direct delivery of Children’s Services our review of Home to School Transport also concluded a limited assurance opinion.

An Ofsted inspection of the authority’s Children’s Services in February / March 2019 concluded an ‘inadequate’ grading against each area of inspection (impact of leaders on social work practice with children & families; experiences and progress of children who need help and protection; experiences and progress of children in care and care leavers; and overall effectiveness). Outcomes of the internal review of Special Guardianship Orders are consistent with findings within the Ofsted report, most notably, quality / creation of support plans, data integrity and compliance with procedures.

Internal audit will be liaising closely with the Executive Director for People Services to ensure the internal audit resource remains appropriately aligned during 2019/20 in recognition of the findings from the Ofsted report.

Health & Safety – A review of the Health & Safety Policy highlighted the absence of annual performance reporting and review by the Executive Leadership Team. There were also found to be gaps in demonstrable assurance across directorates of how Health & Safety was effectively managed and monitored, additionally, there was no reference to Health & Safety responsibilities for Executive Directors within the Council’s scheme of delegation.

Equality Duty – The Council seek to ensure compliance with the public sector equality duty as part of its decision making and policy planning processes. Audit review during the year highlighted areas in which the expected rigor of application was found to be inconsistently applied across those areas tested.

Sustainability – The West Sussex Plan (2017-2022) is underpinned by a clear set of priorities and outcomes, one of which relates to ‘strong, safe and sustainable place’ with key outcomes aligned to a ‘sustainable environment’.

The Sustainability Strategy and supporting ‘action plan’ in place during the year were aligned to the former 2015-19 West Sussex Plan and its associated vision and priorities. Additionally, there were found to be a number of omissions within the existing ‘action plan’ with regard to accountabilities, updates and transparency (addition / removal of actions).

Contract Management – A position statement during the year identified that a significant amount of work remains ongoing to enhance the quality of contract management across the organisation including the formulation of a strategic contracts team, officer training, ongoing establishment and evaluation of contracts in place across the organisation and the enhancement of software to support effective management information to enable informed and timely decision making.

Whilst this is a recognised area of improvement our work throughout the year confirmed that this is yet to be embedded across the organisation with weaknesses in the management of contracts highlighted in our reviews of Public Health, Home to School Transport and Residential Care Placements. Most commonly observations centred around, effective recording, maintenance, engagement and monitoring of contracts to ensure deliverables were met and areas of poor service were effectively challenged.

Pre-Payment Cards – During the 12-month period reviewed (March 2018 – February 2019) approx. £927k was loaded across 2,000 Pre-Payment Cards.

From analysis and testing, weaknesses were identified within the control environment and in compliance with established procedures, most notably in respect of available guidance, authorisation and nature of spend.

IR35 – Review of the application of IR35 across the organisation highlighted that whilst procedures and guidance were evident in respect of the engagement of workers provided through intermediaries; compliance was not consistent across all areas reviewed.

*A summary overview of ‘limited assurance’ opinions issued since the last progress report to the Regulation, Audit and Accounts Committee (25 March 2019) are detailed in Appendix 3.

6. Anti-Fraud and Corruption

The County Council is committed to the highest possible standards of openness, probity and accountability and recognises that the electorate need to have confidence in those that are responsible for the delivery of services. A fraudulent or corrupt act can impact on public confidence in the County Council and damage both its reputation and image.

The Council maintains a suite of strategies and policies to support the effective management of the prevention, detection and investigation of fraud and corruption (Anti-Fraud & Corruption Strategy and Response Plan; Whistleblowing Policy and Anti Bribery Policy).

Counter-fraud activity during the year has delivered a programme of proactive and reactive work to complement the internal audit strategy and annual plan focusing resource against assessed fraud risks in addition to new and emerging threats.

Reactive Fraud Activity - The Southern Internal Audit Partnership work with West Sussex County Council in the effective review and investigation of any reported incidents of fraud and irregularity. All such reviews are undertaken by professionally accredited (CIPFA CCIP) staff, in accordance with the Council's Anti-Fraud & Corruption Policy and Response Plan.

Analysis highlights the fraud types that have been subject to internal audit investigation across West Sussex County Council during 18/19 (benchmarked against the previous two years). It should be acknowledged that the figures relate to areas of investigation and not proven fraud.

The 'fraud types' evident in the table are reflective of national trends and as such are not issues unique to West Sussex County Council.

Type	16/17	17/18	18/19
Social Care	6	8	9
School Related	2	4	1
Procurement	1	1	3
Pensions	1	3	1
P-Card	1	1	4
Employee/ Recruitment	7	4	4
Blue Badge	-	6	3
Mandate	-	5	5
Others	-	4	2
Total	18	36	32

Proactive Approach - Whilst the established process to reactive fraud assists the Council in responding to notified incidents or suspicions of fraud and irregularity, it is equally important to ensure proactive initiatives are appropriately explored to understand, prevent and detect fraud risks across the organisation. Initiatives and subsequent outcomes during the year included:

- **Insurance** – A review of controls designed specifically to mitigate the risk of insurance fraud through bogus claims or claimants.
- **Recruitment** – A review of controls designed specifically to mitigate the risks of fraud through false employment applications.
- **Concessionary fares** – A review of controls designed to ensure that only valid individuals are eligible for concessionary fares travel.
- **Policies and procedures** – A review of specific anti-fraud and corruption strategies and procedures to ensure that they continue to reflect current legislation, internal processes and procedures and are commensurate with the Council’s zero tolerance policy to fraud.

In all cases these reviews identified that generally current controls were robust and that where improvements were identified appropriate management actions have been put in place to address identified weaknesses. These will be followed up during 2019/20 as part of our overall monitoring processes.

National Fraud Initiative (NFI) - The NFI is a statutory exercise facilitated by the Cabinet Office that matches electronic data within and between public and private sector bodies to prevent and detect fraud.

Public sector bodies are required to submit data to the National Fraud Initiative on a regular basis (every two years). The latest NFI data upload was carried out in October 2018.

Matches will be reviewed throughout 2019/20 and progress reported through the quarterly progress report to the Regulation Audit & Accounts Committee.

7. Quality Assurance and Improvement

The Quality Assurance and Improvement Programme (QAIP) is a requirement within ‘the Standards’.

The Standards require the Head of the Southern Internal Audit Partnership to develop and maintain a QAIP to enable the internal audit service to be assessed against the Standards and the Local Government Application Note (LGAN) for conformance.

The QAIP must include both internal and external assessments: internal assessments are both on-going and periodical and external assessment must be undertaken at least once every five years. In addition to evaluating compliance with the Standards, the QAIP also assesses the efficiency and effectiveness of the internal audit activity, identifying areas for improvement.

An ‘External Quality Assessment’ of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015.

In considering all sources of evidence the external assessment team concluded:

“It is our view that the Southern Internal Audit Partnership (SIAP) service generally conforms to all of the principles contained within the International Professional Practice Framework (IPPF); the Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).

There are no instances across these standards where we determined a standard below “generally conforms”, and 4 instances where the standard is assessed as “not applicable” due to the nature of SIAP’s remit.”

In accordance with PSIAS, annual self-assessments have been completed since the external inspection concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.

8. Disclosure of Non-Conformance

In accordance with Public Sector Internal Audit Standard 1312 [External Assessments] which requires ‘an external quality assessment to be conducted at least once every five years by a qualified, independent assessor or assessment team from outside of the organisation’ I can confirm endorsement from the Institute of Internal Auditors that

‘the Southern Internal Audit Partnership conforms to the, Definition of Internal Auditing; the Code of Ethics; and the Standards’

There are no disclosures of Non-Conformance to report.

9. Quality control

Our aim is to provide a service that remains responsive to the needs of the County Council and maintains consistently high standards. In complementing the QAIP this was achieved in 2018-19 through the following internal processes:

- On-going liaison with management to ascertain the risk management, control and governance arrangements, key to corporate success;
- On-going development of a constructive working relationship with the External Auditors to maintain a cooperative assurance approach;
- A tailored audit approach using a defined methodology and assignment control documentation;
- Review and quality control of all internal audit work by professional qualified senior staff members; and
- A self-assessment against the Public Sector Internal Audit Standards.

10. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery:

Annual performance indicators			
Aspect of service	2017-18 Actual (%)		2018-19 Actual (%)
Revised plan delivered (including carry forward)	97		98
Positive customer responses to quality appraisal questionnaire *	99		99
Compliant with the Public Sector Internal Audit Standards	Yes		Yes

*Customer satisfaction has been assessed through response to questionnaire issued to a wide range of stakeholders including senior officers and key contacts involved in the audit process throughout the year.

11. Acknowledgement

I would like to take this opportunity to thank all those staff throughout West Sussex County Council with whom we have made contact in the year. Our relationship has been positive and management were responsive to the comments we made both informally and through our formal reporting.

Neil Pitman
Head of Southern Internal Audit Partnership
June 2019

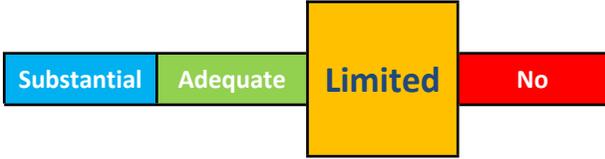
Internal Audit Reviews (Non-Establishment) – Assurance Opinions

Substantial	Adequate	Limited	No
IT Programme & Project Management Treasury Management Purchase Order Process Pension Fund Governance and Strategy (Draft)	Risk Management Compliments and Complaints Accounts Receivable Accounts Payable Externally Managed Investments Pension Administration Supervised Contact Pupil Premium (Thematic) FRS Risk Management S.106 / CIL / Commuted Sums Local Enterprise Partnership E-Income Payroll Budgetary Control (Draft) MSS Self Service Compliance (Draft Final) Retained Firefighters (Draft Final) IT Asset Management (Draft) Software Licencing (Draft) Capacity planning & monitoring (Draft) Cyber Security (Draft) Application Reviews (Draft) Access Control (Draft) School 6 th Form Funding (Draft Final)	Health and Safety Governance Compliance Special Guardianship Orders Home to School Transport Sustainability FAS Team Public Health Contracts Prepayment Cards Residential Care Payments (Draft Final) IR35 (Draft) External Placements (Draft)	

Internal Audit Reviews (Other)

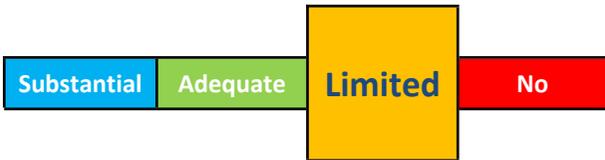
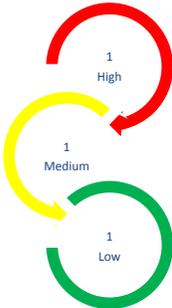
Establishments - Schools	Positions Statements
Durrington Infants (Adequate) Field Place Infants (Adequate) Colgate Primary (Adequate) Lyndhurst Infants (Adequate) Petworth Primary (Adequate) St John's Catholic Primary (Adequate) St Joseph's Catholic Primary (Adequate) St Wilfrid's Primary (Substantial) Yapton Primary (Adequate) Downlands Community (Adequate) Sackville Community (Adequate) Littlegreen (follow up) (Adequate)	Information Governance HR Induction Programme Procurement FRS Workforce Development 100 Day Plan Assurance Contract Management (Draft) Consultancy/ Advisory Think Family Adults Desktop Review SFVS Facilitation Annual Governance Statement Grants Disabled Facilities Grant
Establishment - Other	Work In Progress
High Trees (Adequate) Maidenbower (Adequate) Rowans (Adequate) Stanhope Lodge and ISU (Adequate)	Civil Parking Arrangements

Limited Assurance Opinion Summaries

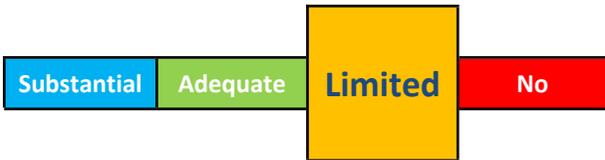
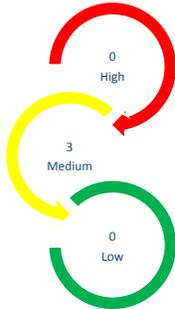
Special Guardianship Orders (SGOs)		
<p>Directorate Sponsor: Executive Director for People Services</p> <p>Final Report Issued: May 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations: The review of SGOs considered the procedures to support the application & assessment processes of those adopted in relation to support services, including financial support.</p> <p>The Special Guardianship process was found to be fragmented across a number of service areas with no holistic oversight of ‘assessment’ through to ‘post order support’.</p> <p>There was a lack of consistency in information relating to the assessment process recorded in Mosaic and guidance was not routinely followed. Testing highlighted records in Mosaic to be incomplete or absent.</p> <p>West Sussex were not following the Department for Education and Skills Model of means test for adoption and special guardianship financial support in relation to child tax credit. Some differences were noted in testing between the means tests saved in Mosaic and the actual allowance paid.</p> <p>A definitive list of children subject to SGOs could not be provided, as such it was not clear how the Council were meeting their obligations in relation to children who were looked after by WSCC before the making of a special guardianship order and now live outside the area.</p>		

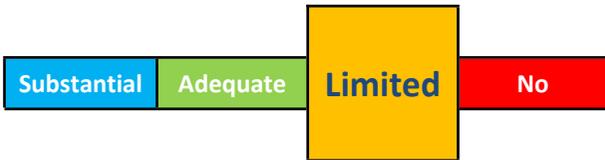
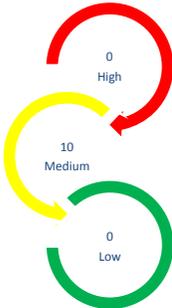
Management Response / Update:

- The SG assessment team and the SG support team are to be brought together under a Group Manager. Initial recruitment to the new Group manager role has not proved successful which has delayed the timescale for bringing the two teams together by three months to 31/12/19.
- Weekly reports are now created to ensure the SG support Team are aware of all SGOs awarded and Notification of Permanent Orders Issued. A regular monthly list of all children subject to a special guardianship order is reported to ensure on-going obligations are met.
- Assessment processes and Support Plan pathways have been produced, with associated guidance to be re-written and training provided, by 31/07/19 to ensure correct processes are followed and Mosaic records are consistently maintained.
- A review of all SG reassessments to ensure that SG carers are all being paid correctly has been completed. The financial reassessment process has been reviewed. Advice has been sought from legal services re the current policy and how WSCC policy sits against national guidance.

Home to School Transport		
<p>Directorate Sponsor:</p> <p>Executive Director of Place</p> <p>Final Report Issued: January 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>This review sought to provide assurance that the authority was meeting its statutory requirements in terms of home to school transport and the procurement and contract management mechanisms in place to manage provision.</p> <p>DBS checks for internal drivers and escorts are undertaken on appointment, however, whilst not a statutory requirement, there is currently no recheck performed after a predetermined period. Compensating controls in lieu of DBS rechecks were weak and left the organisation and service users vulnerable to exposure of drivers that do not meet the necessary requirements of the role.</p> <p>Education set the policy for home to school transport and the provision of school transport is via the Transport Bureau. There is currently no service level agreement in place identifying the agreed process and timescales in place between the two service areas to ensure both parties are meeting the required expectations and therefore no formal process of measuring compliance.</p> <p>The format that the Service Assurance team are recording contract monitoring meetings is not consistent and does not routinely record actions arising as a result of discussions with the provider in relation to issues and incidents.</p>		
<p>Management Response / Update:</p> <ul style="list-style-type: none"> • The Transport Provision Manager has reviewed the current policy and agreed to reassess all 3 disciplines (Drivers, Escorts and School Crossing Patrol) to DBS enhanced staff checks every 3 years. By September 19, a programme will be in place for completing DBS enhanced for those staff that have exceeded the 3 year time line. • The Group Manager, Transport Bureau and the Principal School Transport Officer are to develop and introduce a service level agreement by 2020/21. 		

- A contract monitoring template to provide a consistent record of contract monitoring meetings with providers has been introduced by Service Quality.

Governance & Compliance		
<p>Directorate Sponsor:</p> <p>Director of Law & Assurance</p> <p>Final Report Issued: February 2019</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  </div>	<p>Management Actions:</p> <div style="text-align: center;">  </div>
<p>Summary of key observations:</p> <p>This review was undertaken to evaluate how the authority has communicated and developed the Equality Duty into its decision-making process, as well as revisiting the recommendations made in the previous Ethical Governance review.</p> <p>The scheme of delegation makes reference to the Equality Duty and identifies it should be considered for all decision actions or proposals of the County Council. The Key decision guidance issued to report authors includes a section on the Equality Duty. The audit identified that there has been an inconsistent approach in relation to consideration of the Equality Duty in decision reports and the level of challenge / scrutiny in the review and clearance process, however, it should be noted that where there had been a formal public consultation undertaken as part of a decision, there was a higher level of challenge / scrutiny made by the communications team in relation to the Equality Duty.</p> <p>The level of knowledge regarding the Equality Duty across directorates varied considerably which was evident through the lack of consistency and detail within decision reports sampled. The guidance for key decisions currently does not cover preliminary decisions.</p>		
<p>Management Response / Update:</p> <ul style="list-style-type: none"> • Democratic Services Officers to receive refresher training, to improve the consistency of advice given to report authors, by October 2019. • Further guidance to be provided to Directors and report authors by the Director of Law and Assurance. This will specifically be in relation to the Equality Impact Assessment process and the assessment of the need for inclusion. • Democratic Services will undertake monitoring of compliance with EIA and assess the impact of further guidance using a focused sample by October 2019. 		

Prepayment Cards		
<p>Directorate Sponsor:</p> <p>Director of Finance, Performance & Procurement</p> <p>Final Report Issued: June 2019</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  </div>	<p>Management Actions:</p> <div style="text-align: center;">  </div>
<p>Summary of key observations:</p> <p>Pre-Payment Cards are payment cards that can be loaded with an approved amount of money and issued to WSCC customers where an emergency cash transaction is required. During March 2018 – February 2019 £927k was loaded across approx. 2,000 Pre-Payment Cards. From testing carried out a number of weaknesses in the control environment and/or areas of non-compliance were highlighted, most notably:</p> <ul style="list-style-type: none"> • Requests being processed without budget holder approval; • Used as an alternative to approved payment methods/ processes; • Drawing down maximum limits over consecutive days potentially to circumvent capping levels; • Descriptions of intended use, required to be recorded on the system were often vague or absent; and • Guidance / procedures to support the use of Pre-Payment cards was incomplete or absent. <p>An action plan to mitigate identified risks is in place with a target date of completion by 31 July 2019. The implementation of these actions will be traced and reported in the quarterly progress reports to the Regulation, Audit and Accounts Committee.</p>		
<p>Management Response / Update:</p> <ul style="list-style-type: none"> • An electronic version of the SOS5 form is being developed in conjunction with Children’s Social Care staff to ensure that the workflow certification follows the service Scheme of Delegation / hierarchy. It is planned to be completed by 31 July 2019 and is currently work in progress. 		

- SharePoint pages have been updated to reflect the correct guidance and updated policy including clarifying what can be claimed and paid using the cards.
- One Way To Buy are applying the updated guidance and policy on the Point to reject or refer requests that do not comply.