

## Internal Audit Review of Families, Friends and Communities

## Annex A

Audit	Background to review	Key findings	Audit opinion (1)	Recommendations for improvement (Priority) (2)
<p>Families, Friends and Communities (FFC)</p>	<p>The FFC programme seeks to increase community capacity and reduce the related cost of care and support.</p> <p>The Medium Term Financial Plan (MTFP) for 2014/15 included savings for ASC of £42m. The planned savings for the FFC support programme were £13.3m, which made it the most significant element of ASC's overall savings plan. Overall £7m of savings were actually achieved in 2014/15.</p> <p>Building on lessons learnt, a plan for 2015/16 is in place. Regular financial and qualitative monitoring is underway to ensure continued achievement of better outcomes at lower cost throughout 2015/16. The 2015/16 MTFP includes savings for FFC of £10m with a further £4m of additional in-year savings relating to direct payment refunds.</p>	<p>There is clear evidence that there are changes to frontline practice that are having the desired effect. The development of FFC has been managed within current resources. With the uncertainty over the funding in future years it will be important that the momentum of FFC continues.</p> <p>High quality information is pivotal to supporting the FFC approach. Some information available to residents via the Surrey Information Point was found to be outdated and some links did not work.</p> <p>Finance has confirmed that to the end of December 2015 savings from reassessments are £3.848m and savings for new community care packages are £0.076m. The average amount saved per reassessment so far in 2015/16 has been around 18%. This is an improvement on the 15% rate achieved in 2014/15.</p> <p>Total FFC savings (excluding direct payment reclaims) for 2015/16 are forecast to be £4.8m against original planned savings of £10m</p>	<p>Some Improvement Needed</p>	<p>Ensure all information on the Surrey Information Point is kept current and links tested to ensure they work. <b>(M)</b></p> <p>SCC should ensure that all savings targets including those for FFC are realistic. <b>(H)</b></p> <p>The budgets for Adult Social Care should be revised to reflect additional pressures and realistic savings. <b>(H)</b></p>

<sup>1</sup> **Audit Opinions**

<b>Effective</b>	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Some Improvement Needed</b>	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Significant Improvement Needed</b>	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Unsatisfactory</b>	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

<sup>2</sup> **Audit Recommendations**

**Priority High (H)** - major control weakness requiring immediate implementation of recommendation

**Priority Medium (M)** - existing procedures have a negative impact on internal control or the efficient use of resources

**Priority Low (L)** - recommendation represents good practice but its implementation is not fundamental to internal control