

Audit Committee – Thursday 31 January 2019

Agenda item 4 - Public Questions

Questions from Nigel Behan: Question 1- Relates to Item 11 External Audit Plan (SCC Audit Plan 2018-19)

<http://democracy.somerset.gov.uk/documents/s9544/SCC%20Audit%20Plan%202018-19.pdf>

In the Value for Money Arrangements it is stated:

“In particular the greater focus on clear and timely budget monitoring, greater scrutiny and challenge and the rebasing of the children and families services budget to reflect more realistic cost pressure assumptions. We are also encouraged by the difficult decisions taken in September to make further savings. We note the continued improvement in projected 2018/19 revenue position to month 8, with the council now projecting a small underspend for the year.”

and

“Despite this significant challenges remain. The improved in year position has been achieved, in part by non recurring savings, and the 2019/20 budget is estimated to require the delivery of £15m of further savings. Your level of reserves remain a concern and, although we recognise that the month 8 report states that they will be partially replenished in year, continued efforts are required to ensure that the council repositions itself on a sustainable financial footing.”

- a) When is it predicted that the level of reserves will be at a non-critical level (above the £15m threshold?) bearing in mind that the improved in year position was partly achieved by non recurring savings according to Grant Thornton?
- b) Are other services (e.g. Adults) expecting or anticipating a significant rebasing (increase) of service budgets (as has happened in year to Children and Families in year) with realistic assumptions about “pressures”?

Question 2 - Relates to Item 14 Internal Audit Update

<http://democracy.somerset.gov.uk/documents/s9552/AuditCommitteePlanProgress31012019.pdf>

In Appendix B – Internal Audit Work p10 it is noted that the Discovery LD contract (Adults Operational LD – Discovery Contract Q4 Not started) will be audited and that the “Audit Type” is “Operational” and that there is an “Initial Meeting scheduled”.

Will the scope include care provision to service users (and outcomes), consulting parents, carers, families and staff as well as use of agency staff, service continuity, financial matters and property, CQC reports and Risk of Care Provider Failure (it is noted that SWAP are scoping the Risk of Care Provider Failure as a separate workstream – p12 same report)?