

**FINAL INTERNAL AUDIT REPORT**  
**EDUCATION, CARE AND HEALTH SERVICES**

**REVIEW OF HOME TUITION 2017-18**

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## REVIEW OF HOME TUITION 2017-18

### INTRODUCTION

1. This report sets out the results of our systems based review of the Home Tuition Team for 2017/18. The audit was started in quarter 4 as part of the programmed work specified in the 2017-18 Internal Audit Plan agreed by the Section 151 Officer and Audit Sub-Committee.
2. The controls we expect to see in place are designed to minimise the department's exposure to a range of risks. Weaknesses in controls that have been highlighted will increase the associated risks and should therefore be corrected to assist overall effective operations.
3. The original scope of the audit was outlined in the Terms of Reference issued on 1<sup>st</sup> February 2018.
4. The Home and Hospital Tuition Team has three distinct areas of service; the hospital team at the PRUH, Electively Home Educated children, and the Home Tuition service for children not able to attend school for physical, medical or mental health reasons. Children with an Education, Health and Care Plan (EHCP) may also receive Home Tuition for a limited period funded from the SEN budget. The Nightingale Centre had been part of this service but was set up as a Bromley maintained Pupil Referral Unit from January 2017. This move resulted in £450K transferred from the Home Tuition budget code in 2017/18. The actual spend for Home Tuition in 2017/18 was £831,196 offset by £811,282 recharges to Primary, Secondary and Behavioural Services budgets.

### AUDIT SCOPE

5. The scope of the audit is detailed in the Terms of Reference. This review considered the Home Tuition service only, no testing was completed for the Hospital Team or Elective Home Education.

### AUDIT OPINION

6. Overall, the conclusion of this audit was that limited assurance can be placed on the effectiveness of the overall controls for the Home Tuition Team. Definitions of the audit opinions can be found in Appendix C.

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### MANAGEMENT SUMMARY

7. The objective of the audit was to review the system for referral of cases to the Home Tuition service and the payment to tutors. The audit review tested a sample of 20 cases selected from the Home Tuition database. These cases were then used to test referral documentation, reviews, allocation of hours, timesheets, attendance records and the use of the proprietary procurement system. From the audit testing and interviews with the Home Tuition Team the following issues have been identified to be addressed by management:-
- The outcome letter issued to the parent /carer following the core panel meeting could not be evidenced for 6/20 children; the outcome letter did not specify the number of hours approved; specific conditions of panel approval were not met.
  - The database did not detail the latest medical evidence and for 11 cases there was no dated entry in this field.
  - There is no standard input for the review fields and the weekly discussions and updates are not formalised. For the 6 weekly review completed by the tutors 2/20 could not be located in the dedicated folder on the shared area.
  - The database has the potential to support the work of the team to record key information and be used as a monitoring and review tool. However there is no standard input format to allow any filtering or sort function and key fields such as allocated hours have been left blank.
  - The timesheets submitted by the Bromley tutors are completed according to an agreed standard. Information is not checked to the database and there is no independent verification by the parent / carer that those hours have been delivered. The mileage claims need to conform to the agreed Bromley policy.
  - There is no meaningful check completed on the timesheets submitted by the agency tutors. The timesheets were not in a standard form and did not detail consistent information. There is no agreed procedure of how the timesheet should be completed. Sample testing identified specific issues with individual tutors to be addressed by the team.
  - Attendance registers for the Spring half term could not be found for 5/9 agency tutors; two minor discrepancies relating to hours claimed matched to attendance registers available that need to be resolved. For Bromley tutors 1/5 attendance

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registers could not be found and for 3 tutors differences between the attendance register and timesheet could be over claimed time and will need to be resolved. There is no check between the attendance registers and the timesheets.

- Requirements uploaded to the procurement system did not have an end date and were for more hours than allocated. There were no meaningful checks on the hours booked to the hours claimed and the rates applied for each tutor. The engagement of tutors at the Link has not been open to competitive tendering.
  - The Home Tuition Team have not completed the online training modules for Financial Regulations, Fraud awareness, Information Assurance or Internal Controls
  - There are no procedures to support the operational processes for the finance and administrative officers. The work flow chart evidenced to show the referral, allocation and delivery of service is not owned, dated or version controlled and does not consider the role of the panel or engagement of tutors.
  - Boxed historic documents have been left at Midfield Centre since the team moved to the Civic Centre site in October 2017.
8. The findings of the audit testing have been discussed with the Lead Teacher during the course of the audit and the need to review procedures and implement change accepted. Following the end of audit meetings the Department have responded to the findings and written an improvement plan to implement the recommendations. The Director of Education confirmed that an external review of the quality of education provided by the Home Tuition Team and its impact on children's learning has been commissioned for quarter 3.

### SIGNIFICANT FINDINGS (PRIORITY 1)

There are 5 priority 1 findings as follows:-

#### Core Panel Decisions

The Core Panel meets fortnightly with a multi-disciplinary membership. The outcome letter for a sample of 20 pupils selected from the Home Tuition database on the 11.6.18 was checked. The main points arising were:-

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- Outcome letter or panel decision not evidenced for 6 pupils
- Hours are not specified on the outcome letter or panel decision, this is accepted practice as the default will be 5 hours per week.
- Outcome letter not signed
- Hours only declared for 9 cases on the database and no provision to record changes to agreed provision
- For 1/20 panel decision was to not accept given information was incomplete. Not clear that this case went back to panel or if a decision was reached out of panel
- For 1/20 panel decision 12.9.17 was to review at panel 12.12.17 but not evidenced as having been resubmitted
- For 1/20 pending decision dependent on resolution of funding issues.

### Database

The database was introduced at the start of the academic year 2017/18 and is used to record all pupils assigned to the service. It is acknowledged that at the time the database was created the objective was to capture core data but it should be developed to monitor hours, allocations and review dates.

The database was the primary source of information for the audit and 2 of the findings relate directly to information not being recorded. Similarly the checks on timesheets planned hours, delivered hours and expenditure should also be supported by the database and information was inaccurate or missing.

The database is a live document and should be updated regularly but there was no retention of data as changes were made to retain an audit trail to support expenditure and service delivery. There is no standard input and formatting that allows manipulation of the data to monitor key information.

The key information to be recorded is the hours agreed at panel, the planned hours and the hours allocated to the tutor to be provided and charged. Online learning will also need to be captured to support payment of the invoice for this service.

Certain fields should be mandatory and the allocated hours would be a prime example. Of the 113 cases that had been to panel and were current at some point in the academic year 2017-18, 51 had the allocated hours completed and for 62 the field was blank. At £40 per hour and a default of 5 hours per week this could represent £12,400 expenditure per week not supported by information on the database (62 pupils X 5 hours X £40 ph.)

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### **Payments to Agency Tutors**

Home Tuition approved by panel will be allocated to Bromley tutors in the first instance but when demand exceeds this resource the Lead Teacher will engage agency tutors using the proprietary purchasing system.

All the tutors currently used by the service are from Supplier A. A walk through test with the Finance Officer identified that limited checks are undertaken on the submitted timesheets; verification of the tutor name and arithmetical accuracy of the claim. There is no check to:-

- confirm hours claimed to hours agreed
- temporary variations due to weekly availability of the child
- comparison to the attendance sheets that should be returned half termly
- signature of the parent/carer to confirm service delivery.

The timesheets for agency tutors for week ending the 23.2.18 was selected for audit examination; 9 related to tutors and 1 related to the exam officer who does not have any contact time tutoring. The main issues are detailed at appendix A but can be summarised as:-

- no standard format of timesheet or consistent completion of the document including interpretation and representation of hours and minutes.
- no declaration on the timesheet to confirm that the claim is correct
- arithmetic errors on the hours claimed
- hours claimed for one child by two tutors
- notation on the timesheet relating to activities that did not relate tutor contact time

### **Attendance Registers**

All tutors, Bromley and agency, are required to complete the weekly attendance sheet for each child and this should be returned at the end of each half term.

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The spring term attendance records were checked to the timesheets for both the Bromley (February 2018) and agency (w/e 23/2/18) tutors.

The main issues arising for agency staff were that:-

- For 5 of the nine tutors tested attendance records could not be found and for 2 of the tutors the team confirmed in an e-mail that these two tutors had never submitted attendance records and that this had been an ongoing problem.
- For 1 tutor at the Link, the attendance sheet cannot be used to support hours claimed as 14 children are recorded over the week and tuition is not 1:1
- The attendance sheet did not agree to the hours/days claimed on the timesheets for two of the tutors.

The main issues arising for Bromley tutors tested for the week 19<sup>th</sup> to the 23<sup>rd</sup> February 2018 were that:-

- For 1 of the 5 tutors sampled no attendance record could be found
- For 3 of the tutors the hours claimed were above the hours declared on the attendance records.

The timesheets are submitted weekly for agency and monthly for Bromley staff. The attendance sheets do not come in until the end of the half term; there is no check on the information reported or comparison to the timesheets.

### **Procurement and the Use of Supplier A**

The Home Tuition service will use Bromley tutors as the first choice if the hours are available and there is an appropriate match of resources and need. The second option is to source tutors through the procurement system provided by the purchasing system.

The Lead Teacher will upload the requirement to the system specifying the hours to be allocated, needs of the child and start date. The requirement is then available to all tutors vetted and registered to the system. Responses to the published requirement are sent to the requester once closed and the lowest cost provider should be selected. For the Home Tuition Service only Supplier A has responded for all requirements posted.

The Lead Teacher raised concerns during the course of the audit that the system does not meet the flexible and urgent needs of their service whereby a replacement tutor may be required for the same day. Another issue was that once a tutor is selected on lowest cost and accepted, a contract is issued but the Lead Teacher will still need to assess the suitability of the tutor and potential match to a student. If the allocation is not appropriate the contract is cancelled and the process starts again.

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Internal Audit are not in a position to comment on the appropriate use on the system but support the need for robust, transparent procurement in an area that was previously investigated and found inadequate and poorly controlled. Any procedure to procure tutors must comply with Financial Regulations and Contract Procedure Rules and evidence an adequate contractual arrangement with the provider.

The review of budget monitoring identified that:-

- the expenditure code set up in the purchasing system for SEN pupils was incorrect. Home Tuition will procure tutors for SEN cases, temporarily assigned to Home Tuition but the cost remains with SEN. The Service accountant was alerted and worked with the Lead Teacher to identify the miscodings and correct. Procurement confirmed that the codes were entered when the system was set up but could be changed for each requirement.
- the engagement of two tutors from Supplier A working at the Link, is not subject to competitive tendering as the requirement on the system is set to “manual” rather than “tender”. This effectively means that the engagement of two tutors is not subject to competitive tendering. The annual cost for one tutor is £77,220 based on a confirmed hourly rate of £66, 30 hours per week and 39 weeks per year.
- the cumulative spend report identifies £8,750 to the owner of the proprietary purchasing system in 2017/18 and £20,000 in 2018/19 but the summary spreadsheet maintained by accountancy of the weekly invoices show £471,366 to them for 2017/18. Accountancy explained that as the payments are made from a holding account and recharged rather than individual expenditure codes, the value is not captured on cumulative spend

The audit test to check the sample of agency tutors and allocated pupils to ensure that the engagement was supported by a requirement, a contract and that the rates, hours and start dates agreed to the weekly payment was not completed. The Home Tuition Team were not able to access the website to provide the information required for testing. This indicates a training issue that can be addressed as the procedure to check and verify engagements is developed and the necessary controls put in place.

From interview with the Senior Procurement Officer and initial testing on the sample indicated that the main issues arising at an operational level are that:-

- Of the 13 contracts declared 5 started in the academic year 2017/18, 2 16/17, 2 15/16, 2 14/15 and 1 in 13/14.
- None of the requirements state an end date, a start date only is specified.

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- The Lead Teacher confirmed that there are open engagements on the system no longer used but cannot be closed on the system.
- For a sample of two requirements the Senior Procurement Officer evidenced that 11 and 8 providers were invited to bid for a requirement set up by Home Tuition but all cancelled except Supplier A. The owner of the proprietary purchasing system have not done any review work to suggest why providers do not bid for Home Tuition work but the Senior Procurement Officer suggested that it is the short period of time between the close time and review time.
- There are service agreements for more hours than are allocated.
- A check on one requirement evidenced a bid of £48 per hour for 10 hours but the weekly payment summary for this agreement showed that the value regularly exceeded this amount. This should be a basic check undertaken by the Team but is not currently considered.
- The Lead Teacher confirmed that no checks are made on the rates charged; the team do not have access to the weekly spreadsheet that is attached to the invoice. The invoices for February 2018 and July 2018 were checked for the Home Tuition engagements; rates had both increased and decreased but the Lead Teacher was not aware of any change and had not received any uplift or change of rate notification.

### DETAILED FINDINGS / MANAGEMENT ACTION PLAN

9. The findings of this report, together with an assessment of the risk associated with any control weaknesses identified, are detailed in Appendix A. Any recommendations to management are raised and prioritised at Appendix B.

### ACKNOWLEDGEMENT

10. Internal Audit would like to thank all staff contacted during this review for their help and co-operation.

No.	Findings	Risk	Recommendation
1	<p><b>Core Panel Decisions</b></p> <p>The Core Panel meets fortnightly with a multi-disciplinary membership. Referrals are received from a school or from the SEN Service using a standard template and supporting documentation. All panel meetings are minuted and the outcome posted to a folder created for each child.</p> <p>A sample of 20 pupils selected from the Home Tuition database on the 11.6.18 was checked. The main points arising were:-</p> <ul style="list-style-type: none"> <li>• Outcome letter or panel decision not evidenced for 6 pupils</li> <li>• Hours are not specified on the outcome letter or panel decision, this is accepted practice as the default will be 5 hours per week.</li> <li>• Outcome letter not signed</li> <li>• Hours only declared for 9 cases on the database and no provision to record changes to agreed provision</li> <li>• For 1/20 panel decision was to not accept given information was incomplete. Not clear that this case went back to panel or if a decision was reached out of panel</li> <li>• For 1/20 panel decision 12.9.17 was to review at panel 12.12.17 but not evidenced as having been resubmitted</li> <li>• For 1/20 pending decision dependent on resolution of funding issues.</li> </ul>	<p>Decisions to accept a pupil to the Home Tuition Service may not be made by the approved authorising body in this case the core panel.</p> <p>The decision of the panel may not be followed; specifications may not be imposed on the placement.</p>	<p><b>The panel decision and outcome letter must be evidenced for each child receiving Home Tuition.</b></p> <p><b>If the Home Tuition is to be time limited this should be specified on the panel decision and the case returned to panel for discussion and extension.</b></p> <p><b>All outcome letters must be signed by the authorising officer.</b></p> <p><b>The panel administrator should record the conditions attached to any pending decisions and evidence that those are met prior to commencement of the service. Similarly any decisions to return a case to panel should be diarised and the referral resubmitted.</b></p> <p><b>Priority 1</b></p>

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No.	Findings	Risk	Recommendation
2	<p><b>Medical Evidence</b></p> <p>Home Tuition referrals on medical grounds should be supported by medical evidence such as the consultant’s letter. Referrals from the SEN Service for children with an EHCP will not require additional medical evidence.</p> <p>For the sample of 20 pupils selected from the Home Tuition database 11.6.18 the date of the latest medical evidence was noted and the status of each pupil checked with the Lead Teacher. The main issues arising were that:-</p> <ul style="list-style-type: none"> <li>• For 8 cases the date and/or details of medical evidence had been entered on the database although for 3 of these cases the date was 2015.</li> <li>• No entry on the database for 5 cases.</li> <li>• 7 cases were SEN cases and therefore medical evidence not required (2 had been incorrectly added to the database as MM (mental health) rather than SEN)</li> </ul> <p>The team could not evidence that the medical evidence was filed or stored in team folders.</p>	<p>Pupils accepted by the service do not meet the eligibility criteria specified.</p> <p>Medical evidence held may be out of date and circumstances may have changed if the evidence is not updated regularly (annually)</p>	<p><b>All pupils receiving Home Tuition, eligible as being unable to attend school for health reasons should be supported by a letter from the relevant consultant; a letter from the GP should not be accepted.</b></p> <p><b>Although Home Tuition should be a short term provision placements have spanned academic years and the medical evidence should be updated annually.</b></p> <p><b>Staff should be reminded to update the database with the date of the medical evidence.</b></p> <p><b>Priority 2</b></p>

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No.	Findings	Risk	Recommendation
3	<p><b>Reviews</b></p> <p>The HT team meet every Thursday and talk through all live cases. The HT spreadsheet is colour coded to show urgent review, review actions and review every three weeks and review columns have been set up to show actions or comments on a monthly basis.</p> <p>There is no standard input entry for these and is an informal record for each pupil. Discussion with the team indicated that much day to day knowledge is retained by the Lead Teacher and not recorded.</p> <p>Target dates and outcomes should be included in the team reviews and evidence a trail between panel decisions and conditions.</p> <p>The tutors complete a 6 weekly review that is sent to the parent/carer, school and HT. The submitted reports are held for each pupil in the shared area and outline progress that half term. For the selected audit sample, Spring Term reports were evidenced;</p> <ul style="list-style-type: none"> <li>• 2/20 could not be found in the standard folder but the Lead Teacher was aware of the cases and would follow up</li> <li>• 2/20 were not dated but assumed to be Spring Term given the date of posting</li> <li>• 2/20 had not started service/not given support medically unfit.</li> </ul> <p>Internal Audit could not comment on the content of the review or the performance management of the tutors but did confirm that the Lead Teacher checks all reviews and signs them off.</p>	<p>The proposed outcome for the pupil may not be met.</p> <p>A pupil may stay in the service longer than needed or proposed by the core panel.</p>	<p><b>Formalise the review discussions and input format to allow manipulation of the data for monitoring.</b></p> <p><b>Key dates must be identified and the nominated action confirmed as complete. Conditions stipulated at Panel must be met and resubmitted as necessary.</b></p> <p><b>Monitor receipt of the half termly reports received from the tutors to ensure they are received in a timely manner, dated and posted to the shared area.</b></p> <p><b>Priority 2</b></p>

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No.	Findings	Risk	Recommendation
4	<p><b>Database</b></p> <p>The database was introduced at the start of the academic year 2017/18 and is used to record all pupils assigned to the service. It is acknowledged that at the time the database was created the objective was to capture core data but it should be developed to monitor hours, allocations and review dates.</p> <p>The database was the primary source of information for the audit and findings have been raised in 1 and 2 above with regard to missing information for core panel decisions and medical records. Similarly the checks on timesheets planned hours, delivered hours and expenditure should also be supported by the database and as discussed in finding 5 below information was inaccurate or missing.</p> <p>The database is a live document and should be updated regularly and retain an audit trail of change. Data should therefore be retained and amendments shown as strike through with a comment box detailing the changes and action to be taken.</p> <p>The database should be saved as a permanent document at the end of each half term to support the service delivery of the team.</p> <p>There is no standard input and formatting that allows manipulation of the data to monitor key information.</p> <p>The key information to be recorded is the hours agreed at panel, the planned hours and the hours allocated to the tutor to be provided and charged. Online learning will also need to be captured to support payment of the invoice for this service.</p> <p>Certain fields should be mandatory and the allocated hours would be a prime example. Of the 113 cases that had been to panel and were</p>	<p>Expenditure is not adequately supported by documentation.</p> <p>Expenditure and service delivery is not adequately monitored.</p> <p>Reliance on one officer to know key information such as allocation of hours does not satisfy business continuity.</p>	<p><b>The database must be developed to include the key areas discussed.</b></p> <p><b>Assign ownership of the database and devolve responsibility to update the database in a timely manner to ensure data is complete and accurate.</b></p> <p><b>Retain a permanent record of the database every half term to provide and use the strike through and comments box in excel to ensure that there is an adequate audit trail.</b></p> <p><b>Develop standard input and format for all fields to allow manipulation of the data for monitoring purposes.</b></p> <p><b>Create mandatory fields to capture key information such as agreed, planned and delivered hours.</b></p>

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	<p>current at some point in the academic year 2017-18, 51 had the allocated hours completed and for 62 the field was blank. At £40 per hour and a default of 5 hours per week this could represent £12,400 expenditure per week not supported by information on the database (62 pupils X 5 hours X £40 ph.)</p> <p>The database should be used to record all activity and could be developed to monitor key information to support the daily operations of the team.</p>		<p><b>Include maintenance of the database in the procedures guide.</b></p> <p><b>Develop a suite of reports that could be generated from the database to support monitoring the service.</b></p> <p><b>Priority 1</b></p>
5	<p><b>Payment to Bromley Tutors</b></p> <p>Home Tuition hours will be allocated to the bank of Bromley tutors in the first instance. These tutors are paid through Bromley payroll and expenditure monitored on EBM. Tutors are required to submit monthly timesheets attaching car mileage claims and parking receipts.</p> <p>The timesheets are signed by the claimant, declaring the information to be correct, certified by the Lead Teacher and processed by the Finance Officer.</p> <p>A sample of 5 tutors submitting claims in February 2018 was selected for audit examination. The main issues arising were:-</p> <ul style="list-style-type: none"> <li>The hours claimed are not checked to the database and the information on the database is incomplete.</li> </ul>	<p>Unauthorised expenditure incurred by the Authority.</p> <p>Hours delivered and paid for do not agree to the allocated hours for that child.</p> <p>Non compliance to Council HR policy and procedures for car mileage.</p>	<p><b>The team must complete meaningful checks on the timesheets prior to authorisation and payment.</b></p> <p><b>Tutors must complete the timesheet by an agreed date and format including the level of detail to be specified by the Home Tuition Team.</b></p> <p><b>An additional check would be for the parent/carer to sign the relevant line to confirm attendance.</b></p>

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No.	Findings	Risk	Recommendation
	<ul style="list-style-type: none"> <li>• The Finance Officer relies on the Lead Teacher to identify and variances; there is no formal record of changes.</li> <li>• There is no provision on the timesheet for the carer/parent to sign that the hours declared have been worked. It is noted that the carers/parent should sign the attendance sheets but these are not available until the end of each half term.</li> <li>• The child’s name or initials were not entered onto the timesheet in all cases.</li> <li>• The car mileage claims do not conform to the standard, whereby the home to work mileage is deducted from the first visit.</li> <li>• For 2/5 the time sheet had a printed name not signature as the form is submitted electronically and tutor has no facility to scan. The e-mail would need to be retained to evidence that the time sheet was sourced from the named claimant.</li> <li>• 4/5 timesheet hours claimed could not be checked to the database as the allocated hours had not been uploaded and for the other case the hours delivered were less than the agreed.</li> </ul>		<p><b>The timesheet should be supported by the approved hours allocated to each child as detailed on the database and approved by Panel.</b></p> <p><b>Need to consult with HR to ensure that the tutors are correctly claiming car mileage in line with agreed corporate policies.</b></p> <p><b>Priority 2</b></p>

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No.	Findings	Risk	Recommendation
6	<p><b>Payments to Agency Tutors</b></p> <p>Home Tuition approved by panel will be allocated to Bromley tutors in the first instance but when demand exceeds this resource the Lead Teacher will engage agency tutors using the proprietary purchasing system. This will be discussed in more detail in finding 8.</p> <p>All the tutors currently used by the service are from Supplier A. Timesheets are received weekly and checked before the provider uploads to the procurement system for the Finance Officer to approve on the website.</p> <p>A walk through test with the Finance Officer identified that limited checks are undertaken on the submitted timesheets; verification of the tutor name and arithmetical accuracy of the claim. There is no check to:-</p> <ul style="list-style-type: none"> <li>• confirm hours claimed to hours agreed</li> <li>• temporary variations due to weekly availability of the child</li> <li>• comparison to the attendance sheets that should be returned half termly</li> <li>• signature of the parent/carer to confirm service delivery.</li> </ul> <p>The timesheets for agency tutors for week ending the 23.2.18 was selected for audit examination; 9 related to tutors and 1 related to the exam officer who does not have any contact time tutoring. The main issues arising were that:-</p> <ul style="list-style-type: none"> <li>• There was no standard format submitted and in one case there was no company logo on the claim form .</li> </ul>	<p>Unauthorised expenditure incurred by the Authority.</p> <p>Hours delivered and paid for do not agree to the allocated hours for that child.</p>	<p><b>The checks on the weekly submitted timesheets for the agency tutors must be meaningful including a check that the hours claimed agree to allocated hours.</b></p> <p><b>A procedure to document and check temporary changes and cancellations should be considered.</b></p> <p><b>The parent/carer should sign the relevant line on the claim form to support service delivery.</b></p> <p><b>The Team must review and update their procedures and instructions for agency tutors to complete the weekly timesheet in line with the specific findings of the audit sample check.</b></p> <p><b>Priority 1</b></p>

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6 cont	<ul style="list-style-type: none"> <li>• There was no standard completion of the form, 2/9 claims had not been signed by the parent/carer and for 1/9 the tutor had signed in the signature box.</li> <li>• Childs name or initials not specified on the claim</li> <li>• No provision on the timesheet for the tutor to declare that the hours claimed are correct</li> <li>• 2/9 timesheets related to tutors at the Link who are not assigned individual children but provide the service delivered at the Link. 1 tutor claims 30 hours per week (6 hours per day Mon –Fri); another claims 14 hours at the Link and 10 hours against an S Proc reference,</li> <li>• Arithmetic errors on the claim form, 5 hours claimed but should be 4 hours (EF)</li> <li>• In some instances “1.2 hours” related to 1 hour 20 minutes but was also taken as 1 hour 12 minutes/ “1.4 hours” was 1 hour 40 minutes or 1 hour 24 minutes</li> <li>• Claim included hours for “<i>updating records</i>” additional to the 12 min per hour planning time claimed.</li> <li>• The policy is for the tutor to still claim if the parent gives insufficient notice but this is controlled/declared by the tutor with no independent check or challenge.</li> <li>• Note on timesheet that tutor undertook a trip out. The risk assessment, insurance implications and parental consent should be evidenced.</li> </ul>		

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No.	Findings	Risk	Recommendation
6 cont	<ul style="list-style-type: none"> <li>For 1 child 20 hours 30 minutes have been allocated according to the database with two tutors both named. For the sample week one tutor claimed 18.5 hours and the other 14 hours.</li> </ul>		
7	<p><b>Attendance Registers</b></p> <p>All tutors, Bromley and agency, are required to complete the weekly attendance sheet for each child and this should be returned at the end of each half term.</p> <p>The spring term attendance records were checked to the timesheets for both the Bromley (February 2018) and agency (w/e 23/2/18) tutors.</p> <p>The main issues arising for agency staff were that:-</p> <ul style="list-style-type: none"> <li>For 5 of the nine tutors tested attendance records could not be found and for 2 of the tutors the team confirmed in an e-mail that these two tutors had never submitted attendance records and that this had been an ongoing problem.</li> <li>For one tutor at the Link, the attendance sheet cannot be used to support hours claimed as 14 children are recorded over the week and tuition is not 1:1</li> <li>For 1 tutor the 1.2 hours was claimed on the Wed and Thurs but the attendance sheet shows 2 hours missed each day as the child was unwell. It is unclear from the attendance record when the cancellation was received.</li> </ul>	<p>Tutors are paid for hours that have not been delivered.</p> <p>Hours claimed are not supported by independent records</p>	<p><b>All tutors must return the attendance sheets, in the agreed format, within the time period specified by the service.</b></p> <p><b>The service should consider recalling the attendance sheets more regularly to compare to the approved allocated hours and the timesheets.</b></p> <p><b>Discrepancies between attendance sheets, approved hours and timesheets should be discussed with the individual tutor and cleared.</b></p> <p><b>Priority 1</b></p>

## REVIEW OF HOME TUITION 2017-18

### DETAILED FINDINGS

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No.	Findings	Risk	Recommendation
	<ul style="list-style-type: none"><li>For 1 tutor hours were claimed on a Tuesday but the attendance sheet records Wednesday.</li></ul> <p>The main issues arising for Bromley tutors tested for the week 19<sup>th</sup> to the 23<sup>rd</sup> February 2018 were that:-</p> <ul style="list-style-type: none"><li>For 1 of the 5 tutors sampled no attendance record could be found</li><li>For 3 of the tutors the hours claimed were above the hours declared on the attendance records. 2 hours above, 1 hour 40 minutes above and 7 hours claimed and no hours on the attendance sheet (5/2 to 9/2).</li></ul> <p>The timesheets are submitted weekly for agency and monthly for Bromley staff. The attendance sheets do not come in until the end of the half term; there is no check on the information reported or comparison to the timesheets.</p>		

**REVIEW OF HOME TUITION 2017-18**

**DETAILED FINDINGS**

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No.	Findings	Risk	Recommendation
8	<p><b>Procurement and the Use of Supplier A</b></p> <p>As discussed above the Home Tuition service will use Bromley tutors as the first choice if the hours are available and there is an appropriate match of resources and need. The second option is to source tutors through the procurement system.</p> <p>The Lead Teacher will upload the requirement to the system specifying the hours to be allocated, needs of the child and start date.</p> <p>The requirement is then available to all tutors vetted and registered to the proprietary purchasing system. Responses to the published requirement are sent to the requester once closed and the lowest cost provider should be selected. For the Home Tuition Service only one provider, Supplier A has responded.</p> <p>The Lead Teacher raised concerns during the course of the audit that the purchasing system does not meet the flexible and urgent needs of their service whereby a replacement tutor may be required for the same day. Another issue was that once a tutor is selected on lowest cost and accepted, a contract is issued but the Lead Teacher will still need to assess the suitability of the tutor and potential match to a student. If the allocation is not appropriate the contract is cancelled and the process starts again.</p> <p>Internal Audit are not in a position to comment on the appropriate use on the system but support the need for robust, transparent procurement in an area that was previously investigated and found inadequate and poorly controlled. Any procedure to procure tutors must comply with Financial Regulations and Contract Procedure Rules and evidence an adequate contractual arrangement with the</p>	<p>Non compliance to Contact Procedure Rules.</p>	<p><b>In the first instance the Department should consider if the purchasing system is fit for purpose for the Home Tuition Service. If the conclusion is that it does not meet their needs then an alternative should be explored. Any alternative must comply to Financial Regulations and Contract Procedure Rules</b></p>

**REVIEW OF HOME TUITION 2017-18**

**DETAILED FINDINGS**

**APPENDIX A**

No.	Findings	Risk	Recommendation
	<p>provider.</p> <p>The review of budget monitoring identified that:-</p> <ul style="list-style-type: none"> <li>the expenditure code set up in the purchasing system for SEN pupils was incorrect. Home Tuition will procure tutors for SEN cases, temporarily assigned to Home Tuition but the cost remains with SEN. The Service accountant was alerted and worked with the Lead Teacher to identify the miscodings and correct. Procurement confirmed that the codes were entered when the system was set up but could be changed for each requirement.</li> <li>the engagement of two tutors working at the Link, is not subject to competitive tendering as the requirement on the purchasing system is set to “manual” rather than “tender”. This effectively means that the engagement of both tutors is not subject to competitive tendering. The annual cost for one tutor is £77,220 based on a confirmed hourly rate of £66, 30 hours per week and 39 weeks per year.</li> <li>the cumulative spend report identifies £8,750 to the owner of the proprietary purchasing system in 2017/18 and £20,000 in 2018/19 but the summary spreadsheet maintained by accountancy of the weekly invoices show £471,366 to them for 2017/18. Accountancy explained that as the payments are made from a holding account and recharged rather than individual expenditure codes, the value is not captured on cumulative spend</li> </ul> <p>The audit test to check the sample of agency tutors and allocated pupils to ensure that the engagement was supported by a</p>	<p>Expenditure may not be accurately reflected in the Authority’s accounts.</p> <p>Challenge from alternative providers if the procurement process is not robust and transparent.</p> <p>Cumulative spend with a provider may not be adequately monitored.</p> <p>Errors may not be detected if</p>	<p><b>If the Department continues to use the purchasing system then the following recommendations will need to be implemented to remedy the weaknesses identified in this finding.</b></p> <p><b>All engagements requested by the Home Tuition Team in respect of SEN pupils should be checked to ensure that the correct expenditure code has been assigned.</b></p> <p><b>The engagement of the agency tutors working at the Link should be reviewed to ensure that this commission meets with Contract</b></p>

## REVIEW OF HOME TUITION 2017-18

### DETAILED FINDINGS

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No.	Findings	Risk	Recommendation
	<p>requirement, a contract and that the rates, hours and start dates agreed to the weekly payment was not completed. The Home Tuition Team were not able to access the website to provide the information required for testing. This indicates a training issue that can be addressed as the procedure to check and verify engagements is developed and the necessary controls put in place.</p> <p>This testing had been delayed as it relied on the Lead Teacher to be on site to access the website and was not completed before the start of the summer break. The Lead Teacher had provided a requirement reference for each tutor but without access to the system did not allow any testing to be undertaken. The Senior Procurement Officer confirmed that these references were the service agreements not requirement and also provided start dates and rates.</p> <p>Initial findings indicate that for the 16 possible tutor/pupil agreements:-</p> <ul style="list-style-type: none"> <li>• 1/16 has two long running contracts</li> <li>• Of the 13 contracts declared 5 started in the academic year 2017/18, 2 16/17, 2 15/16, 2 14/15 and 1 in 13/14.</li> <li>• None of the requirements state an end date, a start date only is specified.</li> <li>• The Lead Teacher confirmed that there are open engagements on the system no longer used but cannot be closed on the system.</li> <li>• For a sample of two requirements the Senior Procurement Officer evidenced that 11 and 8 providers were invited to bid for a requirement set up by Home Tuition but all cancelled</li> </ul>	<p>the users are not familiar and adequately trained in the system including processes before and after their involvement and role.</p> <p>Expenditure is not supported by a robust procurement process that would negate any challenge from alternative providers.</p> <p>Open requirements may be used to post incorrect hours</p>	<p><b>Procedure Rules specifically the need to evidence competitive tendering.</b></p> <p><b>The cumulative spend with the provider should be considered as part of budget monitoring.</b></p> <p><b>The Home Tuition Team should request training in all aspects of the system as identified in this audit. This will enable the team to identify system access and reports that will allow an adequate level of checking and control.</b></p> <p><b>The service requests should include an appropriate end date. It is suggested that the time period does not span academic years.</b></p>



REVIEW OF HOME TUITION 2017-18

DETAILED FINDINGS

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No.	Findings	Risk	Recommendation
	<p>The Lead Teacher confirmed that no checks are made on the rates charged; the team do not have access to the weekly spreadsheet that is attached to the invoice. The invoices for February 2018 and July 2018 were checked for the Home Tuition engagements; rates had both increased and decreased but the Lead Teacher was not aware of any change and had not received any uplift or change of rate notification.</p>		<p><b>The Team must confirm the hourly rates paid to the agency tutors currently engaged by the service.</b></p> <p><b>Any variation to the rates agreed when the service agreement is accepted should be supported by an annual uplift notification or communication specific to that individual.</b></p> <p><b>Priority 1</b></p>

**REVIEW OF HOME TUITION 2017-18**

**DETAILED FINDINGS**

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No.	Findings	Risk	Recommendation
9	<p><b>Mandatory Training</b></p> <p>The Home Tuition Team have not completed the online training modules for Financial Regulations, Fraud Awareness, Information Assurance or Internal Controls.</p> <p>The current version of Financial Regulations on-line training has been removed recently from the Info Aware site. The module is being rewritten and will be available in the new year. In the meantime we advise managers to refer their staff to the relevant sections of the Financial Regulations; Internal Audit and Finance will offer advice when requested.</p> <p>Given the findings identified in this report these training modules would enable the Team to understand the need for key controls and compliance to Corporate Financial Regulations.</p> <p>During the course of the audit there were two cases of information security breaches to raise concern:-</p> <ul style="list-style-type: none"> <li>• The admin officer was asked to evidence the virtual learning costs for two children and not being on site provided her user name and password in an e-mail to the auditor.</li> <li>• The Finance Officer logs onto the procurement system to authorise the weekly agency payment using the Lead Teacher user name and password. The value of this authorisation will vary but for February 2018 and July 2018 was £19K and £9K respectively.</li> </ul>	<p>Officers may not comply to Corporate Regulations and follow good practice during their daily operations.</p> <p>Inadequate training does not allow officers to identify fraud and system weaknesses.</p> <p>Non - compliance to agreed policies and procedures with regard to Information Assurance for a team handling sensitive data.</p>	<p><b>Liaise with Training and Development to ensure that the Home Tuition Team access on line training modules available that would support the financial roles undertaken as part of their daily routines.</b></p> <p><b>Officers to be reminded of the need to comply with information assurance policies and maintain a high level of awareness around the handling and access to sensitive data.</b></p> <p><b>Priority 2</b></p>

**REVIEW OF HOME TUTORION 2017-18**

**DETAILED FINDINGS**

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No.	Findings	Risk	Recommendation
10	<p><b>Procedures</b></p> <p>There are procedures available on the shared area to outline the processes within the Team. There is a work flow chart to document the process from the referral, consideration of tutor availability, allocation, reviews and reintegration. This document is not dated, version controlled or owned by an officer. The flow chart does not include the role of the core panel as the principle point of decision making and authorisation. Neither does the flow chart consider the use of agency tutors and the engagement of tutors through the procurement system.</p> <p>There are no operational procedures to document the roles and responsibilities of the finance and admin officers including checking timesheets and maintenance of the database.</p> <p>This is a small team that work closely together but rely on the knowledge and experience of the Lead Teacher that is not formally recorded and reliant on her availability.</p> <p>During the audit it was noted that the Finance Officer works in her M drive. Although it is acknowledged that HR records and timesheets are sensitive documents, folders can be password protected or access limited but must be posted to the Corporate drive.</p>	<p>Without written procedures there is no business continuity and too much reliance placed on the individual officer.</p> <p>Business continuity may be challenged dependent on the availability of the manager.</p> <p>Access to documents relevant to the operation of the service will not be available to other officers as needed.</p>	<p><b>All work flow charts and procedure notes should be owned, dated, version controlled with a proposed revision date and available in the shared area.</b></p> <p><b>The procedures should include all processes used in the delivery of the service.</b></p> <p><b>The Team should develop their record keeping to ensure that the information held by the Lead Teacher can be shared and available to the Team in her absence to allow effective delivery of the service.</b></p> <p><b>All records related to the operational delivery of the service must be stored on the shared area and protected by limited access or password control as appropriate.</b></p> <p><b>Priority 2</b></p>

DETAILED FINDINGS

No.	Findings	Risk	Recommendation
11	<p><b>Storage of archived data</b></p> <p>The Home Tutoring Team had been located in offices located at an Academy but moved to the Civic Centre during the Autumn Term 2017. Historical data has been left in the office at the Academy boxed and ready to be archived.</p> <p>If the documents meet the retention requirements, the Team should consider alternative options for retaining historic data such as scanning and storing electronically. If there is no alternative the archived data should be made ready for dispatch to the off site facility.</p>	<p>Data storage arrangements may not comply with GDPR.</p>	<p><b>Sensitive data should be secured and comply with record retention policies and GDPR legislation.</b></p> <p><b>The Team should be aware of their retention policy and confirm that the documents need to be archived.</b></p> <p><b>The historic data must be removed from the Academy site, secured and if no other alternatives such as electronic storage are available, be sent to the off site storage facility.</b></p> <p><b>Management should refer to the guidance notes available to ensure that the boxes display the correct information, including the destroy date and that an adequate inventory is held on a shared area to enable the records to be retrieved.</b></p> <p><b>Priority 2</b></p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
1	<p><b>Core Panel Decisions</b></p> <p>The panel decision and outcome letter must be evidenced for each child receiving Home Tuition.</p> <p>If the Home Tuition is to be time limited this should be specified on the panel decision and the case returned to panel for discussion and extension.</p>	1	<p>The service accepts that the quality and rigour of recording on the database was variable at the time of audit. Improvements have been made to rectify this and, over the next 3 months, the database will be moved onto the education service MIS</p> <p>The operation of Core Panel has been reviewed. The revised process is for an initial outcome letter followed with a Home/ School contract. The latter specifies the number of hours to be provided initially and the planned duration of the intervention.</p> <p>It is not always appropriate for Core Panel to determine the number of hours of tuition that a child should receive. The aim is to provide the statutory educational entitlement but, in response to the specific needs of each child, the number of hours of tuition is likely to be built up gradually. Recommendations to Core Panel for will be based on professional judgement and discussion with the child and their family.</p> <p>The revised process for Core Panel is to allocate Home Tuition in 6 week blocks with a regular review, to limit the risk of drift for children.</p> <p>A quality assurance process, undertaken by the Head of Service on a termly basis will include checks that cases are being reported to Core Panel for review</p> <p>The cases referred to in the report have been reviewed: case 1 returned to Core Panel on 7 March and was agreed.</p>	<p>Lead Teacher Home and Hospital Tuition</p> <p>Head of Service, Access and Inclusion</p> <p>Head of Service, Access and Inclusion</p>	<p>March 2019</p> <p>November 2018</p> <p>November 2018</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
	<p>All outcome letters must be signed by the authorising officer.</p> <p>The panel administrator should record the conditions attached to any pending decisions and evidence that those are met prior to commencement of the service. Similarly any decisions to return a case to panel should be diarised and referral resubmitted.</p>		<p>case 2 – the record reviewed by the Head of Service does not use the phrase ‘pending’. The paperwork presented to Core Panel on 27/06/17 was incomplete and the case was reviewed 11/07/17. AT started Home Tuition on 15/07/17. The funding query related to the parents’ previous decision for Elective Home Education and did not delay the provision for the child.</p> <p>In future any deferred decision will include the reason.</p> <p>Case 3 progressed to Post 16 provision. However, the case should have returned to core panel and this is an omission.</p> <p>This is agreed and will be implemented with immediate effect.</p> <p>This is agreed and will be implemented with immediate effect.</p> <p>A check will be made on this aspect of the database records during the termly QA process.</p>	<p>Head of Service, Access and Inclusion</p> <p>Head of Service Access and Inclusion</p> <p>Head of Service Access and Inclusion</p>	<p>November 2018</p> <p>November 2018</p> <p>November 2018</p> <p>November 2018</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
2	<p><b>Medical Evidence</b></p> <p>All pupils receiving Home Tuition, eligible as being unable to attend school for health reasons should be supported by a letter from the relevant consultant; a letter from the GP should not be accepted.</p> <p>Although Home Tuition should be a short term provision placements have spanned academic years and the medical evidence should be updated annually.</p> <p>Staff should be reminded to update the database with the date of the medical evidence.</p>	2	<p>Practice is now robust and letters from GPs are no longer accepted as sufficient evidence. Core Panel has been strengthened since September 2018 by a senior manager from CAMHS providing oversight of referrals from CAMHS.</p> <p>The date of the last medical evidence is now entered on the database, as is a system to alert staff to the next date when evidence needs to be provided.</p> <p>Termly QA will monitor compliance</p>	<p>Lead Teacher Home and Hospital Tuition</p> <p>Head of Service, Access and Inclusion</p>	<p>November 2018</p> <p>November 2018</p>

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
3	<p><b>Reviews</b></p> <p>Formalise the review discussions and input format to allow manipulation of the data for monitoring.</p> <p>Key dates must be identified and the nominated action confirmed as complete. Conditions stipulated at Panel must be met and resubmitted as necessary.</p> <p>Monitor receipt of the half termly reports received from the tutors to ensure they are received in a timely manner, dated and posted to the shared</p>	2	<p>The service accepts this was an area of weakness but one that they have been working hard to improve.</p> <p>Home and Hospital Tuition Team is developing (since September 2018) a record keeping framework using Pupil Provision Maps (as per SEN Code of Practice) and specialist advice has been sought to create this framework.</p>	Lead Teacher, Home and Hospital Tuition	System embedded March 2019

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
4	<p><b>Database</b></p> <p>The database must be developed to include the key areas discussed.</p> <p>Assign ownership of the database and devolve responsibility to update the database in a timely manner to ensure data is complete and accurate.</p> <p>Retain a permanent record of the database every half term to provide and use the strike through and comments box in excel to ensure that there is an adequate audit trail.</p> <p>Develop standard input and format for all fields to allow manipulation of the data for monitoring purposes.</p> <p>Create mandatory fields to capture key information such as agreed, planned and delivered hours.</p> <p>Include maintenance of the database in the procedures guide.</p> <p>Develop a suite of reports that could be generated from the database to support monitoring the service.</p>	1	<p>The plan is to transfer the database in line with other services and initial discussions have taken place to start the process. Operational responsibility for the database will sit with a single person, including following the transfer.</p> <p>The service had implemented this process since November 2017 and screenshot is available for review.</p> <p>Mandatory fields and standard formats for fields are being built into the revised database in preparation for transfer. Guidance for staff will be developed by the officer with operational responsibility for the database. A maintenance guide is a task that will be allocated to the operational role as described above.</p> <p>We agree that this is essential and will implement the recommendation.</p>	<p>Lead Teacher, Home and Hospital Tuition</p> <p>N/A</p> <p>Lead Teacher , Home and Hospital Tuition</p> <p>Lead Teacher, Home and Hospital Tuition</p>	<p>March 2019</p> <p>Completed</p> <p>January 2019</p> <p>March 2019</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
5	<p><b>Payment to Bromley Tutors</b></p> <p>The team must complete meaningful checks on the timesheets prior to authorisation and payment.</p> <p>Tutors must complete the timesheet by an agreed date and format including the level of detail to be specified by the Home Tuition Team.</p> <p>An additional check would be for the parent/carer to sign the relevant line to confirm attendance.</p> <p>The timesheet should be supported by the approved hours allocated to each child as detailed on the database and approved by Panel.</p> <p>Need to consult with HR to ensure that the tutors are correctly claiming car mileage in line with agreed corporate policies.</p>	2	<p>The service recognises that there are risks of falsifying timesheets in a system that relies upon lone working. There is now a checking system in place in which the attendance report is now received alongside the tutor's timesheet. Each tutor has a daily planner which is signed by parents and the Lead Teacher checks these signatures are in place. All parts of hours are now standardised to remove the risk of interpretation. Revised timesheet layout is available for review.</p> <p>Spot checks of timesheets will be conducted on a monthly basis.</p> <p>Core Panel operates a rag rating system in which children are not rated green until they are safely settled in the provision allocated to them. This system was introduced last academic year. From November 2018, Core Panel will consider the allocation of hours as part of the regular update from the previous meeting and will not rate a child as green until this has been confirmed as added to the database.</p> <p>This was acted upon at the end of the last academic year and is in place.</p>	<p>Lead Teacher Home and Hospital Tuition</p> <p>Head of Service, Access and Inclusion</p> <p>Head of Service, Access and Inclusion</p> <p>Head of Service, Access and Inclusion</p>	<p>Completed</p> <p>November 2018</p> <p>November 2018</p> <p>Completed</p>

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
6	<p><b>Payment to Agency Tutors</b></p> <p>The checks on the weekly submitted timesheets for the agency tutors must be meaningful including a check that the hours claimed agree to allocated hours.</p> <p>A procedure to document and check temporary changes and cancellations should be considered.</p> <p>The parent/carer should sign the relevant line on the claim form to support service delivery.</p> <p>The Team must review and update their procedures and instructions for agency tutors to complete the weekly timesheet in line with the specific findings of the audit sample check.</p>	1	<p>This is an identical process to the one now in place for Tutors supplied by the LA.</p> <p>Spot checks are conducted on a monthly basis</p> <p>This is in place .Changes are recorded on the pupil attendance record which is available for review.</p> <p>This is in place.</p> <p>This is in place. The new procedure (available for review) was issued on 13 September and reinforced at training for tutors on 11 October.</p>	<p>Lead Teacher</p> <p>Head of Service</p> <p>Lead Teacher</p> <p>Lead Teacher</p> <p>Lead Teacher</p>	<p>Completed</p> <p>November 2018 Completed</p> <p>Completed</p> <p>Completed</p>

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
7	<p><b>Attendance Registers</b></p> <p>All tutors must return the attendance sheets, in the agreed format, within the time period specified by the service.</p> <p>The service should consider recalling the attendance sheets more regularly to compare to the approved allocated hours and the timesheets.</p> <p>Discrepancies between attendance sheets, approved hours and timesheets should be discussed with the individual tutor and cleared.</p>	1	<p>This system has been in place since July 2017. Example of attendance sheet available for review .</p> <p>Since September 2018 the attendance collection now happens on a monthly basis rather than 6 weekly to coincide with the timesheets.</p> <p>Since September 2018, standardised attendance sheets and timesheets allow for easier checking. This was first tested for the September pay run and we were able to discuss the issues with the tutors checked.</p>	<p>Lead Teacher, Home and Hospital Tuition</p> <p>Lead Teacher</p> <p>Lead Teacher</p>	<p>Completed</p> <p>Completed</p> <p>Completed</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
8	<p><b>Procurement and the Use of Supplier A</b></p> <p>In the first instance the Department should consider if the purchasing system is fit for purpose for the Home Tuition Service. If the conclusion is that it does not meet their needs then an alternative should be explored. Any alternative must comply to Financial Regulations and Contract Procedure Rules</p> <p>If the Department continues to use the purchasing system then the following recommendations will need to be implemented to remedy the weaknesses identified in this finding.</p> <p>All engagements requested by the Home Tuition Team in respect of SEN pupils should be checked to ensure that the correct expenditure code has been assigned.</p> <p>The engagement of the agency tutors working at the Link should be reviewed to ensure that this commission meets with Contract Procedure Rules specifically the need to evidence competitive tendering.</p> <p>The cumulative spend with the provider should be considered as part of budget monitoring.</p>	1	<p>The service believes that the purchasing system, as currently configured, does not meet the needs of the service. It does not allow the flexibility required to match provision to the needs of individual children and the pattern of demand. The service maintains that a tendering process to engage a suitable agency would better meet the needs of the service.</p> <p>There may be a solution. Re-configuring access rights, previously blocked for the service, would allow tendering from a range of providers. This is being raised with the supplier and subsequent actions will flow from this.</p> <p>All codes have been checked and are correct currently.</p> <p>The service recognises the high expenditure against this and will explore alternatives to the current arrangements by December 2018, following discussion with the current supplier. Whatever the outcome of those discussions, the intention is to reduce the use of agency tutors.</p>	<p>Head of Service, Access and Inclusion</p> <p>Lead Teacher, Home and Hospital Tuition</p> <p>Head of Service, Access and Inclusion</p>	<p>November 2018</p> <p>Completed</p> <p>December 2018</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
	<p>The Home Tuition Team should request training in all aspects of the system as identified in this audit. This will enable the team to system access and reports that will allow an adequate level of checking and control.</p> <p>The service requests should include an appropriate end date. It is suggested that the time period does not span academic years.</p> <p>The contract with the provider of the purchasing system is due for renewal next year. The new contract should consider the performance and review data that is available from any system provider, specifically feedback in cases where providers repeatedly fail to bid for available work.</p> <p>The Team must develop a process to review the submitted timesheets from agency tutors and check to agreed rates. Similarly the agreed hours to be provided that week should be reconciled to the payment for that tutor.</p>		<p>The service recognises there has been a lack of training for staff and a request for training forms part of the planned discussions with, the system provider.</p> <p>Whilst the service agrees that specifying an end date for each service request would increase management controls, the current system (as far as the Service is aware) does not allow for extensions and with the added consideration that we cannot chose who is allocated to an assignment, not having an ability to extend an individual commission, creates a risk of reduced continuity for the young person. System functionality will be explored with the supplier.</p> <p>Agreed. Advice will be sought from ECHS Commissioning</p> <p>This system is in place as of September 2018, using the same process for Agency tutors as Bromley tutors. Please see Finding 5.</p>	<p>Head of Service, Access and Inclusion</p> <p>Head of Service, Access and Inclusion</p> <p>Head of Service, Access and Inclusion</p> <p>Lead Teacher, Home and Hospital Tuition</p>	<p>December 2018</p> <p>December 2018</p> <p>December 2018</p> <p>Completed</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
	<p>The Team must confirm the hourly rates paid to the agency tutors currently engaged by the service.</p> <p>Any variation to the rates agreed when the service agreement is accepted should be supported by an annual uplift notification or communication specific to that individual.</p>		<p>The hourly rate is confirmed in the contract process at the beginning, however it is noted by the service that during audit some anomalies in hourly rates were found. We are now working closely with the agency to make sure these are consistent.</p> <p>The service recognises that this will be a new process within the system. Anomalies in the hourly rate were both in excess and less than the hourly rate agreed. The service is looking into why this is recorded as such and how the system records the hourly rate whilst hours fluctuate.</p>	<p>Lead Teacher, Home and Hospital Tuition</p> <p>Lead Teacher, Home and Hospital Tuition</p>	<p>December 2018</p> <p>December 2018</p>
9	<p><b>Mandatory Training</b></p> <p>Liaise with Training and Development to ensure that the Home Tuition Team access on line training modules available that would support the financial roles undertaken as part of their daily routines.</p> <p>Officers to be reminded of the need to comply with information assurance policies and maintain a high level of awareness around the handling and access to sensitive data.</p>	2	<p>The training recommended is not currently available. The Lead Teacher will complete Online Financial Training as quickly as when the course becomes available.</p> <p>GDPR and compliance to it is detailed in the Home Tuition improvement plan .The Lead Teacher has completed the PIA and this has highlighted the changes.</p>	<p>Lead Teacher, Home and Hospital Tuition</p> <p>Lead Teacher, Home and Hospital Tuition</p>	<p>December 2018</p> <p>December 2018</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
10	<p><b>Procedures</b></p> <p>All work flow charts and procedure notes should be owned, dated, version controlled with a proposed revision date and available in the shared area.</p> <p>The procedures should include all processes used in the delivery of the service</p> <p>The Team should develop their record keeping to ensure that the information held by the Lead Teacher can be shared and available to the Team in her absence to allow effective delivery of the service.</p> <p>All records related to the operational delivery of the service must be stored on the shared area and protected by limited access or password control as appropriate.</p>	2	<p>A new workflow procedure is in place as of September 2018 (available for review)</p> <p>All of the central team have access to the N drive where all pertinent information is held. As of September 2018 all student files have been standardised. A list of caseworker allocation is available centrally so in a caseworker's absence the cases are able to be picked up by the other members of the team.</p> <p>Operational delivery documents are currently stored on the N drive. It is limited by access to just the central members of the team</p>	<p>Lead Teacher, Home and Hospital Tuition</p> <p>Lead Teacher, Home and Hospital Tuition</p> <p>Lead Teacher, Home and Hospital Tuition</p>	<p>Completed</p> <p>Completed</p> <p>Completed</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
11	<p><b>Storage of archived data</b></p> <p>Sensitive data should be secured and comply with record retention policies and GDPR legislation.</p> <p>The Team should be aware of their retention policy and confirm that the documents need to be archived.</p> <p>The historic data must be removed from the Academy site, secured and if no other alternatives such as electronic storage are available, be sent to the off site storage facility.</p> <p>Management should refer to the guidance notes available to ensure that the boxes display the correct information, including the destroy date and that an adequate inventory is held on a shared area to enable the records to be retrieved.</p>	2	<p>All sensitive data is stored on the N drive and the service is working with the recommendations of the PIA to make sure their email systems are GDPR compliant. Nothing is held on the M drive. Any sensitive data being sent via email is being sent securely via Egress switch.</p> <p>The service improvement plan recognises the need to update policies.</p> <p>This is agreed and arrangements are being made.</p> <p>This is agreed</p>	<p>Head of Service, Access and Inclusion</p> <p>Lead Teacher, Home and Hospital Tuition Service</p> <p>Head of Service, Access and Inclusion</p> <p>Head of Service, Access and Inclusion,</p>	<p>Completed</p> <p>March 2019</p> <p>February 2019</p> <p>February 2019</p>

## OPINION DEFINITIONS

## APPENDIX C

As a result of their audit work auditors should form an overall opinion on the extent that actual controls in existence provide assurance that significant risks are being managed. They grade the control system accordingly. Absolute assurance cannot be given as internal control systems, no matter how sophisticated, cannot prevent or detect all errors or irregularities.

<b>Assurance Level</b>	<b>Definition</b>
Full Assurance	There is a sound system of control designed to achieve all the objectives tested.
Substantial Assurance	While there is a basically sound systems and procedures in place, there are weaknesses, which put some of these objectives at risk. It is possible to give substantial assurance even in circumstances where there may be a priority one recommendation that is not considered to be a fundamental control system weakness. Fundamental control systems are considered to be crucial to the overall integrity of the system under review. Examples would include no regular bank reconciliation, non-compliance with legislation, substantial lack of documentation to support expenditure, inaccurate and untimely reporting to management, material income losses and material inaccurate data collection or recording.
Limited Assurance	Weaknesses in the system of controls and procedures are such as to put the objectives at risk. This opinion is given in circumstances where there are priority one recommendations considered to be fundamental control system weaknesses and/or several priority two recommendations relating to control and procedural weaknesses.
No Assurance	Control is generally weak leaving the systems and procedures open to significant error or abuse. There will be a number of fundamental control weaknesses highlighted.