

FINAL INTERNAL AUDIT REPORT
EDUCATION, CARE AND HEALTH SERVICES

REVIEW OF FAMILY PLACEMENTS FOR 2017-18

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REVIEW OF FAMILY PLACEMENTS FOR 2017-18

INTRODUCTION

1. This report sets out the results of our systems based audit of Family Placements for 2017/18. The audit was carried out 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 22 February 2018.
4. Within Fostering and Adoption there are numerous arrangements available. As part of this audit we tested Special Guardianship Orders (SGO), Child Arrangement Orders (CAO), Connected Persons Arrangements (CP) and Adoption Placements (AP).

AUDIT SCOPE

5. The scope of the audit is detailed in the Terms of Reference.

AUDIT OPINION

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

MANAGEMENT SUMMARY

7. Controls noted to be in place and working well based on audit testing conducted included:
 - Policies and procedures were in place and reviewed on a periodic basis;

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- For a sample of 10 Connected Person Placements, Connected Person Authorisation forms were completed prior to the placement and reviews were found to be completed after 16 weeks where required; and
 - For a sample of 10 Special Guardianship Orders (SGO) Initial Assessments were completed.
8. However, we would like to bring to management attention the following issues:
- There had been no uplift to the carer's allowances, paid in line with DfE thresholds, for 2017 or 2018. 19/20 CAO and CP sampled were being paid at the 2016/17 DfE rate.
 - Financial Regulations training had not been completed recently by the respective staff with financial responsibility.
 - Family Placement Officers were storing information in different locations on the case management system. The classification for children has not been updated on the case management system when the placement has changed. Accountancy and Placements are therefore using data sourced from the case management system which is out of date and not consistent with actual case numbers monitored by the Family Placements Team.
 - The means test reviews for 2/10 adopters sampled exceeded 12 months and for 4/10 cases the value paid did not equate to the means test completed.
 - For 2/10 SGO assessments the Group Manager had not dated the review when authorising the document and for 1/10 the reviewer had not signed as authorised.
 - For 3/10 SGO cases the annual means test review was not evidenced on the case management system.

SIGNIFICANT FINDINGS (PRIORITY 1)

9. There was one priority one recommendation raised as part of this audit.
10. A sample of 10 CAO was selected for audit examination. In the first instance the court order and supporting legal documentation available on the case management system was checked to confirm that no specific funding had been agreed and therefore the allowances for these cases would be the standard rate for the age of the child. A sample of 10 CP cases was selected for audit examination.
11. For 19/20 cases the allowances being paid at the time of testing (Feb/March 2018) were not in line with the 2017/18 DfE rates that had been provided by the Finance Officer Family Placements Team (FPT)

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12. Discussions with the Finance Officer (FPT) identified that she was aware of this issue and that the Head of Service was in the process of reviewing allowances and distributing letters to guardians.
13. Further investigation by Internal Audit and interviews with Finance and the Head of Service Placement & Brokerage (HoS P&B) highlighted several issues with regard to the payment of allowances:-
 - Before September 2016 all foster carers, SGO's, CP and CAO had been paid according to locally agreed Bromley rates which were higher than the DfE rates.
 - A report to Executive in May 2016 resolved to transfer all foster carers to the DfE rates with immediate effect for new carers and 1st September 2016 for existing foster carers and pertinent to this audit:-
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“The Department for Education maintenance allowances be used as the core allowance in the calculation for connected person, special guardianship, adoption and child arrangement financial assessments from 1st July 2016 for all new carers”
 - The Service Accountant evidenced the 2014/15 Bromley rates that had been taken to Committee. The HoS P&B evidenced the same report template but for 2016/17 and these are the DfE rates that are currently being paid.
 - The source of the 2016/17 allowances template evidenced by the HoS P&B could not be confirmed but thought to be the previous Head of Service who left the Authority in February 2017.
 - There is no evidence that following the May 2016 Executive report LBB rates have been reviewed and uplifted to pay allowances to existing carers at the July 2016 cut-off date.
 - The cases selected for audit testing agreed to the 2016/17 DfE rates in 19/20 cases. It should be noted that the 10 CAO cases all predated the July 2016 cut off and should therefore, according to the May 2016 Executive report, be paid at local rates rather than the DfE allowances.
 - No uplift had been applied to the foster carer, Connected Person or Child Arrangement Order for 2017/18 or 2018/19.
 - The DfE thresholds are a minimum to be paid, Bromley are currently paying carers below that minimum for maintenance.
 - The Finance Officer (FPT) arranged to meet with the HoS P&B and the System Support Officer on the 6th June 2018 to discuss the uplift and to potentially back date to December 17 for the 2017-18 rates however at this time there was no evidence that this decision had any authorisation or management consideration.

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- There is a further complication given the DfE rates have an additional banding of 0-2 years old whereas Bromley have 0-4. Carers for 0-2 children in Bromley are currently being paid at the higher rate. To implement the same bandings as the DfE rate, **0-2, 2-4**, 5-10, 11-12, 13-15 and 16+ will take significant work on the case management system to cancel all service agreements, amend the set up and then re-enter all cases.
 - The end of audit meeting held on the 7th June with the Head of Service confirmed that the uplift for 2018/19 should have been actioned as it had been discussed at budget monitoring in December 2017. The Head of Service was not aware that the 2018/19 uplift was still outstanding or that the current rates were the 2016/17 rates and therefore the 2017/18 uplift had also, not been actioned.
14. At a meeting with the Director of Children's Social Care on the 3rd July 2018 it was confirmed that an external agency had written to the Authority in December 2017 highlighting that data collated in a recent survey identified that the Bromley rates were lower than the current DfE rates. In an exchange of e-mails between the 8th and the 11th December 2017 the Director of Children's Social Care agreed that the rates should be moved up as identified by this agency and the Head of Service instructed the Finance Officer to action this effective from week beginning the 18th December 2017 if possible.
 15. The reason for the delay or oversight will be considered by management. However going forward any training needs or skill gaps should be assessed and facilitate access to Finance colleagues and peers for the Finance Officer (FPT). The priority is to address the underpayment, assess the financial impact for 2017-18 and 2018-19 and execute the uplift with the 2018/19 DfE rates. The financial impact and sensitivity of the service area will warrant careful consideration and authorisation at the appropriate level.
 16. The audit testing has shown that the rates for 19/20 cases is incorrect compared to current rates however the values are consistent with the 2016/17 DfE rates. The significant finding is that the DfE allowances have not been uplifted for 2017-18 and 2018-19.

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DETAILED FINDINGS / MANAGEMENT ACTION PLAN

17. 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

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

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DETAILED FINDINGS

APPENDIX A

No.	Findings	Risk	Recommendation
1.	<p>Payments – Department for Education Guidelines</p> <p>Child Arrangement Order funding is paid in line with the thresholds agreed by the Department for Education dependant on the child's age. Connected Persons Funding is also paid in line with the thresholds agreed by the Department for Education dependant on the child's age.</p> <p>A sample of 10 CAO's was selected for audit examination. In the first instance the court order and supporting legal documentation available on the case management system was checked to confirm that no specific funding had been agreed and therefore the allowances for these cases would be the standard rate for the age of the child. A sample of 10 CP cases was selected for audit examination.</p> <p>For 19/20 CP and CAO cases the allowances being paid at the time of testing (Feb/March 2018) were not in line with the 2017/18 DfE rates that had been provided by the Finance Officer Family Placements Team (FPT)</p> <p>Discussions with the Finance Officer (FPT) identified that she was aware of this issue and that the Head of Service was in the process of reviewing allowances and distributing letters to guardians to confirm that the child was still at the placement.</p> <p>Further investigation by Internal Audit and interviews with Finance and the Head of Service Placement & Brokerage (HoS P&B) highlighted several issues with regard to the payment of allowances:-</p> <ul style="list-style-type: none"> • Before September 2016 all foster carers, SGO's, CP's and CAO's had been paid according to locally agreed Bromley 	<p>Where payments are not made in line with the Department for Education guidelines in accordance with the child's age, there is a risk that incorrect payments are being made.</p> <p>This could lead to financial loss for the Council if overpayments are being made, or dissatisfied carers/guardians where underpayments are being made.</p> <p>The Authority may be in breach of their agreement with carers if the allowances have not been uplifted.</p> <p>Reputational risk to the Authority from underpayment of allowances</p>	

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No.	Findings	Risk	Recommendation
1. cont	<p>rates which were higher than the DfE rates.</p> <ul style="list-style-type: none"> • A report to Executive in May 2016 resolved to transfer all foster carers to the DfE rates with immediate effect for new carers and 1st September 2016 for existing foster carers and pertinent to this audit:- <i>. “The Department for Education maintenance allowances be used as the core allowance in the calculation for connected person, special guardianship, adoption and child arrangement financial assessments from 1st July 2016 for all new carers”</i> • The Service Accountant evidenced the 2014/15 Bromley rates that had been taken to Committee. The HoS P&B evidenced the same report template but for 2016/17 and these are the DfE rates that are currently being paid. • The source of the 2016/17 allowances template evidenced by the HoS P&B could not be confirmed but thought to be the previous Head of Service who left the Authority in February 2017. • There is no evidence that following the May 2016 Executive report LBB rates have been reviewed and uplifted to pay allowances to existing carers at the July 2016 cut-off date. • The cases selected for audit testing agreed to the 2016/17 rates in 19/20 cases. It should be noted that the 10 CAO cases all predated the July 2016 cut off and should therefore be paid at local rates rather than the DfE allowances. • No uplift has been applied to the foster carer, CP or CAO for 2017/18 or 2018/19. 		

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No.	Findings	Risk	Recommendation
1. cont	<ul style="list-style-type: none"> • The DfE thresholds are a minimum to be paid, Bromley are currently paying carers below that minimum for maintenance. • The Finance Officer (FPT) arranged to meet with the HoS P&B and the System Support Officer on the 6th June 2018 to discuss the uplift and to potentially back date to December 17 for the 2017/18 rates however there is no evidence that this decision had any authorisation or management consideration. • There is a further complication given the DfE rates have an additional banding of 0-2 years old whereas Bromley have 0-4. Carers for 0-2 children in Bromley are currently being paid at the higher rate. To implement the same bandings as the DfE rate, 0-2, 2-4, 5-10,11-12,13-15 and 16+ will take significant work on the case management system to cancel all service agreements, amend the set up and then re-enter all cases. • The end of audit meeting held on the 7th June with the Head of Service confirmed that the uplift for 2018/19 should have been actioned as it had been discussed at budget monitoring in December 2017. The Head of Service was not aware that the 2018/19 uplift was still outstanding or that the current rates were 2016/17 and therefore the 2017/18 uplift had also not been actioned. <p>At a meeting with the Director of Children’s Social Care on the 3rd July 2018 it was confirmed that an external agency had written to the Authority in December 2017 highlighting that the published Bromley rates were lower than the current DfE rates. In an exchange of e-mails between the 8th and the 11th December 2017 the Director of</p>		<p>The Department must urgently review the application of DfE allowances and the need to action 2017/18 and 2018/19 uplifts.</p> <p>The financial and political impact must be managed with regard to backdating underpayments.</p> <p>The payment of locally agreed rates for CAO, CP and SGO cases pre-dating July 2016 should be formalised or resolved to transfer to DfE rates.</p> <p>Annual uplifts must be communicated to the system help desk in a timely manner once the appropriate authorisation has been evidenced.</p> <p>Management will need to consider the reason for the delay and why the uplift was not actioned. Similarly any training issues and skill gaps should be addressed to ensure</p>

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No.	Findings	Risk	Recommendation
1. cont	<p>Children’s Social Care agreed that the rates should be moved up as identified by an external agency and the Head of Service instructed the Finance Officer to action this effective from week beginning the 18th December 2017 if possible.</p> <p>The priority is to address the underpayment, assess the financial impact for 2017-18 and 2018-19 and execute the uplift with the 2018/19 DfE rates. The financial impact and sensitivity of the service area will warrant careful consideration and authorisation at the appropriate level.</p> <p>The audit testing has shown that the rates for 19/20 cases is incorrect compared to current rates however the values are consistent with the 2016/17 DfE rates. The significant finding is that the DfE allowances have not been uplifted for 2017-18 and 2018-19.</p> <p>Following the issue of the initial draft audit report in July, the FO and Head of Service evidenced a chronology of e-mails and calls to the system Help Desk to uplift the rates from December 2017 when the service were first alerted that current rates were lower than DfE rates. The original Request for Work form to uplift the rates, submitted in January 2018 could not be actioned as the service was requesting a new age band to be introduced in line with DfE rates. This would require a significant amount of work to restructure the records and an undertaking from the service to allocate a resource to cancel and reset service agreements. There is a trail of e-mail exchanges and undocumented phone calls to resolve the issue but as at February 2018 the Help Desk had put the work request on hold and was awaiting further direction from the service. There is a two month period between February and April with no activity then at a</p>		<p>that the annual uplift is actioned in a timely manner.</p> <p>Staff are to be reminded of the process to request work from the system help desk. It is the service area that must instruct the system support team of what work is to be done, formalised through the Request for Work forms.</p> <p>Facilitate access to finance colleagues in other ECHS service areas to exchange good practice and support for the Finance Officer (FPT).</p> <p>(Priority 1)</p>

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No.	Findings	Risk	Recommendation
1. cont	<p>meeting on the 6/6/18 between System Help Team, FO and the HoS P&B it was agreed to retain the existing age bands and therefore a straightforward uplift was ordered in a revised Request for Work form submitted 18/6/18. This has been a protracted exercise that should have been escalated sooner to the Head of Service and the Contract Monitoring ISD Manager to resolve.</p>		
2	<p>Financial Regulations Training</p> <p>Staff who have financial responsibility are required to complete financial regulations training.</p> <p>Examination of the training records indicated that there are five staff members within the Fostering and Adoption Team who have financial responsibility but have not completed the financial regulations training for the London Borough of Bromley.</p>	<p>Where financial regulations training is not completed on a periodic basis, there is a risk that staff do not act in line with current financial regulations. This could result in financial loss.</p>	<p>All staff within the Fostering and Adoption Team who have financial responsibility should complete financial regulations training.</p> <p>(Priority 2).</p>

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No.	Findings	Risk	Recommendation
3	<p>Use of the Case Management System</p> <p>Audit tested a sample of SGO's, CAO's, CP's and AP's. It was identified whilst testing these, that staff members were storing information in different locations on the case management system. As a result, this made it difficult to identify where information would be stored; locating documentation was a time consuming process.</p> <p>During the course of the audit the Service Accountant and Head of Service, Placements and Brokerage (HoS P&B) provided the number of cases for each classification as at May 2018 sourced from the case management system:-</p> <p>Foster carers 130,SGO 147,CPA 25 and CP 25 Total 327</p> <p>At the post draft report meeting the Head of Service highlighted that these values were incorrect and confirmed that the team consult with the Senior Performance and Information Officer (SP&IO) to monitor the number of current cases in each category. The SP&IO provided audit with the cases as at 31/5/18 sourced from information provided by the Fostering and Adoption Team:-</p> <p>Foster carers mainstream 95,respice 9, SGO 173, CPA 25 and CP 28 Total 330</p> <p>The discrepancy in numbers is due to the classification not being updated to the system when the circumstances and placement change. The front line children's team have the child as the primary record but the Fostering and Adoption Team work with the carers.</p> <p>Finance should have access to the current case numbers and the primary case management system should reflect actual service delivery.</p>	<p>Where staff members store information in different locations, there is a risk that this information will not be easily accessible if required. This could result in duplication of work or work not being completed.</p>	<p>Consideration should be given to reviewing procedures and including details of where information should be stored on the case management system.</p> <p>The information shown in the case management system should reflect actual service delivery.</p> <p>The responsibility to update the classification in the case management system when a child is placed should be considered and assigned.</p> <p>The discrepancy between the case management system and current case numbers should be corrected.</p> <p>(Priority 2)</p>

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No.	Findings	Risk	Recommendation
4	<p>Adoption Information</p> <p>Where a child is going into an adoption placement, an adoption support plan is developed, approved by the Adoption Panel for the adopted child, which are required to be stored on the care management system..</p> <p>Testing of a sample of 10 adopted children receiving adoption allowances identified that in all cases, there was no documentation stored on the case management system. This was because previously the team had used paper files and information, including the means tests, have not all been scanned on to the system. The FO is in the process of reviewing previous documentation for adopters, available in paper form and uploading to the system.</p> <p>Adopters can request that the Council consider payment of an adoption allowance but this is means tested on receipt of financial documentation. The Finance Officer will complete a means test to identify the allowance that can be granted (if any).</p> <p>Follow up testing in June identified that for the original sample of 10 adoption cases the most recent means tested had been completed in the previous 12 months for 7 cases. For 1 case the family received a protected allowance but for 2 cases the means test exceeded 12 months.</p> <p>For the sample of 10, allowances were checked to the means test. The main issues arising were:-</p> <ul style="list-style-type: none"> For 2 cases the amount paid is higher than the means test value. In both cases £216.92 has been paid per week but the rate should be £183.11 and £203.73 respectively. 	<p>Where financial means tests are not being completed on a periodic basis in line with financial information provided by guardians/adopters, there is a risk the incorrect payments are being made to guardians/adopters. This could lead to financial loss for the Council if overpayments are being made.</p>	<p>The Finance Officer is continuing to upload information to the care management system. The Finance Officer will then review all financial means tests to confirm that these are being completed annually.</p> <p>The Finance Officer will need to evidence the current financial position of the two cases identified in the audit review.</p>

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	<ul style="list-style-type: none"> • For 1 case the weekly payment has been £82.30 but the means test outcome was £109.16 • For 1 case the weekly payment has been £44.44 but the means test outcome was £55.14. It was also noted that the DoB is 15.9.1999 and was 18 in 2017. There was no evidence on the system to support payments beyond 18th birthday. <p>The testing had been completed with the Finance Officer (FPT) and agreed that there was no documentation or notation on the case management system to support the differences. For 1 case there was no means test on file to complete the test and verify the payment.</p>		<p>The Finance Officer will need to resolve the four cases identified where the payment does not agree to the current means test and the one case with no current means test available.</p> <p>(Priority 2)</p>

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No.	Findings	Risk	Recommendation
5	<p>SGO Assessment Review</p> <p>SGO assessments are reviewed on an annual basis, with the completed reviews uploaded and stored on the case management system for three years post order.</p> <p>For the sample of 10 SGOs selected, it was identified that there were three cases where a review has not been completed in the last 12 months, or a review has been completed but we were unable to evidence this at the time of the audit.</p> <p>Following the end of audit meeting the Group Manager (Connected Persons Team) has now checked the three cases and found that the assessments for two of the cases had been stored on the adults file rather than the child's folder.</p> <p>For two of the three cases rechecked the Group Manager had not dated their review and in one case not authorised the review.</p>	<p>Where the required monitoring is not completed and uploaded onto the case management system, there is a risk that the Council are unaware of any changes in circumstances or issues within a placement.</p>	<p>Staff should be reminded that annual reviews should be completed in line with procedures and stored on the case management system in an agreed consistent location.</p> <p>The reviewer should date their authorisation to allow verification that the review is completed in a timely manner.</p> <p>(Priority 2).</p>

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No.	Findings	Risk	Recommendation
6	<p>Payments – Means Tests</p> <p>A financial means test is completed by the Finance Officer for SGOs. This is then reviewed on an annual basis. The review is completed by the Finance Officer who will complete a new financial means test based on financial information requested and provided by the Guardian.</p> <p>Evidence of a review in the last 12 months on the case management system could not be located for three of the sample of 10 SGO’s tested.</p> <p>We are aware that the Finance Officer is relatively new in post and that there is a backlog in means assessment reviews.</p>	<p>Where financial means tests are not being completed on a periodic basis in line with financial information provided by guardians/adopters, there is a risk that the incorrect payments are being made to guardians/adopters.</p>	<p>The Finance Officer should ensure that financial means assessments are completed in a timely manner using the log to identify when cases are due.</p> <p>(Priority 2)</p>

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APPENDIX B

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
1	<p><u>Payments – Department for Education Guidelines</u></p> <p>The Department must urgently review the application of DfE allowances and the need to action 2017/18 and 2018/19 uplifts.</p> <p>The financial and political impact must be managed with regard to backdating underpayments.</p> <p>The payment of locally agreed rates for CAO, CP and SGO cases pre-dating July 2016 should be formalised or resolved to transfer to DfE rates.</p> <p>Annual uplifts must be communicated to the system help desk in a timely manner once the appropriate authorisation has been evidenced.</p> <p>Management will need to consider the reason for the delay and why the uplift was not actioned. Similarly any training issues and skill gaps should be addressed to</p>	1	<p>The allowances have now been uplifted. The 2017/18 rates were back dated to December 17 and paid to carers on the 20/7/18.</p> <p>The 2018/19 rates have also been uplifted, backdated to April 2018 and paid to carers 3/8/18.</p> <p>No uplift has been applied to the CAO cases as the HoS is currently reviewing Bromley’s policy to pay any allowance to this category of carer.</p> <p>The DfE confirmed that a payment to CAO carers is at the discretion of the Local Authority.</p>	Head of Service Fostering and Adoption/Finance Officer, Family Placements Team	1 st October 18

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
	<p>ensure that the annual uplift is actioned in a timely manner.</p> <p>Staff are to be reminded of the process to request work from the system help desk. It is the service area that must instruct the system support team of what work is to be done, formalised through the Request for Work forms.</p> <p>Facilitate access to finance colleagues in other ECHS service areas to exchange good practice and support for the Finance Officer (FPT).</p>		<p>Due to the postponement of a planned new system and all work in the current case management system ceased for Children Social Care.</p> <p>Decision to review workflows in the case management system by Change Control group chaired by AD Strategic and Business Support Services.</p> <p>Agreed, to be considered</p>	<p>Head of Service, Fostering and Adoption/ AD Strategic and Business Support Services</p> <p>Head of Service, Fostering and Adoption</p>	<p>1st September 2018</p> <p>1st October 2018</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
2	<p><u>Financial Regulations Training</u> All staff within the Fostering and Adoption Team who have financial responsibility should complete financial regulations training.</p>	2	Agreed, it is clear that the service would benefit from training on these matters.	Head of Service Fostering and Adoption	1 st October 2018

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
3	<p><u>Use of the Case Management System</u></p> <p>Consideration should be given to reviewing procedures and including details of where information should be stored on the case management system.</p> <p>The information shown in the case management system should reflect actual service delivery.</p> <p>The responsibility to update the classification in the case management system when a child is placed should be considered and assigned.</p> <p>The discrepancy between the system and current case numbers should be corrected.</p>	2	<p>Classifications of children placements are not completed by the Fostering and Adoption Team but will be done by the Central Placement Team which forms part of the Programmes Division.</p> <p>The Central Placement Team rely on timely notification from the Children's Teams when the placement classification or legal status for the child changes.</p> <p>The current case numbers and classification held by the Fostering and Adoption Team will be forwarded to the Placement Team to allow reconciliation to the system and resolution on the identified discrepancies.</p>	<p>Head of Service Placements and Brokerage</p> <p>Heads of Service, Children's Social Care</p> <p>Head of Service Fostering and Adoption/Head of Service Placement and Brokerage</p>	<p>1st September 18</p> <p>1st October 18</p>

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
4	<p><u>Adoption Information</u></p> <p>The Finance Officer is continuing to upload information to the case management system.</p> <p>The Finance Officer will then review all financial means tests to confirm that these are being completed annually.</p> <p>The Finance Officer will need to evidence the current financial position of the two cases identified in the audit review.</p> <p>The Finance Officer will need to resolve the four cases identified where the payment does not agree to the current means test and the one case with no current means test available.</p>	2	<p>The Finance officer will continue to upload the information onto the case management system and will continue with the annual reviews.</p> <p>The cases identified will be scrutinised to ensure the carers are receiving the correct monies in line with the DFE base rate.</p>	<p>Finance Officer, Family Placements Team</p> <p>Head of Service Fostering and Adoption/Finance Officer, Family Placements Team</p>	1 st October 18

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
5	<p><u>SGO Assessment Review</u></p> <p>Staff should be reminded that annual reviews should be completed in line with procedures and stored on the case management system in an agreed consistent location.</p> <p>The reviewer should date their authorisation to allow verification that the review is completed in a timely manner.</p>	2	<p>The Finance Officer is now storing the signed review to both the adults and child's folder under Finance on the case management system and this will be included in procedures as standard practice.</p> <p>The Group Manager will date her signature on all reviews. Staff will be reminded to upload the signed copy of the review to the system.</p>	Head of Service Fostering and Adoption/Finance Officer, Family Placements Team	1 st December 18
6	<p><u>Payments – Means Tests</u></p> <p>The Finance Officer should ensure that financial means assessments are completed in a timely manner using the log to identify when cases are due.</p>	2	For the cases identified, the review had been completed but had not been uploaded to the system. All three means test reviews have now been uploaded.	Head of Service Fostering and Adoption/Finance Officer, Family Placements Team	1 st October 2018

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.

Assurance Level

Definition

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.