



Better Care Fund


Final Report




Issue Date: 25th September 2017

Working in Partnership to Deliver Audit Excellence




Executive Summary

-  This section provides an overview for senior management to understand the main conclusions of this audit review, including the opinion, significant findings and a summary of the corporate risk exposure.

Findings and Outcomes

-  This section contains the more detailed findings identified during this review for consideration by service managers. It details individual findings together with the potential risk exposure and an action plan for addressing the risk.

Appendices:

-  Audit Framework Definitions
-  Support and Distribution
-  Statement of Responsibility

Executive Summary

Overview

As part of the 2016/17 audit plan a review has been undertaken to assess the adequacy of the controls and procedures in place for the governance of the Better Care Fund by Somerset County Council.

The Better Care Fund (BCF) is part of the Government's vision to encourage local authorities and health services to pool resources and give people better care closer to home. The Care Act 2014 amended the NHS Act 2006 to provide the basis for the BCF and included specific requirements relating to the establishment and use of a pooled fund. Although there was no new funding available, local Health & Well Being Boards (HWBs) were required to submit jointly agreed annual plans, developed in line with agreed guidance and meeting specific conditions which would set out the vision for the provision of local health and social care, including details of specific schemes, confirmation of partners' funding contributions, metrics, governance, risks and challenges.

A National Audit Office (NAO) report in February 2017 concluded that there are still real challenges to achieving closer integration between health and social care. In particular, the NAO found that the Better Care Fund nationally did not achieve its principal financial or service targets within its first year and departments and partners did not monitor or track the achievement of savings at the local level. In addition, the BCF's performance metrics were affected by factors that are outside of the Fund's influence. The NAO also concluded that although the BCF fund increased joint working and provision of integrated services, *"in the face of increased demand for care and constrained finances, the Fund has not yet achieved its potential to manage demand for healthcare; support out-of-hospital care; improve outcomes for patients; or save money. A key assumption of the Fund – that funding could be transferred from the health sector to social care without adverse impact on the NHS – has proved not to be the case because the health service itself is under financial pressure. As a result, the Fund has not achieved the expected value for money, in terms of savings, outcomes for patients or reduced hospital activity, from the £5.3 billion spent through the Fund in 2015-16."* The situation at Somerset echoes the national picture, with constant challenges and demands placed on the services provided by both the NHS and CCG.

The BCF framework requires plans to set targets against five key metrics and complete quarterly reporting to NHS England of performance against these targets:

- Admissions to residential and care homes
- Non-elective admissions
- Effectiveness of reablement
- Delayed transfers of care
- Patient/service user experience
- A locally proposed metric

Four schemes are included as part of the 2016/17 Somerset Plan to address these targets, these schemes are detailed below with the financial contributions from both the Clinical Commissioning Group and County Council:

Scheme	CCG Contribution £'000	SCC Contribution £'000	Total pool £'000
Reablement	2,858	11,447	14,305
Person Centred Care	20,704	204	20,908
Improved Discharge to Home Arrangements*			
Housing Adaptations		3,466	3,446
Total	23,562	15,117	38,697

*£0.4M allocated outside BCF

In relation to governance under the Health and Social Care Act 2012 the County Council must establish a Health and Wellbeing Board. The Somerset Health and Wellbeing Board provides strategic leadership with members from public health, adults and children’s social care services. In addition, there is a Joint Commissioning Board (JCB) whose role is to achieve a cohesive partnership approach to the commissioning of Adult Health and Social Care Services in Somerset. The JCB acts as an advisory group to the Health and Wellbeing Board, and make recommendations in respect of the Better Care Fund. The JCB sets the strategic direction and oversees the commissioning of a range of services for adults that are jointly developed and commissioned by Somerset County Council, NHS Somerset Clinical Commissioning Group and NHS England for specialist commissioned services and primary care.

This audit has focussed on the management of the fund through the Health and Well Being and Joint Commissioning Board.

Agreement for management of the fund is through a signed (Section 75) agreement that is reviewed annually, this document outlines the governance of the fund and the individual schemes as well as confirming the financial contributions to each scheme and which partner will host the pooled funds.

Objective

Service Objective: To deliver improved outcomes for service users and greater efficiency through jointly funded (NHS) service delivery.

Audit Objective: The Better Care Fund is delivered in accordance with the Better Care Fund plan and performance is appropriately monitored.

Significant Findings

Finding:	Risk:
Finance and performance information provided to the JCB and HWB limit the opportunity for members to provide adequate scrutiny on the performance of the schemes.	Somerset's allocation of the Better Care Fund does not deliver fully integrated health and social care as a result of gaps in governance

Audit Opinion:

Partial

I am able to offer partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

This audit had a limited scope to look at the overarching governance arrangements for the performance and delivery of the Better Care Fund. As such this review focussed primarily on the reporting arrangement to the boards with responsibility for the Fund – the Health and Wellbeing Board and the Joint Commissioning Board. Both the Joint Commissioning Board and Health and Wellbeing Board have responsibilities much wider than the Better Care Fund and subsequently the detail given to the fund by these Boards may not be as great as would be expected compared to the significance of the fund objectives and the level of expenditure involved.

In terms of governance the audit identified weakness in the reporting arrangements in place covering finance, performance and risk to both boards. Without adequate information being

provided there is reduced assurance in relation to the sufficiency of scrutiny and oversight of the Better Care Fund.

Whilst the supporting documentation for the four schemes is well written, further attention could be given to the performance information being provided to the Boards. Performance metrics are not presented to the JCB, although the NHS quarterly submissions are being approved on behalf of the Joint Commissioning Board by the CCG. A verbal presentation is given to the HWB on performance but it is not possible to determine any sort of scrutiny/challenge of performance within the minutes. In addition, the Housing Adaptations scheme does not have any performance measures with the scheme documentation under the justification that is not possible to demonstrate that housing adaptations lead to reduced hospital admissions.

Financial and budget monitoring is completed by each partner separately, within SCC the funding has been linked to existing services and therefore it is not possible to determine Better Care Fund specific expenditure and to some extent, how well the fund is being spent. We were also unable to determine what financial information, if any, is provided to the JCB from the CCG including how the £21m for Person Centred Care is being spent.

As these schemes were in place prior to creation of the Better Care Fund, the performance and financial management was already being undertaken within the respective partner sites. However, with the creation of a joint Better Care Fund, this needs to change and further action needs to be undertaken to ensure that the HWB and JCB have lead roles in overseeing the management of the fund and ensuring managers are held accountable for financial and operational performance of schemes for which they are responsible.

Well Controlled Areas of the Service

The Better Care Fund agreement uses the model agreement. Detailed scheme objectives are well documented and clear accountability for each scheme is well defined within the documentation.

Corporate Risk Assessment

Risks	Inherent Risk Assessment	Manager's Initial Assessment	Auditor's Assessment
1. Somerset's allocation of the Better Care Fund does not deliver fully integrated health and social care as a result of gaps in governance.	High	Medium	Medium

Findings and Outcomes

Method and Scope

This audit has been undertaken using an agreed risk based approach. This means that:

- the objectives and risks are discussed and agreed with management at the outset of the audit;
- the controls established to manage risks are discussed with key staff and relevant documentation reviewed;
- these controls are evaluated to assess whether they are proportionate to the risks and evidence sought to confirm controls are operating effectively;
- at the end of the audit, findings are discussed at a close-out meeting with the main contact and suggestions for improvement are agreed.

This audit has focussed on the Health and Wellbeing Board and Joint Commissioning Board. Groups that report to the JCB include:

- Learning Disability Partnership Board
- Carers' Strategy Board
- Assistive Technology Strategy Group
- Integrated Community Equipment Service Commissioning Group
- Dementia Strategy Group
- Finance sub committee
- Health & Social Care Personalisation

This audit has also undertaken a review of the Finance sub committee governance, requesting terms of reference and reports. Whilst it's acknowledged other groups will have an input into the BCF, no review has been undertaken of these meetings.

As part of this audit we also made contact with the following officers from the NHS; Head of Business & Strategy, Chief Finance Officer and the Principal Analyst to understand their role in providing information to Somerset County Council and the Joint Commissioning Board and Health and Wellbeing Board. We were unable to complete our testing with the Chief Finance Officer and therefore we are unable to add any further context to our reported findings in this area.

Risk 1.	Somerset's allocation of the Better Care Fund does not deliver fully integrated health and social care as a result of gaps in governance.	Medium
---------	---	--------

1.1 Finding and Impact

Health & Wellbeing Board Constitution

We were informed that discussions had been held with the previous leader of the Council to increase the decision making role of the Health & Wellbeing board however these were put on hold until after local elections in May 2017. A revised constitution is to be presented to the Health & Wellbeing board in September 2017 which will include reference to the Health & Wellbeing Board's role in managing the Better Care Fund which is currently not included.

Although the Section 75 agreement between partners states that "overall strategic oversight of partnership working between the Partners is vested in the Health and Well Being Board which for these purposes shall make recommendations to the Partners as to any action it considers necessary," the constitution makes no reference as to how it will maintain this oversight what

information should be provided to them and what actions, if any, it is prepared to make. It also does not state that they should be receiving advice or recommendations from the Joint Commissioning Board regarding the performance of the schemes as stated in the Section 75 agreement. Currently it is usual for oversight to be given by means of a verbal report to the Board.

There should be an agreed format of what should be reported that should include operational and financial performance highlighting areas of significance and concern. Written reports should be circulated in advance with sufficient detail to give sufficient understanding to facilitate discussion at the meeting. Given that reporting has yet to be defined, currently there is a risk that the information presented is insufficient to enable members to maintain strategic oversight of the Better Care Fund.

1.1a **Agreed Outcome:** **Priority 4**

We recommend that the Director of Public Health ensures the Health and Wellbeing Board constitution is updated to provide clearer guidance on the board’s role in managing the Better Care Fund, outlining what information should be provided to them and the frequency and format of this information. A written progress report on each of the schemes should be provided at each meeting as a minimum.

Action Plan:

Person Responsible:	Director of Public Health Director of Adult Social Services	Target Date:	29th November 2017
Management Response:	Revised Constitution to be proposed to Full Council 29th November 2017. Better Care Fund is included as a standing agenda item on each meeting and as a minimum a written progress report is provided to the Board on each of the schemes under the fund.		

1.2 **Finding and Impact**

Joint Commissioning Board Terms of Reference

The terms of reference state that they will be reviewed annually, the current version is dated October 2014. An annual review should be completed and recorded within the minutes of meeting. There is a risk that the Terms of Reference do not accurately reflect the required duties of the Joint Commissioning Board.

The Section 75 agreement between the Partners states that “the day to day monitoring and management of the Schemes and Funding arrangements are the responsibility of the JCB.” However, with the board only meeting four times a year and with a much wider remit than just the BCF, the day to day management of the schemes is naturally limited. It is of note that a similar Better Care Fund audit was undertaken within Dorset in 2016/17 and their JCB were meeting six times a year.

A review of three meetings in 2016/17 demonstrated that two of them were missing attendance from the Chief Finance Officer/Director of Performance and the Director of Clinical and Collaborative Commissioning from the CCG and Operations Director - Adults & Health from SCC. We were informed by the Strategic Commissioning Manager that there is no longer a requirement for the Operations Director to attend and therefore the non-attendance is justified however the terms of reference have simply not been updated. From the three meetings reviewed, attendance recorded showed there were some weaknesses with the attendance of CCG staff with only one director attending all three meetings (Director of Quality & Safety). Whilst it's acknowledged that other officers can be nominated to attend on their behalf and can provide a similar level of

expertise, the terms of reference state that regular attendance by members is required. It is also noted that the minutes do not make it clear when an officer is attending on behalf of someone else.

There is an increased risk that the objectives of the Joint Commissioning Board will not be achieved due to a lack of continuity of attendance by board members.

The meetings are held quarterly, however despite the time between meetings, the minutes reviewed were brief and did not show much discussion taking place on the management of the fund or the performance of the four schemes, which reduces the evidence that the Board is fulfilling its objective in relation to the BCF.

There was also evidence within the minutes of actions agreed at previous meetings not being put in place and there was no timescale set for their implementation. One example was the alignment of JCB and HWB meeting dates, this would be advantageous to members and would help support the effectiveness of the governance process. Whilst this action was recorded it was not visited at the subsequent meeting to determine whether it was complete, and if it was, how effective it was.

One further issue to report is that there is currently no forward plan outlining items for future meetings which should include the scheduling of regular agenda items. Of further note is the minutes did not always demonstrate clear accountability for who will be responsible for actions and when the action should be delivered by.

In relation to the Finance Sub Committee we obtained a term of reference document but it was not clear when these were agreed by the JCB and when they would next be reviewed. With scheme documentation being reviewed annually, a review of the link committees would be beneficial to ensuring that the schemes are delivering as expected.

1.2a Proposed Outcome: Priority 3

We recommend the Strategic Commissioning Manager ensures that the Terms of Reference for the Joint Commissioning Board and associated sub-committees are reviewed annually and the membership of the Board updated.

Action Plan:

Person Responsible:	Strategic Commissioning Manager	Target Date:	April 2018
---------------------	---------------------------------	--------------	------------

Management Response:	Agreed
----------------------	--------

1.2b Proposed Outcome: Priority 3

We recommend that the Strategic Commissioning Manager ensures that actions raised within JCB meetings are appropriately assigned and revisited at future meetings as part of a future plan.

Action Plan:

Person Responsible:	Strategic Commissioning Manager	Target Date:	April 2018
---------------------	---------------------------------	--------------	------------

Management Response:	Agreed
----------------------	--------

1.2c Proposed Outcome: Priority 3

We recommend that the Strategic Commissioning Manager increases the number of meetings held by the Better Care Fund to ensure there is adequate time afforded to the Better Care Fund – this could be way of a further subcommittee meeting with a sole focus on BCF.

Action Plan:

Person Responsible:	Strategic Commissioning Manager	Target Date:	April 2018
---------------------	---------------------------------	--------------	------------

Management Response:	Agreed
----------------------	--------

1.3 Finding and Impact

Section 75 agreement

As we initiated our testing we requested a copy of the signed Section 75 agreement to support and guide out testing, we were initially informed that this should be available on the Council's website however on inspection it was evident that this had not been published. By not publishing the Section 75 agreement this limits the opportunity for transparency and accountability.

We were then informed by the Strategic Commissioning Manager that the CCG would be able to provide a copy, however despite requesting this we only received the previous year's scheme. The Strategic Commissioning Manager was eventually able to track down a copy of the S75 signed by SCC but not signed by the CCG. As a result, we are not able to give assurance that there is a S75 document signed by both parties and there is therefore a risk that the Partners do not have a legal agreement in place for the management of the Better Care Fund.

Both partners should keep a copy of the signed agreement for their records, as part of transparency the agreement should also be made available in the public domain.

1.3a Proposed Outcome:

Priority 3

We recommend that the Director of Finance & Performance ensures that future agreements are signed by both parties and records retained and published.

Action Plan:

Person Responsible:	Director of Finance & Performance	Target Date:	April 2018
Management Response:	Agreed		

1.4 Finding and Impact

Better Care Fund – Risk Management

The Better Care Fund documentation includes detailed plans on each of the schemes and a supporting narrative plan. Within the narrative plan there is a documented Risks and Contingency section however when we requested a current risk register for the Better Care Fund from the Head of Business Strategy (CCG) and Strategic Manager – Commissioning (SCC), each stated that there is no risk register for the Better Care Fund. It was also identified that there is no specific Better Care Fund risk on the Council's risk management system (JCAD). This means there is reduced assurance currently that risks in relation to the Better Care Fund have been identified and managed,

A risk register would list all potential operational and strategic risks and assess the likelihood and impact of the risk coming to fruition if not appropriately controlled. It should be reviewed as part of the JCB meetings so both partners are aware of emerging threats to delivery and can take an integrated approach to ensuring the risks are minimised. A maintained risk register should also be used to inform each partners' own corporate risk registers of any emerging risks that require attention.

1.4a Proposed Outcome:

Priority 3

We recommend that the Strategic Commissioning Manager ensure the Joint Commissioning Board develops a risk register to support the delivery of the Better Care Fund. Appropriate risk owners should be assigned consistent with an integrated approach and the risk register should be reviewed at JCB meetings (and presented at HWB meetings).

Action Plan:

Person Responsible:	Strategic Commissioning Manager	Target Date:	April 2018
Management Response:	Agreed		

1.5 Finding and Impact

Finance Sub Committee Roles and Responsibilities

The JCB has its own Finance sub-committee, set up to allow more detailed consideration of finance. The terms of reference outline its role as being “to achieve a cohesive partnership approach to financial management and forward planning in respect of matters affecting the commissioning of Adult Health and Social Care Services in Somerset.”

A finance report is produced by the Finance sub-committee which is then presented at the Joint Commissioning Board. Although minutes have been produced in the past and the requirement for their production forms part of the terms of reference, currently this report is produced in place of minutes. The report does not provide full transparency in respect of the meetings held as it is not clear:

- who attended the meeting;
- that the agenda was followed completely;
- the information that formed the basis of the discussion; and
- that the finance report was the joint outcome of the meeting as the Strategic Finance Manager – Adults, Children and Public Health is the stated author of the report.

Furthermore, whilst the terms of reference state that “other key staff from both organisations that support in the areas of performance information and finance may attend as needed” and “the Better Care Fund Executive Lead would attend as needed,” the Finance sub-committee is currently not attended by the Commissioners that are the budget holders for funds. These meetings usually take place with only the financial leads from SCC and the CCG in attendance. Given that the role of the sub-committee is to allow the more detailed financial review to take place, with only an overview and high level recommendations presented to the main JCB board, if Commissioners are not present the level of financial oversight and scrutiny that they are able to achieve is reduced.

1.5a Proposed Outcome:

Priority 4

We recommend that the Strategic Finance Manager – Adults, Children and Public Health ensures that the format of the finance report is updated to ensure the business of the meeting and attendance are clearly documented and the Terms of Reference updated accordingly.

We also recommend that Commissioners attend Finance sub-committee meetings to ensure they have sufficient financial oversight in relation to the budgets for which they are responsible. The terms of reference should be updated to reflect this.

Once the Terms of Reference have been updated that should be approved by the JCB.

Action Plan:

Person Responsible:	Strategic Finance Manager – Adults, Children and Public Health	Target Date:	Ongoing
Management Response:	Agreed and will be implemented.		

1.6 Finding and Impact

Reports on financial management

The sub-committee is also required to provide “financial oversight of the relevant pooled budgets, providing clear advice and steer to the Joint Commissioning Board on the day to day financial management of each pooled budget, including the Better Care Fund.” As reported in 1.5 above the finance report written by the SCC Strategic Finance Manager - Adults, Children and Public Health is the output from this meeting, that is reported to the JCB. The finance report provides a narrative

overview of the following areas:

- Organisational Updates
- Pooled Budget Forecasts
- Better Care Fund
- LD Capital Programme Update

Whilst the report does provide a written update on expenditure as well as forecast overspends it does not have a clear link to explain how this links to performance and delivery of agreed outcomes.

Furthermore, in relation to the Better Care Fund not all expenditure is currently monitored by the JCB. Most significantly this includes all non-SCC expenditure which equates to c£24m of the £39m fund total. Therefore, the JCB is not currently able to oversee a substantial proportion of the BCF expenditure.

As stated above the JCB finance report is largely a written update with most figures provided as high level annual budget figures with headline figures of under/over spends. It is noted that a more detailed breakdown is provided on the reablement scheme (an SCC managed scheme), the Strategic Finance Manager also advised that an action is currently in place for Districts to produce a finance report for Housing Adaptations. Of particular concern, is that the report provided does not give any information on the biggest area of spend (managed by the CCG), Person Centred Care which totalled £21m in 2016/17.

In addition, the JCB has agreed to add a large proportion of the Better Care Funding to maintain service delivery for social care as this supports overall spend and avoids the need for further budget cuts, however as a result it is not possible to report on specific strands of expenditure. Whilst the JCB have endorsed this approach, we were provided with a report from the Strategic Commissioning Manager of how it was intended for the funds to be spent and without the ability to track the expenditure of BCF monies it is not possible to give assurance that this is as planned.

As stated in the method and scope an additional request was made to the Chief Finance Officer of the CCG to discuss their involvement and information provided to the Boards, however this could not be progressed within the timescales for this audit.

Without full financial reporting across all schemes the JCB does not have sufficient information to maintain adequate oversight of the BCF. Both partners should ensure there is transparency over their processes, allowing partners to scrutinise transactions where necessary.

1.6a	Proposed Outcome:	Priority 4
------	-------------------	-------------------

We recommend that the Strategic Finance Manager – Adults, Children and Public Health ensures that expenditure is reported to the JCB in sufficient detail to allow sufficient oversight and accountability of the Better Care Fund. This needs to include all areas currently not being monitored as far as this is possible.

Action Plan:

Person Responsible:	Strategic Finance Manager – Adults, Children and Public Health	Target Date:	Ongoing
Management Response:	In terms of the original BCF, SCC and the CCG have agreed how the historical allocations should be set ongoing, and as such the majority of allocations will not require spend reporting. We will however work with CCG colleagues to ensure reporting is appropriate.		

1.7 Finding and Impact

Better Care Fund Performance Monitoring

The Section 75 agreement states that the “JCB will ensure that the Individual Schemes and Services set out [in the Section 75 agreement] are monitored and that the HWB receive regular performance reports taking into account the requirements of the BCF guidance.” However, it was not clear within our audit how the JCB were providing updates to the HWB and what performance information was being provided to either board.

The detailed scheme information outlines the performance expectations for each scheme – under the Impact of Scheme section. The detail within this section differs depending on the scheme and for Housing Adaptations it states that “no metrics are available which demonstrate that housing adaptations lead to reduced hospital admissions.” This relates to c£3.5M of expenditure and whilst a clear link to the reduction of hospital admissions can’t be measured, the absence of any supporting metrics to monitor the delivery of intended outputs means that currently the effectiveness of this scheme is not able to be adequately assessed by the boards. The need for developing metrics for DFG was raised in the January 2017 JCB requesting input from the board.

For the management of Delayed Transfers of Care and Reablement there are internal performance measures as these were mostly existing services prior to the roll out of the Better Care Fund with monthly score card recording however, as stated above, this information is not shared with the boards at present. In addition, there are National Requirements with NHS England to submit a quarterly performance report. Whilst this report has been submitted in line with the requirements we were informed that the NHS England template that is completed quarterly has previously not been shared with the boards.

A review of the minutes of the Joint Commissioning Board for the past year found that performance monitoring of the Better Care fund is limited to verbal updates being provided, the terms of reference state that at each meeting the Board will receive quarterly performance reports for all jointly commissioned services and performance will be reviewed using a balanced scorecard approach. A further review of the minutes of the Health and Wellbeing Board found that, although a verbal update of the Better Care Fund is tabled at alternate meetings, the minutes record little scrutiny or challenge of the performance. The level at which the performance metrics for the Better Care Fund are subject to scrutiny and challenge, cannot be assured.

Of greater value would be to ensure that individual scheme managers provide an overview of both the financial performance and delivery of objectives to the Joint Commissioning Board. This will provide the most valuable oversight to members and would allow any questions to be addressed as part of the board meeting.

Without partners scrutinising performance data, there is risk that they not engaging in appropriate peer challenge, limiting the opportunities to improve performance to help ensure that outcomes set are delivered.

1.7a

Proposed Outcome:

Priority 4

We recommend that the Strategic Commissioning Manager ensures that the JCB and HWB meetings include scheme performance as a standing agenda item. Clear performance reports should be provided to members on an ongoing basis to allow scrutiny and challenge.

Action Plan:

Person Responsible:	Strategic Commissioning Manager	Target Date:	April 2018
Management Response:	Agreed		

1.7b	Proposed Outcome:		Priority 4
We recommend that the Strategic Commissioning Manager ensures that the JCB and HWB agree a set of performance measures that should be provided to the boards across all schemes and that the quarterly reporting template is distributed to all members following its completion.			
Action Plan:			
Person Responsible:	Strategic Commissioning Manager	Target Date:	April 2018
Management Response:	Agreed		

Audit Framework and Definitions

Assurance Definitions

None	The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Reasonable	Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Substantial	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

Definition of Corporate Risks

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors, however, the definitions imply the importance.

Priority 5	Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.
Priority 4	Important findings that need to be resolved by management.
Priority 3	The accuracy of records is at risk and requires attention.

Priority 2 and 1 Actions will normally be reported verbally to the Service Manager.

Support and Distribution

Report Authors

This report was produced and issued by:

Lisa Millar, Auditor

Lisa Fryer, Assistant Director

Adam Williams, Senior Auditor

Support

We would like to record our thanks to the following individuals who supported and helped us in the delivery of this audit review:

Tim Baverstock, Strategic Commissioning Manager (SCC)

Tracey Tilsley, Head of Business & Strategy (CCG)

Martin Young, Finance Strategy Manager (SCC)

Philippa Claypole, Principal Analyst, Somerset Information Team (NHS)

Jamie Jackson, Service Manager – Governance (SCC)

Distribution List

This report has been distributed to the following individuals:

Tim Baverstock, Strategic Commissioning Manager

Trudi Grant, Director of Public Health

Mel Lock, Adults & Health Operations Director

Stephen Chandler, Director of Adult Social Services

Martin Young, Strategic Manager – Finance Strategy

Gerry Cox, Chief Executive - SWAP

Working in Partnership with

Cheltenham Borough Council

Cotswold District Council

Devon & Cornwall Police & OPCC

Dorset County Council

Dorset Police & OPCC

East Devon District Council

Forest of Dean District Council

Herefordshire Council

Mendip District Council

North Dorset District Council

Powys County Council

Sedgemoor District Council

Somerset County Council

South Somerset District Council

Taunton Deane Borough Council

West Dorset District Council

West Oxfordshire District Council

West Somerset Council

Weymouth and Portland Borough Council

Wiltshire Council

Wiltshire Police & OPCC

Statement of Responsibility

Conformance with Professional Standards

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Auditing Standards.

SWAP Responsibility

Please note that this report has been prepared and distributed in accordance with the agreed Audit Charter and procedures. The report has been prepared for the sole use of the Partnership. No responsibility is assumed by us to any other person or organisation.