





Somerset Council

Report of Internal Audit Activity 2023/24

Progress Report – March 2024

Internal Audit Update – March 2024 – ‘At a Glance’

The Headlines	
	<p>No Assurance or Limited Assurance Opinion based reviews in the period to report:</p> <ul style="list-style-type: none"> • Direct Payments – Limited Assurance
	<p>Progress against the 2023/24 plan (incl. Grants)</p> <ul style="list-style-type: none"> • 54 planned reviews and support activities completed (including 23 grants certified) • 9 reviews at draft/review stage. • 12 reviews in progress/on-going. • 3 Not Started (grants).
	<p>Follow-ups in the period 2023-24</p> <ul style="list-style-type: none"> • 4 follow-ups completed in period. • 3 in progress/draft. • We have a further 12 follows up included in the plan pending notification from management that actions have been implemented.
	<p>Recommendation Tracking</p> <p>Number of recommendations completed 2023/24 – 43. Number of Priority 1 Audit Recommendations overdue – 12 (<i>Transport Budget Governance, CSC Training & Safeguarding, School Balances, Children Missing from Education, Climate Change, Athena Contract</i>)</p> <p>Note there is an updated on the Athena recommendations contained in this report on page 8.</p>

Internal Audit Assurance Opinions 2023/24	
	YTD
Substantial	-
Reasonable	3
Limited	9
No Assurance	0
Advisory	17
Follow Up	4
Grants	23
Total	54

Internal Audit Agreed Actions 2023/24	
	YTD
Priority 1	2
Priority 2	45
Priority 3	27
Total	74

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

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Summary

This is the March 2024 progress update for 2023/24. It reports against the Internal Audit Plan agreed by the Somerset Council (SC) Audit Committee in April 2023. The schedule provided at **Appendix D** details progress made to date and any new work agreed.

The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document. The Committee can take assurance that improvement actions have been agreed with management to address each finding reported.

To assist the Committee in its important monitoring and overview role, a summary of the key audit findings that have resulted Limited assurance opinions can be found at **Appendix B**. There was one Limited opinion audit to report over the period, with the assessment as a medium Corporate Risk.

We perform follow-up reviews for all No and Limited assurance opinion audits. The results of follow-up reviews and key advisory audits performed this year can be found in **Appendix C**. Follow-up reviews provide assurance that recommendations to mitigate identified risks have been implemented. One follow-up audit has been finalised since our last report and is summarised in **Appendix C**.

As well as assurance provided by follow-up audits, managers responsible for agreed actions have provided us with progress updates. The current position is reflected in the table on page 4 where responses have been received.

Internal Audit Plan Update

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP audit plan coverage against strategic risks

The table below maps audit work at report stage to Somerset Council's key strategic risks to provide assurance of coverage.

Strategic Risk	Substantial	Reasonable	Limited	No	Advisory	Grant	Follow Up	Total
SC ORG0009 – Safeguarding Children			1			3	1	5
SC ORG0053 – Organisation Resilience								
SC ORG0056 – Supply Chain (Closed Dec 23)								
SC ORG0057 – Financial Stability / sustainable MTFP		1	5		1			6
SC ORG0060 – Failure of ASC to meet statutory obligations			2		1		2	4
SC ORG0061 – Climate Change						2		2
SC ORG0062 – Health and Safety Management, Strategic Planning and direction is not embedded					1			1
SC ORG0063 – Commercial Investments								
SC ORG0064 – General Housing: Failure to maintain affordable housing			1			1		2
SC ORG0065 – Inability to recruit/retain staff								
SC ORG0066 – Financial instability in VCFSE Sector								
SC ORG0068 – Increase in fraudulent activity			1		8			6
SC ORG0070 – Budget overspend in current year		1	3		1			4
SC ORG0071 – ASC Transformation								
SC ORG0075 – LCN – failure to deliver key commitments								
NEW: SC ORG0078 – Failure to deliver a business case for workforce transformation								
NEW: SC ORG0079 – Future policy changes that affect funding in social care.								
NEW: SC ORG0080 – Increasing demand on services and impact on budgets								
NEW: SC ORG0081 – Government will make further cuts to Local Government funding.								

NOTE: Above table contains all audits at report stage. Audits undertaken may cover more than one strategic risk and will therefore be counted more than once.

Internal Audit Plan Update

Follow up work confirms the responsive nature of management in implementing agreed actions to mitigate exposure to areas of risk.

Implementation of Agreed Management Actions

As well as assurance provided by follow-up audits, managers responsible for agreed actions provide periodic updates to internal audit. The chart below shows the current position for delivery of audit actions as of early March 2024.



Members can access the dashboard and view recommendations progress via this [link](#).

Internal Audit Plan Update

Rolling Plan Approach - We keep our audit plans under regular review so as to ensure that we audit the right things at the right time.

The rolling plan approach allows us to have a clear view on projects covering the next three to six months, whilst maintaining a longer-term view on areas of priority over the next year.

Changes to the Audit Plan

The audit plan for 2023/24 is detailed in **Appendix D**. Inevitably changes to the plan will be required during the year to reflect changing risks and ensure the audit plan remains relevant to Somerset Council. The following are changes to the plan since the January Committee report:

Assignment	Change	Reason
Market Shaping	Deferred	This audit has been deferred to the 2024-25 due to the Peer review and CQC inspection.
Liberty Protection Safeguards	Removed	This audit was included in the original plan due to new legislation that was due to coming in. This legislation has been postponed and therefore this area of work removed from the plan. Liberty Protection remains a placeholder for further consideration.
Supplier Resilience	Deferred	These two reviews have been deferred to the 2024-25 plan due to the new procurement legislation having an impact on contract management and to allow the implementation of a new contracts database. Management have agreed to provide an update to the May Audit Committee on current position around contract management within SC including outstanding audit recommendations.
Contract Management (Incl. follow Up)	Deferred	
Local Community Networks	Deferred	We have been asked to push this back from Q4 of the 2023-24 plan to Q1 of the 2024-25 to take into account the wider transformational work around localities working.
Food Waste Collection Grant	Added	Food waste collection grant February 2024 – requirement that HOA and CEO sign off the grant to confirm money will be spent in accordance with the terms and conditions.
School Payroll	Added	Investigation into fraudulent activity around attempted change of staff details.
Debtor Invoice	Added	Investigation into fraudulent manipulation around debtor invoice.
Adults Direct Payments	Added	Following the completion of the Direct Payments audit we have been informed that actions have now been addressed. Review to confirm recommendations completed.

Assurance Definitions	
No Assurance	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.
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
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.
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.

Definition of Corporate Risks	
Risks	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	
In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Limited/No Assurance Audits - Where reports have been previously provided to Members, these are not included as part of this pack but are available to Members (in full) through the audit system. Individual school audits are not included as part of committee reporting due to schools having their own reporting arrangements.

Direct Payments (Adults)

SC Direct Payments (Adults) – Final Report – March 2024



Audit Objective To ensure that use of direct payments is appropriately offered to services users and that there are robust controls in place to guard against and/or detect fraudulent or erroneous use of direct payments.

Assurance Opinion	Number of Actions	
	Priority	Number
<p>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.</p>	Priority 1	-
	Priority 2	3
	Priority 3	4
	Total	7

Risks Reviewed	Assessment
The Council fails to manage Direct Payments in a timely, accurate and effective manner leading to service user's wellbeing being compromised, care outcomes not met and an increased risk of fraud or error.	Medium

Key Findings

- There is a lack of co-ordinated oversight across the service areas that link to the Direct Payment service. Whilst there is wealth of knowledge across the Social Care and Finance Teams, there does not appear to be collaborative working, creating a disjoint across the delivery of the service. We also experienced some resistance in communication & gaining responses to actions that will benefit the service.
- No performance reporting is currently taking place to monitor Direct Payments operationally or financially. A number of backlogs and overdue reviews were highlighted during the review to which performance targets and regular reporting would help monitor. The current total of Adults Direct Payments is 1,700 costing a NET cost of £2.2 million every 4 weeks.
- Data quality issues with records shared during the audit have prevented any data analysis or targeted sampling to take place. Audit were not informed of system reports available by staff during the course of the audit preventing targeted testing/analysis to be carried out.
- Testing highlighted that the Council currently does not have a method for recording the reasons why Direct Payments or Social Care packages end. This restricts the ability of the Council to learn lessons from case reviews and implement improvements in practice to benefit the efficiency and effectiveness of the service and achievement of outcomes for Service Users.

Audit Scope

As part of this work, we reviewed:

- The process for determining the eligibility of service users.
- The process for the determination of costs.
- Procedures for managing, reviewing, and monitoring payments in line with policy, including debt management.
- The process for suspension of direct payments and the ending of direct payments.
- Information that is available to public.
- Use of the Enham advocacy service and additional protection this service offers to both service users and the council.



As part of this audit, we have not been able to complete:

- Data Analytics due to record quality.
- A review of Direct Payments samples due to delays with evidence being provided.

Other Relevant Information

Difficulties were faced in terms of engagement from across all teams that feed into the Direct Payments service. Attendance and engagement with regular audit meetings to discuss audit progress was poor. Further to this there was delays in the receipt of evidence for key areas of audit testing after a number of prompts and in some cases, evidence was not provided at all. Certain evidence and key information was not disclosed during testing but was provided at the close out meeting after fieldwork had been completed. These delays and limitations have prevented audit being able to give full assurance against the audit objective agreed.

Adults Social Care Athena Contract – Follow-Up Report

Adults Social Care Athena Contract – Follow Up Report – February 2024



Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within previous Limited opinion audit reports have been implemented.

Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	2	1	0	3
Priority 2	4*	1	0	5
Priority 3	2	0	0	2
Total	8	2	0	10

Follow Up Assessment

An audit was completed in February 2023 which received a limited assurance opinion with ten management actions agreed: three priority 1, five priority 2 and two priority 3 actions. The objective of the original audit was to determine whether Athena has delivered the Council's responsibilities at the expected quality and cost through its contracted arrangements.

Eight of the ten actions are now complete. The two remaining actions are 'In Progress' based on management self-assessments, rather than on evidence evaluation by audit. Key findings from the audit follow up have been summarised below.

*Includes one action superseded.

Key Findings

➔

The contract between Adults Social Care (ASC) and Athena ended in March 2023, the directorate are not looking to undertake further external arrangements at this time. Consultancy + are due to finish with Somerset Council by the end of February 2024; this has been extended due to Consultancy + being unable to initially deliver the required workforce.

⚙️

Work on ensuring purchase orders (POs) are routinely used for all contract spend is still ongoing due to the implementation of the new Microsoft Dynamics finance system across the Council. Further to this, training developments with regard to procurement processes has also been delayed due to resourcing issues. Work on both areas continues.

🏗️

It is positive to see that over half of the original actions have now been completed, with focus not being lost. This ensures that progress is still being made by the ASC Directorate on outstanding actions, particularly following the cessation of the Athena Contract, to further improve contract management processes within the service area.

Summary

It is noted that good progress has been made, particularly in respect of contract management processes. It is also pleasing that the Practice Quality Framework for the ASC service has been relaunched. This makes clear the practice standards that all operational staff (including locums) are expected to comply with. Further to this, the target period for completion of mandatory induction training, which includes third party service providers, has been reduced from four weeks.

One action has since been superseded as the contract for Athena has now ended and therefore this action will no longer be tracked. A further action was not agreed at the time of the original audit and is therefore not included in the totals above, however we have included this action in Appendix 1. For this action, it was felt that the risk would be mitigated by ensuring service commissioners are properly engaged for all future Operations-led procurements and is therefore linked to other activities that have been undertaken.

Whilst two actions remaining in progress, these are due to be implemented by July 2024 and will be followed up within 24/25. The progress of all outstanding actions will be monitored through our action tracking system available to senior managers and members of the audit committee.

Table 1: Internal Audit Plan – Advisory and Assurance Work

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 =	↔	3 =
							Major		Medium
							Recommendation		
Complete									
-	Assurance	Schools Financial Value Standard (SFVS) Theme Report (22-23)	Children's Services	Limited	Medium	7	1	5	1
-	Advisory	Public Health – Reaching Areas of Deprivation – Smoking (22-23)	Public Health	Advisory	N/A	-	-	-	-
SC ORG0068	Advisory	Cifas Support – Blue Badges 2022/23	Adult Services	Advisory	N/A	-	-	-	-
-	Assurance	Adults – Eclipse Benefits Realisation (22-23)	Adult Services	Limited	Low	2	-	2	-
SC ORG0064 Directorate Risk	Assurance	Homes England Audit Scheme – Checklist Compliance	Communities	Limited	Medium	3	-	2	1
SC ORG0057	Advisory	Benefits Realisation Framework	Strategy, Performance and Localities	Advisory	Low	1	-	1	-
-	Assurance	Norton Sub-Hamdon Primary School	Children's Services	Limited	Low	11	-	2	9
SC ORG0057 SC ORG0009	Assurance	CLA Placements Contract and Procurement	Children's Services	Limited	High	4	1	3	-
-	Advisory	Taunton Town Council - Transfer of Assets	Communities	Advisory	Medium	-	-	-	-
-	Assurance	DfE Post 16 Education Sub-Contracting	Children's Services	Reasonable	Low	4	-	4	-
SC ORG0068	Advisory	Payroll – Staff Transfers (22-23)	Strategy, Performance and Localities	Advisory	N/A	-	-	-	-
-	Assurance	Registrars	Communities	Reasonable	Medium	3	-	1	2
SC ORG0057 SC ORG0070	Assurance	Theatres Governance & Financial Controls	Communities	Reasonable	Medium	3	-	2	1
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Financial Controls Assessment post 1 April 2023	Resources and Corporate Services	Limited	High	-	-	-	-

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 = Major	↔	3 = Medium
							Recommendation		
							1	2	3
SC ORG0057	Advisory	Brewhouse Theatre Support	Communities	Limited	Medium	2	-	2	-
SC ORG0068	Investigation	Procurement Card Investigation	Resources and Corporate Services	Advisory	N/A	4	-	2	2
SC ORG0068	Investigation	Housing Tenancy Fraud 1	Communities	Advisory	N/A	-	-	-	-
SC ORG0068	Investigation	Housing Tenancy Fraud 2	Communities	Advisory	N/A	-	-	-	-
SC ORG0060	Investigation	Complaints Process Adults	Adults Services	Advisory	N/A	-	-	-	-
SC ORG0070	Advisory	Children’s Invoicing CLA and SEND	Children’s Services	Advisory	N/A	-	-	-	-
SC ORG0062	Advisory	Health and Safety Governance (Culture)	Strategy, Performance and Localities	Advisory	High	5	-	5	-
Directorate Risk	Assurance	Housing Landlord Health & Safety compliance– Fire Safety	Communities	Limited	Medium	4	-	3	1
Directorate Risk	Advisory	LEP Closedown & Transition	Climate and Place	Advisory	N/A	-	-	-	-
SC ORG0057 SC ORG0070 SC ORG0060	Assurance	Direct Payments - (Adults)	Adult Services	Limited	Medium	7	-	3	4
	Advisory	IT Programme Management	Resources and Corporate Services	Advisory	Medium	4	-	1	3
SC ORG0068	Advisory	Fraud Risk Assessment	Resources and Corporate Services	Advisory	N/A	-	-	-	-
SC ORG0068 SC ORG0070	Advisory	CTAX/NDR/HB System Parameter Testing	Resources and Corporate Services	N/A	N/A	-	-	-	-
SC ORG0068	Investigation	Housing 1	Communities	Advisory	N/A	5	-	3	2
	Advisory	Recommendation Tracking	All	N/A	N/A	-	-	-	-
Directorate Risk	Advisory	Octagon Theatre Project Support	Communities	Advisory	N/A	-	-	-	-

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 = Major	↔	3 = Medium
							Recommendation		
							1	2	3
SC ORG0068	Investigation	Fraud Referrals, including Revenues & Benefits	Resources and Corporate Services	Advisory	N/A	-	-	-	-
Draft									
SC ORG0057 SC ORG0063 SC ORG0070	Advisory	Commercial Investments	Resources and Corporate Services						
SC ORG0057 Directorate Risk	Advisory	Schools Balances	Children's Services						
Directorate Risk	Advisory	Mortuary Capacity	Communities						
SC ORG0057	Assurance	Value for Money: PRU and Behaviour Partnerships	Children's						
SC ORG0068	Assurance	Review of Whistleblowing Policy and awareness/outcomes	Resources and Corporate Services						
Directorate Risk	Assurance	ICT Cyber Assessment Framework (CAF) - Readiness Gap Analysis	Resources and Corporate Services						
Field Work Complete/Review									
SC ORG0057 SC ORG0070	Assurance	Financial Control and Reporting (budget monitoring)	Resources and Corporate Services						
Directorate Risk	Assurance	Housing Landlord health and safety compliance – Damp and Mould	Communities						
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Debt Management	Resources and Corporate Services						
In Progress									
SC ORG0068	Investigation	Housing 2	Communities						
SC ORG0060	Assurance	DFG/Better Care Fund	Adult Services						
SC ORG0057 SC ORG0068	Assurance	Creditors	Resources and Corporate Services						

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 =	↔	3 =
							Major		Medium
							Recommendation		
1	2	3							
SC ORG0057 SC ORG0070	Assurance	Budget Planning and Assumptions	Resources and Corporate Services						
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Microsoft Dynamics Financial Controls	Resources and Corporate Services						
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Main Accounting	Resources and Corporate Services						
SC ORG0009	Assurance	Educational Health Care Plans (EHCP)	Children's Services						
	Assurance	Multiplier Fund	Climate and Place						
SC ORG0068	Assurance	CIFAS – Blue Badges 23-24	Adult Services						
SC ORG0068	Investigation	New: Debtor Invoice	Resources and Corporate Services						
SC ORG0068	Investigation	New: School Payroll	Children's Services						
SC ORG0057 SC ORG0063	Assurance	Commercial Rent Income	Resources and Corporate Services						
Deferred/Removed									
SC ORG0060	Assurance	Market Shaping	Adult Services	Deferred to 2024-25 – refer to page 5 for explanation.					
SC ORG0060	Assurance	Liberty Protection Safeguards	Adult Services	Removed – refer to page 5 for explanation.					
SC ORG0056	Assurance	Supplier Resilience	Resources and Corporate Services	Deferred to 2024-25 – refer to page 5 for explanation.					
SC ORG0056 SC ORG0068 SC ORG0070	Assurance	Contract Management (Incl. follow Up)	Resources and Corporate Services	Deferred to 2024-25 – refer to page 5 for explanation.					
SC ORG0075	Assurance	Local Community Networks	Strategy, Performance and Localities	Deferred to 2024-25 – refer to page 5 for explanation.					

Table 2: Grant Sign Off Work

Local authorities can receive grant money from central government or other grant award bodies for specific purposes. Some grants awarded to local authorities require the Head of Internal Audit to sign off the grant to confirm that the grant money has been spent in accordance with the terms and conditions for which the grant was awarded. This also includes a deadline for completing the audit.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
Complete								
SC ORG0009	Grant Certification	Supporting Families Claim 1 22-23	Children's Services	Certified	-	-	-	-
	Grant Certification	LEP Growth Deal - Yeovil Western Corridor – 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Growth Deal – Toneway – 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Get Building Fund – Dunball – Junction 23 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP – Somerset Rivers Authority 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Growth Deal - Mobile Boost 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Get Building Fund – Junction 25 – 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Get Building Fund – digital innovation centre 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Get Building Fund – iaero fit out 22/23	Climate and Place	Certified	-	-	-	-
	Grant Certification	LEP Get Building Fund – Trenchard Way – 22/23	Climate and Place	Certified	-	-	-	-
SC ORG0061	Grant Certification	SDC Home Upgrade Grant (HUG) 2	Climate and Place	Certified	-	-	-	-
	Grant Certification	Wells Enterprise Centre	Climate and Place	Certified	-	-	-	-

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
1	2	3						
	Grant Certification	Wiveliscombe Enterprise Centre	Climate and Place	Certified	-	-	-	-
	Grant Certification	Bruton Enterprise Centre	Climate and Place	Certified	-	-	-	-
SC ORG0061	Grant Certification	SDC Home Upgrade Grant (HUG) 1	Climate and Place	Certified	-	-	-	-
SC ORG0009	Grant Certification	Supporting Families Quarter 2 Claim (Sep)	Children's Services	Certified	4	-	3	1
SC ORG0009	Grant Certification	Supporting Families Quarter 3 Claim (Dec)	Children's Services	Certified	1	-	1	-
SC ORG0064	Grant Certification	Homes England Capital Funding Grant	Communities	Advisory	-	-	-	-
Directorate Risk	Grant Certification	LEP - Growth Deal - BDUK	Climate and Place	Certified	-	-	-	-
	Grant Certification	LTA Bus Recovery (Revenue) Grant April-Jun22	Climate and Place	Certified	-	-	-	-
	Grant Certification	LA Bus Subsidy (Revenue Grant 2022-23)	Climate and Place	Certified	-	-	-	-
	Grant Certification	NEW: Food Waste Collection Grant	Climate and Place	Certified	-	-	-	-
	Grant Certification	Covid Outbreak Management Fund x4 (SCC, SWT, MDC, SDC)	Public Health	Certified	-	-	-	-
Not started								
	Grant Certification	Covid Outbreak Management Fund SDC	Public Health					
	Grant Certification	Emergency Active Travel Fund	Climate and Place					
	Grant Certification	Local Transport Capital Block Funding	Climate and Place					

Table 3: Follow up Audits.

Where an audit returns an opinion of No or Limited Assurance, we will schedule a follow up audit to confirm recommendations have been implemented and risks reduced in that area. When we have received confirmation from management that recommendations have been completed, we will commence the follow up work. Where we believe a full review is required again, a new full audit will be scheduled in the audit plan instead. The table below shows the follow up audit position.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
Complete								
SC ORG0060	Follow up	Mental Health Follow Up	Adult Services	Advisory	-	-	-	-
SC ORG0009	Follow up	Education Safeguarding Complaints & Concerns Follow Up	Children's Services	Advisory	1	-	1	-
SC ORG0060	Follow up	Quality Assurance Follow Up	Adult Services	Advisory	-	-	-	-
SC ORG0060	Follow up	Athena Follow Up	Adult Services	Advisory	2	1	1	-
Draft								
Directorate Risk	Follow up	School Condition Surveys Follow Up	Children's Services	Advisory				
In Progress								
	Follow up	NEW: Direct Payments Follow up	Adult Services					
SC ORG0009	Follow up	SEND Costed Packages Follow Up (as part of EHCP Audit)	Children's Services					
Not started								
	Follow up	CSC Training & Safeguarding Follow Up	Children's Services					
SC ORG0057	Follow up	Transport Budget Governance Follow Up	Climate and Place					

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
1	2	3						
Directorate Risk	Follow up	Strategic Commissioning Follow Up	Strategy, Performance & Localities					
Directorate Risk	Follow up	School Balances Follow Up	Children's Services					
	Follow up	Community Learning Partnerships Follow Up	Children's Services					
SC ORG0009	Follow up	School Exclusion Data Follow Up	Children's Services					
SC ORG0009	Follow up	Children Missing Education Follow Up	Children's Services					
	Follow up	Schools Financial Value Standard	Children's Services					
SC ORG0009 SC ORG0057	Follow up	CLA – Procurement and Contracts	Children's Services					
SC ORG0061	Follow up	Climate Change Strategy Follow Up	Climate and Place					
Directorate Risk	Follow Up	Homes England – Grant Compliance	Communities					
Directorate Risk	Assurance	Housing Landlord Health & Safety compliance– Fire Safety	Communities					