

Audit	Background to review	Key findings	Audit opinion (1)	Recommendations for improvement (Priority) (2)
Foster Care Follow-up	<p>This report follows up the previous review, issued in March 2016, which had provided an audit opinion of Unsatisfactory. The review found numerous control weaknesses. Recommendations were agreed in a Management Action Plan (MAP) in March 2016 and this report sets out the progress made against the MAP.</p>	<p>The East and West Foster Care Teams each hold a local foster carer database on the I Drive which provides information on foster carers approval levels; placements and availability. An enhanced carer database is held within the two separate databases, this is a shared resource for the teams. A test to ensure the consistency of recording across the two databases, which was also conducted in the March review, was repeated and identified that the numbers of enhanced carers differs.</p> <p>Foster carers are responsible for notifying their insurance companies who provide contents, buildings and car insurance that they are approved foster carers. Relevant extract from Foster Carer Handbook: <i>“There may be occasions when you can make a claim to Surrey County Council for the replacement of property or possessions if there has been wilful damage by a foster child. This will not cover situations where a claim can be made against an existing buildings or contents insurance policy.”</i></p> <p>The Foster Carer directive regarding insurance claims is unclear and may be subject to local interpretation.</p>	Some Improvement Needed	<p>The service will continue to maintain on-going checks for foster carers as outlined until the Liquidlogic system has been implemented (M)</p> <p>The service will conduct regular reviews as outlined to ensure information contained within the database is accurate and current (M)</p> <p>Legal team will be consulted with regards to the insurance claims directive to ensure the wording is clear and appropriate (M)</p>

## Completed Audit Reports (February 2017)

## Annex A

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Risk Management	<p>The Council's approach to Risk Management (RM) is set out in its Risk Management Strategy. The RM Plan provides an overview of the governance arrangements within the Council and defines the roles and responsibilities of officers and Members who are key in ensuring that governance arrangements support the aims and objectives of the Council.</p>	<p>One SRF representative highlighted that they were not provided with any training or guidance to prepare them for the role.</p> <p>The Auditor looked at the risk registers held on S-Net and found that on the whole risk registers held were in date: however, there were four registers that were in need of updating by the service.</p> <p>A review of the Risk Workshop Guidance and Risk Management Induction Pack available on S-Net and used as a source of guidance by risk representatives, found that project/ programme risk is not specifically covered in these documents.</p>	Some Improvement Needed	<p>An induction checklist should be compiled to maintain a record of the induction process for newly appointed risk representatives. (L)</p> <p>Although status updates on risk registers are presented at all SRF meetings, some services and Directorates are not compliant with the framework guidance on submission of risk registers. A formal escalation process may need to be adopted to progress further (L)</p> <p>Consideration should be given to increasing awareness and understanding of programme and project risk. (M)</p>

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<p>Community Improvements Fund (CIF) / Members Allocation (MA) Site Visits</p>	<p>Community Partnerships Team (CPT) asked Internal Audit to visit a number of CIF and MA projects to review the evidence the projects could provide to demonstrate how the grant was spent and the outcomes achieved.</p> <p>The grant awards selected for review were mainly those where CPT officers had historically requested evidence of project outcomes but this had not been supplied by the grant recipient.</p>	<p>All of the external projects visited were able to demonstrate how they were adding value to the community through use of the grant monies.</p> <p>Some projects had deviated from their original bid plan without informing CPT.</p> <p>The requirement for post project information should be more explicit and chasing for this information should be more structured and focused.</p> <p>Where MA is spent by internal services such as Highways, the response rate for post project information is often poor.</p> <p>A number of projects had not publicised the funding on their website or displayed a SCC plaque to acknowledge the funding.</p>	<p>Some Improvement Needed</p>	<p>Information received from specific CIF projects visited should be reviewed to consider if any grant money should be reclaimed. (M)</p> <p>At grant approval stage decide which information CIF projects will subsequently be required to provide to meet monitoring requirements. (L)</p> <p>Adopt a more structured and time focussed approach to chasing post project information, targeting available resources to higher risk projects. (M)</p> <p>Members to be copied in on emails to projects requesting information. (L)</p> <p>CPT undertakes project visits where the lack of post project information provided and/or other risk factor may indicate misuse of the grant. (M)</p> <p>For SCC run projects the information to be provided post project is agreed before the grant is paid, and options for working more effectively with internal stakeholders be considered. (L)</p>

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Safeguarding in Education	<p>The council has a duty to safeguard and promote the welfare of children including those attending Surrey's 282 maintained schools and colleges, 386 academies, and 120 independent schools.</p> <p>Statutory guidance from the Department for Education (DfE) details the responsibilities of schools and colleges to safeguard children.</p>	<p>The Education Safeguarding Team conducts an annual audit that enables schools to assess their safeguarding arrangements and identify areas for improvement.</p> <p>While it is for schools' governing bodies to ensure issues are addressed, the council could take a more formal approach to ensuring actions are taken to prevent issues going unresolved.</p> <p>There is a range of template policies, guidance and training available and it is encouraging to note that 10 of the 14 academies' policies are based on the council's template.</p> <p>Sample testing of 50 schools and academy websites highlighted action is required by several schools and academies to meet the DfE requirements to make policies publicly available.</p>	Some Improvement Needed	<p>Address the Child Protection and Safeguarding Policy issues with six maintained schools and inform three academies of the issues identified. (H)</p> <p>Consider requesting termly updates from schools that have identified substantial areas for improvement. (L)</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

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