



INTERNAL AUDIT PROGRESS REPORT
GOVERNANCE AND AUDIT COMMITTEE
16 May 2024

1. Introduction

The role of the Internal Audit function is to provide Members and Management with independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives. The work of the Internal Audit team should be targeted towards those areas within the Council that are most at risk of impacting on the Council's ability to achieve its objectives.

Upon completion of an audit, an assurance opinion is given on the effectiveness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.

This activity report provides Members of the Governance and Audit Committee and Management with 15 summaries of completed work between January and April 2024.

2. Key Messages

- 15 audits have been finalised in the period reported. **Appendix A**
- 31 of 57 audits from the 2023/24 6-month rolling Audit Plan are either in fieldwork or reporting stage. **Appendix B**
- 26 of 57 audits either in planning, on hold or have not commenced. **Appendix B**

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3. Resources

In accordance with the Public Sector Internal Audit Standards, Members need to be appraised of relevant matters relating to the resourcing of the Internal Audit function. The key updates are as follows:

- Permanent recruitment for the vacant Audit Manager posts have been recruited to successfully.
- Permanent recruitment to Senior Auditor Posts have been recruited to successfully.

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4. 2023/24 Internal Audit Plan

This report also provides an update on the work completed between September and December 2023. The audit summaries are provided at [Appendix A](#). A summary is provided on current progress against the 2023/24 Audit Plan.

The number of audits shown in table are inclusive of the revisions made at November 2023 Governance and Audit Committee and no new revisions have been required at present.

Table 1- Audit Plan Status

| Status | Number of Audits | % |
|-------------------|------------------|----|
| Not yet started | 1 | 2 |
| Planning | 9 | 15 |
| Fieldwork | 5 | 9 |
| Ongoing | 5 | 9 |
| Draft Report | 3 | 5 |
| Final Report | 18 | 32 |
| On Hold | 3 | 5 |
| Removed/ Deferred | 13 | 23 |
| Total | 57 | |

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Table 2 – Summary of Audits by Committee Meeting

| Governance & Audit Committee – 16 May 2024 | | | |
|--|--|-------------|---------------------------|
| No | Audit | Opinion | Prospects for Improvement |
| 9 | RB29-2023 - Unregulated Care Placements | High | Very Good |
| 10 | RB09-2024 - Sevington Inland Border Post | Substantial | Good |
| 11 | RB07-2024 - Public Health Assurance Map | N/A | N/A |
| 12 | RB26-2024 - Asset Management Approach & Risk Prioritisation | Adequate | Good |
| 13a | RB30-2024 - Sundry Debt Recovery – Debt Recovery | Substantial | Good |
| 13b | RB30-2024 - Sundry Debt Recovery – Cancellation of Invoices | Limited | |
| 14 | ICT03-2024 - Supply Chain Cyber Security <i>Draft EXEMPT</i> | Adequate | Good |
| 15 | RB15-2024 - Data Quality – Lifespan Pathway – Risk of Overpayments Follow-up | N/A | N/A |
| 16 | RB08-2024 - Individual Contracts on Care Providers Follow-up <i>Draft</i> | N/A | N/A |
| 17 | RB05-2024 - Hospital Discharge <i>Draft</i> | Adequate | TBC |
| 18 | RB35-2024 - Gypsy Traveller Service Follow-up <i>Draft</i> | N/A | N/A |
| 19 | RB25-2024 – Income and Fees uplift, Client Benefit Analysis and Better Care Fund | Substantial | Good |
| 20 | RB34-2024 – Section 117 Aftercare Payments <i>Draft</i> | Advisory | N/A |
| 21 | CR03-2024 – Enterprise Business Capabilities (Replacement of Oracle) | Advisory | N/A |
| 22 | RB20-2024 – No Recourse to Public Funds – Specific Case Review <i>EXEMPT</i> | Advisory | N/A |
| 23 | RB35-2024 - Re-Letting of Key Contracts (ASCH Commissioning & Transformation) <i>Draft</i> | Advisory | N/A |

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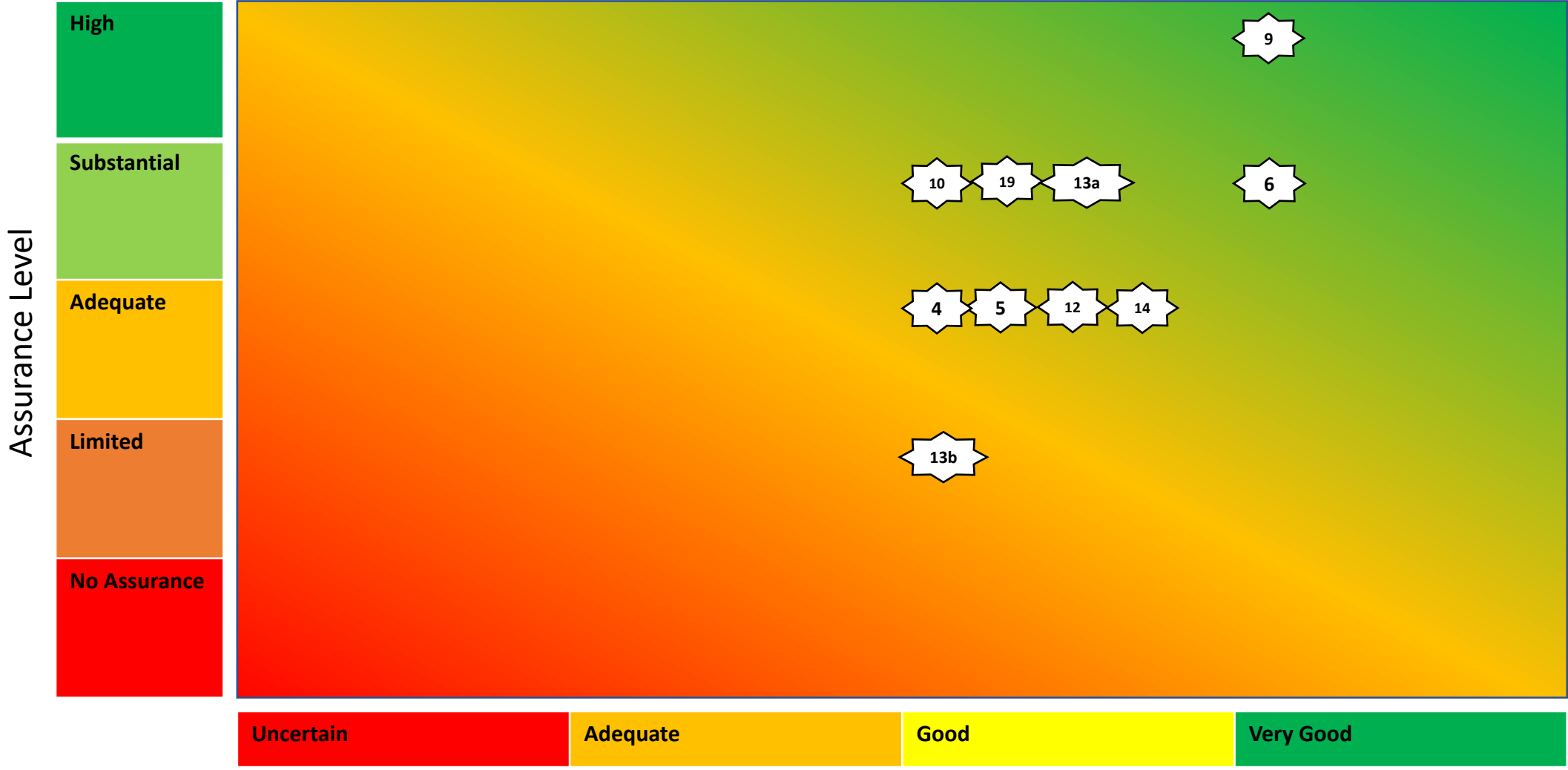
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Table 2 – Summary of Audits by Committee Meeting

| Governance & Audit Committee – 1 February 2024 | | | |
|--|---|-------------|---------------------------|
| No | Audit | Opinion | Prospects for Improvement |
| 1 | Artificial Intelligence | Advisory | N/A |
| 2 | Single Data Platform | Advisory | N/A |
| 3 | Property Infrastructure – Functions and Processes Transferred to KCC From Gen2 Follow-up | Advisory | N/A |
| 4 | Disaster Recovery | Adequate | Good |
| 5 | Highways and Transportation Communications | Adequate | Good |
| 6 | Safeguarding (ASCH) – Risk Management Principles & Practices, Unregistered Staff and Designated Senior Officers | Substantial | Very Good |
| 7 | Task and Finish Group – New Provider Setup and Change of Provider Details | Advisory | N/A |
| 8 | Budget Savings Follow-up | Advisory | N/A |

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2022/23 Audit Assurance Levels and Prospects for Improvement of Audits



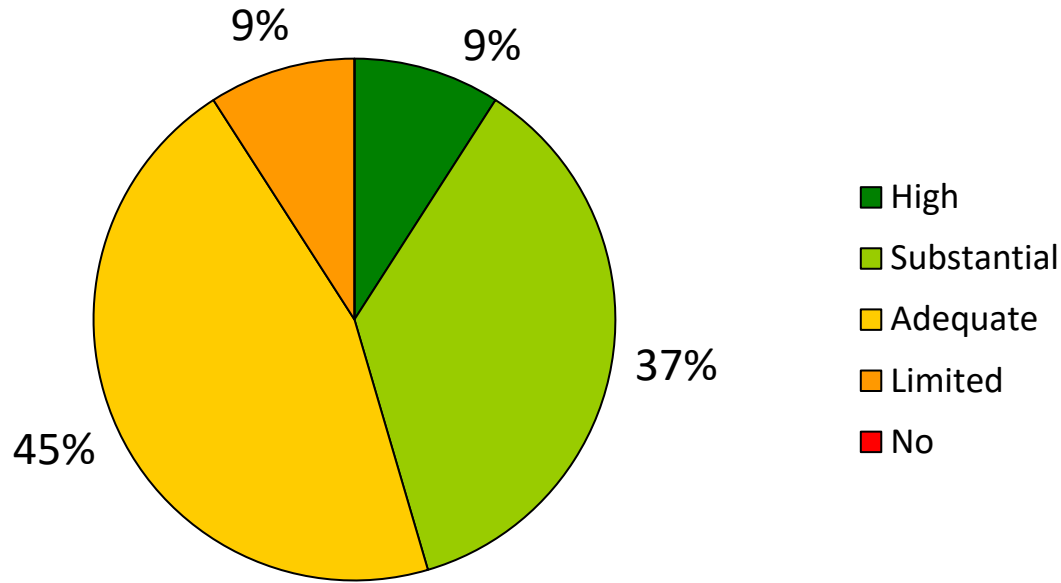
Prospects for Improvement

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2023/24 Audit Assurance Levels and Prospects for Improvement of Audits

Assurance Levels 2023/24



| Assurance Level | No | % |
|-----------------|----|-----|
| High | 1 | 9% |
| Substantial | 4 | 37% |
| Adequate | 5 | 45% |
| Limited | 1 | 9% |
| No | 0 | 0% |

| Prospects for Improvement | No | % |
|---------------------------|----|-----|
| Very Good | 2 | 22% |
| Good | 7 | 78% |
| Adequate | 0 | 0% |
| Uncertain | 0 | 0% |

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5. Grant Certification Work

Internal Audit's work on grant certification provides an essential service for the Council. Although it is not audit opinion work, the Audit team's schedule of grant certifications is an ongoing commitment of Internal Audit resources which requires adherence to strict timescales for the certification of claims submitted.

In 2023-24, the Team has audited and certified 16 Interreg grant claims with a value of **€3,377,480**. This now concludes the work by Internal Audit on providing First Level Control Audits of Interreg Grant claims. Internal Audit will continue to provide support in resolving queries from the Joint Secretariat for project claims which have not yet been reviewed and paid by Interreg.

The Audit team also provide a service to certify Interreg grant claims for external clients with 2 claims certified in 2023-24.

Grant work is also completed by the Internal Audit team in respect of validating expenditure of various UK Government Grants awarded for activities such as Public Health, Highways, Environment, Travel Demand Management and Bus Service Operators Grant. In 2023-24, the Team has to date, audited and certified 26 government grants with a value of **£101,940,123**.

Details of all certifications for 2023-24 can be seen at **Appendix C**.

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7. Under the Spotlight!



With each Progress report, Internal Audit turns the spotlight on the audit reviews, providing the Governance and Audit Committee with a summary of the objectives of the review, the key findings, conclusions and recommendations; thereby giving the Committee the opportunity to explore the areas further, should it wish to do so.

In this period, the following report summaries are provided at **Appendix A** for the Committee’s information and discussion.

Audit Definitions are provided at **Appendix D**

| (A) Adult Social Care and Health | (B) Children, Young People and Education |
|--|--|
| <ul style="list-style-type: none"> A1. RB07-2024 - Public Health Assurance Map A2. RB08-2024 - Individual Contracts on Care Providers Follow-up (draft) A3. RB05-2024 - Hospital Discharge (draft) A4. RB34-2024 – Section 117 Aftercare Payments (draft) A5. RB35-2024 - Re-Letting of Key Contracts (ASCH Commissioning & Transformation) (draft) | <ul style="list-style-type: none"> B1. RB29-2023 – Unregulated Care Placements (CYPE) B2. RB15-2024 - Data Quality – Lifespan Pathway – Risk of Overpayments Follow-up B3. RB20-2024 – No Recourse to Public Funds – Specific Case Review <i>EXEMPT</i> |
| (C) Growth, Environment and Transport Cross Directorate | (D) Chief Executive |
| <ul style="list-style-type: none"> C1. RB09-2024 - Sevington Inland Border Post C2. RB26-2024 - Asset Management Approach & Risk Prioritisation C3. RB35-2024 - Gypsy Traveller Service Follow-up | <ul style="list-style-type: none"> D1. RB30-2024 - Sundry Debt Recovery D2. RB25-2024 – Income and Fees uplift, Client Benefit Analysis and Better Care Fund |
| (E) Deputy Chief Executive | (F) Cross Directorate |
| <ul style="list-style-type: none"> E1. ICT03-2024 - Supply Chain Cyber Security (draft) <i>EXEMPT</i> | <ul style="list-style-type: none"> F1. CR03-2024 – Enterprise Business Capabilities (Replacement of Oracle) |

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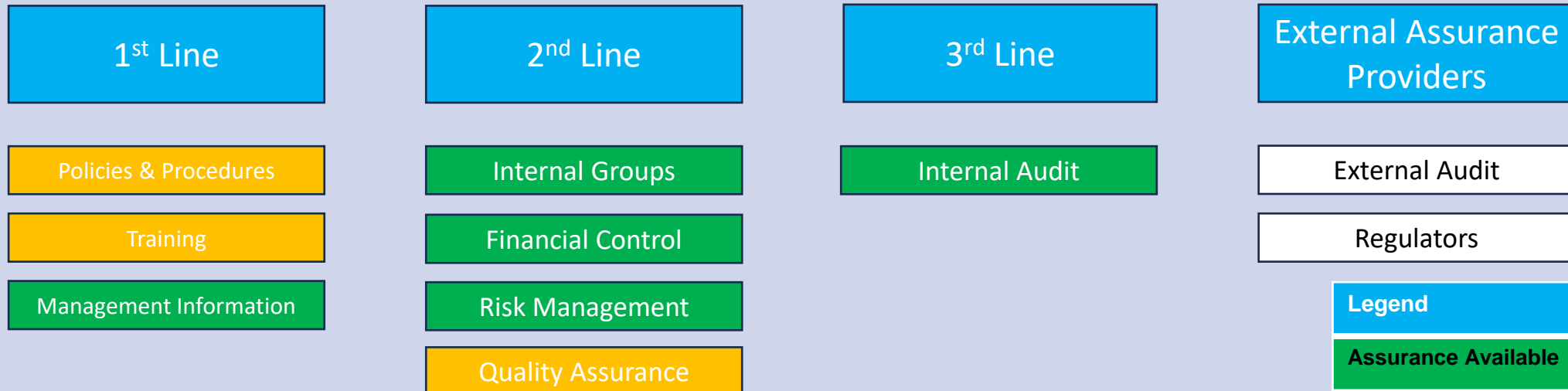
A1. RB07-2024 - Public Health Assurance Map

| | |
|----------------------------------|----------|
| Audit Opinion | ADVISORY |
| Prospects for Improvement | N/A |

Introduction

As part of the 2023/24 Audit Plan, it was agreed that Internal Audit would prepare a Public Health assurance map.

Public Health Assurance Map



Conclusion

The above assurance map displays KCC's current position regarding assurance for Public Health and shows the areas in which gaps exist and where future work should be directed. Below are the areas in which gaps exist in assurance for Public Health:

| Legend |
|--------------------------|
| Assurance Available |
| Some assurance Available |
| No Assurance Available |
| Not Required |

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A1. RB07-2024 - Public Health Assurance Map

| Theme | Line of Defence | Assessment | RAG Rating | Management Actions |
|------------------------|----------------------|---|------------|--|
| Policies & Procedures | 1 st Line | An array of Public Health policies and procedures are in place to support the team. Several are due for review and most documents do not have a version control table setting out the version number, the author, the date the document was created/reviewed, and a summary of changes in that version of the document. | | <p>Action: An action plan is being developed for a standardised file management system being undertaken which will include adding version control processes.</p> <p>Action owner: Senior Business Officer and Business Support Team Manager</p> <p>Due date: End April 2024 for key documents to have standardised file management controls</p> |
| Training | 1 st Line | Besides generic training that all KCC staff are required to do, there are two Public Health training courses available to staff in the Public Health team. The course material for one of the courses, 'Introduction to Public Health', is outdated and Internal Audit has been advised that the Public Health Training and Workforce Development team is on a waiting list to redesign the package with Learning and Development. The second training course, 'NHS Data Security Awareness Level 1', is mandatory for staff in the Public Health team and as at 24 January 2024, the completion rate was 100%. | | <p>Action: Currently on the waiting list for review by L&D. Input into the review when started.</p> <p>Annual report by Public Health Principle for Training and Workforce Development</p> <p>Action owner: Public Health Principle for Training and Workforce Development</p> <p>Due date: December 2024</p> |
| Management Information | 1 st Line | Key Performance Indicators (KPIs) for Public Health services that are commissioned by KCC are reported quarterly to the Health Reform and Public Health Cabinet Committee. These cover several areas including Mental Health, Lifestyle & Prevention, Sexual Health, Health Visiting and Structured Substance Misuse Treatment. | | |
| Risk Management | 2 nd Line | At KCC, there are directorate and corporate risk registers which detail Public Health risks sufficiently. Directorate risk registers are reported to Cabinet Committees annually and contain strategic or cross-cutting risks that potentially affect several functions. The Corporate Assurance & Risk Team oversee risk management processes across KCC and review risk registers periodically. A recent review was conducted of ASCH corporate risk registers. As part of the Transformation Programme, the Integrated Commissioning team are reviewing all contracts and risk registers. | | |

A1. RB07-2024 - Public Health Assurance Map

| Theme | Line of Defence | Assessment | RAG Rating | Management Actions |
|-------------------|----------------------|---|------------|---|
| Internal Groups | 2 nd Line | Public Health matters are discussed at the Health Reform and Public Health Cabinet Committee which meets approximately every two months. Public Health matters are also discussed at the Kent Health and Wellbeing Board which leads and advises on work to improve Health and Wellbeing in Kent, through joined up commissioning across the NHS, Social Care, Public Health, and other services. | Green | |
| Financial Control | 2 nd Line | Public Health has a ring-fenced budget; all funding is ring-fenced funds or grant funding. Reporting must be done for ring-fenced government grants which are part of the Department of Health and Social Care (DHSC). The Office for Health Improvement and Disparities (OHID), which is part of the DHSC, holds the Public Health team to account financially with interim and final returns required annually confirming that money has been spent in line with guidance. These returns are signed by the Director of Public Health and the KCC s151 Officer. | Green | |
| Quality Assurance | 2 nd Line | In the life of a contract, the named commissioner for each service works closely with the service providers to monitor and facilitate delivery of quality services. Formal contract meetings take place throughout the contract which include monitoring of Key Performance Indicators (KPIs). In addition, there are governance meetings in place attended by Public Health consultants, service user representatives, commissioners, and specialists who review processes and data to ensure quality. Public Health quality processes were reviewed in May 2023 and some gaps were identified which are currently being addressed. Even though all service specifications are reviewed the gaps identified include the need for (i) a more robust process to review the content of safeguarding policies of providers in the context of KCC policies; and (ii) a more robust process to review quality indicators used by commissioners within service specifications. | Yellow | <p>Action: Map quality processes for PH commissioned services, contract meetings. safeguarding policies.</p> <p>Implement changes to quality indicators as part of the service transformation.</p> <p>Action owner: Assistant Director Integrated Commissioning</p> <p>Due date for all actions: 31 March 2025</p> |

A1. RB07-2024 - Public Health Assurance Map

| Theme | Line of Defence | Assessment | RAG Rating | Management Actions |
|----------------|----------------------|---|------------|--------------------|
| Internal Audit | 3 rd Line | <p>Internal Audit has audited several Public Health grants including: (i) Inpatient Detoxification Treatment Grant 2022-2023; (ii) Adult Weight Management Services Grant 2021-2022; (iii) Rough Sleeping Drug and Alcohol Treatment Grant 2022-2023; (iv) Supplementary Substance Misuse Treatment & Recovery (SSMTR) Grant 2022-23; (v) Supplementary Substance Misuse Treatment and Recovery Housing Support (HSG) Grant 2022-23; and (vi) Universal Drug Treatment Funding - Additional Drug Treatment Crime & Harm Reduction Activity in 2021/22. All grants were certified, and Internal Audit provided assurance that grants were spent and monitored in accordance with grant conditions.</p> <p>Assurance reviews of Public Health have not been undertaken and these will be included in the coming audit plans moving forward.</p> | | |
| External Audit | External | The external auditors provide an opinion on the KCC financial statements which are for the full Council and are not specific to Public Health. | | |
| Regulators | External | <p>There are several regulators which cut across public Health including the Department of Health and Social Care (DHSC) which includes the Office for Health Improvement and Disparities (OHID) and the UK Health Security Agency (UKHSA). The Public Health team have to do reporting for ring-fenced government grants which are part of the DHSC.</p> <p>In addition, the Department for Levelling Up, Housing and Communities (DLUHC) sets strategic vision.</p> | | |

A2. RB08-2024 - Individual Contracts on Care Providers Follow-up *DRAFT*

| | |
|----------------------------------|-----|
| Audit Opinion | N/A |
| Prospects for Improvement | N/A |

As part of the 2022-23 Internal Audit plan a review of Individual (Indi) Contracts with Care Providers was undertaken. The final report was issued in May 2023 and the opinion arising from the audit was **limited** assurance with **Good** prospects for improvement.

The aim of this follow-up review is to provide assurance that adequate progress has been made against issues raised in the original audit review.

Key Findings From Follow-up

The follow-up work has identified that of the issues being reviewed, none have been implemented in full and therefore remain open.

Further follow up on these issues will be conducted in 3 months' time.

| | No. of Issues Raised from Original Report | Implemented | Issue Outstanding | Risk Accepted |
|---------------|---|-------------|-------------------|---------------|
| High | 4 | 0 | 4 | 0 |
| Medium | 2 | 0 | 2 | 0 |
| Low | 0 | NA | NA | NA |

Issue Status

| Issue | Risk Rating | Status |
|--|---------------|------------------------|
| 1 – Due Diligence Checks on Indi Contract Providers | High | In Progress |
| 2 – Indi Contract Set-up Process | Medium | In Progress |
| 3 – Acceptance of Indi Contracts by Providers | High | Not Implemented |
| 4 – Provider Amendments | Medium | In Progress |
| 5 - Indi Contract Monitoring | High | In Progress |
| 6 – Indi Contracts Value for Money | High | In Progress |

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A3. RB05-2024 - Hospital Discharge *DRAFT*

Audit Opinion

ADEQUATE

Prospects for Improvement

TBC

Scope

As part of the 2023/24 Audit Plan, it has been agreed that Internal Audit would undertake a review of the Hospital Discharge Pathway. The UK Hospital Discharge market is a challenge facing all local authorities across the country.

Hospital Discharge should be in accordance with government guidance and the Care Act 2014.

Key Strengths

Locality Teams

- There are now fully established teams dedicated to differing care packages. Due to the recent restructure, cases are allocated to teams based on the care needs of the client. The current structure of teams is the Hospital Discharge Team, HomeCare / HomeCare D2A Team, County Placement Team, and the Out County Team.
- Key client and supporting documentation are held on Mosaic, which is a central database managed by the Operational Learning Team. The database is accessible to KCC officers via SharePoint. Key information includes; responsible officer, referral, key client information, communication with the family and any other relevant updates.
- Only relevant officers, the practitioners, and Senior Management, have access to Mosaic
- The database is updated accordingly by practitioners, KCC officers and their respective line managers to explain progress, changes, or slippage (if any).
- Internal Audit sample testing demonstrated that hospital discharge and homecare placements had been found for all clients.
- There is a detailed new locality model process map, which documents the improved locality model. The new model has removed the silos and reduced the handoffs of the Hospital Discharge process.

- The hospital discharge waiting list is being actively monitored. Routine monitoring is performed and there is regular dialogue between teams. All clients who were on the waiting list at the time of audit fieldwork have now been allocated appropriate packages of care.
- Internal Audit have reviewed the process maps and completed a walkthrough of the process. Internal Audit determined that there are no significant gaps in the Hospital Discharge process.

Observations

As reflected by the national position and considered to be largely outside of KCCs control:

- The current agreement with the ICB mostly falls on KCC, with the Council bearing the majority of the financial pressures from hospital discharges.
- KCC's current guide price (as of 8th April 2024) is well below the market rate for care packages and is therefore unlikely to be sustainable due to market pressures.

Areas for Development

Agreement with Integrated Care Board (ICB)

- Internal Audit confirmed that Kent County Council (KCC) do not currently have a formal agreement set-up with the Integrated Care Board (ICB). The Health and Care Act 2022 requires Integrated Care Partnerships to produce an Integrated Care Strategy to set out how the assessed health and care needs of the area can be met through the exercise of the functions of the Integrated Care Board, partner local authorities or NHS England. **(HIGH)**

Value for Money

- Value for money is not achieved or monitored on the Hospital Discharge care packages. **(HIGH)**

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A3. RB05-2024 - Hospital Discharge *DRAFT*

Prospects for Improvement

The ICB Strategy is being refreshed. Internal Audit were informed that ASCH Commissioning are currently mapping the Section 75 agreement process with the ICB, the aim to understand what agreements KCC have in place with ICB. The Integrated Care Strategy uses a consensus to agree and focus on the priorities that must be delivered together as a system, using a logical framework (log frame) matrix is being used to develop system indicators so partners can track progress towards each outcome.

The UK Hospital Discharge market is a national issue. There are a large number of challenges that KCC is proactively trying to address. The key factors are delays, risk of early discharge, workforce shortages, lack of funding and increased patient demand.

The Securing Kent's Future Budget Recovery Strategy paper issued on October 2023 recognises the need for the Council to work with NHS Kent & Medway to support a sustainable hospital discharge pathway, and a fair and appropriate apportionment of costs between health and social care, is critical if both the health and care system in Kent are to remain viable.

Internal Audit would like to comment on the good work being done by the Hospital Discharge team, following the implementation of the new locality model.

Summary of Management Responses

| | No. of Issues Raised | Mgt Action Plan Developed | Risk Accepted & No Action Proposed |
|-------------|----------------------|---------------------------|------------------------------------|
| High Risk | 2 | | |
| Medium Risk | 0 | | |
| Low Risk | 0 | NA | NA |

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Audit Opinion

ADVISORY

Prospects for Improvement

N/A

Introduction

Section 117 of the Mental Health Act 1983 (amended 2007) places a **duty** on the Integrated Care Board (ICB) and local Social Services Authority, in cooperation with voluntary agencies, to provide or arrange the provision of free after care services to people admitted to hospital for treatment under the act once they leave hospital. This includes patients granted leave of absence under Section 117 and patients going on community treatment orders (CTOs). It applies to people of all ages, including children and young people.

These duties and responsibilities are set out in the Mental Health Act Code of Practice [Code of practice: Mental Health Act 1983 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/672222/code-of-practice-mental-health-act-1983-2019.pdf)

Section 17(6) of the Act states that “after care services” means services which:

- *meet a need arising from, or related to, a person’s mental disorder and*
- *reduce the risk of a deterioration of the person’s mental condition (and, accordingly, reduce the risk of the person requiring admission to a hospital admission again for treatment for mental disorder)*

ICBs and local authorities should interpret the definition of after-care services broadly (s33.4 CoP) and the duty to provide after-care services free of charge continues as long as the patient is in need of such services (s33.6 CoP).

As part of the 2023/24 Audit Plan, it was agreed that Internal Audit will undertake a review of Section 117 Aftercare Payments.

Over the last few months there have been various separate workstreams focused on Section 117 both within the ICB and the local authority (KCC) which have highlighted several significant risks and issues which need addressing at a system level. For this reason, there is an urgent need to comprehensively review and update the local system and operational policies, processes, governance, commissioning and financial arrangements for Section 117 within Kent. A section 117 Task & Finish Group has been created to oversee this work.

In December 2023, Internal Audit were invited to sit on the Section 117 Task & Finish Group. It is likely that this group will be ongoing for a period of approximately 12 months.

The following management letter provides an update on the Section 117 Task & Finish Group.

Internal Audit Observations

Roles, Responsibilities and Collaborative Working

There is a dedicated Senior Responsible Officer (SRO) for the Section 117 Task & Finish Group.

The Group has brought together accountable parties across Kent in one space to agree priority areas of work and ensure delivery of both operational and strategic actions in a system focused way.

The Section 117 Task & Finish Group is made up of the following sub-groups:

- Finance
- Quality of Placements
- Record Keeping
- Review of Aftercare

Finance Sub- Group

A Finance Sub-Group has been established with finance lead representatives from ICB, KCC and Medway.

Quality of Placements Sub-Group

Group to be set up.

Record Keeping Sub- Group

Group to be set up.

Review of Aftercare Sub-Group

Initial work has commenced to ensure that a joint review is performed by KCC and ICB parties. Anticipated challenges are ensuring that joint reviews are taking place on a timely basis.

A4. RB34-2024 – S117 Aftercare Payments *DRAFT*

Joint Funding Agreement

The Group have been exploring options. The Section 117 funding protocol identifies risk is an *equally shared domain* so where risk is the primary/prominent reason for high support then the Group will consider sharing the costs equally until risk reduces and the broader range of health and social care needs come to the fore and the relevant funding tool (CANFOR/CANDID) comes into play.

Shared Resolutions Panel

The Panel will be set-up as part of the Group.

Joint Section 117 Policy

Multi Agency Policy and Guidance (Kent & Medway Partnership Trust (KPMT), Integrated Care Board (ICB) and Kent County Council) – After Care Section 117 Mental Health Act 1983 has been published. This policy was last reviewed in November 2022 when it was amended to reflect the Care Act 2014 statutory definition. This policy was due for review in November 2023. It is anticipated that the review will be completed by the end of May 2024.

Training & Awareness

Training and awareness will be picked up following the policy review.

Section 117 Maturity Matrix

The Department of Health & Social Care statutory guidance – Discharge from Mental Health Inpatient Settings published on 26th January 2024 includes the Section 117 Maturity Matrix which is an assurance tool designed to assist local systems in self-assessing their current compliance with the national guidance on section 117 aftercare.

It is planned that a self-assessment will be performed which will form the basis for a work plan. Internal Audit have agreed to review the self-assessment and the associated evidence provided to produce a gap analysis.

Conclusion

The Section 117 Task and Finish Group was set up in December 2023. Progress on the majority of the initial objectives raised as recommendations to the Joint Commissioning Management Group (JCMG) is gaining momentum.

Collaborative monthly meetings are well-attended, and actions are monitored & tracked by the dedicated Senior Responsible Officer (SRO)

A further update will be provided to the Governance and Audit Committee in the next 6-months.

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A5. RB35-2024 – Re-Letting of Key Contracts (ASCH Commissioning & Transformation) *DRAFT*

Audit Opinion

ADVISORY

Prospects for Improvement

N/A

Introduction

On 5th October 2023 the Cabinet were asked to consider a paper setting out the **Budget Recovery Strategy – Securing Kent’s Future** - required to address the in-year and future years financial pressures the council is facing. The paper sets out the position of the Cabinet and the Corporate Management Team regarding the overall financial position of the authority, the specific drivers causing this financial pressure and the specific and broader action that can be taken through Securing Kent’s Future to return the council to financial sustainability.

The Securing Kent’s Future paper specifically addresses **service transformation opportunities**: KCC exists to provide services that meet the needs of Kent residents whilst meeting our Best Value duty. Consequently, the Council can only deliver budget sustainability through a significant focus on the services it provides and transforming them accordingly to continue to meet needs whilst bringing the budget back into sustainability. Below is a non-exhaustive list of some of the key service transformation opportunities that Adult Social Care and Health (ASCH) will be developed to support Securing Kent’s Future:

- **ASCH provider market redesign / recommissioning**: Very significant recommissioning opportunities exist for residential and domiciliary care contracts, to better meet client needs and mitigate significant forecast price increases. Partially avoiding these forecast increases in costs of homecare and residential care, and then ensuring that placement decisions take place within the framework to reduce off contract spend, will be vital. The scale of these contracts is such that significant resources across the Council will be required to support the recommissioning process to ensure that these contracts fully support Securing Kent’s Future, as this will be the single biggest action that can support a balanced budget for 2024/25.

- **ASCH social care prevention**: Further work can be undertaken to identify risk in the population and design effective preventative interventions before needs develop and people present with multiple complex needs, which drives significant increase in cost of placements (e.g., falls prevention, older persons accommodation). Whilst this may reduce demand for social care, it also has the potential to reduce demand to health services, including hospitals, which then will reduce the risk of inappropriate placement decisions through the hospital discharge pathway.

The role of Internal Audit is to attend the monthly ASCH Commissioning & Transformation DMT meetings, provide ongoing advice, make observations, and review the progress made towards the achievement of the core responsibilities of the group, as set out in the terms of reference. Internal Audit does not attend these meetings in a decision-making capacity

The following management letter provides an update on the ASCH Commissioning & Transformation activity.

Internal Audit Observations

Roles and Responsibilities

A terms of reference has been established.

The group is chaired by the Director of Integrated Commissioning ASCH.

A Senior Responsible Owner (SRO) has been assigned for each programme who reports to the Commissioning Programme Board.

There are six distinct programme boards:

1. Older People Residential & Nursing Care (OPRNC)
2. Care & Support in the Home (CSIH)
3. Supported Living
4. Learning Disabilities, Physical Disabilities & Mental Health (LDPDMH) Residential Care
5. Co-production and Engagement
6. 24/25 Savings Delivery

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A5. RB35-2024 – Re-Letting of Key Contracts (ASCH Commissioning & Transformation) *DRAFT*

The first full meeting was in January 2024, since then DMT has amended the way the meeting operates with an alternating focus on commissioning and operational transformation. This has already led to more cohesive agendas and discussion of issues.

Delivery of Commissioning Intentions

The consultants Cost of Care exercise has been concluded. This has given a baseline for the re-commissioning projects. The cost of Older Person residential and nursing care came out close to what KCC currently pay, which provides assurance that KCC are neither under or over paying for this care. The home care suggested rate is c8% higher than the current framework rate, which is a factor in the high use of off-framework providers.

Commissioning have been working on the timetable for the re-commissioning of the four main contracts. Discussions have taken place about the potential scope and order of business. The main conclusions being:

- Home care will be the first contract to be re-let as it is fundamental to the overall offer. It has also been decided to strip out Extra-Care and Supporting Independence Service (SIS) and to add these to the supported living procurement.
- OP Residential & Nursing care will be the second to be re-commissioned, as the biggest of the four contracts.
- Under 65 Residential Care and Supported Living will be re-commissioned in parallel as there is a significant overlap of providers and a desire to use the opportunity to shift the focus away from residential to care in a home, albeit a specialist housing unit.

There is a plan for a combined engagement exercise across the review of Making an Difference Every Day (MADE) and the four commissioning projects. This work commences in May 2024 with events already planned in.

A more detailed plan for Home Care re-commissioning has been prepared with Commercial Services to include detailed procurement planning. This exercise now needs to be repeated for the other three projects.

The transformation of the ASCH front door is underway, with a transformation partner due to be appointed shortly to support the embedding of the new model. DMT recently decided further actions to support this including the transfer of Kent Enablement at Home (KEAH) to front door service, to become a therapy led front door.

Shaping the Market

As part of its market shaping responsibilities, DMT decided recently to create a Quality Team to sit alongside the locality commissioners to provide greater and more pro-active assurance of quality across the market, not just the providers KCC commission. This will sit alongside a strengthened approach to safeguarding. These changes are in response to growing concerns about provider failures.

Change Reflects the Association of Directors of Adult Social Services (ADASS) Road Map

ASCH continues on its transformation journey in line with the ADASS Roadmap. KCC strategies and change management are co-produced, and the appointment of involvement officers who are experts by experience strengthens this approach. Actions are being taken to tackle waiting times for assessment. ASCH are developing the relationship with the ICB and network of NHS providers, and are in discussion with them about priorities for joint working. This includes agreement in principle to appoint a joint lead commissioner for Mental Health across KCC and the ICB.

Savings Activity

DMT has developed a detailed plan to achieve its savings in 2024/25. This breaks down the headline savings in the Medium Term Financial Plan (MTFP) into seventeen areas of action, which will be monitored by DMT. Dedicated capacity is being arranged to support oversight and delivery.

Conclusion

Despite the relative recent set-up of the DMT significant progress has been made; the Cost of Care exercise has concluded, a timetable for commissioning has been set-up in accordance with the highest priorities, a combined engagement exercise across MADE and the four commissioning projects and the transformation of the ASCH front door is underway with a transformation partner due to be appointed shortly. As part of market shaping responsibilities a Quality Team will be created to sit alongside locality commissioning and a detailed savings plan to achieve 2024/25 savings has been developed and ASCH are continuing on its transformation journey in line with the ADASS Roadmap including agreeing in principle the appointment of a joint lead commissioner for mental health across KCC and the ICB.

A further update will be provided to the Governance and Audit Committee in the next 6-months.

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B1. RB29-2023 – Unregulated Care Placements

Audit Opinion

HIGH

Prospects for Improvement

VERY GOOD

Scope

The aim of the audit was to provide assurance that unregulated care placements commissioned are being managed efficiently and effectively and that the desired outcomes are being achieved for the children/young people using the service.

Key Strengths

- CYPE has implemented several placement guidelines which are documented, and version controlled, with file paths for staff to access. The guidelines cover care regulations, statutory guidance, the obligations required of an Unregulated Placement and Provision, and the authorisation steps to using one for a child or young person.
- The Quality Assurance Visit feedback forms captured a wide range of information related to the child's well-being, placement details, and any specific requirements or concerns. The form aligned with relevant regulatory requirements and guidelines, demonstrating a commitment to compliance and the best interests of the children being placed.
- Providers are sent a questionnaire prior to the commencement of placement that verifies what skills, experience, processes, and strategies they will utilise to ensure they are able to meet the young person's identified needs and to support the matching of the placement.
- Commissioning demonstrated the children within our sample were placed on the Council's Approved Provider List; across all guidelines there were links and advice for staff using Approved Provider lists.
- Payment accuracy was confirmed for invoices and portal submissions, excluding cases involved in the Block payment process. The process for ceasing payments for unregulated care placements aligns with financial practices, ensuring timely termination when service users exit the care setting, or apply suspension to payments with any queries identified thereby controlling costs effectively.
- In the sample selected, there was provision of complete placement plan documentation to the Total Placement Service (TPS) by Children's Social Work Teams (CSWT) as well as details recorded on Liberi.

Areas for Development

- A young person within the Shared Housing Sample had a 'Confirmation of placement' document on file that related to another young person, indicating a potential error in documentation management. **LOW**

Prospects for Improvement

The overall opinion of **Very Good** for Prospects for Improvement is based on the following factors:

- Considering a significant High Court Judgement which placed heavy demands and stresses to the Total Placement Service (TPS), the team continually engaged with Audit when availability allowed to ensure cooperation and support is given to the process.
- During the course of the audit, TPS identified further enhancements to the process to the alignment of selected placements with the specific needs of the young person, ensuring thorough documentation and reconciliation throughout the process. This piece of work has started already.
- TPS will also undertake a further review by refining the structured process for engaging with young people, ensuring it remains dynamic and responsive to individual needs.
- TPS have adopted an enhanced application of the Individual Placement Agreements process to ensure even greater consistency and effectiveness. This new application is regularly reviewed and is currently active.
- A change in legislation of the Childrens Social Care strategy, will result in the requirement for provider to register with Ofsted, there has been a notable influx of late applications, potentially causing delays in the registration process. Collaborating with Management Information and Intelligence (MII) and commissioning, TPS have established a systematic approach to track and monitor the registration of provisions, ensuring efficient management despite the increased volume of applications.

Summary of Management Responses

| | No. of Issues Raised | Mgt Action Plan Developed | Risk Accepted & No Action Proposed |
|--------------------|----------------------|---------------------------|------------------------------------|
| High Risk | 0 | 0 | NA |
| Medium Risk | 0 | NA | NA |
| Low Risk | 1 | 1 | NA |

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B2. RB15-2024 - Data Quality – Lifespan Pathway – Risk of Overpayments Follow-up

| | |
|----------------------------------|-----|
| Audit Opinion | N/A |
| Prospects for Improvement | N/A |

As part of the 2023/24 Audit Plan, Internal Audit undertook a follow-up review of RB16-2023 Data Quality – LAS System – Risk of Overpayments

The aim of the audit was to provide assurance that adequate progress has been made against issues raised from the previous audit undertaken in August 2023 where it received “Limited Assurance”.

| | No. of Issues Raised from Original Report | Implemented | Issues Open and Agreed Actions | Risk Accepted |
|---------------|---|-------------|--------------------------------|---------------|
| High | 3 | 1 | 2 | NA |
| Medium | 1 | 1 | 0 | NA |
| Low | 0 | NA | NA | NA |

Key Findings From Follow-up

The follow-up work has identified that three of the four previous issues being reviewed and are now considered closed. The issues which have been agreed to close are as follows:

- Issue 1 - Delay in Setting up Records on LAS
- Issue 4 - Identifying, Tracking and Monitoring the Extent of Overpayments and Reporting Errors and Overpayments to IACF

Two of the four issues remains in progress:

- Issue 2 – Manual Payments
- Issue 3 - Lack of Control for Ending Services and Lack of Verification of Actual Hours

The actions that remain open will now be tracked within the follow-up process and progress update will be requested in 3 months.

Issue Status

| Issue | Risk Rating | Status |
|--|---------------|------------------------------|
| 1 - Delay in Setting up Records on LAS | High | Implemented |
| 2 – Manual Payments | High | Partially Implemented |
| 3 - Lack of control for Ending Services and Lack of Verification of Actual Hours | High | In Progress |
| 4 - Identifying, Tracking and Monitoring the Extent of Overpayments and Reporting Errors and Overpayments to IACF | Medium | Implemented |

C1. RB09-2024 - Sevington Inland Border Post

Audit Opinion

SUBSTANTIAL

Prospects for Improvement

GOOD

Introduction

As part of the 2023/24 Audit plan, it was agreed that Internal Audit will undertake a review of the procurement and the financial authorisation of the completed works at Sevington Inland Border Facility Post (IBF). The objective of the audit was to review the procurement process, assess whether VFM principles were followed, review the wider control environment to the financial management process, review the framework used and financial resilience implemented through good project management.

Scope of limitation

The conditions of the HTMC contract are based on based on documents that are written in 2010/2011 and the business plan and Bold Steps for Kent would have been out of date. I was unable to obtain the documents relevant to 2020. Board minutes were not provided, as the majority of the work agreements took place verbally. However, this was mitigated by continuous financial monitoring and the assurance that the grant was received by DfT to the Council for the completed works.

Key Strengths

- Key documents such as HTMC contract, Method of Statement, and Handover letters to DfT were in place.
- The Council demonstrated that VFM principles were adhered to, by maximising the impact of available resources.
- Payments were monitored closely and challenged by the Council where appropriate, ensuring works were completed to specification.
- There was an independent quantity surveyor from Gleed, directly employed by DfT.
- The IBF project was completed and handed over to DfT within the agreed timescale.
- Authorisations for FD629 form, used for urgent payments where an invoice cannot be obtained, were always signed, and approved by senior management.

- Even though there is a lack of CC Board minutes, this is mitigated by the consistent financial monitoring and from the project manager.

Areas for Development

- Conflicts of interest declaration within the Council were not provided nor declared. **(LOW)**
- The project manager appointment did not follow the expected interview channel. **(MEDIUM)**
- Handover documents have been provided to DfT instead of completion certificates for the works done. **(MEDIUM)**
- The Land Rover previously identified as part of an asset. Upon discussion it has been established that two Range Rovers are hire vehicles since late 2020. **(MEDIUM)**
- There were limited Council resources for the completion of the project. **(MEDIUM)**

Prospects for Improvement

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

Management have agreed on the issued and risk identified and provided positive points to action with set timescales.

There is resilience within the Council to complete large-scale projects. This creates a positive reputational recognition across the country.

Summary of Management Responses

| | No. of Issues Raised | Mgt Action Plan Developed | Risk Accepted & No Action Proposed |
|--------------------|----------------------|---------------------------|------------------------------------|
| High Risk | 0 | 0 | 0 |
| Medium Risk | 4 | 4 | 0 |
| Low Risk | 1 | 1 | 0 |

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C2. RB26-2024 - Asset Management Approach & Risk Prioritisation

Audit Opinion

ADEQUATE

Prospects for Improvement

GOOD

Scope

This review has focussed on four areas as follows:

- (i) asset management approach;
- (ii) risk prioritisation;
- (iii) resourcing; and
- (iv) governance and oversight arrangements.

Key Strengths

- All asset groups are subject to condition assessments, surveys and/or inspections using a variety of methods including: (i) the Sideways Force Coefficient Routine Investigation Machine (SCRIM) vehicle which measures skid resistance on roads; (ii) the Surface Condition Assessment for National Network of Roads (SCANNER) vehicle which has lasers and is used for condition surveys. It has cameras which record other details such as cracking, rutting and level changes in microscopic detail; and (iii) visual inspection/checks.
- Data is stored on the Horizon system and models can be run to identify the maintenance and improvement works required.
- The forward works programme is reviewed and updated on a rolling basis annually. The works programme balances renewing assets and preserving existing roads to extend their life.

Areas for Development

- Highways Asset Management (HAM) approval limits are not in line with the KCC delegation matrix and on WAMS, staff are able to authorise capital works above their delegated authority. **(MEDIUM)**
- Workforce and succession plans require further work as they do not provide a holistic view of the skills and skill gaps in the team, and actions are not assigned and tracked to completion. **(MEDIUM)**
- There is a key person risk should the H&T Business Manager - Commercial Operations be absent at a key point in the Amey payment cycle or for a prolonged period. Furthermore, the *Procedure notes for processing the monthly payment application* require updating. **(MEDIUM)**
- Improvements to housekeeping are required to ensure staff have access to up-to-date information and supporting documentation can be located easily. **(LOW)**

Prospects for Improvement

- Every February, the HAM team is informed of the KCC element of funding it will receive for the next financial year. The lack of certainty over budgets makes it difficult for HAM to plan for the medium-term. If HAM were clear on funding for the upcoming financial year(s) earlier, this could help them to negotiate and obtain better pricing from contractors for capital works.
- A complete management action plan has been developed to address the issues raised.

Summary of Management Responses

| | No. of Issues Raised | Mgt Action Plan Developed | Risk Accepted & No Action Proposed |
|--------------------|----------------------|---------------------------|------------------------------------|
| High Risk | 0 | NA | NA |
| Medium Risk | 3 | 3 | NA |
| Low Risk | 1 | 1 | NA |

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C3. Gypsy and Traveller Follow-up

| | |
|----------------------------------|-----|
| Audit Opinion | N/A |
| Prospects for Improvement | N/A |

As part of the 2021/22 Audit Plan, Internal Audit undertook a review of Gypsy Traveller Service. This audit, which was reported in March 2022, identified seven **HIGH** risk issues and two **MEDIUM** risk issues, and was allocated 'No assurance'.

The aim of this follow-up review is to provide assurance that adequate progress has been made against issues raised in the original audit review.

Key Findings From Follow-up

The follow-up work has identified that of the nine issues being reviewed, six issues have been implemented in full and two issues are no longer relevant and have been deemed as superseded. The remaining one issue has been partially implemented however has been closed and a low priority issue raised.

| | No. of Issues Raised from Original Report | Implemented / Action Closed | Issue Outstanding | Risk Accepted |
|---------------|---|-----------------------------|-------------------|---------------|
| High | 7 | 7 | 0 | 0 |
| Medium | 2 | 2 | 0 | 0 |
| Low | 0 | NA | NA | NA |

Issue Status

| Issue | Risk Rating | Status |
|---|---------------|--------------------|
| 1 – Gypsy & Traveller Pitch allocation | High | Implemented |
| 2 – Documented Procedure Notes | High | Implemented |
| 3 – Rental Fees | High | Superseded |
| 4 – Case Management System | Medium | Superseded |
| 5 – Processing of Pitch Applications | High | Implemented |
| 6 – Fraud Risks | High | Implemented |
| 7 – Outstanding Debt | High | Implemented |
| 8 – Water Recharges | High | Implemented |
| 9 - Unallocated Receipts | Medium | Implemented |

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D1. RB30-2024 - Sundry Debt Recovery

| | |
|---------------------------|--|
| Audit Opinion | SUBSTANTIAL (Sundry Debt Recovery Process) |
| | LIMITED (Cancellation of Invoices) |
| Prospects for Improvement | GOOD |

Scope

- Sundry Debt was included within the approved 2023/24 Audit Plan as a priority 2 audit however, the Internal Audit service aims to be more flexible and adaptive to changing priorities and emerging risks and the plan was a 6-month rolling plan.
- Following on from recent Cabinet Papers and the Securing Kent's Future – Budget recovery Strategy, Internal Audit suggested that the audit of Sundry Debt Recovery be prioritised to assist the Council with financial recovery.
- It should be noted that this audit focussed on Sundry Debt and not the recovery of Social Care Debt as this has been subject to a separate audit recently (CS05-2023 – Social Care Debt Recovery).
- In addition, it should be noted that included within the scope of this audit was the raising of invoices via the Accounts Receivable (AR01) forms and cancellation of invoices which are the responsibilities of budget holders and actioned by the control team within Exchequer Services.

Key Strengths

- There is a KCC Debt Management Policy and supporting procedures available to all relevant staff. – Note The policy Is not version controlled although it is understood that an annual review is completed, however an issue has been raised in previous audit report – CS05-2023 as it is best practice for policies and process documents to include version control details.
- For those service areas who are responsible for their own sundry debt recovery, there are also procedures available.
- Guidance is available for all staff regarding completion of an AR01 form which enables a sundry debt invoice to be raised.
- All sampled invoices all had been raised in line with appropriate procedures except for timeliness.

- There is a sundry debt dashboard which details outstanding sundry debt across the Council and reports can easily be extracted from this.
- From a sample of 70 clients with an overdue outstanding sundry debt, all had appropriate recovery action taken.
- The level of debt written off is low There is a documented process for debts to be written off. A report can be extracted from oracle of all sundry debt write offs to date. All write offs examined had been subject to appropriate recovery action taken in line with the Debt Management policy and Financial Regulations to ensure that all recovery avenues had been exhausted.
- Each of the sample examined had a supporting fully completed write off form which had been appropriately authorised in accordance with Financial Regulations.
- It was evident for each that appropriate value for money/cost-benefit considerations have been considered before writing off.
- Write offs had been accounted for against the relevant budget code.
- Regular reports are provided to senior management detailing the Council's outstanding debt position

Areas for Development

- Although there is a KCC Debt Management Policy, this is currently dated 2019 and although it is believed that this has been subject to an annual review there is no version control details or record of approval date. This was raised within previous audit report CS05-2023 regarding Social Care Debt recovery.
- The guidance surrounding the issue of credit notes to cancel an invoice is not sufficient. **(MEDIUM)**
- Internal Audit sample testing identified that Sundry Debt invoices are generally not raised promptly and a small proportion of invoices did not include sufficient descriptions. **(MEDIUM)**
- There is a vast number of invoices being cancelled, without the monitoring of or sufficient authorisation limits. During the current financial year, the value of cancellations of sundry debt invoices was £12.6m. No monitoring of credit notes raised is carried out, apart from Exchequer Services Performance Indicator CONT02 - % of cases of AR Invoices/credit notes raised to customers. Anyone can request cancellation of a sundry debtor invoice with no second authorisation for high values. **(HIGH)**

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D1. RB30-2024 - Sundry Debt Recovery

Prospects for Improvement

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

- Management are aware of some of the issues within this report and in particular regarding the high level of sundry debt invoices that are cancelled.
- Management have accepted the issues identified and agreed appropriate action plans within a reasonable timescale.

Summary of Management Responses

| | No. of Issues Raised | Mgt Action Plan Developed | Risk Accepted & No Action Proposed |
|-------------|----------------------|---------------------------|------------------------------------|
| High Risk | 1 | 1 | NA |
| Medium Risk | 2 | 2 | NA |
| Low Risk | 0 | 0 | NA |

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D1. RB25-2024 – Income and Fees uplift, Client Benefit Analysis and Better Care Fund

Audit Opinion

SUBSTANTIAL

Prospects for Improvement

GOOD

Scope

- As part of the 2023/24 Audit plan, it was agreed that Internal Audit will undertake a review of fees and charges uplift as per Cabinet decision in February 2023.
- The objective of the audit was to provide assurance that the Council is fulfilling its duties to implement the uplift of the fees and charges as prescribed and agreed by senior leaders of the Council.

Sope of limitations

Internal audit was not provided with financial information for the following:-

- Public health finance officers did not present any financial information, but conversations took place to understand the process behind it.
- Limitations imposed by finance officers responsible for GET budgets did not allow for audit work in the following areas :-
 - Kent Travel Saver
 - Review of street works and permit
 - LRA registration income
 - Highways review income levels to offset bagging tech activity
 - Review of fees and charges at Household Waste Recycling Centres
 - Review of income levels and pricing policy for Kent Scientific services.
 - Coroners: Medway SLA share of borrowing costs for Oakwood & Digital Autopsy & other GIN realignment
 - Public health increase in external income for pay adjustments.

Key Strengths

- The Council has an understanding and an efficient finance monitoring process that covers the monitoring of income, savings, and key services summary.
- Income increases in areas such as Client Benefit uplift are accurate, complete and the application is effective to the rates set out by Department of Health & Social care.

- The price uplift on identified income from the budget book for £15.6m have been tested and aligns to the Q2 Finance Monitoring Report. This forms part of the Councils total target savings for the year.
- The communication channels between service managers and finance officers between the income uplift are strong.

Areas for Development

- Corporate Directors, Divisional Directors and Heads of Service are responsible for ensuring that the fees & charges within their area of responsibility comply with the policy. **(MEDIUM)**
- Market competition could drive the price down. The individual services don't see the overheads, they only see the direct costs, and are aware of overheads figures when they specifically ask the question. **(MEDIUM)**

Prospects for Improvement

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

- Finance management have agreed on issues raised and provided positive points to action with set timescales.
- There is resilience within the Council to effectively apply the increase in fees and charges across the services for FY 2023-24

Summary of Management Responses

| | No. of Issues Raised | Mgt Action Plan Developed | Risk Accepted & No Action Proposed |
|--------------------|----------------------|---------------------------|------------------------------------|
| High Risk | 0 | 0 | NA |
| Medium Risk | 2 | 2 | NA |
| Low Risk | 0 | 0 | NA |

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F1. CR03-2024 – Enterprise Business Capabilities (Replacement of Oracle) (DRAFT)

Audit Opinion

Advisory

Prospects for Improvement

N/A

Introduction

The aim of the EBC Programme is to replace the Council's current Oracle E-Business Suite (EBS) Solution, which has been in use for 23 years.

The Internal Audit and Counter Fraud service has continued to support the Enterprise Business Capabilities (EBC) Programme Board in a consultancy capacity during 2023/24.

Since the last progress report to Governance and Audit Committee in May 2023, there has been significant activity on the Enterprise Business Capabilities (EBC) Programme.

The following summary provides an overview of our observations across recent EBC Programme activity and includes several suggested actions to further improve the EBC Programme governance arrangements.

Summary

There has been a significant amount of work to progress the EBC Programme during 2023/24.

The strengths observed by Internal Audit across the EBC Programme include the following:

- There is a refreshed governance structure which oversees the whole Programme and a newly appointed Senior Responsible Officer. There are clear roles, responsibilities and accountabilities and Terms of Reference for each project team / group.
- The EBC Programme Team have recently been invited to complete a well-being survey, with positive responses being received and specific feedback received being taken onboard for future programme management.
- The timeline and scope for Phase 1 and Phase 2 has been defined and agreed and can now be more formally documented, monitored and tracked.

- There is strong communication across the whole EBC Programme Team.
- The EBC Programme Board is well attended and the Board are provided with comprehensive updates at regular intervals.
- The EBC Programme is currently on track to be delivered by the agreed timeline.

Internal Audit have raised 16 suggested actions to enhance the programme governance arrangements. The highest priority actions for consideration include the following:

- Consideration of the risks of running Phase 1 and Phase 2 so close together.
- Improved reporting on the EBC Programme Board budget position.
- Completing resource impact assessments for all workstreams to ensure there is sufficient resource capacity and resilience, particularly where there is reliance on internal staff resource to deliver, alongside business-as-usual activities.
- Urgent preparation and reporting of Data Protection Impact Assessment (DPIA) to the EBC Board and Council's Monitoring Officer.
- Invitations to Information Governance Team colleagues to attend future EBC Programme Board meetings for advice on Data Protection / DPIA.
- Improved recording on EBC Programme Board minutes to clearly reflect questions raised and responses received.
- Adding new risks to the EBC Programme Board risk register relating to potential EBC Programme budget and timeline overruns.
- Reviewing and reporting of EBC Programme risks nearing or overdue planned completion dates.

Further work by Internal Audit and Counter Fraud on the individual workstreams / activities underpinning the EBC Programme is planned during 2024/25.

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| Ref | Audit | Status | Assurance | Prospects for Improvement | Committee |
|-----------|---|--------------|-------------|---------------------------|-------------|
| CA01-2024 | Annual Governance Statement | Planning | | | |
| CA02-2024 | Risk Management | Planning | | | |
| CA03-2024 | Ad-Hoc Reviews of Monitoring of Securing Kent Future Action Plan | Ongoing | | | |
| CR02-2024 | National Children’s Care Review | On Hold | | | |
| CR03-2024 | Enterprise Business Capabilities (Oracle) | Ongoing | Advisory | N/A | May GAC |
| CS01-2024 | Budget Savings Follow-up | Complete | Advisory | N/A | January GAC |
| RB01-2024 | Gifts and Hospitality | Fieldwork | | | |
| RB02-2024 | Performance Management | Planning | | | |
| RB03-2024 | Joint Funding & Governance (NHS) NHS Joint Working & Pooled Budgets | Deferred | | | |
| RB04-2024 | Safeguarding (ASCH) | Complete | Substantial | Very Good | January GAC |
| RB05-2024 | Hospital Discharge | Draft Report | Adequate | Good | May GAC |
| RB06-2024 | Direct Payments / Abuse of Kent Card | Fieldwork | | | |
| RB07-2024 | Public Health Assurance Mapping | Complete | N/A | N/A | May GAC |
| RB08-2024 | Individual Contracts on Care Providers Follow-up | Draft Report | Advisory | N/A | May GAC |
| RB09-2024 | Highways & Transport – Sevington Inland Border Post | Complete | Substantial | Good | May GAC |
| RB10-2024 | Supported Living | Fieldwork | | | |
| RB11-2024 | Project Management | Deferred | | | |
| RB12-2024 | Business Planning Process | Planning | | | |
| RB13-2024 | Home to School Transport Follow-up | Complete | Advisory | N/A | January GAC |
| RB14-2024 | Domestic Abuse | Deferred | | | |

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|-----------|--|-------------|-------------|---------------------------|-------------|
| RB15-2024 | Data Quality – Lifespan Pathway – Risk of Overpayments Follow-up | Complete | Advisory | N/A | May GAC |
| RB16-2024 | Freedom of Information | Planning | | | |
| RB17-2024 | Strategic Reset Programme (Governance) | Deferred | | | |
| RB18-2024 | Loan Approval to Schools | Planning | | | |
| RB19-2024 | Schools Financial Services | Planning | | | |
| RB20-2024 | No Recourse to Public Funds – Specific Case Review | Complete | Advisory | N/A | May GAC |
| RB21-2024 | Assurance Mapping Financial Sustainability | Deferred | | | |
| RB22-2024 | School Themed Review – Safeguarding | Deferred | | | |
| RB23-2024 | Complaints | Planning | | | |
| RB24-2024 | Property Infrastructure – Functions and Processes Transferred to KCC from Gen2 – Follow-up | Complete | Advisory | N/A | January GAC |
| RB25-2024 | Income and Fees uplift Client Benefit Analysis and Better Care Fund | Complete | Substantial | Good | May GAC |
| RB26-2024 | Asset Management Approach & Risk Prioritisation | Complete | Adequate | Good | May GAC |
| RB27-2024 | Climate Adaptation (+Net Zero Follow-up) | Not Started | | | |
| RB28-2024 | Highways Term Maintenance Contracts | Ongoing | | | |
| RB29-2024 | Highways and Transport Communication | Complete | Adequate | Good | January GAC |
| RB30-2024 | Sundry Debt Recovery | Complete | Substantial | Good | May GAC |
| | | | Limited | | |
| RB31-2024 | Helping Hand Support Scheme | Fieldwork | | | |
| RB32-2024 | Task & Finish Group – New Provider Set-Up & Change of Provider Details | Complete | Advisory | N/A | January GAC |
| RB33-2024 | Equalities Act Follow-up | On Hold | | | |
| RB34-2024 | S117 Aftercare Payments | Ongoing | Advisory | N/A | May GAC |
| RB35-2024 | Re-Letting of Key Contracts (ASCH Commissioning & Transformation) | Ongoing | Advisory | N/A | May GAC |

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| RB36-2024 | Data Security and Protection Toolkit (DSPT) | Fieldwork | | | |
| RB37-2024 | Contract Management | Deferred | | | |
| RB38-2024 | Compliance With Financial Regulations Follow-up | On Hold | | | |
| RB39-2024 | Usage of Factoring Companies | Deferred | | | |
| RB40-2024 | Homes for Ukraine | Deferred | | | |
| RB41-2024 | UK Resettlement Scheme | Deferred | | | |
| RB42-2024 | Local Transport Bus Market (BSIP) & Sustainability of Public Transport | Deferred | | | |
| RB43-2024 | Agency | Deferred | | | |
| RB44-2024 | Business Continuity Planning | Deferred | | | |
| RB45-2024 | Gypsy Traveller Service Follow-up | Complete | Advisory | N/A | May GAC |
| ICT01-2024 | Single Data Platform | Complete | Advisory | N/A | January GAC |
| ICT02-2024 | Artificial Intelligence | Complete | Advisory | N/A | January GAC |
| ICT03-2024 | Supply Chain Cyber Security | Draft Report | Adequate | Good | May GAC |
| ICT04-2024 | Joiners, Mover and leavers | Planning | | | |
| ICT04-2023 | Disaster Recovery | Complete | Adequate | Good | January GAC |
| RB29-2023 | Unregulated Care Placements | Complete | High | Very Good | May GAC |

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| EU Interreg - Aspire | A holistic approach to lowering obesity and unemployment rates in identified communities where the two issues are linked. | 2 claims completed |
| EU Interreg – Blueprint | Upskill 18 social enterprises to training 2000 disadvantaged individuals with the skills they require to secure new jobs linked to circular economy growth (increased recycling, reverse logistics and secondary markets). | 2 claims completed |
| EU Interreg – C-CARE | To deliver a range of activities linked to Covid-19 response including a technology resilience voucher scheme for businesses (ED), a green recovery voucher scheme for businesses (Environment Team) and a Covid-secure trading standards training module (Public Protection) | 2 claims completed and 1 on-the-spot |
| EU Interreg – Connected Communities | To develop co-ordinated and integrated services for older people that help make communities more resilient and take early action to prevent or delay the need for long term care. | 1 claim completed |
| EU Interreg - Experience | To provide the tools and infrastructure to capitalise on the emerging trend for personalised and local tourism experiences which provide reasons to visit at any time of the year. | 2 claims completed |
| EU Interreg - H20 | Overcoming barriers to integrated water and ecosystem management in lowland areas adapting to climate change. | 1 claim completed |
| EU Interreg – IMPULSE2 | Support innovation in order to address the economic and societal issues facing the France (Channel) England (FCE). This project aims to support 100 Life Sciences & nutrition SMEs & production sites from the FCE area to help them to become more innovative, to connect to companies and business opportunities in other countries and to overcome the barriers that they face with innovation and internationalisation. The long-term benefits for SMEs will be increased knowledge, innovation capacity, international contacts, and export sales potential (MP) | 1 claim completed |
| EU Interreg - Inn2Power | Supporting Kent based companies in the offshore wind sector with internationalisation & market entry in mainland Europe. | 1 claim completed |
| EU Interreg - Prowater | Contributing to climate adaptation by restoring the water storage of the landscape via ecosystem-based adaptation measures. | 1 claim completed |
| EU Interreg - Upcycle your Waste | The programme will run over three years and aims to support SMEs in reducing their running costs by handling and transforming their waste into new resources for the community. | 1 claim completed |

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| EU Interreg - USAC | This exciting new project aims to develop, research, and understand the benefits of United Nations Environmental, Scientific, and Cultural Organisation (UNESCO) status for the Kent Downs Area of Outstanding Natural Beauty (AONB), including Kent's Heritage Coast from Dover to Folkestone. It will develop new sustainable tourism initiatives that celebrate and protect our natural and cultural assets while benefitting the local economy. The project will include a Landscape Festival in 2022. | 2 claims completed and 1 On the Spot |
| Department for Health | Public Health Universal Drug Treatment Grant 21/22 (£701k). | Complete |
| Department for Health | Contain Outbreak Management Fund (COMF) (£54.4m). | Complete |
| Department for Education | Local Transport Authority COVID-19 Bus Services Support Grant (CBSSG) and Local Transport Authority COVID-19 Bus Services Support Restart Grant (CBSSG Restart) (£6.2m total). | Complete |
| Department for Transport | Ashford Sevington IBF (Formerly MOJO) site funding - Tranche 8 (£8.6m). | Complete |
| Department for Transport | Dover Inland Border Facility (£9.1 m) | Complete |
| Department for Transport | LEVI Fund – Local Electric Vehicle Infrastructure Funding 2022/23 (Capital Fund - £12.1m; Capability Fund - £940,400). | Complete |
| Sport England | Sport England 21/22 (£3.5m) | Complete |
| Department for Levelling Up, Housing & Communities | Community Renewal Fund (CRF) (£6.7m). | Complete |
| Office for Health Improvement & Disparities | SSMTRG - Supplementary Substance Misuse Treatment and Recovery 2022-23 (£1.1 m) | Complete |
| Office for Health Improvement & Disparities | IPD Grant - Local Government Act 2003: Section 31 Local Authority Grant for Inpatient Detoxification treatment 2022-23 (£167K). | Complete |
| Office for Health Improvement & Disparities | SSMTR - Housing Support Fund 2022/23 (£1.8m). | Complete |
| Office for Health Improvement & Disparities | OHID- Healthy Weight Grant - Supporting underserved groups or building capacity within Tier 2 Healthy Weight Services (£757K). | Complete |

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| Office for Health Improvement & Disparities | RSDATG - Rough Sleeper Drug and Alcohol Treatment Grant 22-23 (£416K). | Complete |
| Department for Environment, Food & Rural Affairs (DEFRA) | Biodiversity Net Gain. (£16k) | Complete |
| Department for Digital Culture, Media & Sport | Create Growth Programme (£1.275m) (3 Year Programme) – 2022/23. | Complete |
| Department of Culture, Media & Creative Industries | Turner ACE – Contemporary Capital Grant (£495k) | Complete |
| Department for Transport | Bus Services Operators Grant (BSOG) – Annual grant to support local bus services (£1.1m) | Complete |
| Department for Transport | Integrated Transport & Maintenance Block (£40.9m) | Complete |
| Arts Council England | ACE Turner – Jasmin Vardimon Dance Company (£3.1m) | Complete |
| Arts Council England | KCC Libraries – Playground (£85k) | Complete |
| Department for Transport | Bus Services Operators Grant - Walmer (£6m) | Complete |
| Office for Health Improvement & Disparities | SSMTRG - Supplementary Substance Misuse Treatment and Recovery 2023-24 (£2.2 m) | Complete |
| Office for Health Improvement & Disparities | IPD Grant - Local Government Act 2003: Section 31 Local Authority Grant for Inpatient Detoxification treatment 2023-24 (£814K). | Complete |
| Office for Health Improvement & Disparities | SSMTR - Housing Support Fund 2023-24 (£809k). | Complete |
| Office for Health Improvement & Disparities | IPS - Individual Placement & Support 2023-24 – IPD (£257K) | Complete |
| Office for Health Improvement & Disparities | RSDATG - Rough Sleeping, Drug & Alcohol Treatment Grant 2023-24 (£586K) | Complete |

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Audit Opinion

| | | | |
|---------------------------|--|----------------------------|---|
| <p>High</p> | <p>Internal control, Governance and the management of risk are at a high standard. The arrangements to secure governance, risk management and internal controls are extremely well designed and applied effectively.</p> <p>Processes are robust and well-established. There is a sound system of control operating effectively and consistently applied to achieve service/system objectives.</p> <p>There are examples of best practice. No significant weaknesses have been identified.</p> | <p>Limited</p> | <p>Internal Control, Governance and the management of risk are inadequate and result in an unacceptable level of residual risk. Effective controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied.</p> <p>Certain weaknesses require immediate management attention as there is a high risk that objectives are not achieved.</p> |
| <p>Substantial</p> | <p>Internal Control, Governance and management of risk are sound overall. The arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively.</p> <p>Whilst there is a largely sound system of controls there are few matters requiring attention. These do not have a significant impact on residual risk exposure but need to be addressed within a reasonable timescale.</p> | <p>No Assurance</p> | <p>Internal Control, Governance and management of risk is poor. For many risk areas there are significant gaps in the procedures and controls. Due to the absence of effective controls and procedures no reliance can be placed on their operation.</p> <p>Immediate action is required to address the whole control framework before serious issues are realised in this area with high impact on residual risk exposure until resolved</p> |
| <p>Adequate</p> | <p>Internal control, Governance and management of risk is adequate overall however, there were areas of concern identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk.</p> <p>There are some significant matters that require management attention with moderate impact on residual risk exposure until resolved.</p> | | |

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| Prospects for Improvement | | Issue Risk Ratings | |
|---------------------------|---|--------------------|---|
| Very Good | There are strong building blocks in place for future improvement with clear leadership, direction of travel and capacity. External factors, where relevant, support achievement of objectives. | High | There is a gap in the control framework or a failure of existing internal controls that results in a significant risk that service or system objectives will not be achieved. |
| Good | There are satisfactory building blocks in place for future improvement with reasonable leadership, direction of travel and capacity in place. External factors, where relevant, do not impede achievement of objectives. | Medium | There are weaknesses in internal control arrangements which lead to a moderate risk of non-achievement of service or system objectives. |
| Adequate | Building blocks for future improvement could be enhanced, with areas for improvement identified in leadership, direction of travel and/or capacity. External factors, where relevant, may not support achievement of objectives | Low | There is scope to improve the quality and/or efficiency of the control framework, although the risk to overall service or system objectives is low. |
| Uncertain | Building blocks for future improvement are unclear, with concerns identified during the audit around leadership, direction of travel and/or capacity. External factors, where relevant, impede achievement of objectives. | | |

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