



Internal Audit Half Year Report 2024-25

Plymouth City Council Audit & Governance Committee

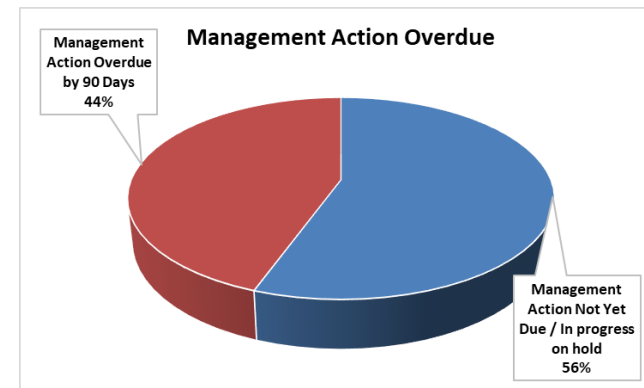
November 2024

Official

Plymouth City Council Audit Recommendation – Management Action Progress to 30/09/2024

In accordance with Public Sector Internal Auditing Standards, PSIAS, the chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. As of 30th September 2024 there were fourteen 'Limited Assurance' audits that had management action outstanding, unchanged from the quarter one reported to the July Audit and Governance Committee.

The table below sets out all those Limited Assurance audits, the number of high and medium priority recommendations made, and details of how many of those recommendations have management action outstanding, those that await a significant control change and those that have been outstanding for more than 90 days of the agreed target implementation date agreed at the time the audit report was finalised. Of 123 management actions agreed 51 (41%) have been implemented and 72 (58%) remain outstanding, of which 32 (44%) are now overdue. Whilst the number of management actions overdue has significantly increased from 3%, as at quarter one, progress has been made with 88% partially implemented with expected completion due in quarters three and four.



Directorate	Audit Area (Date report issued)	Assurance Opinion	Number of Recommendations		Management Action Outstanding		Management Action In Progress – on hold due to significant control change target date revised or audit due.		Management Action overdue by 90 days+	
			High	Medium	High	Medium	High	Medium	High	Medium
Adults Health and Communities	Deprivation of Liberty Safeguards Module (Eclipse) 2023/24	Limited Assurance	-	4	-	1	-	1	-	-
Adults Health and Communities	Client Financials Services (CFS)	Limited Assurance	5	7	3	3	-	1	3	2
Children's	Special Guardianship Orders F/Up 2023/24	Limited Assurance	2	5	-	4	-	-	-	4
Children's	CYPF Additional Spend	Limited Assurance	2	5	1	4	1	4	-	-
Children's	SEND Governance 2023/24	Limited Assurance	3	2	2	1	-	-	2	1
Children's	SEND Decision Making 2023/24	Limited Assurance	3	7	1	5	-	-	1	5

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			High	Medium	High	Medium	High	Medium	High	Medium
Childrens	SEND Commissioning and Contracting 2023/24	Limited Assurance	9	3	6	2	-	-	5	2
Childrens	SEND Monitoring and Evaluation 2023/24	Limited Assurance	2	5	1	5	-	-	1	3
Resources	See Part 2 Report	Limited Assurance	2	8	2	1	-	-	2	1
Resources	Debtors 2023/24	Limited Assurance	5	5	1	3	-	1	-	-
Resources	Declarations of Interest 2020/21*	Limited Assurance	-	7	-	7	-	7	-	-
Resources	Disclosure and Barring Service (DBS)	Limited Assurance	5	9	4	8	4	8	-	-
Resources	Hand Arm Vibration Syndrome 2022/23	Limited Assurance	3	7	-	2	-	2	-	-
Resources	IR35 Off-Payroll Working	Limited Assurance	3	5	2	3	2	3	-	-
Total			123		72		34		32	

* It should be noted that this audit report was not finalised but action is being taken and will be subject to follow up audit in 2024/25.

Plymouth City Council Audit Recommendation – Status of overdue management action.

This table provides an indication of the current progress of management action taken to implement overdue audit recommendations and relevant audit updates to note.

Directorate	Audit Area	Assurance Opinion	Status of Progress for Management Action overdue by 90 days+				Internal Audit Update / Comment
			High		Medium		
			Management Action Not Yet Taken	Partially Implemented	Management Action Not Yet Taken	Partially Implemented	
Adults, Health and Communities	Client Financial Services	Limited Assurance	-	3	1	1	<p>Recognise need to follow up on all debts, additional resource recruited in Feb 24 but team reduced in Oct 24 and not able to recruit. Income Recovery Team prioritise 10k report. Ongoing issues with availability of Legal Team resource. Many cases need legal support however there is not the resource within the Legal Team to cope with the number of cases we need to send to them.</p> <p>Financial Assessment backlog continues to reduce and processing times are below 28 day target. Recruitment to CFS Team from end October 24, will ensure continued reduction in assessments outstanding. The income recovery team does not have resources to follow up every invoice as quickly as we would like.</p> <p>Business case has been submitted for an assessment tool (Better Care Finance) which will lead to more people being aware quicker of what their charge will be and it is hoped that this will change the view of ASC debt, as the most popular reason for non-payment is currently an unawareness of the need to pay, the self-assessment tool will mean service users advised of charge upfront raising awareness of need to pay, reducing number of those resistant to this and so easier for IR Team to follow up.</p> <p>Management action also reliant on implementation of Eclipse phase three and training.</p>

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Children's Services	Special Guardianship Orders	Limited Assurance	-	-	-	4	A new SGO Support Team has been established and launched in October 2024, work is underway to finalise SGO Support Policy and processes. Significant progress has been made to implement management action and is on target to have all actions fully implemented by end of November 2024
Children's Services	SEND Governance	Limited Assurance	-	2	-	1	The strategy has been drafted and will be shared with the EPS SLT for comment prior to signoff. SEND comms strategy in place and new landing page due October 2024, with action plan of priorities. A follow up audit of SEND Governance is scheduled for quarter four.
Children's Services	SEND Decision Making	Limited Assurance	-	1	-	5	Decision making is now clear through the decision making groups with appropriate collaboration with both the finance and commissioning team. Processes are in draft and under review. The assessment panel is currently having a 6 month review post implementation and terms of reference will be updated accordingly. Joint funding panel process is under review. Process maps have been drafted but are under review following growth of the Team. A follow up audit of SEND Governance is scheduled for quarter four.
Children's Services	SEND Commissioning and Contracting	Limited Assurance	3	2	-	2	A review of capita system is underway. The 0-25 and EP trackers have been aligned - this will support the SEND commissioning. Commissioning contracts backlog has been a key area of focus during the summer and is largely cleared. There is now a provisional plan to move the individual contracting and tracking of payments to the newly formed Brokerage team which sits in CYPF. The team has had to be recruited to so the date of transfer is not yet confirmed. The SEND commissioning officer will

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							<p>work with the Brokerage team manager to finalise the plan.</p> <p>A follow up audit of SEND Governance is scheduled for quarter four.</p>
Children's Services	SEND Monitoring and evaluation	Limited Assurance	-	1	-	3	<p>Growth on the annual review team for fixed term will add capacity to this work. Capita system overhaul is supporting the logging of data and the team have received training. There is a new ARO allocated to priority groups for attendance suspension / exclusion. From November with new staffing there will be allocations to other key groups.</p> <p>The Head of SEND and SEND commissioner are working together to refine the tracking of packages, monitoring of placements and refining of information needed. There is now an ISP approval form and also a personal budget / EOTAS form for the SEND team to populate to ease the commissioning process.</p> <p>Placement reviews and visits have now started between the Head of SEND and SEND commissioner. This will monitor general attendance and raise and priorities on a regular basis. The new ARO allocated to attendance will work closely with the inclusion team to review any learners of concern.</p> <p>Meetings with all providers by the Head of SEND and SEND commissioner have started this term and will be diarised for the year with regular review points. Commissioners attend the regular Peninsula QA group, which shares information about quality issues in relation to commissioned placement providers, including education. The data cleanse and associated</p>

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							staffing did not start until September 2024. This is now in progress A follow up audit of SEND Governance is scheduled for quarter four.
Resources	Part 2 Report	Limited Assurance	-	2	-	1	See Part 2 Report.
			3	11	1	17	
Total management actions outstanding 90 days +			32				

Plymouth City Council Audit Recommendation – Status of management action in progress, on hold.

Of the 72 management actions outstanding 34 (47%) are currently in progress on hold the charts below summarises the reason for this position.

