

Appendix 2**SUMMARY OF OTHER AUDIT WORK AND OUTCOMES 2009-10****Joint Area Review (JAR)**

We reviewed and tested the elements of the JAR Action Plan relating to Safeguarding and Looked After Children, in order to assess the adequacy of progress being made. This involved reviewing timeliness of initial assessments, the implementation of national guidance, the commissioning strategy for placements, and the use of fostering to reduce numbers in residential care.

Our initial work concluded that satisfactory progress was being made towards achievement of the action plans. We were then asked to undertake a further review later in the year covering all those elements in the Action Plan with a status rating of red or amber and found that, while progress was being demonstrated in several areas, there were issues still requiring close management attention. These were:

- Safeguarding: reducing variations between social care teams in the volume and timeliness of initial and core assessments
- Looked After Children and Young People: securing value for money in services for looked after children and reducing the overspend on the looked after children placement budget, also improving the lack of placement choice
- The impact of the partners' strategy on reducing the numbers of young people who are not in education, employment or training
- The impact of partners' strategy in reducing the teenage pregnancy rate.

Departmental management receives quarterly progress reports on the Action Plan and all of the above have been identified as risk areas requiring further progress and improved outcomes.

Special Needs Recoupment

Recoupment refers to the process whereby local authorities recover the costs of providing a maintained special school place or additional provision at a maintained mainstream school to pupils with Statements of Special Educational Needs, who are the financial responsibility of another authority. At the time of the audit, the Council's net recoupment budget was around £1.7m, reflecting that fact that Wiltshire is a net exporter of pupils to other authorities' maintained schools.

We highlighted the need to improve controls and procedures in the following areas:

- communications between the parties involved in the recoupment process and methods of recording placement decisions

- the process to challenge other local authorities to ensure that the 'banding' or level of support remains appropriate throughout a pupil's time at a school
- the method to ensure that annual price increases are monitored, and then investigated and challenged where necessary;
- confirmation that actual rather than budgeted costs should be used when calculating special school place charges.

An action plan was agreed with management to address these issues, and we will carry out a follow-up review during 2010-11 to ensure that action has been taken.

Focus Project

Early in the year we updated the Audit Committee on the progress of our involvement with the Focus project for improving Adult Care Services. We had previously raised several issues with Project Managers, such as the extent of involvement and consultation with the HR Advisors, maintenance of project risk registers with regular review of progress, production of regular project highlight reports with discussion at project team meetings, assurance that key project staff and resources will continue to be available throughout the duration of the project.

We were able to inform the Committee that we were satisfied that appropriate action as being taken to address the issues identified.

Children's Centres

The Council directly manages two of the children's centres in Wiltshire, and has awarded contracts to external providers to manage all the others. This audit focused on two main areas:

- the administrative and financial controls expected to be in place at the centres themselves, and
- the controls needed to monitor performance of the centres by the Improvements and Innovations Team within the Department for Children and Education (DCE).

Our audit found that DCE's resources for monitoring the children's centres were limited to a small number of officers who also had other duties - the number of staff being small in comparison to other local authorities. We identified the risk that the quality of monitoring could suffer, that too much control was placed in the hands of one person, and that business continuity was jeopardised should a key member of staff leave or be absent from their post for a long time. We also stressed the need for the regular contract review meetings to be clearly recorded and consistent.

We visited five children's centres, including the two Council-managed centres. These visits identified other potential risks for management attention, such as the need to recheck CRB clearances at regular intervals and to keep child protection policies up to date. We also noted that some of the centres had compiled their own financial management procedures, to ensure staff roles and responsibilities were understood.

Management agreed an action plan to address these various risks, and the topic is scheduled for follow-up early in 2010-11.

Financial Management Standard in Schools (FMSiS)

Our programme of reviewing schools against the Financial Management Standard in Schools (FMSiS), which began in 2007, has continued throughout the year. Assessments completed since the introduction of the scheme have confirmed that 29 secondary, 182 primary and 6 special schools are meeting the Standard. Four schools have been assessed as needing to make improvements to meet the Standard. Schools have to be re-assessed every three years, and the re-assessment process has now begun. Internal Audit will continue to be the recommended external assessors.

We issued our annual Internal Audit Schools Bulletin to all schools, addressing common issues arising from our FMSiS assessments. These included:

- Registers of Business Interests – to be complete and up to date;
- Schemes of Delegation – clearly defined and regularly reviewed;
- School Development Plans – costed and linked to budget plans;
- Statements on Internal Control – supported by an evidenced review process;
- Financial Procedures – documented, up to date and approved;
- People Management – financial management issues should be built into staff appraisals/development where appropriate.

ContactPoint (National Children's Database)

This audit work was to provide assurance that the Council's ContactPoint Team complies with the accreditation criteria applicable for our use of ContactPoint. This was done through reviews of the 28 Organisational Accreditation Criteria stipulated by Central Government and the associated policies, procedures, and processes.

We had originally planned that our access to ContactPoint would be via the Government secure network known as GCSx, which would have fully covered the technical security requirements of the Department for Children, Schools and Families (DCSF) in relation to ContactPoint. However, the Authority's plans changed, and access to ContactPoint is channelled through the less secure SSL protocol. Therefore the Council does not comply with a major element of the ContactPoint security requirements, and we must acknowledge this in our statement to the DCSF. In practice however, there has been negligible take-up of the system by third party partners in Wiltshire, and hence this non-compliance has not had a material impact.

Members will be aware that the Government has now announced that the ContactPoint system is to be withdrawn, although there is currently no timescale for this. In the light of this announcement, we would not consider it a good use of resources to continue with any major remedial action to bring our implementation of ContactPoint up to the required level of compliance.

Housing Repairs Contracts

On behalf of housing management, we undertook the audits of final accounts of all significant completed contracts relating to services provided to council house tenants. These included electrical re-wiring and remedial works, electrical testing and inspection, re-roofing works, and kitchen and bathroom replacements.

General Advice

Throughout the year we have been regularly called upon by service managers to give advice in relation to a wide range of systems and activities, including the following:

- The administration of free school meals
- Procedural guidance for new schools administrative officers
- Document retention
- Write-off policies and procedures
- Accounting procedures for overpayments of Housing Benefit
- Cash collection arrangements for Leisure Services
- Regular attendance and input to meetings of the Corporate Procurement and Commissioning Board.