

Internal Audit Progress Report

March 2019

West Sussex County Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

Contents:

1.	Role of Internal Audit	3
2.	Purpose of report	4
3.	Performance dashboard	5
4.	Analysis of 'Live' audit reviews	6-7
5.	Executive summaries 'Limited' and 'No' assurance opinions	8-11
6.	Planning and resourcing	12
7.	Rolling work programme	12-17
8.	Adjustments to the Plan	17-18
	Annexe 1 – Overdue 'High Priority' Management actions	19-20
	Annexe 2 – Prior WSCC assurance opinions	21

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:

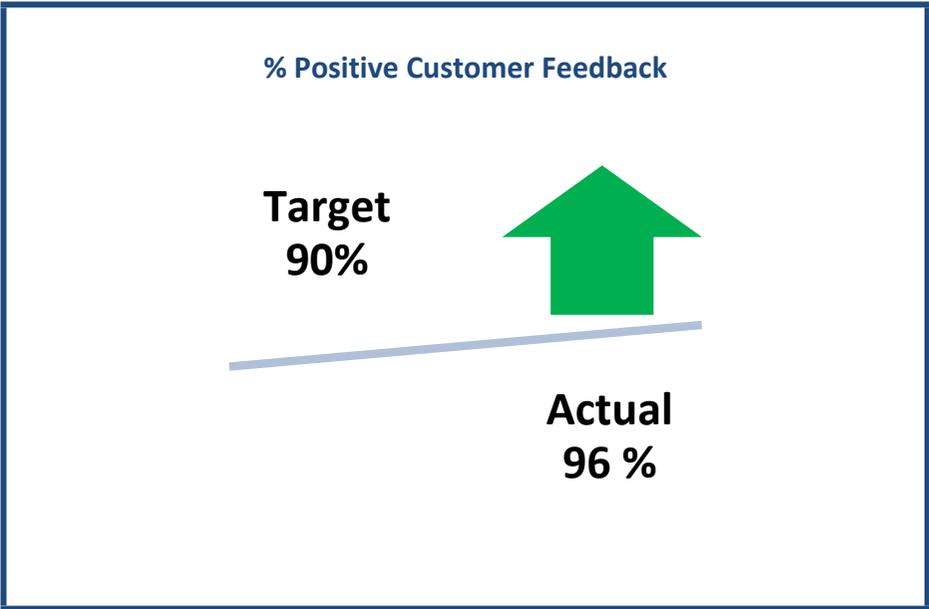
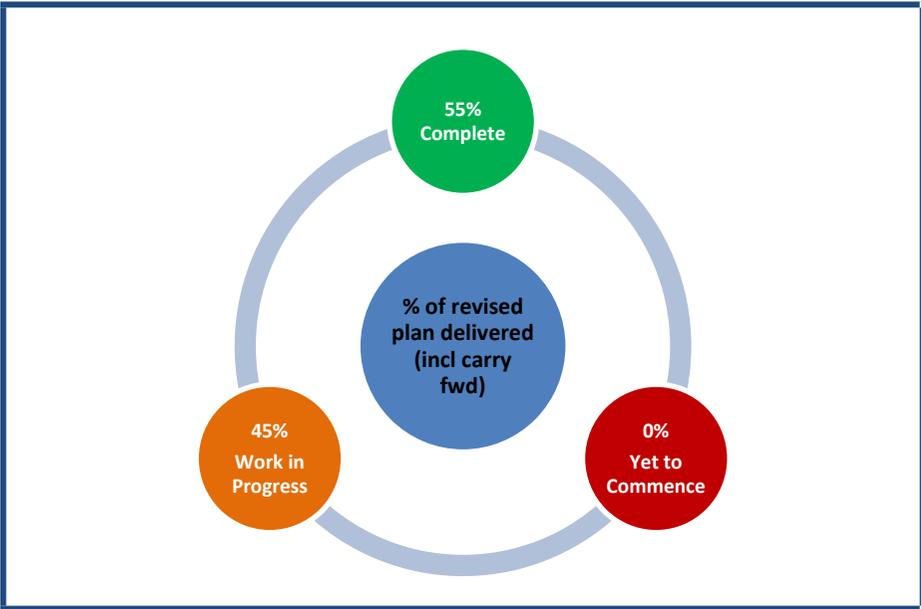
- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor’s annual opinion.

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 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.
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.

**Assurance opinions are those used by the SIAP. Some reports listed within this progress report (pre 2018-19 audit plan) refer to categorisations used prior to SIAP engagement, reference is provided at Annexe 2*

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards	
	<p>An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015. The report concluded:</p> <p><i>'It is our view that the Southern Internal Audit Partnership 'generally conforms' to all of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).</i></p> <p>In accordance with PSIAS, a further self assessment was completed in April 2018 concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.</p>

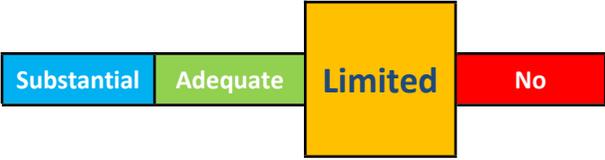
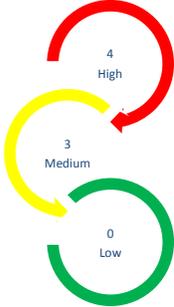
4. Analysis of 'Live' audit reviews

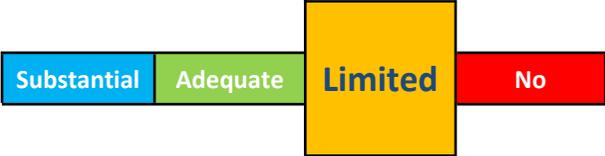
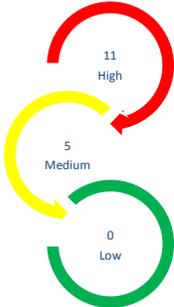
Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Rec's Reported	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Ethical Governance	Apr 2017	L&A	Limited	9			7		2	
Cyber Security	July 2017	FP&P	Satisfactory	11	2		8		1	
Prevent	Dec 2017	C&PP	Satisfactory	10			8		2	
GDPR Compliance	Jan 2018	L&A	Limited	9			7		2	
Agency Staff	April 2018	Corp	Limited	7		1	5		1	
Procurement	Jun 2018	FP&P	Limited	10			8		2	
Fleet Management	Jun 2018	C&PP	Satisfactory	9			5	1	3	
Early Years Provider Payments	Jun 2018	CAFH&E	Satisfactory	4		1	3			
Payroll and Employment Administration	July 2018	FP&P	Satisfactory	8		1	6		1	
Fire Core Systems	Aug 2018	C&PP	Limited	3		1	2			
Health & Safety	Oct 2018	HR&OD	Limited	4			1		2	1
WFFRS Risk Management	Oct 2018	C&PP	Adequate	3		3				
Deprivation of Liberty Safeguards	Sep 2018	CAFH&E	No	11		4	7			
Sustainability	Nov 2018	EIE	Limited	7		4	3			
Public Health Contracts	Dec 2018	PH	Limited	16		3	13			
Pensions – Externally Managed Investments	Jan 2019	FP&P	Adequate	3		2	1			
Coast to Capital LEP	Jan 2019	FP&P	Adequate	5		3			2	
Supervised Contact	Jan 2019	CAFH&E	Adequate	8		4	4			
Financial Adult Safeguarding Team	Jan 2019	CAFH&E	Limited	6		4	2			
Section 106 / Community Infrastructure Levy / Commuted sums	Jan 2019	EIE	Adequate	8		5	3			
IT Capita Contract Management	Mar 2019	FP&P	Adequate	3		2	1			

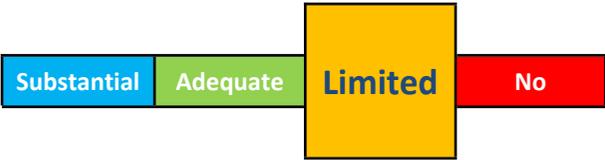
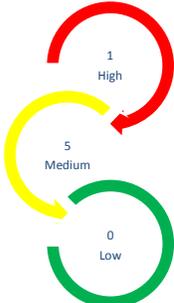
Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Rec's Reported	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
IT Programme & Project Management	Mar 2019	FP&P	Substantial	2			1		1	
Total				156	2	38	95	1	19	1

Audit Sponsor	
FP&P	Director of Finance, Performance & Procurement (s151)
HR&OD	Director of Human Resources & Organisational
L&A	Director of Law & Assurance

5. Executive Summaries of reports published concluding a 'Limited' or 'No' assurance opinion

Sustainability		
<p>Directorate Sponsor:</p> <p>Director of Energy, Waste and Environment</p> <p>Final Report Issued: 19th November 2018</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>The current Sustainability Strategy and supporting 'Action Plan' is aligned to the West Sussex Plan 2015-19 and its associated vision and priorities, however, the West Sussex Plan was updated in 2017, to reflect the forthcoming five years (2017-2022) and contains a refreshed vision, underpinned by a revised set of priorities and outcomes. To enable the Council to embed sustainability as part of their business as usual thinking, it is imperative that the Sustainability Strategy and supporting Action Plan is effectively aligned to the corporate plan(s) for the business to recognise its importance and relevance.</p> <p>The Sustainability Action Plan is the tool used to support the delivery of the Sustainability Strategy. There are some anomalies in the action plan including, action owners not assigned; timely update; and the addition / removal of actions is not transparently tracked. The sustainability E-learning draft specification was initiated in January 2018 but has yet to be finalised.</p> <p>Contracts reviewed did not include any specific sustainability clause and for Facilities Management who carry out work for all services across the Council, sustainability was not a consideration in their procurement processes.</p>		
<p>Management Response / Update:</p> <ul style="list-style-type: none"> Bring forward the development of the 2019 strategy asap, to cover the 2018 to 2022 period and therefore align to the new corporate plan. The action plan to also be renewed in line of the new strategy. Going forward, it will be reviewed in the same cycle and in conjunction with the corporate plan. On recommendations from the Sustainability team, ELT to assign responsibility to those actions currently without owners. Develop a quarterly Sustainability Board to monitor the action plan, as sub-board of ELT. General sustainability training should be part of the annual mandatory training suite and a specific tool training mandatory for those involved in designing and delivering projects, services or buildings. We propose Senior Sustainability representation at the Procurement Board and that the Board is formally minuted. Facilities Management – Director with FM responsibility to review FM priorities and adapt working practices. 		

Public Health Contracts		
<p>Directorate Sponsor:</p> <p>Director of Public Health</p> <p>Final Report Issued: 13th December 2018</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>Managers of contracts funded by the Public Health grant but administered outside of the Public Health Directorate do not provide reports or feedback to the Director of Public Health (or team) explaining how the funds have been used and whether they provide value for money or improve the Health & Wellbeing of West Sussex residents. The majority of the contracts reviewed had lapsed and services were continuing out of contract.</p> <p>There is no reconciliation between the list of contracts held for Public Health across Legal, Procurement or those monitored by Commissioning and therefore no comprehensive list of all contracts pertaining to public health funds.</p> <p>Four out of seventeen (23%) of the commissioning managed contracts had no KPI's in place, therefore it is unclear how performance is measured. No performance data for the commissioning contracts funded by public health grant were reported to the Director of Public Health who is therefore unable to ascertain whether the funding used is effective in meeting public health objectives.</p>		
<p>Management Response / Update:</p> <ul style="list-style-type: none"> • Performance reports are regularly presented at public health leadership team meetings with commissioners. Regular meetings between Sexual health and DAAT commissioners and DPH to take place. A dashboard of public health service performance is being developed for regular presentation at the public health board. • A list of public health contracts is compiled and checked quarterly at public health leadership team for changes and shared on a quarterly basis with legal and procurement for reconciliation. • Reports at public health leadership team meetings highlight underperformance against KPIs which require escalation. • KPIs are to be developed for contracts which do not have them and reviewed regularly as part of contract monitoring. • Reports detailing the recharges have been drafted and discussed at budget insight sessions and also at the public health board, the public health board is responsible for the oversight and assurance of the public health grant spend. 		

<p>FAS Team</p>		
<p>Directorate Sponsor:</p> <p>Director of Finance, Performance & Procurement Director of Adult Services</p> <p>Final Report Issued: 23rd January 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>The CASPAR system is used to record client’s details, however, the current version used is in some cases either unable, or not utilised to retain all relevant information. Subsidiary paper files and spreadsheets are maintained that are not always consistent with the CASPAR database. Data quality within CASPAR impacts on the ability to effectively reconcile to client’s bank accounts.</p> <p>Property services provide information to Finance to enable invoices to be raised for property maintenance charges to clients however, no invoices had been raised for property maintenance charges against clients’ accounts since 2010.</p> <p>An Office of the Public Guardianship (OPG) report (November 2017) highlighted a number of observations in relation to:</p> <ul style="list-style-type: none"> - regularity of visitation to deputyship clients - cash collection options, and - financial advice <p>A response to OPG was provided within the prescribed timeframe but actions remained outstanding at the time of the audit review.</p> <p>When clients awarded Deputyship status enter a residential home, the FAS Team visit the client’s property to obtain financial documents and valuables, the details of which are entered onto a spreadsheet and the items placed in a secure store. However, records retained were inaccurate and were not reconciled with the store. The key to the safe holding client valuables was not retained securely.</p>		
<p>Management Response / Update: (8/3/19 – Financial Reporting Manager)</p> <ul style="list-style-type: none"> • Casper system upgrade – there was a Casper system upgrade on 3/10/2018 and the FAS Team are inputting the missing information to allow the system to be utilised to its full potential. This work is on track, with the full data input to be completed by 31/3/2019 and utilisation from 1/4/2019. • Facilities Management billing – the process has been refreshed and arrangements are now in place within the Facilities Management team to recover monies owed from individual client accounts. The FAS team are also monitoring and will highlight any absences of invoices. 		

- FAS and WSCC are working on the observations from the OPG report including:
 - **Visiting schedule** – an additional post has been created to increase the number of visits to clients, with the postholder starting in February 2019. A visiting schedule is in place and six weeks of visits have already been undertaken
 - **Alternative cash collection option** – a prepaid card solution will be implemented as part of the council’s migration to an alternative provider of prepaid cards. The new provider can offer a workable solution and the project for this element of the migration will start in March 2019.
 - **Financial advice** – due to the low number of requests for this, the need will be dealt with on an individual case basis with the FAS officer seeking independent advice. The cost of this will be charged to the individual client as allowed under OPG fees and charges. This process is now in place.
 - There has been a further visit from OPG on 29th and 30th January 2019 and we are awaiting their report
- FAS processes are being reviewed to input to handbook update – this is work in progress. It is anticipated there will be very minor policy and practice changes, with the aim to re issue in May 2019.
- FAS have improved storage and information logging for items stored and reconciled since the audit. Storage – the key is now in key safe, all valuables are reconciled/logged and a monthly monitoring log is now in place.

6. Planning & Resourcing

The internal audit plan for 2018-19 was approved by the County Council's Executive Leadership Team and the Regulation, Audit & Accounts Committee in March 2018.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the County Council. Progress against the plan is detailed within section 7.

7. Rolling Work Programme

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
IT Capita Contract Management	FP&P	✓	✓	✓	Aug 18	Mar 19	Adequate	
IT Programme & Project Management	FP&P	✓	✓	✓	Jul 18	Mar 19	Substantial	
Health & Safety	L&A	✓	✓	✓	Sep 18	Oct 18	Limited	
Governance compliance	L&A	✓	✓	✓	Jan 19			
PSIAS Self-assessment	HIA	✓	✓	✓	n/a	n/a	n/a	Self-assessment
Annual Governance Statement	L&A	n/a	n/a	n/a	n/a	n/a	n/a	Advisory
Risk Management	FP&P	✓	✓	✓				
Information Governance	L&A	✓	✓	✓				
Compliments & Complaints	C&PP	✓	✓	✓	Oct 18	Oct 18	Adequate	

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
IR35	HR&OC	✓	✓	✓				
MSS (self Service Compliance)	Corporate	✓	✓	✓				
HR Induction programme	Corporate	✓	✓	✓	N/a	Mar 19	N/a	Position Statement
Procurement	FP&P	✓	✓	✓				
Contract Management	FP&P	✓						
Accounts Receivable & Debt Recovery	FP&P	✓	✓	✓				
Treasury Management	FP&P	✓	✓	✓	Dec 18	Jan 19	Substantial	
E-Income	FP&P	✓	✓	✓				
Accounts Payable	FP&P	✓	✓	✓	Jan 19	Feb 19	Adequate	
Prepayment Cards	FP&P	✓	✓	✓	Mar 19			
Payroll	FP&P	✓	✓	✓				
Budgetary Control	FP&P	✓	✓	✓				
Purchase Order Process	FP&P	✓	✓					
Externally Managed Investments	FP&P	✓	✓	✓	Nov 18	Jan 19	Adequate	

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Pensions Administration	FP&P	✓	✓	✓	Feb 19			
Pension Fund Governance & Strategy	FP&P	✓	✓	✓				
IT Asset management	FP&P	✓	✓	✓				
Software licencing	FP&P	✓	✓	✓				
Capacity planning and monitoring	FP&P	✓	✓	✓				
Cyber security	FP&P	✓	✓					
Application reviews	FP&P	✓	✓	✓				
Access control	FP&P	✓	✓	✓				
Virtualisation	FP&P	✓	✓					
External Placements	CAFH&E	✓	✓	✓				To include commissioning
Think Family	CAFH&E	✓	✓	✓	n/a	n/a	n/a	
Supervised Contact	CAFH&E	✓	✓	✓	Jan 19	Jan 19	Adequate	
Special Guardianship Orders	CAFH&E	✓	✓	✓				
Home to School Transport	H&T	✓	✓	✓	Jan 19			

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
School Thematic - Pupil Premium	CAFH&E	✓	✓	✓	Feb 19			
School Thematic - 6th Form Funding Assurance and Bursary Fund	CAFH&E	✓	✓	✓				
SFVS	CAFH&E	n/a	n/a	n/a	n/a	n/a	n/a	Facilitation
Retained Firefighters	C&PP	✓	✓	✓				
FRS Workforce Development	C&PP	✓	✓	✓	n/a	Oct 18	n/a	Position Statement
FRS Risk Management	C&PP	✓	✓	✓	Oct 18	Oct 18	Adequate	
Sustainability	EIE	✓	✓	✓	Aug 18	Nov 18	Limited	
Adults Desktop Review	CAFH&E	n/a	n/a	n/a	n/a	Jul 18	Consultancy	
FAS Team	CAFH&E	✓	✓	✓	Oct 18	Jan 19	Limited	
Deprivation of Liberty Safeguards	CAFH&E	✓	✓	✓	May 18	June 18	No	
Residential Care Payments	CAFH&E	✓	✓	✓				
100 Day Plan Assurance (Adults)	CAFH&E	✓	✓	✓				
Disabled Facilities Grant	CAFH&E	n/a	n/a	n/a	n/a	n/a	n/a	Grant certification
Section 106 / Community Infrastructure Levy / Commuted sums	EIE	✓	✓	✓	Dec 18	Feb 19	Adequate	
Local Enterprise Partnership	EIE	✓	✓	✓	Oct 18	Jan 19	Adequate	

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Civil Parking Arrangements	EIE	✓	✓	✓				
Public Health Contracts	PH	✓	✓	✓	Sep 18	Dec 18	Limited	
Grant Certification(s)	Corporate	n/a	n/a	n/a	n/a	n/a	n/a	
Durrington Infants School	CAFH&E	✓	✓	✓	Oct 18	Nov 18	Adequate	
Field Place Infant School	CAFH&E	✓	✓	✓	Jun 18	Jul 18	Adequate	
Colgate Primary School	CAFH&E	✓	✓	✓	May 18	Jul 18	Adequate	
Lyndhurst Infants	CAFH&E	✓	✓	✓	Jul 18	Sep 18	Adequate	
Petworth CE Primary School	CAFH&E	✓	✓	✓	Nov 18	Dec 18	Adequate	
St John's Catholic Primary Horsham	CAFH&E	✓	✓	✓	Jul 18	Jul 18	Adequate	
St Joseph's Catholic Primary School Haywards Heath	CAFH&E	✓	✓	✓	Jul 18	Jul 18	Adequate	
St Wilfrid's C.E. Primary School, Haywards Heath	CAFH&E	✓	✓	✓	Jun 18	Jul 18	Substantial	
Yapton C.E. Primary School	CAFH&E	✓	✓	✓	Jun 18	Jun 18	Adequate	
Downlands Community	CAFH&E	✓	✓	✓	Sep 18	Oct 18	Adequate	
Sackville Community College	CAFH&E	✓	✓	✓	Oct 18	Nov 18	Adequate	
Littlegreen (Follow Up)	CAFH&E	✓	✓	✓	May 18	May 18	Satisfactory	

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
High Trees	CAFH&E	✓	✓	✓	Mar 19			
Maidenbower Day Centre	CAFH&E	✓	✓	✓	Sep 18	Nov 18	Adequate	
Rowans Day Centre	CAFH&E	✓	✓	✓	Nov 18	Mar 19	Adequate	
Stanhope Lodge + ISU	CAFH&E	✓	✓	✓	Mar 19			

8. Adjustment to the Internal Audit Plan

Audit reviews removed from the plan		
Beechfield follow up	Removed	Beechfield not currently open
MASH (Compliance audit)	Removed	Exec. Director, no longer required. More pressing work from 100 day plan implementation.
Shared Lives	Removed	Low priority - help accommodate new higher priority jobs
Fire Core Financials Systems	Removed	Fire Core 17/18 issued November 18 and management actions need to be in prior to retesting. Pick up in 19/20 plan.
SEND (Special Educational Needs & Disability)	Removed	LGA mini peer review in Jan/Feb 19 – therefore move to 19/20
Service Resilience	Removed	Reprioritise to 19/20
Alternative Delivery Models	Removed	Reprioritise to 19/20
Business Resilience (Continuity) Follow up	Removed	The actions are being monitored via AGS action plan.
Acquisitions and Disposals of Assets	Removed	Very little movement (1 disposal, limited acquisitions) EY cover revaluations in detail.

Audit reviews added to the plan (included in Rolling work programme above)	
Adults Desktop Review	Assurance mapping to contribute toward the 100 day plan
Health & Safety	Follow up of 17-18 fieldwork
HR Induction	Concerns raised via RAAC re take up rate. Provide Position Statement
100 Day Plan Assurance (Adults)	Provide Assurance that 100 day plan achieved it's aims.
Purchase Order Process	Provide assurance that all purchases are supported by appropriately approved orders and expenditure is coded to the correct budget

Overdue 'High Priority' Management Actions

Observation	Management Action(s)	Due Date	Comments
Health & Safety			
<p><u>Communication of Authority's Expectations for monitoring health and safety risks.</u></p> <p>There were three areas where assurance could not be given that health and safety is being discussed and risks reported, monitored and managed as there were insufficient mechanisms in place, these were:</p> <ul style="list-style-type: none"> • Adults Services • Human Resource and Organisational Change • Finance, Performance and Procurement <p>Not all Directors are currently utilising the Common Plan to record and monitor the predetermined 7 areas.</p> <p>It was identified that Children, Adults, Families, Health & Education did not have a mechanism in place for the Executive Director to get assurance from all of their Directors.</p> <p>Executive Directors are not currently required to provide assurance on health and safety at ELT and there is no regular reporting from the</p>	<p>It is proposed that a pro forma set of statistics is produced quarterly for the HSW Representatives Committee. This will be reported to the Governance Board and ELT as appropriate and will cover accidents, incidents and ill health. If agreed, there could be a quarterly standing item on the ELT agenda on Health and Safety to coincide with the production of these statistics and the Director of HR and OC could attend to discuss these and Health and Safety issues in general. The new HSW Governance Board chaired by the Director of HR and OC will also be reporting to ELT bi-annually and 2 of these meetings will coincide with the quarterly meetings.</p> <p>One of the interventions proposed in the Health, Safety and Wellbeing Interventions and Outcomes Strategy is to ensure legislative compliance. This is a wide ranging umbrella heading which will include updating the Health and Safety Policy. The new governance structure will be reflected in this update.</p> <p>Another proposal is to have a framework in place for managing directorate risks. This includes reactivating common plans which will be used to identify risks specific to directorates and plans put in place to address those risks.</p> <p>In the terms of reference for the new HSW Representatives Committee members are tasked with</p>	<p>Oct 2018 Oct 2019</p>	<p>Update received - 23/1/19 (Health & Safety Manager)</p> <p>Progress to be reviewed in October 19. The health and safety policy is being revised.</p> <p>The first governance board is to meet in February 2019.</p> <p>The common plans are in the process of being revised into a centralised risk profile register to ensure the tool for managers to utilise is fit for purpose.</p>

Observation	Management Action(s)	Due Date	Comments
<p>Director of Human Resource and Organisational Change on Health and Safety to ELT.</p> <p>The Acting Health and Safety Manager has revisited the Terms of Reference for the Governance Board and is looking at developing it into a higher level strategic board that will report into ELT. The Governance Board would also present the annual report on health and safety to ELT.</p> <p>In considering governance arrangements the Chief Executive should be consulted as to the means, format and regularity with which Health, Safety and Wellbeing is reported to ELT.</p>	<p>reviewing and monitoring action taken to meet Directorates' common plans and business unit special plan objectives. This will help to give assurance that there will be sufficient mechanisms in place to ensure health and safety risks are being monitored and managed in the 3 areas highlighted:</p> <ul style="list-style-type: none"> - Adults Services - Human Resources and Organisational Change - Finance, Performance and Procurement <p>This will address the recommendation that themes within the common plan are available to managers to assess health and safety risks are fit for purpose. It is also worthy to note here that the intervention to take account of the risk profile assessment will lead to the identification of areas of risk within directorates that are unable to provide assurance that they are managing their health and safety risks effectively. This will be reflected in a health and safety risk heat map that will link into the through and critical review of the service currently underway.</p>		

West Sussex County Council Assurance Opinions (Pre 2018-19)

Substantial Assurance	There is a sound system of control designed to achieve the objectives. Compliance with the control process is considered to be of a high standard and few or no material errors or weaknesses were found.
Satisfactory Assurance	While there is a basically sound system, there are weaknesses, which put some of the objectives at risk, and/or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited Assurance	Weaknesses in the system of controls are such as to put the system objectives at risk, and/or the level of non-compliance puts the system objectives at risk.
No Assurance	Control is generally weak, leaving the system open to significant error or abuse, and/or significant non-compliance with basic controls leaves the system open to error or abuse.