



Southern Internal Audit Partnership

Assurance through excellence
and innovation

WEST SUSSEX COUNTY COUNCIL INTERNAL AUDIT PROGRESS REPORT - FEBRUARY 2023

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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

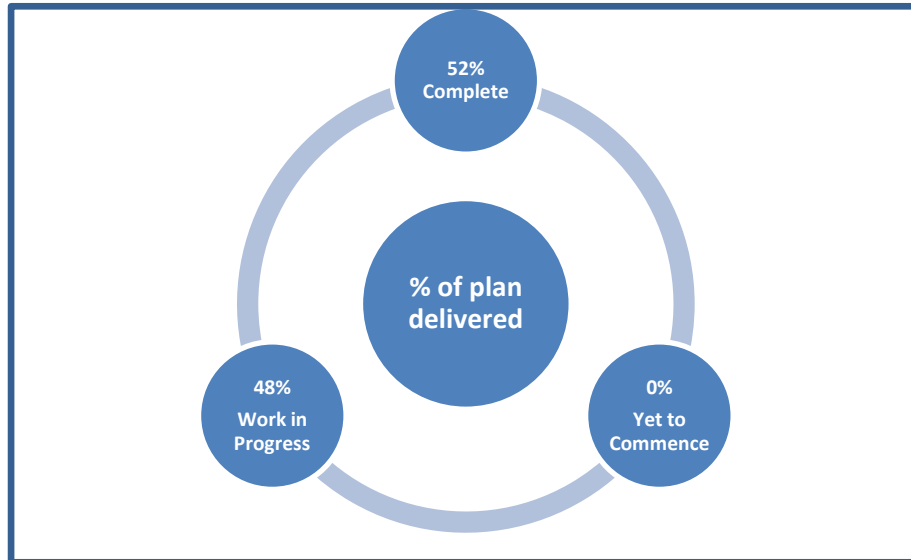
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- 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:

Substantial	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.
Reasonable	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.
Limited	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.
No	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
S75 Governance	Apr 2021	JSDC	Limited	12	0	0	10		2	
Cyber Security (Risk Treatment)	Jul 2021	DFSS	Reasonable	3	0	0	2		1	
Home to School Transport	Nov 21	DPS	Reasonable	7	0	0	6		1	
Annual Governance Statement	Nov 21	DL&A	Reasonable	9	0	0	8		1	
WSFRS Fleet Management	Nov 21	CFO	Reasonable	3	0	0	2		1	
Special Schools Funding Thematic	Nov 21	DCYP&L	Reasonable	4	0	0	0	2	2	
WSFRS Operational Training delivery	Jan 22	CFO	Limited	14	0	0	13		1	
Firewatch	Jan 22	CFO	Limited	4	0	0	3		1	
WSFRS Risk and Business Continuity	Mar 22	CFO	Reasonable	15	0	0	12		3	
IT Assurance Mapping	Apr 22	DFSS	Reasonable	6	0	0	5		1	
WSFRS Working Time Directive	May 22	CFO	No	10	0	6	3		1	
Equality Impact Assessments	May 22	DPS	Limited	12	0	1	11			
Climate Change Strategy	June 22	DPS	Reasonable	10	0	1	5		1	3
Savings Realisation Framework	July 22	DF&SS	Reasonable	2	0	1	1			
Adult's Income	July 22	DA&H	Limited	7	0	0	5		1	1
Company Governance Framework	Oct 22	DL&A	Reasonable	5	0	3	1		1	
HR Policy Decision Making	Nov 22	DHR/OD	Limited	12	0	0	7		5	
Medicine Control	Jan 23	DA&H	Reasonable	16	0	2	14			
Workforce Planning / Strategy	Jan 23	DHR/OD	Limited	5	0	5	0			
Care & Support Plans – CQC	Feb 23	DA&H	Limited	4	0	3	1			
Direct Payments	Feb 23	DA&H	Limited	11	0	10	1			
Procurement (Sub £100K)	Feb 23	DFSS	Limited	18	0	18	0			
Total								2	23	4
Overdue Management Actions - Direction of travel since December 2022 progress report								-1	-7	-2

Audit Sponsor

Chief Executive
Becky Shaw

Chief Fire Officer (CFO) Sabrina Cohen- Hatton	Director of Adults & Health (DA&H) Alan Sinclair	Director of Children, Young People & Learning (DCYP&L) Lucy Butler	Director of Place Services (DPS) Lee Harris	Director of Finance & Support Services (DFSS) Taryn Eves	Director of HR/OD (DHR/OD) Gavin Wright	Director of Law & Assurance (DL&A) Tony Kershaw
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5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

Workforce Planning / Strategy		
Audit Sponsor	Assurance opinion	Management Actions
Director of Human Resources and Organisational Development	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 2</div> <div style="background-color: yellow; color: black; padding: 5px; text-align: center;">Medium 3</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>

Summary of key observations:

Strategic Workforce Planning is the process of analysing, forecasting, and planning workforce supply and demand, assessing gaps, and determining interventions to ensure that the Council has the right people with the right skills in the right places at the right time to fulfil its strategic objectives. The Local Government Association has identified that over half of Councils report having workforce capacity issues that are likely to affect their ability to deliver services. WSCC has recognised this across a number of individual Directorate Risk Registers and collectively in the Corporate Risk Register (CR11).


It was positive to note that Directorates periodically monitor resources albeit this is generally galvanised as part of the annual business planning cycle. The analysis is normally defined in terms of FTE but also by the quality or absence of skilled or qualified staff required. The HR function reports work force recruitment pressures monthly to Directorates and to the management team quarterly and there is also evidence of reporting to members in discreet areas, as part of specific committee responsibility.

There was however no corporate Workforce Strategy in place. Additionally, with the exception of the Children Young People and Learning we found limited evidence of strategic workforce planning at a directorate level.

The Peoples Framework sign posted an action to develop a Workforce Planning Toolkit to provide a consistent and corporate direction for Strategic Planning and to provide additional assurance that organisational responses are consistently considered and documented. This has yet to be realised.

We noted emerging areas of business risk where recruitment issues cut across directorates. For example, child psychologists shortages within the Education Directorate were echoed within the Legal Team where specialist advocates were required at appeal tribunals for statemented children. In this respect ‘strategic’ and corporate cross cutting workforce planning approaches may be merited.

The risks associated with recruitment and retention are well documented in the Council’s risk management system, however there is currently no corporate reporting in place to establish whether mitigations are effective in managing / reducing the risk to the Council.

Care & Support Plans - CQC		
Audit Sponsor	Assurance opinion	Management Actions
Director of Adults & Health / Director of Finance & Support Services		<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: #28a745; color: white; padding: 5px; text-align: center;">Low 2</div> <div style="background-color: #ffc107; color: black; padding: 5px; text-align: center;">Medium 2</div> <div style="background-color: #dc3545; color: white; padding: 5px; text-align: center;">High 0</div> </div>

Summary of key observations:

In preparation for CQC inspection in 2023/24 the service has undertaken a self-assessment to determine their compliance to Chapter 10 of the Care Act 2014 being ‘Care & Support Planning’. Assurance was considered against the identified ‘*must do’s*’ and ‘*should do’s*’ detailed within the Statutory Guidance to the Act

The purpose of the audit was to independently review the self-assessment completed and constructively challenge assumptions of assurance / compliance where required.

There are a range of service areas that contribute to the Care & Support Planning section of the Care Act (Older People, Lifelong Services, Working Age Mental Health, and Care Placement Sourcing Team). It was positive to note that the initial self-assessment was completed in a timely manner. A consolidated response across each of these areas assessed only two of the *must do’s* had not been met and that four had been partially met. The remaining 46 were considered to have been met.

From our discussions it was clear that the officers identified as Practice Experts had appropriate knowledge of the relevant service area, however not all of the key stakeholders concerned had completed the comments and links sections of the spreadsheets themselves.

There is a clear rationale for scoring included in the dashboard tab of the spreadsheet along with an example. The Interim Lead – Adults Service Improvement had applied the scoring following the evidence to support each clause as this supports consistency across all chapters. Testing confirmed that not all areas agreed that the scoring was accurate and reflects current practice.


Evidence to support the compliance opinion has not been fully documented within the spreadsheet although the comments section has been completed. Lifelong Services have written in their comments column how the evidence will be provided i.e. through case files, however have not provided assurance that the case file audits achieve the Care Act requirement. For Working Age Mental Health and the Combined Placement Sourcing Team the comments do not provide evidence or list how evidence will or can be provided.

Although discussions with the Practice Experts confirmed that there is evidence to support compliance opinions, the comments recorded within the spreadsheet alone did not sufficiently form the basis of conclusions and from discussions there needs to be more articulation in regard to the controls in place in order to sufficiently support some of the clause's compliance opinions.

When confirming the composition of the group reviewing the chapter it had not been documented within the spreadsheet who had completed the comments column from each team.

The Chapter 10 spreadsheet has a tab for 'Musts needing action' of which there are six actions. The 'Musts needing action' tab does not have any recording of who the action owners are or any dates for completion.

Within the 39 sections 52 musts had been identified however, 36 of the musts still remain without assurance that the scoring is agreed with, these need to match the actions to the action plan.

Direct Payments (Adults)		
Audit Sponsor	Assurance opinion	Management Actions
Director of Adults & Health	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 3</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 8</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>

Summary of key observations:

Direct Payments enable clients to arrange and pay for their own social care support. Direct Payments can be made to a client either by prepaid cards or directly to a bank account. There are approximately 1,500 Adult Services clients receiving a direct payment. The overall objective for the Authority is to ensure that direct payments are made correctly to the appropriate client and that the payment is used in accordance with current care support legislation.

The Authority has established a Direct Payments Policy (interim) approved by the Assistant Director of Adult Services in May 2022. A suite of internal procedures and flowcharts are available for instruction and guidance to assist officers within Finance and Adults Services, however, a number of documents have exceeded their revision date. It was encouraging to note that work is currently being undertaken to revise and prioritise updates to these documents.

Testing of a random selection of client records within Mosaic confirmed that there were support plans in place and copies of signed Direct Payment Agreements, however, it was recognised that there was a significant need for quality assurance to ensure that the support plans and Direct Payment Agreements were sufficiently compliant to be able to make a payment to the client.


It was found that six-month reviews following a Direct Payment Agreement and subsequent annual review of the client's needs and payment calculation had been delayed or had not taken place for many clients. This is an arrears situation that has been recognised by the service and dedicated teams have been assigned to address this. At the time of testing (October 2022), performance data identified 140 long term direct payment clients of which an annual review was overdue for 60. An assessment of the performance reporting data available revealed that the Authority is not able to quantify the number of Direct Payments clients that are overdue for the six-monthly initial review.

For clients that receive a payment direct to their bank account, there were a number not submitting bank account statements on a monthly basis in accordance with the Direct Payment Agreement. Analysis of the bank statements (April 2022 statements) confirmed they had not been received for 319 clients. Therefore, the Authority is unable to monitor client bank accounts to ensure that a surplus of Direct Payment has not accumulated.

A process to contact the client requesting bank statements that have not been submitted has been implemented, however there remains a high percentage (43%) that have yet to be contacted.

Analysis highlighted that for 36 clients that had a calculated surplus of over £10,000, evidence of notifications informing Adults Services had been recorded in MOSAIC, however the surplus balance has remained.

Following a review of the Direct Payment Care Act assessment it was identified that 'where the request for a direct payment has been declined, the person in need of care should receive the reasons in a format that is accessible to them', however there is no proforma template available on Mosaic providing a consistent and accessible approach to inform clients of the Authority's decision to decline a Direct Payment.

Procurement (Sub £100k)		
Audit Sponsor	Assurance opinion	Management Actions
Director of Finance and Support Services	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 6</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 12</div> </div>

Summary of key observations:

The scope of this review focused on purchase order expenditure between £5k-£100k, which is subject to its own specific rules as detailed in the Council's Contract Standing Orders (CSOs).

Testing used financial data to highlight spend with third parties that fall between these values. This was examined to ensure CSOs and financial procedures have been complied with, and if value for money was considered. Purchase Card expenditure was excluded from the scope and has been subject to a separate review.

The current financial system (SAP) does not easily associate external third party spend with a specific contract, and therefore establish accurate compliance with the Council's rules. This deficiency in the current system is planned to be addressed with the implementation of the new financial system.

Corporate guidance, such as 'Standing Orders on Procurement and Contracts' and the accompanying 'Guide to the County Council's Standing Orders on Procurement and Contracts' were up to date and available on the Authority webpages. From discussions, we found that staff have awareness of these guidance documents.

A list of certifying (authorising) officers is in place to ensure that procurements are sanctioned by an officer with appropriate authority, who can approve the requirement based on business need and budget availability. This is replicated in the financial system's (SAP) workflow process.

It was positive to note a high level of compliance for those areas where contracts were in place with regard the completion and authorisation of waivers, evaluation of tenders, and retention and storage of contracts in place.

To assist in our analytics the Procurement Service obtained 2021 purchase order (PO) expenditure data held within the Council's financial system. From this internal audit analytically reviewed data to establish that £26m of spend (992 suppliers) related to expenditure with a supplier between the values of £5k to £100k. Off that total £11.1m (515 suppliers) could not be aligned to a known contract where a contract could reasonably be expected based on the services provided.

The officers responsible for the procurements across the Council were sought for 295 (57%) of the 515 suppliers. From this we established 206 (70%) with a total value of £4.1m did not have a valid current contract for the services / products provided for in place.

The WSCC Procurement Strategy sets the framework in which the Council will work to ensure that procurement delivers value for money across all services and directly contributes to the achievement of its strategic goals. This strategy ran for a three-year period between 2019-21 and contains key performance indicator information for 2019/20 and 2020/21. It has not been updated since. The Strategy also states that Category (Resources, Places, etc.) strategies were aimed to be launched in 2019/20 and monitored / evaluated (through benefit realisation) from 2020/21. We were unable to evidence any current Category Strategies being in place.

Although compliant spend reports are generated and reviewed for Children, Young People, Learning & Skills, this is not being carried out across the rest of the Council. Also, contracts are not set up in the finance system and linked to purchase orders to identify on and off-contract expenditure. Consequently, the Council is unable to accurately demonstrate its compliance with CSO's.

Although a contract register for the known contracts is regularly published on the Council website, as required by the Local Government Transparency Code, it does not include those contracts found to exist beyond Procurement / Legal knowledge and is therefore an incomplete register.

Purchase Cards – Fraud Proactive		
Audit Sponsor	Assurance opinion	Management Actions
Director of Finance and Support Services	N/A	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; color: black; padding: 5px; text-align: center;">Medium 0</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 3</div> </div>

Summary of key observations:

Pcards provide a convenient and cost-effective option for low value transactions, however, the increasing number of pcards in circulation coupled with the value and volume of spend also presents an increased risk of fraud and misuse.

This review was not undertaken as a routine risk-based audit and does not provide an assurance opinion. Instead, it provides observations, red flags and illustrations to assist the Council in managing the fraud risk presented.

Audit analysis covered the use of purchasing cards (pcards) by West Sussex County Council employees between July 2019 and June 2022 during which time spend totalled £11.3M over 104,000 pcard transactions across 1,172 pcards.

There were found to be controls in place which, if operating would reduce the risk of fraud or identify where fraud may have occurred, however, most of the controls were detective rather than preventative. It is therefore key that these retrospective checks are as comprehensive, informed and timely as possible.

The Council has been focusing on a compliance regime relating to pcards with mechanisms in place to chase reviewers and approvers to ensure transactions go through the due process. Whilst this has seen card holder review rates remain high, the manager approval rates are a significant area of concern with analytics confirming that £1,630,901 (14.45%) of the spend during the period of review over 14,000 transactions were not approved by a manger.

Further, there are examples within the analytics that show key expectations of the approvers oversight have not been in accordance with the policy (for example poor / generic descriptions and no receipts uploaded), however, the spend has been approved. Of the £9,647,830 that had been approved £1,385,443 over 7,821 transactions was done so in the absence of any uploaded receipts to enable due diligence over spend.

There are fraud risks linked with the set up and removal of cardholders. Our analytics identified there were 15 active pcards where the employee has left their role at the Council. It also identified 10 card holders where they have changed role in the period reviewed, the application form suggests the card is assigned to a specific role and should be surrendered if this role changes.

There are 11 approvers that oversee 10-25 card holders. The spend across these cards totalled £641,000 across 7,343 transactions. This span of control for approvers would make robust oversight of transactions difficult to maintain.

There were examples where card holders had continued to use their pcards whilst absent from work (sickness etc) or on annual leave. Where an employee uses their card whilst they are not working there is an increased fraud risk that it has been used for personal use rather than work related purposes. It could also mean that the card has been shared with colleagues in their absence, which would be in contravention of the pcard scheme.

Whilst the pcard policy is clear that the travel hub should be used to book travel or accommodation unless it is an emergency there is significant spend relating to travel and accommodation through the pcard, with very low levels of spend recorded as an emergency on the RBS system.

Over £159,000 were transactions via PayPal or other third-party payment providers spread across 971 transactions. These types of payments have been the subject to fraud investigations and are a mechanism where the payment can be disguised to appear like it is work related but offer limited visibility on what or who received the payment unless the receipt is provided. For over half (54%) of the transactions through these payment providers, a receipt had not been uploaded to the RBS system and therefore the approver would not have had sufficient details to be able scrutinise the transaction.

There was just under £50,000 spend relating to gift cards and vouchers. Purchasing gift cards and vouchers using a pcard converts the spend to cash. Whilst this spend may be for legitimate work purposes the audit trail on how these cards and vouchers are used may not manage the fraud risk that they present. Of the 718 transactions relating to this type of spend 66 had not been approved.

There was over £30,000 worth of spend on subscription services like Netflix, Disney plus and Amazon Prime across 619 transactions. Whilst again there may be a business need for these types of services in establishments, there were 141 transactions that had not been approved. These subscription services can also be accessed by several devices and could be utilised by a number of different addresses or users, meaning that whilst an establishment may be using the service, the employee could also benefit personally.

There was a significant amount of spend through suppliers where there are corporate contracts in place and where the guidance says spend is not permitted. This includes spend on IT equipment, agency staff, stationery, and consultancy services.

6. Planning & Resourcing

To ensure internal audit focus remains timely and relevant to the changing needs and requirements of the organisation that SIAP have adopted an approach of quarterly planning. The quarter 1, 2, 3 & 4 plans were approved by the County Council’s Executive Leadership Team and the Regulation, Audit & Accounts Committee in March, July, September 2022, and February 2023 respectively.

SIAP will continue to liaise with key stakeholders over the remainder of the year to develop ongoing quarterly plans.

The rolling work programme (section 7 below) outlines audit activity during 2021/22 and 2022/23 (Q1, Q2, Q3, & Q4).

7. Rolling Work Programme

Audit Review	Sponsor	Scoping	ToR	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2021/22								
Adults Income	DA&H /DF&SS	✓	✓	✓	May 22	Jul 22	Limited	RAAC - Sep 23
Capital Project Delivery (Education)	DCYP&L / DPS	✓	✓	✓	Jun 22	Aug 22	Limited	RAAC - Sep 23
Accounts Receivable	DF&SS	✓	✓	✓	Jun 22	Aug 22	Reasonable	
Payments to Providers (Hospital Discharge Pathway)	DA&H	✓	✓	✓	Jul 22	Oct 22	Reasonable	
Assurance Mapping-Adult Services	DA&H	✓	✓	✓	May 22	Jul 22	Limited	RAAC - Sep 23
HR Policy Decision Making	DHR&OD	✓	✓	✓	Jul 22	Nov 22	Limited	RAAC - Feb 23
SEND Follow Up	DCYP&L	✓	✓	✓	Jul 22	Dec 22	N/A	
Contract Management Advocacy Services	DA&H	✓	✓	✓	Aug 22	Sep 22	Limited	RAAC - Feb 23
Local Energy Communities for the 2 Seas Region	DPS	✓	✓	✓	May 22	Jul 22	Reasonable	
2022/23								
Company Governance Framework	DL&A	✓	✓	✓	Aug 22	Oct 22	Reasonable	
Capita Contract	DF&SS	✓	✓	✓	Aug 22	Aug 22	Substantial	
Children’s Care Placements	DCYP&L	✓	✓	✓	Jan 23			
Grenfell Tower – Action Plan	CFO	✓	✓	✓	Jun 22	Jun 22	Reasonable	
School buildings upkeep / maintenance	DCYP&L	✓	✓	✓	Feb 23			
SFVS Q1	ADE&S	n/a	n/a	n/a	n/a	Jun 22	N/A	

Audit Review	Sponsor	Scoping	ToR	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Shaw Homes – Contract Management	DA&H	✓	✓	✓				
Assurance Mapping – Adults Services	DA&H	✓	✓	✓	Aug 22	Sep 22	Reasonable	
Direct Payments	DA&H / DFS&S	✓	✓	✓	Nov 22	Feb 23	Limited	RAAC - Mar 23
Workforce Planning	DHR/OD	✓	✓	✓	Jan 23	Jan 23	Limited	RAAC - Mar 23
SmartCore (Oracle Fusion)	DF&SS	✓	✓	✓				
Procurement (Sub £100k)	DF&SS	✓	✓	✓	Sep 22	Feb 23	Limited	RAAC - Mar 23
Contract Management	Corporate	✓	✓	✓				
Use of Agency Staff	DHROD	✓	✓	✓	Aug 22	Sep 22	Reasonable	
XMA Contract Delivery	DF&SS	✓	✓	✓	Nov 22	Jan 23	Substantial	
WSFRS Overtime and TOIL	CFO	✓	✓	✓				
Accounts Payable	DF&SS	✓	✓	✓	Jan 23			
Care and Support Planning - CQC	DA&H	✓	✓	✓	Jan 23	Feb 23	Limited	RAAC - Mar 23
Information and Advice - CQC	DA&H	✓	✓	✓	Feb 23			
Promoting Wellbeing - CQC	DA&H	✓	✓	✓	Dec 22	Jan 23	Reasonable	
SEND Strategy	DCYP&L	✓	✓	✓	Feb 23			
Homes for Ukraine	DPS	✓						
Adult Thematic – Medicine Control	DA&H	✓	✓	✓	Dec 22	Jan 23	Reasonable	
Payroll	DHROD	✓	✓	✓	Jan 23			
School Thematic – Related Party Transactions	DCYP&L	✓	✓	✓				
Advocacy CQC	DA&H	✓	✓	✓				
Children’s Transitions	DA&H	✓	✓					
CQC Action / Improvement Plan	DA&H	✓	✓	✓	Mar 23	Mar 23	Reasonable	
Data Quality – Analytics Feasibility	DL&A	✓	n/a	✓				
Programme & Project Management	DPS	✓	✓	✓				
RIPA Usage	DL&A	✓	✓	✓				
SFVS - 21/22 Analysis and follow up reporting	DCYP&L	✓	✓	✓				
Transitions - CQC	DA&H	✓	✓					
Health and Safety in Depots	DPS	✓	✓					
WSFRS – Safe & Well – Follow Up	CFO	✓	✓	✓				

Audit Review	Sponsor	Scoping	ToR	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Joint Fire Control (WSFRS)	CFO	✓	✓	✓				
PREVENT	DPS	✓						
Foster Care Payments	DCYP&L	✓	✓	✓				
Unaccompanied Asylum Seeking Children	DCYP&L	✓	✓	✓				
SFVS	DE&S /DF&SS	N/A	N/A	✓				
Financial Assessments	DF&SS	✓						
Software Development and Management	DF&SS	✓						
Pension Fund Processes	DF&SS	✓						
Pension Fund – Assurance Mapping	DF&SS	N/A	N/A					
Grants & Other 2022/23								
Contracted Public Bus Services	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Supporting Families Q1 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Supporting Families Q2 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Supporting Families Q3 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Supporting Families Q4 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	Complete
COMF Grant declaration	DF&SS	n/a	n/a	n/a	n/a	n/a	n/a	Complete
BSOG	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Highways DFT Funding Grant Declaration	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	Complete

Annexe 1

Overdue 'High Priority' Management Actions

Adults Income - Limited			
<p>Observation: Delayed assessments Guidance to customers / clients stipulates on the website that the full assessment process should be completed with 20 working days. However, 33% of assessments reviewed were delayed by over 20 working days in their allocation. Such delays in purely allocating the work increases the risk of a slower assessment processes overall and therefore increase pressure on the WBA team, it also provides the potential for additional pressure on Social Work practitioners and their teams.</p>			
<p>Risk: Delayed assessment resulting in complaint, challenge and financial loss.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
A new process began on 6/6 to speed up the allocation process and bring the financial assessment process back in within 20 days.	31.12.22	01.04.24	For new customers we are about to have an end to end review with a new Target Operating Model in by 1/4/2024 which will bring this into play for all customers.
Climate Change Strategy - Reasonable			
<p>Observation: Departmental Lead Manager There is commitment from the Executive Leadership Team regarding the achievement of the Climate Change Strategy aims, there are no designated officers in each department with responsibility for promoting and ensuring their directorate considers and embeds climate in day-to-day activity.</p>			
<p>Risk: Climate change not fully embedded and targets not achieved</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
ELT to consider allocating senior responsible officers in each directorate to lead ensuring that departmental business plans include specific CCS delivery plans, ensure cross WSCC collaboration and report progress and any issues preventing delivery to the Climate Change Board	30.09.22	31.01.23 31.03.23	Confirmed date for the cabinet briefing (7 March) and ELT meeting (2 March). The dates moved back due to the funding authority moving its decision timescale to February '23. The report will cover the issues identified in this action and will be further considered by the Climate Change Board on 9 March.
ELT to hold departments to account for their compliance with the above	31.01.23	31.03.23	This issue will be raised with ELT at its meeting on 2 March and subsequently at the Climate Change Board on 9 March.

Observation: Aligning Business Planning and Climate Change Delivery Plan.

Within the current departmental business plans there is variation on the level of reference to climate change and related actions. It is planned that a new and more comprehensive climate change strategy delivery plan will be published, including updating the existing carbon management plan and ensure they are data based. Due to timing the updated delivery plan for the climate change strategy aims, along with the carbon management plan, will not be ready to be incorporated into the 22/23 business planning process.

Risk: Climate is not considered in directorate plans and therefore do not contribute to achieving the Authority's target.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Climate Change Board to approve and then monitor achievement of departmental CCS while ensuring departments allocate sufficient resources and priority to their execution	31.01.23	30.04.23	It is proposed that from its 9 March meeting the Climate Change Board will implement quarterly monitoring of departmental participation towards the delivery of ongoing climate change actions and the production of a longer-term climate change strategy delivery plan to cover the period 2024-30 (which will be produced and agreed during 2023/24).

Annexe 2

Overdue 'Low & Medium Priority' Management Actions (February 2023)

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
S75 Governance	Apr 2021	Limited		1	30.06.21	31.03.22 31.03.23
				1	31.03.22	31.03.23
Cyber Security (Risk Treatment)	Jul 2021	Reasonable		1	31.12.21	30.09.22 31.12.23
Home to School Transport	Nov 2021	Reasonable		1	31.12.21	30.09.22 31.03.23
Annual Governance Statement	Nov 2021	Reasonable		1	30.09.22	28.04.23
WSFRS Fleet Management	Nov 2021	Reasonable		1	31.03.22	31.03.23
Special Schools Funding Thematic	Nov 2021	Reasonable		1	31.03.22	31.03.23
				1	31.03.22	31.03.23
			1		31.03.22	31.03.23
			1		31.03.22	31.03.23
WSFRS Operational Training	Jan 22	Limited		1	28.02.22	30.09.22 28.04.23
Firewatch	Jan 22	Limited		1	31.03.22	01.04.23
WSFRS Risk and Business Continuity	Mar 22	Reasonable		1	01.11.22	30.04.23
				1	01.11.22	30.04.23
				1	31.01.23	30.04.23
IT Assurance Mapping	Apr 22	Reasonable		1	30.06.22	30.06.23
Climate Change Strategy	Jun 22	Reasonable		1	30.09.22	31.12.22 30.09.23
Working Time Directive	May 22	No		1	31.12.22	30.09.23
Adults Income	Jul 22	Limited		1	31.12.22	01.04.24

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
Company Governance Framework	Oct 22	Reasonable		1	31.12.22	30.04.23
HR Policy / Decision Making	Nov 22	Limited		1	30.11.22	28.02.23 31.03.23
				1	30.11.22	28.02.23 31.03.23
				1	30.11.22	28.02.23 31.03.23
				1	30.11.22	28.02.23 31.03.23
				1	30.11.22	28.02.23 31.03.23
Total			2	23		