

Internal Audit Progress Report

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Introduction

1. The purpose of this report is to:
 - Provide details of the audit work during the period 1st September to 31st December 2017
 - Advise on progress with the 2017/18 plan
 - Raise any other matters that may be relevant to the Audit Committee role

Key Messages

2. During the period we have completed 29 County audits, 12 to final report (including 1 consultancy assignments) and 9 to draft report stage as well as finalising 8 school audits.
3. There are currently 9 further audits in progress.

Internal Audit work completed in the period 1st September to 31st December 2017

4. The following audit work has been completed and a final report issued:

High Assurance	Substantial Assurance	Limited Assurance	Consultancy Assignments
<ul style="list-style-type: none"> ■ Youth Offending Service ■ Transfer of 0-19 Public Health Nurses 	<ul style="list-style-type: none"> ■ Contract Management – Highways ■ Information Governance ■ Deprivation of Liberty Safeguards ■ New Highways Operating Model ■ Medium Term Financial Planning ■ Strategic Approach to Charging for Schools 	<ul style="list-style-type: none"> ■ Wellbeing Service ■ Adult Social Care Client Contributions ■ Housing Related Support 	<ul style="list-style-type: none"> ■ Transition of Telecare Services

Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in Appendix 1.

5. Since our last progress report we have issued 8 final reports providing High or Substantial Assurance:

Youth Offending Service**High Assurance**

Our audit confirmed that the Youth Offending Service (YOS) Team have managed and implemented the action plan to address the issues highlighted during the December 2015 Short Quality Screening Inspection by Her Majesty's Inspectorate of Probation. This improvement plan included many actions which taken as a whole become a Quality Assurance Framework which will help the service to ensure improvements are sustained.

Transfer of 0-19 Public Health Nurses**High Assurance**

During October 2017, 220 staff from the NHS transferred into the Council. These staff form the "Children's Health Service 0-19" and will support the health and well-being of children and young people during their school year and into early adulthood. Due to the volume of staff that are moving across, the specific requirements that need aligning to LCC procedures, and the ICT systems and equipment that needs to integrate with the LCC network, Children's Services require assurance that the process has been well planned and successfully implemented. Our audit focused on Project Management of the transfer.

We are satisfied that defined project management procedures have been followed and implemented. Robust Project Management has ensured that key developments are delivered to specification within an appropriate time-frame.

Contract Management – Highways**Substantial Assurance**

Our audit of a sample of Environment and Economy Highway contracts has provided further assurance over the contract management process that is delivered. We found defined procedures in place and the contracts we examined followed these measures. Our audit made some recommendations around an IT system used as this is no longer supported so requires replacement or upgrade.

Information Governance**Substantial Assurance**

The audit undertaken by the ICO gave an opinion that there was a reasonable level of assurance that the Council had effective processes and procedures in place and are delivering data protection compliance. This assurance level is equivalent to our own Substantial Assurance.

Our review confirms good progress is being made on the recommendations arising from the ICO report.

The Council has also identified the work required to meet GDPR requirements and this is being progressed and tracked. Whilst a lot of work has been done there is still a significant amount of work to do. We have recommended that this is quantified, scheduled and reported on so that management can have a better oversight of progress with the potential to intercede if necessary.

Deprivation of Liberty Safeguards**Substantial Assurance**

Well documented processes, procedures and controls are in place in relation to the appointment of Deprivation of Liberty (DOL) Assessors and the monitoring of DOL assessments and these ensure that Assessors are both suitable and eligible. The process for monitoring of DOL assessments is budget dependent; however we noted when required urgent cases were prioritised even if this was outside of budget. The process for monitoring and reporting on the DOL assessment backlog was generally found to work well. Clear tracking of the back log is in place and where blockages in the process were identified by the team solutions were put in place to remedy the issues identified.

We did identify some issues relating to retaining signed contracts and evidence of qualifications and training of the assessors. We fed back our findings and the DOL team took immediate action to address the issues raised.

New Highways Operating Model**Substantial Assurance**

Highways have gone through significant changes recently following the introduction of the Future Operating Model. As well as the restructure, other business changes have occurred or are planned with the main aim of reducing expenditure. One of these elements is the Value For Money (VFM) Framework. This framework was developed as part of the main project and along with project management, was the focus of our review.

Overall we are satisfied that the VFM project has been successfully delivered and that the VFM framework that has been adopted meets expectations.

Medium Term Financial Planning**Substantial Assurance**

Our review identified that financial planning processes are generally well controlled. An up to date Medium Term Finance Plan (MTFP) is in place up to 2021/2022 which is based on a strictly controlled Budget Model, clear and approved assumptions and is aligned with the 4 year funding agreement. The budgetary shortfall and plans to meet this are discussed throughout the year at Corporate Management Board (CMB) and Informal Executive meetings. A Budget Setting Framework is in place which is reviewed annually. Final budget proposals are subject to adequate scrutiny and challenge.

Our review highlighted a known issue around Financial Procedures and Directorate schemes of Authorisation being out of date. We also made recommendations around the approval of budget changes and provision of documented assumptions by Budget Holders to support their submitted budgets.

Strategic Approach to Charging for Schools**Substantial Assurance**

The Council introduced a mechanism by which schools can view and access services available to them in one place. This commenced on 12 September 2016 and is called EduLincs.

Our review found that EduLincs is working as intended but is still a work in progress that is being refined. A review of the first year of operation by the Commissioning Officer was carried out and a report taken to Children's Departmental Management Team in September 2017, which included 10 options on how to further develop the offer to schools. The ability for online payment is the number one priority. The focus is on the offer to schools for the 2018/19 academic year and a project plan is in place which is regularly reviewed and updated following 121's, working groups and the plan was reviewed at Children's DMT. Areas of improvement identified during our audit were already known to the team and mechanisms are in place to take these forward.

Special Educational Need & Disability Reform Substantial Assurance

The new Children and Families Act (2014) aims to offer simpler, improved and consistent help for children and young people with special educational needs and disabilities (SEND). The new legislation extends provision from birth to 25 years of age, giving families a greater choice in decisions and ensuring needs are properly met. As part of the reformed system a new education, health and care plan (EHC plan) has been introduced. All children with a current Statement of Special Education Need will require to be transferred to an EHC plan by 31st March 2018. Young people in higher education receiving support through a Learning Difficulty Assessment (LDA) were also required to be transferred to an EHC plan by 31st December 2016.

Work completed during the audit has found that transfers of SEN statements to EHC plans are on track and due to be completed by the DfE deadline. Overall we also found that the new SEND framework has been successfully implemented within the authority.

The remaining 3 reports give limited assurance. The management summaries of these reports can be found at appendix 2.

Audits in Progress

6. We have 9 audit's at draft report stage:

- ICT Asset Management
- ICT Service Improvement
- Quality of the Carers Workforce Learning and Development
- Emergency Planning
- Performance Management
- Capital Programme
- Carbon Management Plan Data Integrity
- Direct Payments – Provider Control Framework
- Fuel Cards

These will be reported to the committee in detail once finalised.

7. We currently have 10 Audits in progress. More details on audits in progress can be found at Appendix 4, which details the entire 2017/18 audit plan.

Other Key Work

8. Other key work undertaken during the period includes:

Transition of Telecare Services (Consultancy Assignment)

Senior Management requested our support in undertaking root cause analysis on the issues that occurred when the Telecare Service transitioned from one provider to another in March 2017. We have completed the review and provided feedback including suggested corrective action on the key root causes of the problems faced during transition.

Bus Service Operators Grant (Grant Sign Off)

We added requested audits of the Bus Service Operators Grants 2015/16 and 2016/17 to our plan. This is an annual grant provided by the Department for Transport (DfT). Our audit signed off the grant for both years and confirmed that both have been spent as per the grant conditions.

Families Working Together (Grant Sign Off)

We undertook the first part of this grant sign off which we do on an annual basis for Children's Services. Work did not identify any concerns and the grant was signed off.

Assurance Mapping

We have completed our annual full update of the Council's Assurance Maps in conjunction with management of all directorates. These provide the basis for Senior Management and Audit Committees to gain a better understanding of their organisations assurance status and needs. Reports are presented by Directors at today's audit committee meeting.

Agresso upgrade to Business World On!

The current version of the Council's ERP system Agresso is no longer supported by the provider, Unit 4. As a result, the Council and Serco have been working to upgrade from the current version (4.7) to Milestone 6—now known as Business World On! The work needed to undertake this upgrade was planned for the period May to December 2017 (now February 2018).

Corporate Management Board asked Internal Audit to provide independent assurance over the Agresso upgrade project - that the system is fit for purpose and ready to 'Go-Live' in the 1st March 2018. This assurance work has continued to progress.

Establishment Mapping

We have completed an exercise to map all current establishments of the council. We have consolidated the budget values of each along with the 3 lines of assurance available over each site. This information will be used to inform our approach to Establishment Audits over the next few years, ensuring our audits focus on the greater risks areas and minimise duplication where other assurances are in place.

ICT Audit

9. We are proposing changes to the ICT audit plan as a result of the recent departure of the Chief Digital Officer and the outcome of the review of the IMT capacity and capability within the Council undertaken by Capgemini (draft report received in December 2017).

We plan to complete the following audits:

- ICT Asset Management (draft report)
- ICT Service Improvement (draft report)
- Information Governance (complete)
- ICO Cyclical Reviews (in progress)
- Cyber Security
- Security Management
- Emergency Planning Centre
- Agresso Milestone 6 (complete)
- Transport ICT and Telematics

We propose postponing the following audits until the acting Chief Digital Officer has taken stock and, in conjunction with him, the ICT Assurance Map has been updated:

- ICT Intelligent Client
- ICT Infrastructure Deep Dive

We also propose postponing the audit of Agresso Interfaces until the system upgrade has been completed.

The audit of Schools Admissions system is to focus on the implementation project and will commence once procurement is finalised and implementation planning has commenced.

The Blue Light Collaboration audit included in the ICT plan is a capital project audit rather than an ICT audit, although there are ICT elements in the project. This remains in the plan.

Performance Information

10. Our performance against targets for 2017/18 is shown in the analysis below:

Performance Indicator	Annual Target	Profiled Target	Actual
Percentage of plan completed (based on revised plan)	100%	66%	55%
Percentage of recommendations agreed	100%	100%	100%
Percentage of recommendations implemented	100% or escalated	100% or escalated	100%
Timescales:			
Draft Report issued within 10 days of completion	100%	100%	90%
Final Report issued within 5 days of management response	100%	100%	95%
Draft Report issued within 3 months of fieldwork commencing	80%	80%	95%
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Good to excellent

11. Our actual percentage of plan complete is 11% behind the profiled target of 66% at the end of December 2017. The delays to the ICT plan already outlined have had an impact on planned delivery. Additionally - progress is behind for some audits planned for quarter 3, these were rescheduled to quarter 4 – this work is now in progress.

12. We have made several amendments to the original plan agreed in March 2017. 9 Audits, including Integration with Health, Domestic Homicide reviews, Workforce performance and rewards and Fire pay and pensions have been removed or rescheduled to 2018/19. We have added 9 additional audits including the Telecare Transition, Bus service operators grant, Procurement cards, Fuel cards and support on the future delivery of support services. Once again - more time than anticipated has been spent of the Council's finance systems, particularly the providing assurance over the upgrade. Full details of the plan and amendments can be found at appendix 4.

Appendix 1 - Assurance Definitions¹

<p>High</p>	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
<p>Substantial</p>	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
<p>Limited</p>	<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>
<p>Low</p>	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

¹ These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Wellbeing Service

Background and Context

The Council is responsible for the commissioning of the Wellbeing service across Lincolnshire. The annual cost for this service is £4.1m. The service helps around 4500 residents in Lincolnshire and there is evidence of the positive difference this makes in terms of key prevention outcomes. The programme has generally been a success for its users with over 90% of people receiving the service saying they would recommend it to others.

In July 2012 the *Caring for our Future White Paper* was published which acted as a driver for the Council to establish the Wellbeing Service.

The tender process commenced in 2013. The service is delivered through a number of contracts and Local Authority agreements covering:

- Monitoring of Assistive Technology
- Assessment and Generic Support
- Provision and installation of assistive technology
- Monitoring and response
- Homesafe

The new Wellbeing service was launched in April 2014 and the contracts end in April 2018. A new tender process commenced in 2017 to have a new Wellbeing service model in place by April 2018.

The responsibility for contract managing the Wellbeing contract was transferred to the Commercial Team, People services in October 2016. Prior to this transfer the contract was managed by Public Health Commissioning Team. With this transfer of

responsibility we agreed that it would be an appropriate time to perform an audit to review contract management arrangements and provide a baseline for the Commercial Team.

Scope

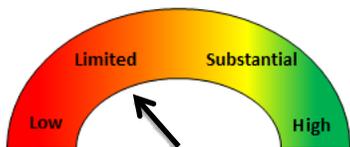
Our main focus was to provide assurance that:

- The Procurement of the Wellbeing contract complied with legislative and policy and procedural requirements
- Lessons learnt from this procurement exercise are being applied in the current procurement exercise.
- The contract is being effectively managed and is delivering the level of service set out in the contract.

We identified the following as the **potential** key risks for this audit area:

- Procurement process fails to fulfil the Wellbeing service need
- Procurement procedures do not reflect best practice or adhere to legislation
- Failure of the Council to improve on their contract/ tender procedures
- Fraud risk are not managed effectively
- Failure to secure value for money
- Contracts are not delivered on time, within budget or to an acceptable quality
- Contract management process fails to ensure services are safe and effective
- Service outcomes are not managed effectively

Executive Summary



Limited Assurance

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Procurement process fails to fulfil the wellbeing service need	Amber	1	0
Procurement procedures do not reflect best practice or adhere to legislation	Green	0	0
Failure of the Council to improve on their contract / tender procedures	Green	0	0
Failure to secure value for money	Amber	1	
Fraud risks are not managed effectively	Green	0	0
Contracts are not delivered on time. Within budget or to an acceptable quality	Amber	0	2
Contract management process fails to ensure that services are effective	Red	3	3
Service outcomes are not managed effectively	Amber	0	3

Key Messages



Overall we found that the lessons learnt from the previous procurement exercise were either being addressed or the Commercial Team were aware of them and intend to address them as part of the current procurement exercise. Management have faced many historical difficulties with this contract due to the lack of detailed service specifications, inconsistent performance data and challenging performance issues. We confirmed that matters are being addressed by the Commercial Team but at the time of the audit many of the actions to address the issues are still work in progress or at the initial stages of implementation. As a result we have given this audit Limited assurance.

Key Messages



We identified that Public Health had been proactive in completing a lessons learnt review for the previous wellbeing procurement exercise, which concluded:

- Service specifications were too generalised.
- Governance for the procurement of the Wellbeing service was not consistently robust
- Stakeholder involvement in the initial 2013/14 Procurement process was limited
- The transfer of service user data requirements was not formalised

These are being addressed or the Commercial team are aware of them and intend to address them as the current procurement process progresses.

The high priority findings of our audit include:

Our review of the historical management of the Wellbeing service identified that having four providers with different service requirements and service specifications, which were often too generalised, resulted in inconsistent performance data and often challenging performance issues. This caused many of the contract management issues we highlighted, including:

- Poor governance over contract variations - we were unable to obtain evidence for most variations to confirm that they had been authorised and one of the unsigned contract variations had a value of £1.1m.
- Limited evidence of actions taken on poor performance and other operational and strategic issues identified.
- Limited work is performed on the accuracy and robustness of the performance data submitted by the Providers information.
- Inconsistent data monitoring, which has been a constant issue throughout the existing contract and could not be addressed fully whilst varying delivery models and reporting methods exist due to the present contract/agreement position. This makes comparison of the performance data less valuable

Key Messages

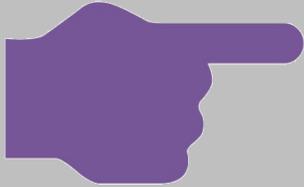


- and prevents a consistent approach to managing the data and performance results provided.
- All contracts are block contracts with no contractual KPI's or service credits for poor performance of KPI's. This leaves no incentive for improvement of service performance by the provider and makes management of poor performance issues more difficult.
- Historically there have only been operational meetings meaning no forum for the council and Providers to focus on strategic matters.

Since management of the contracts moved into the Commercial Team many of these matters have started to be addressed. The different processes used in this team along with other improvements identified should ensure a robust contract management regime, although there are some areas that the team will be unable to resolve until the new contract/s are operational.

We intend to complete a follow up audit after April 2018 when the new service specifications will be in place. We will seek to confirm that the new contract management processes are fully embedded and address the weaknesses identified in this report and that the lessons learnt from the previous contract process were fully addressed as part of the current procurement exercise.

Areas of Good Practice



During our review we identified several notable instances of good practice or positive outcomes:

- ✓ The service user feedback survey returned excellent results. 92% of Telecare service users said they would recommend the service to a friend or family member and 95% of Wellbeing service users said they would recommend the service.
- ✓ Data from 2015/16 shows the positive benefit the WBS is having on Adult Care need and escalation of need. Of the 4,712 WBS clients registered on the Adult Care data base 1,815 individuals contacted the LCC Customer Service Centre with additional Adult Care needs. However 97% of these could be advised or referred back to the WBS for resolution. Consequently of the 1,815, who were referred back into Adult Care, only 3% of those went on to receive a costed package of care. This equates to 1.2% of all WBS clients in 2015/16 who went onto receive additional Adult Care costed services. This data highlights the huge effect the WBS model, in its current form, has had on preventing need for more costly services.
- ✓ All providers have now developed different working models which engage with many wider services and supports networks to add further value to the WBS. Additional support services cover a wide ranging breadth of subjects across many differing service areas.
- ✓ All providers felt that the aids and adaptations component delivered via the WBS had real value, and that the majority of small aids could be provided relatively quickly to improve an individual's independence. Service users purchased 1,375 small aids/adaptations to assist with independent daily living in 15/16. This allowed many individuals to continue residency within their own home and not rely on other statutory support services for additional support.

Management Response



The findings of this audit are noted. Since the service transferred to the Commercial Team, the areas highlighted in this report have already been identified and extensive work has taken place to address them. A key change to note is the development of the contract management framework. This extensive re-development has focussed on all areas involved in the contract management process. The contract management meetings now focus on key areas as outlined below.

In addition to the quarterly contract management meeting there is now an annual contract management review. These go into more depth around the key areas of strategic importance. These meetings allow for a numerical score, linked to a mark to indicate how well the Provider is performing against the contractual terms as well as overall across the services. In detail these two main meetings cover:

Quarterly

- Performance Monitoring and KPIs:
 - Data from Provider
 - Full KPI return to be sent to provider in advance of meeting, to include Lincolnshire level data for comparison purposes where applicable
 - Information around service credits
 - Open Book Accounting returns where applicable
 - Review data provided – are there any concerns with the data (both the content and the quality)? Does it include data from sub-contractors?
 - The performance section looks at individual Key Performance Areas but with a focus on what these are telling us about the service and the strategic links
- Quality Assurance – including case study/studies; review of improvement plans; review of safeguarding, complaints, compliments, serious incidents and STIESS reports if applicable.
- Staffing – levels and training
- Financial and Business Viability
- Service Specific Discussions – including site visits and specific agenda items where applicable (e.g. telecare includes reprogramming etc.)

Management Response



- Feedback and attendance from Topic Lead / Topic Expert
- Feedback and attendance where applicable from CCGs, Public Health, Adult Care or other Professional with an input into the service if required and applicable.

Annually

- Review of paperwork, policies and procedures.
- Quality Assurance – including lessons learnt; internal QA processes; quality assurance of subcontractors; review of consultation, engagement and client / family involvement in the service; added value/ best practice; information governance
- Staffing – safer recruitment review; supervisions/appraisals; training and development; staffing levels
- Assessment and support planning
- Security, health and safety – including business continuity
- Safeguarding and Protection from Abuse
- Clinical Effectiveness – including confidentiality; referral process; opening times/appointments; infection control etc.

The annual contract management meetings allow for the Programme Officers to drill down into the service provided to enable LCC to assure ourselves of the accuracy of the data provided by the service throughout the year. The process builds in staff and service user feedback and is key in understanding whether the service is delivering what is expected..

Where improvements are required an Improvement Plan process has been implemented which helps the Provider to focus on areas which require improving through clear SMART actions and allows the Programme Officer to track progress with both the Provider and internally through the management system. The outcomes from these meetings are translated into a risk matrix. The risk matrix is based on a methodology already in situ within the Commercial Team and allows the Programme Officer, wider management teams and the Provider to understand whether the service is high, medium or low risk. The High risk providers are alerted through to the Contract Manager and the highest risk Providers overall across the service are reviewed through a monthly Service

Management Response



Quality Review meeting, made up of commissioners within Adult Care, Public Health, CCG's and Health and CQC.

Serious incidents are key to understanding risk. A working group was established to review the serious incident process. This review has resulted in a complete refresh of the form, based on best practice recognised elsewhere. A tracker has been implemented which feeds into the risk matrix. The Provider now has a 10 working day timescale to address concerns raised and this is tracked within the Commercial Team. The Programme Officer utilises the tracker to identify any trends or areas of overarching concern to address with the Provider through contract management procedures. Officer and Provider guidance has been developed to ensure consistency, transparency and accountability.

The review of the contract management process has also allowed for the production of 'interim visit forms' so that key areas of performance / concern can be addressed in between scheduled quarterly and annual visits.

The review has also recognised that the key strategic contracts across the service, such as the wellbeing contracts, require greater input at a management level. To address this strategic meetings have been implemented to work alongside the quarterly contract management meetings. This allows for operational issues to be discussed and resolved thoroughly and a greater focus on the strategic issues to be reviewed.

For consistency across the service, accountability and transparency Officer and Provider guidance has been developed around the new processes and procedures. This also ensures that should there be a need to change the individual managing the contract directly, any new people coming in will have a full understanding of how the process works.

Since joining the Commercial Team, any contractual arrangements that require a contract variation now need to go through the Procurement Governance Board. All new variations agreed are signed in a timely manner and a copy saved on the Providers electronic file.

We welcome a further audit post April 2018 to provide us the opportunity to evidence all the new changes that are being introduced via the procurement exercise and new contract management framework.

Client Contributions Policy

Background and Context

In 2015 LCC Adult Care worked in collaboration with SERCO's Financial Assessment and Income Collection Team (FAICT) to create a new contributions policy. Executive approval to the new policy was given on 3 November 2015. The new Adult Care Non-Residential Contributions Policy went live on 16 April 2016 and was rolled out to citizens across Lincolnshire. Serco is responsible for implementing LCC's Adult Non-Residential Client Contributions Policy.

People who are assessed as eligible for care services from local authorities are expected to contribute towards certain elements of their care, if they are assessed as being financially able to pay. The income received is called a contribution. This policy explains how the amount a person could be expected to pay towards their support at home or in the community is calculated by the Council.

The new policy should lead to additional income of around £883k a year, once the phasing-in of the new arrangements is concluded in 2018/19.

Scope

Our main focus was to obtain assurance that the new contributions policy has been fully implemented and is applied consistently to all applicable service users. We sought assurance on the following :

- **Management:** Management arrangements in place to implement the Client contributions policy are adequate for reliance purposes.
- **Reporting:** Client contribution reporting information is accurate, in a suitable format and uses appropriate sources of information.
- **Processes and controls:** Client Contribution Policy processes and controls are adequate, applied correctly and actioned on a timely basis.

The Key Risks considered were as follows:

Operational Risks:

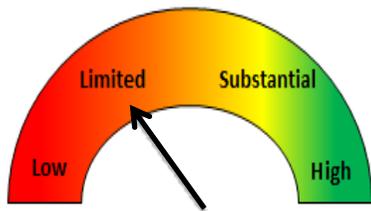
- Assessment forms are not completed adequately and in compliance with policy requirements
- Service users do not provide the completed form with supporting evidence within the policy timeframe
- Assessments are not processed by Serco on a timely basis in accordance with policy requirements
- Changes in circumstance are not actioned timely and effectively
- Maximum charges are not applied correctly as detailed within the policy

Strategic risks:

- ICT systems fail to produce the required outputs
- There is a lack of stakeholder engagement
- Fraud controls are not effective in Deprivation of asset cases
- Risks are not managed.

Executive Summary

Limited Assurance



Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Assessment forms are not completed adequately and within the time scale set out in the Non-Residential Client Contributions Policy.	Amber	0	1
The correct supporting documents are not submitted with the assessment form.	Amber	1	0
Maximum charges are not being applied correctly as stated within the policy.	Amber	0	1
Serco do not complete timely and accurate financial assessments in accordance with the policy.	Amber	1	0

Changes in Service Users circumstances are not actioned timely and effectively.	Green	0	0
ICT systems fail to produce the required outputs.	Green	0	0
Fraud controls are not effective in deprivation of asset cases.	Amber	1	0
TOTAL		3	2

Key Messages



Our review was undertaken to provide assurance that there are effective systems and processes in place to ensure that the requirements of the Client Contributions Policy are complied with.

The Audit has demonstrated that the policy has been fully implemented and testing of 25 Financial assessment cases confirmed that the assessments are being calculated correctly. However some issues with the timeliness and adequacy of the supporting documentation for these financial assessments were identified. The testing also confirmed that data is either not being recorded or the timeliness controls are not being consistently met for some other Client contribution policy procedures.

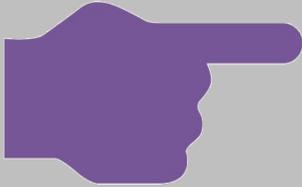
The areas where there is potential non compliance with the policy are detailed below. As a result of these issues a Limited assurance level was given.

Financial assessments – There is a timeliness issue whereby 53% of the financial assessments tested were processed 4 weeks or more after the forms were received from the service user. The process is complex due to the introduction of new case management system (Mosaic) and the intention to integrate case management and finance systems. Mitigation is in place for the KPIs for this service, however some service users are experiencing long delays, which can lead to financial risk for the council and for the individual. A jointly agreed action plan with Serco has been put in place to resolve the situation, including agreed additional capacity for the team.

Supporting Financial documentation – In 1 case tested (5%) there were no supporting financial documents attached to the file to provide evidence that the Financial assessment was carried out correctly. The policy requires this information to be verified to enable an accurate financial assessment to be performed. The supporting financial documentation for this case is in the process of being obtained by Serco.

Financial assessment forms not complying with the policy – In several cases our testing identified that the processing of financial assessment in practice did not always comply with the policy. The action plan details all instances of non compliance with the policy which could potentially cause the Council reputational damage if challenged and result in a lack of clarity of the financial assessment process for the service user.

Areas of Good Practice



During our review we also found some good areas of practise.

We found that the new assessment form provided information and guidance on how to complete the form as well as contact details for assistance if required. The letter that is sent to advise service users of their contribution is available in different formats and details are provided in the letter advising what formats are available and who to contact to request one.

There is an effective referral process in place for any suspected cases of deprivation of assets. If the FAICT or social care practitioners discover any potential cases that they feel need further investigation they can refer to the Financial Resolutions Group. We have confirmed this group has strong governance arrangements that inform decision on whether any transfer of any funds are a deliberate attempt to avoid making a contribution towards care costs. They can then request that a new financial assessment is undertaken taking into account the transfer of assets.

Managing your risks



Good risk management, including maintaining risk registers, helps you to identify, understand and reduce the chance of risks having a negative impact on achievement of your objectives.

During our audit work we identified that there is a comprehensive shared risk register between Serco and Adult Care Finance which covers risks relating to items such as Agresso Upgrade, Service Performance and Mosaic implementation. This register is monitored and discussed at senior management meetings on a monthly basis.

Management Response



This report is welcomed and shows clear areas of good practice in the Financial assessment function. The report also highlights issues with the practical application of the policy. The recommendations are accepted and will be addressed with the completion of three actions. Some elements of these are already in progress, others will require further consideration and time to ensure that the public are consulted where required. Should consultation not be required the implementation of those recommendations will be brought forward. These actions will all be influenced by the recommendations in the report and are;

- Review of the policy
- Development and implementation of a service audit process
- Completion of the service improvement action plan – and continued monitoring of progress

Housing Related Support Services

Background and Context

The Council currently commission housing related support services which comprise of:

- Emergency access accommodation based support
- Non- emergency accommodation based support
- Floating support
- Rough sleeper outreach service
- Domestic abuse accommodation
- Mental health crisis housing

These services all work together to form one structured model of support for people who are currently homeless or at risk of losing their home. The support helps people with their immediate housing need to regain or sustain their independence. The total current budget available for the delivery of all Housing Related Support (HRS) Services supports vulnerable people across Lincolnshire is approximately £3.4m with £1.3m being spent on floating support provision and £2.1m on accommodation based provision.

Existing providers of Housing related support services are:

- P3
- Salvation Army
- Lincolnshire Support Partnership Framework
- Nottinghamshire Community Housing Association
- West Lincolnshire Domestic Abuse Service
- Boston Mayflower
- Richmond Fellowship

The Housing Related Support services are all accessed through the "Avenue" electronic referral gateway via referrals by

professionals. Self-referrals cannot be made through this system.

The responsibility for contract managing the Housing Related Support contract was transferred to the Commercial Team, People Services in October 2016. Prior to this transfer the contract was managed by Public Health Commissioning Team. The audit reviewed how the contract is now managed by the Commercial Team and identified any new contract management controls already implemented or recommended to be implemented.

Scope

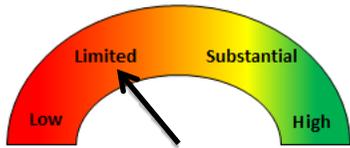
Our main focus was to provide assurance over:

- The adequacy of the Contract Management Governance arrangements.
- The adequacy of contract monitoring arrangements.

We identified the following as the key **potential** risks for this audit area:

- Contracts are not delivered on time, within budget or to an acceptable quality.
- Contract management fails to ensure that services are safe and effective.
- Service outcomes are not managed effectively.
- Services are not delivered in accordance with the Council's service user's expectations.
- Fraud re contract payments

Executive Summary



Limited Assurance

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Contracts are not delivered on time, within budget or to an acceptable quality	Amber	0	2
Contract management fails to ensure that services are safe and effective	Amber	1	1
Service outcomes are not managed effectively	Amber	0	1
Services are not delivered in accordance with the Council's service user's expectations.	Amber	0	1
Fraud Re: Contract Payments	Green	0	0
Total		1	5

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Key Messages

The audit identified some areas where improvement in the management of the contract is recommended. Many of these issues have already been reported to management and have been addressed or are in the process of being addressed. To avoid repetition of key messages we have summarised these findings in bullet point form below and will not include them in the action plan.

- Actions taken to address poor KPI and service performance by providers in some districts were not being evidenced.
- Improvement plans detailing actions needed to improve the service were not consistently in place.

Key Messages



- No formal review of the quality and skills of provider staff are performed.
- Quality of services provided has not been adequately monitored.
- Several changes in contract management staff have occurred throughout the contract.

There were also additional findings identified during this audit, not reported previously to management:
The key findings were:

- Information Governance controls were compromised recently with generic access to the Avenue system being given to the Police. This enabled any police officer to review personal details of all housing related support service users. A Privacy Impact assessment review was carried out and this issue was resolved and the governance weaknesses which allowed this issue to arise are being addressed.
- More regular on site visits to the HRS accommodation and some visits to "floating support" homes would provide improved assurance to the Council that the services being provided are safe and effective. Annual on-site visits occurred as part of the Quality Assurance Framework process but no other on site visits took place. This issue is now being addressed as part of the new Contract Management Framework and the latest contract management meetings were held on-site. The new Framework should also include validation of payments made to services received.
- Improved monitoring / tracking of the specific service requirements detailed in the contract should be established to ensure that they are being complied with. Monitoring of the level and detail of appeals and extensions is now being performed but there could also be monitoring of the full risk assessments and one day referrals performed.
- Work performed to gain assurance over the parity of service provided throughout the County by

Key Messages

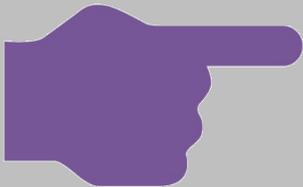


the different providers could be improved. Better monitoring and tracking of the service would provide greater assurance over this parity and that the service user's needs are being met.

- Limited work is performed on the accuracy, completeness and robustness of the performance data input onto the Avenue system. Data was reviewed during previous QAF visits and contract management meetings but testing was not evidenced. A review of the Avenue was carried out which both improved the referral process and identified a training need for providers which has been carried out. Greater work around accuracy of data would ensure decisions made on the contract as a result of this performance data continue to be appropriate for the service.

As a result of the findings detailed above a "limited" assurance rating has been given.

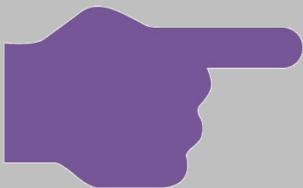
Areas of Good Practice



The development of the contract management framework is a key area of improvement for the management of the HRS contract. This extensive re-development has focussed on all areas involved in the contract management process. The contract management meetings now focus on key areas such as;

- Performance Monitoring and KPIs
- Quality Assurance – including case study/studies; review of improvement plans; review of safeguarding, complaints, compliments, serious incidents and STIESS reports if applicable.
- Staffing – levels and training
- Financial and Business Viability
- Service Specific Discussions – including site visits and specific agenda items where applicable.

Areas of Good Practice



Social impact bond is a new development for the Council. Public Health worked with the Districts and P3 to bid for DCLG funding to develop and deliver a service to support entrenched rough sleepers. This service is in the form of a Social Impact Bond. The service was developed as a variation to the Street Outreach service. The service has just commenced and so far two HRS service users that HRS providers have been struggling to meet their high needs have been approached to take part in the service.

A review took place to improve the Avenue system. Different elements of The Avenue system were reviewed and their impact on the service provision identified. Immediate changes were made to the referral form based on the findings of the review. An improvements log of more complex and IT system based changes required to the referral form and the providers element is in place and these will be implemented Mid-November.

The review also identified training needs for providers and this training was given to providers staff and referrers so that they understand what, why, and how to input data on to The Avenue.

It is hoped that this training will not only improve data collection but have a positive impact on service users' outcomes by:

- a) reducing the delay for service users to be placed in the service,
- b) enabling providers to focus on support rather than chasing information,
- c) reducing the amount of people referred who are uncontactable
- d) reducing the possibility of unsuitable placements

Managing your risks



Good risk management, including maintaining risk registers, helps you to identify, understand and reduce the chance of risks having a negative impact on achievement of your objectives.

During our audit work we identified the following significant risks that we feel should be considered for inclusion in a Housing Related Support Operational Risk register

- Contract management process fails to ensure that the Housing Related Support service is effective and meets service user's expectations.

Management Response

Management Response

The findings of this audit are noted. Since the service transferred to the Commercial Team work has taken place to address the issues largely through the contract management framework which covers all elements of contract management. Actions are now agreed and recorded as required to improve areas of concern. All quarterly contract management visits now take place onsite.

In addition there is an annual contract management meeting. These go into more depth around the key areas of strategic importance. These meetings allow for a numerical score, linked to a mark to indicate how well the Provider is performing.

In detail the meetings cover:



Management Response

Quarterly

- Performance Monitoring and KPIs:
 - Data from Provider
 - Full KPI return to be sent to provider in advance of meeting, to include Lincolnshire level data for comparison purposes where applicable
 - Information around service credits
 - Open Book Accounting returns where applicable
 - A Review of the comprehensiveness and quality of the data provided
 - The performance section looks at individual Key Performance Areas but with a focus on what these are telling us about the service and the strategic links
- Quality Assurance – including case study/studies; review of improvement plans, review of safeguarding, complaints, compliments, serious incidents and STIESS reports if applicable.
- Staffing – levels and training
- Financial and Business Viability
- Service Specific Discussions – including site visits and specific agenda items where applicable (e.g. telecare includes reprogramming etc.)
 - Feedback and attendance from Topic Lead / Topic Expert
 - Feedback and attendance where applicable from CCGs, Public Health, Adult Care or other Professional with an input into the service if required and applicable.

Annually

- Review of paperwork, policies and procedures.
- Quality Assurance – including lessons learnt; internal QA processes; quality assurance of subcontractors; review of consultation, engagement and client / family involvement in the service; added value/ best practice; information governance
- Staffing – safer recruitment review; supervisions/appraisals; training and development; staffing levels



Management Response

- Assessment and support planning
- Security, health and safety – including business continuity
- Safeguarding and Protection from Abuse
- Clinical Effectiveness – including confidentiality; referral process; opening times/appointments; infection control etc.

The annual contract management meetings allow for the Programme Officers to drill down into the service provided. The process builds in staff and service user feedback and is key in understanding whether the service is delivering what is promised throughout the contract management meetings.

Where improvements are required an Improvement Plan process will be implemented with clear SMART actions which allows the Programme Officer to track progress directly with the Provider and internally through the management system. The outcomes from these meetings are translated into a risk matrix which allows the Programme Officer, wider management teams and the Provider to understand whether the service is high, medium or low risk.

The Contract Manager is alerted to the High risk providers and the highest risk Providers overall are reviewed through a monthly Service Quality Review meeting, made up of commissioners within Adult Care, Public Health, CCG's and Health and CQC. Working alongside the Risk Matrix, each Provider has their own 'risk register' which is developed from any risks recognised in the Procurement Stage and with new risks added when they are identified. These are discussed with the Providers in contract management meetings.

Serious incidents are key to understanding risk. A working group was established to review the serious incident process. This review has resulted in a complete refresh of the serious incident form, based on best practice recognised elsewhere. A tracker has been implemented which feeds into the risk matrix. The Provider now has a 10 working days to address concerns raised and this is tracked within the



Commercial Team. The Programme Officer uses the tracker to identify any trends or areas of overarching concern to address with the Provider through contract management procedures. Guidance has been developed to ensure consistency, transparency and accountability. The review has also introduced 'interim visit forms' so that key areas of performance / concern can be addressed in between scheduled quarterly and annual visits.

Any contractual arrangements that require a contract variation now need to go through the Procurement Governance Board. All new variations agreed are signed in a timely manner and a copy saved on the Providers electronic file.

We welcome a further audit in 2018 to provide us with the opportunity to evidence the new changes in procurement exercise and contract management.

Appendix 3 – Outstanding Actions at 30th November 2017

Activity	Issue Date	Assurance	Total recs	Recs Imp	Priority of Overdue Recommendations			Recs not due
					High	Medium	Low	
Finance and Public Protection								
Business Continuity	Feb 16	Limited	4	2	2	0	0	0
Income	Sept 16	Substantial	11	10	0	1	0	0
Debtors	Nov 16	Limited	11	8	2	1	0	0
General Ledger (KCT)	May 17	Substantial	8	4	1	3	0	0
Bank Reconciliation	Feb 17	High	4	3	0	1	0	0
Treasury Management	Jan 17	High	2	1	0	1	0	0
Trading Standards	Feb 17	Substantial	4	0	1	3	0	0
Corporate Policies and Procedures	Jan 17	High	3	2	0	1	0	0
Totals			47	30	6	11	0	0
Children's Services								
Payroll Audit 1 2016	Mar 16	Low	27	26*	1	0	0	0
Pension Audit 2016	Jul 16	Low	24	2*	18	4	0	0
Payroll Audit 2 2016	Jul 16	Low	46	21*	19	6	0	0
Absence Management	Nov 16	Limited	8	6	0	2	0	0
HR recruitment processes in schools	Mar 17	Limited	7	6	1	0	0	0

Activity	Issue Date	Assurance	Total recs	Recs Imp	Priority of Overdue Recommendations			Recs not due
					High	Medium	Low	
Sector led approach to school improvement	Jul 17	Substantial	4	2	0	2	0	0
Totals			116	63	39	14	0	0
Adult Care and Community Wellbeing								
Information Governance	Mar 15	Limited	15	13	2	0	0	0
Workforce Development	Jan 17	Limited	17	14	2	0	0	1
Annual care assessments	Mar 17	Limited	8	3	1	0	0	4
Adult Safeguarding Referrals	May 17	-	11	2	0	9	0	0
Better Care Fund Effectiveness	Jan 17	Substantial	3	1	2	0	0	0
Totals			54	33	7	9	0	5
Environment & Economy								
Home to School Transport	Jan 15	Substantial	14	12	0	2	0	0
European Regional Development Fund	Mar 17	Substantial	2	1	0	1	0	0
Totals			16	13	0	3	0	0
Commercial Team								
Total			233	139	52	37	0	5

Appendix 4 – Internal Audit Plan 2017/18

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-01 - Procurement & Contract Management - Housing Related Support	To confirm that the Housing Related Support management of the contract s is effective	18/05/2017	09/08/2017		Draft report	Limited Assurance
LCC 2017/18-02 - Procurement & Contract Management - Wellbeing	To confirm that the Wellbeing procurement exercise complied with procedures and adhered to legislation and that the subsequent management of the new contract s is effective	22/05/2017	15/06/2017	27/09/2017	Complete	Limited Assurance
REMOVED LCC 2017/18-03 - Procurement & Contract Management - Sexual Health	To confirm that the Sexual procurement exercise complied with procedures and adhered to legislation and that the subsequent management of the new contract s is effective	12/06/2017	N/A	N/A	Removed	N/A
LCC 2017/18-04 - Families Working Together	Audit sign off as per the requirements of the grant.	01/08/2017	17/10/17	29/10/17	Complete	N/A
LCC 2017/18-05 - Youth Offending Service Delivery	Assurance that stated improvements following the external review of YOS published December 2015 have been made and sustained. Focus to include: ·Assessment of the QA framework ·Performing of assessment after a significant	04/09/2017	25/08/2017	30/11/17	Complete	High Assurance

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
	incident occurs					
LCC 2017/18-06 - Transfer of 0-19 Public Health Nurses	Assurance that the governance, risk and monitoring arrangements for this key project are sufficient to ensure delivery of key outcomes for all 8 work streams.	01/08/2017	01/09/2017	21/12/2017	Complete	High Assurance
LCC 2017/18-07 - School Admissions Software	Confirmation that the risks regarding implementation of the new admissions software have been managed to minimise the disruptions to schools.	01/08/2017			Not Started	
LCC 2017/18-08 - Special Educational Needs and Disability Reform	Assurance on the embedding of the new SEND framework in key areas of the service. Main focus is data in Mosaic and reporting as this is currently an area of concern.	01/08/2017	25/07/2017	21/12/2017	Complete	Substantial Assurance
LCC 2017/18-09 - Careers Advice	Assurance that the alternative delivery model for careers advice to young people achieves required outcomes.	01/11/2017			Not Started	
LCC 2017/18-10 - Quality of Carers Workforce Learning & Development	Assurance that processes in place ensure that the carers support workforce are adequately trained and their quality of work is of the required standard.	16/10/2017	26/09/2017		Draft Report	

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-11 - Client Contributions Policy	Assurance that the new contributions policy has been fully implemented and is applied consistently to applicable Service Users.	17/07/2017	03/08/2017	03/11/17	Complete	Limited Assurance
REMOVED LCC 2017/18-12 - Integration with Health	Support and Advice on delivery of the plan to integrate Health and Social Care	16/01/2018	N/A	N/A	Removed	N/A
REMOVED LCC 2017/18-13 - BCF - Disabled Facilities Grants	assurance that adequate governance, monitoring and financial review controls are in place to ensure that District Council's make effective use of funding in line with DOH guidance.	18/12/2017	N/A	N/A	Removed	N/A
LCC 2017/18-14 - Information Systems Team	Assurance that the impact of the monitoring and adequacy of the information produced by Mosaic on Adult Care Services provided.	01/12/2017			Not Started	Not Started
LCC 2017/18-15 - Quality Assurance Framework	Assurance that the quality assurance framework for assessing provision both internally and commissioned is robust and aligned to statutory requirements - to include safeguarding.	26/06/2017	24/07/2017	07/08/2017	Complete	N/A Consultancy
LCC 2017/18-16 - Deprivation of Liberty Safeguards	Assurance that succession planning is sufficient to enable adequate numbers of capable and competent DOLs specialists to be available.	02/06/2017	02/06/2017	14/09/2017	Complete	Substantial Assurance

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-17 - ICT Intelligent Client	Evaluation of the IMT Team acting as an intelligent client in respect of: 1.Delivery of ICT 2.ICT Investment Decisions 3.Project Approval 4.Other critical ICT decision making	04/09/2017			Scoped	
LCC 2017/18-18 - Cyber Security	Assurance over the Council's arrangements for mitigating the latest cyber security threats. Internal Audit shall identify the latest cyber security threats and determine whether the arrangements to protect against them and recover from them are appropriate and adequate.				Not Started	
LCC 2017/18-19 - Information Governance	To provide assurance over the effectiveness of the Information Governance policies and procedures. To include follow up of Information Commissioners report and recommendations. (Requested by the Chairman of the Audit Committee).	04/09/2017	04/09/2017	04/12/2017	Complete	Substantial Assurance
LCC 2017/18-20 - ICO Cyclical Audit	Delivery of periodic Audits as recommended by the ICO	04/09/2017	04/09/2017		In progress	N/A
LCC 2017/18-21 - Security Management	The review will examine the operation of the Security Working Group in ensuring the implementation and operation of an effective security infrastructure (including access controls)	02/10/2017			Not Started	

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-22 - ICT Asset Management	Review of SERCO arrangements for the procurement, recording and disposal of ICT assets and their maintenance.	06/07/2017	06/06/2017		Draft Report	
LCC 2017/18-23 - ICT Service Improvement	Review of SERCO arrangements for the management of service improvement projects, and the resources, plans and processes in place to effect service improvement through new or improved deployment of ICT resources.	06/07/2017	06/06/2017		Draft Report	
LCC 2017/18-24 - ICT Infrastructure Security Deep Dive	Audit to comprise of initial review of the key elements of the ICT infrastructure to identify the areas to be subject to a deep dive. The key areas are: 1.Governance 2.Network 3.Operations 4.Removable Media 5.Applications Servers 6.Back ups 7.Laptops, tablets and smart phones 8.Security organisation				Not Started	
LCC 2017/18-25 - Emergency Planning Centre - ICT Infrastructure	Review of effectiveness of ICT arrangements and infrastructure within the county emergency centre.	Unknown			Not started	

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-26 - Good Governance Review - Phase 2	Assurance that governance arrangements are working effectively to manage Ethics, Partnerships and Transparency. To be conducted from a member perspective.	01/08/2017	01/08/2017		In progress	
LCC 2017/18-27 - Recruitment Processes	Re-scoped to focus on Social Worker recruitment processes only	01/11/2017	18/12/2017		In progress	
LCC 2017/18-28 - Agresso - Milestone 6	Consultancy assignment to support and advise on the Governance, Risk and Control during the project to upgrade to Agresso Milestone 6.	01/06/2017	05/07/2017		In Progress	N/A
LCC 2017/18-29 - Emergency Planning	Assurance that prevention and response arrangements are effective to minimise disruption in the event of an emergency, to include: 1.Capacity and capability 2.Collaboration and mutual aid 3.Planning and testing of plans	06/09/2017	06/09/2017		Draft report	Substantial Assurance
LCC 2017/18-30 - Establishments	Consultancy project to identify establishments within the LCC portfolio and how audit processes may be developed to provide assurance over these in future.	01/06/2017	04/07/2017	17/11/2017	Complete	N/A
REMOVED LCC 2017/18-31 - Workforce performance and reward	Assurance that there is a consistent and fair approach planned for linking employee increments to performance from 2018/19	01/11/2017	N/A	N/A	Removed	N/A

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-32 - Absence Management	Follow up audit to confirm that the actions of the previous audit have been implemented and absence management policy is now being consistently applied.	01/02/2018			Not Started	
LCC 2017/18-33 - Performance Management	Assurance over effectiveness of performance management in providing the 2nd line of assurance in the 3 lines model.	16/10/2017	06/10/2017		Draft report	
LCC 2017/18-34 - Budget Management	Assurance that budget management and monitoring arrangements are effective and actioned in line with Council policy and procedures.	01/11/2017			Not Started	
LCC 2017/18-35 - Medium Term Financial Planning	Assurance that financial plans are developed to plan future budgets to align to the 4 year funding deal agreed with Government.	01/08/2017	12/07/2017	17/11/2017	Complete	Substantial Assurance
LCC 2017/18-36 - Capital Programme	Assurance over the governance, decision making and contract management of Capital projects.	22/08/2017	12/07/2017		Draft report	
LCC 2017/18-37 - Interfaces with Agresso	Assurance over the interfaces and manual interventions required to load files from other council systems into Agresso, including Mosaic. That the security of files that are loaded into Agresso	02/01/2018			Not Started	

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
	and that details posted are complete, accurate and timely.					
LCC 2017/18-38 - Payroll	Assurance over the entire payroll process and all the key controls within it. To include follow up of prior year agreed actions.	01/02/2018			Not Started	
LCC 2017/18-39 - Accounts Payable		01/11/2017			Not Started	
LCC 2017/18-40 - Pension Administration	Assurance that revised processes since the implementation of Agresso adequately control pension administration.	02/10/2017	21/12/2017		In progress	
REMOVED LCC 2017/18-41 - Fire Pay and Pensions	Assurance that Serco has addressed and rectified the significant issues with Fire and Rescue pay and pension contributions that have occurred since April 2015.	15/06/2017	N/A	N/A	Removed	N/A
LCC 2017/18-42 - Financial Key Control Testing	Delivery of the key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.	02/12/2017	15/01/2018		In progress	
LCC 2017/18-43 - Strategic Approach to charging for schools	Assurance that all services offered through the LA commercially to schools are delivered via EduLincs and:	26/06/2017	11/09/2017	21/12/2017	Complete	Substantial Assurance

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
	1.that cost recovery follows all accounting rules 2.that services are costed appropriately 3.mechanisms to recover costs ensure that the service receives the income 4.that reporting arrangements enable decision making for the future					
LCC 2017/18-44 - Blue Light Collaboration	Assurance that effective programme management is in place to deliver new working arrangements that meet the Council's needs and will be delivered on time and within budget.	20/11/2017			Not Started	
REMOVED LCC 2017/18-45 - Domestic Homicide Review	Assurance that processes for Domestic Homicide reviews meet legislative requirements and reflect best practice. Follow up of published reviews to confirm agreed actions relating to LCC have been taken or are progressing and that lesson learnt are embedded.	01/02/2018			Moved to 18/19 as DA Manager post vaccant	
LCC 2017/18-46 - Waste Strategy follow up	Follow up on the findings of the LWP 16/17 audit to examine progress made	01/03/2018			Not Started	
LCC 2017/18-47 - New Highways Operating Model	Support and advice on the effectiveness of the restructure of the Highways Team in delivering the service.	01/06/2017	23/06/2017	23/10/2017	Complete	Substantial Assurance

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
LCC 2017/18-48 - Transport IT and Telematics	Assurance that the process of updating transport IT systems and the real time tracking of Vehicles ensures they a fit for purpose.	02/10/2017			In progress	
LCC 2017/18-49 - Total Transport Project	Assurance that these projects are effectively managed to contribute to the Total Transport Project. Sample of the on-going projects may include Non-emergency passenger transport, market development and the procurement process.	01/11/2017			In progress	
LCC 2017/18-50 - Heritage (Phase 1)	Support and advice on arrangements to create a self-sufficient Heritage Service to start transition 2018/19. To include strategic approach and business planning.	01/06/2017	03/07/2017	07/08/2017	Complete	N/A
REMOVED LCC 2017/18-51 - Telecare Contract	Assurance over the adequacy of the tender processes followed in awarding the telecare contract	12/01/2018	N/A	N/A	Removed	N/A
LCC 2017/18-52 - Partnerships	Support and advice to the Council on developing a protocol for effective partnership management.	01/11/2017			Not Started	
REMOVED LCC 2017/18-53 - One Public Estate	Assurance that the governance, risk and collaboration within this key project are adequate to deliver the expected outcomes.	01/11/2017	N/A	N/A	Removed	N/A

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
ADDED LCC 2017/18-54 - Single Local Growth Fund	Audit to validate all expenditure on the return has been spend on capital expenditure for approved LGF schemes. In preparation for sign off and return to the DCLG (grant making body).	26/06/2017	12/07/2017	08/08/2017	Complete	N/A
ADDED LCC 2017/18-55 - Telecare Contract Transition		21/08/2017	15/08/2017	17/11/2017	Complete	N/A
ADDED LCC 2017/18-56 - Bus Service Operators Grant 2015/16	Audit to validate all expenditure on the return has been spend on eligible schemes. In preparation for sign off and return to the DfT (grant making body).	29/08/2017	29/08/2017	25/09/2017	Complete	N/A
ADDED LCC 2017/18-57 - Bus Service Operators Grant 2016/17	Audit to validate all expenditure on the return has been spend on eligible schemes. In preparation for sign off and return to the DfT (grant making body).	29/08/2017	29/08/2017	25/09/2017	Complete	N/A
LCC 2017/18-58 - Heritage (Phase 2)	Support and advice on arrangements to create a self-sufficient Heritage Service to start transition by 2018/19. To include Strategic approach and business planning.	20/09/2017	07/09/2017		In progress	
REMOVED LCC 2017/18-59 - Heritage (Phase 3)	Support and advice on arrangements to create a self-sufficient Heritage Service to start transition by 2018/19. To include Strategic approach and business planning.	15/11/2017	N/A	N/A	Delayed into 2018/19	N/A

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Audit State	Rating
ADDED LCC 2017/18-41 - Procurement Cards	Assurance that procurement card processes are adequate and consistently applied to ensure transactions are appropriate and correctly accounted for in Agresso	11/12/2017			Not started	
ADDED LCC 2017/18-60 - Carbon Management Plan - Data Integrity	Assurance over the validity of the data collated to inform the CO2 emissions baseline that will be used to inform the Council's new Carbon Management Plan.	09/10/2017	30/10/2017		Draft report	
ADDED LCC 2017/18-61 - Direct payments - Penderels Contract	Review of processes and controls for managing direct payments within LCC's largest provider, Penderels	15/11/2017	20/11/2017		Draft report	
ADDED LCC 2017/18-63 - Fuel cards	Assurance that the process and controls for Fuel cards are adequate to ensure efficiency and minimise fraud risks	29/11/2017	05/12/2017		Draft report	

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