

Appendix 7: Other Audits and Grant Claims

Business World Enterprise Resource Planning Programme of Work

Objective

To assess the robustness of the programme governance arrangements to deliver the benefits required from the planned upgrade that aims to provide the Council with an Enterprise Resource Planning (ERP) system that is fit for purpose and effectively underpins all service outcomes delivered by the Council.

Summary of work

This was the first of two planned reviews of the programme, the scope of which was shaped with the Interim Director, Financial Services, as the programme's recognised overall sponsor in order to provide assurance at key decision points.

Internal Audit have reviewed key documentation and provided management with feedback and interim recommendations to strengthen the programme control environment. Feedback was provided in the following key areas:

- the need to rescope and rephrase the programme given reported capacity issues in some services preventing them from meeting deadlines for key milestones of the programme; and
- to strengthen the programme's control environment prior to moving forward with Phase Two, particularly in relation to governance, decision making and the management of changes to the scope of the programme.

Management have agreed robust implementation dates with Internal Audit and we intend to follow up progress of the implementation of actions during September 2022, with a view to reporting progress to the October 2022 Audit Committee.

Contract Management

Objective

To provide advice and support to the Corporate Procurement Team as improved guidance is developed and launched to support those staff managing contracts which are supporting the delivery of Council outcomes.

Background and summary of work

The Contract Management Manual aims to describe the key contractual provisions for contracts and provide signposting to key documentation. The aim is that by ensuring consistency of management and continuity of knowledge, this will enable the Contract Manager and other colleagues associated with the contract to apply and demonstrate consistent and proactive management throughout the term, regardless of changes to staffing or any other changes in circumstances. The expectation is that the detail captured by contract managers in each manual will be proportionate to how critical the contract is to the Council.

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Internal Audit provided feedback on the draft manual before its presentation to the Council's Commissioning Board. The feedback to enhance the document was based on findings from previous contract audit work and included:

- consideration of potential arrangements for oversight of the manuals to ensure robustly completed and maintained
- ensuring the manual is clear about the significance of the performance outcome and measures and why they are important to the contract
- requiring key contract management tasks to be included e.g. checking insurance documents, assurance that DBS checks are up to date for services where safeguarding of vulnerable people is essential, compliance with GDPR requirements, assurance re business continuity arrangements etc
- Clarity around arrangements around escalation of risk and contract disputes to council senior management
- Clarity around monitoring spend against the contract value as well as the council budget allocated.

Supporting Families Programme, Payments by Results Scheme Grant 2021/22 - claim January to March 2022

Objective

To assess compliance with the terms and conditions of the Department for Levelling Up, Housing and Communities (DLUHC) Programme Guidance for making Payment by Result (PBR) claims for the year April 2021 to March 2022 under the 2021-22 Phase of the Supporting Families Programme.

Background

The new phase of the programme aims to build resilience by providing whole family support at the earliest possible point and help prevent escalation into statutory services. The Council has agreed to achieve measurable outcomes with a minimum of 258 families assisted by March 2022 under this Programme.

In line with the previous Troubled Families Programme, the new phase requires that Internal Audit verifies a 10% representative sample of PBR claims before they are made to ensure there is supporting evidence to confirm families:

- met the required criteria to be considered for entry to the Supporting Families Programme
- have achieved either continuous employment or significant and sustained progress against all problems identified at the point of engagement and during intervention as defined by the Council's agreed Outcomes Plan.

The new Programme Guidance has been updated to allow for a second PBR claim to be made for a family receiving support where a certain set of circumstances have been met. This is particularly pertinent as families recover from the impacts of the Covid-19 pandemic.

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Summary and Conclusion of work – claim period January to March 2022

Between January to March 2022, 65 PBR claims were presented to audit, prior to submission to the DLUHC. Eleven were presented as second claims in relation to families for which a PBR claim had previously been made. Audit work resulted in two of these claims being excluded from the PBR claim finally made as, they did not meet the criteria for a second claim i.e. the required two years gap between the first and second claims had not elapsed. Going forward these claims will be reviewed to identify whether they meet criteria for a subsequent claim to the DLUHC.

The remaining nine were confirmed as valid reclaims and declared as such on the claim to DLUHC.

Of the remaining 63 claims presented for audit:

- 24 had been prepared **and** checked by staff in the Early Help and Family Support Team and the Team Manager had independently reviewed three of these claims to confirm outcomes and evidence aligned with the Council's agreed Outcome Plan. This was in line with the agreed 10% verification work agreed between the service and Internal Audit
- 39 represented claims prepared by staff in the Early Help and Family Support Team and other Council teams/agencies supporting children and families. **All** had been verified by the Early Help and Family Support Team Manager to confirm outcomes and evidence aligned with the Council's agreed Outcome Plan.

Internal Audit selected a sample of six of the 63 claims to audit which covered a representative sample of the claims outlined above. For all six claims, suitable evidence was available to support:

- entry into the programme
- a claim for significant and sustained progress against all problems identified at the point of engagement and during intervention.

Going Forward

The DLUHC has set out 'refreshed expectations' for Supporting Families in 2022-25 and issued a new Outcomes Framework and Programme Guidance. This will come into effect in October 2022. The Council has agreed with The DLUHC to supporting 199 families under the PBR scheme for 2022-23.

Over coming months, the Internal Audit team will support and challenge colleagues in the Early Help and Family Support team as they prepare for the DLUHC's 'refreshed expectations' with the aim of ensuring achievement of outcomes is clear, can be evidenced and therefore that PBR claims are properly made beyond October 2022.

In the meantime, the Council can continue to make claims using the current outcome plan and guidance and Internal Audit will continue to sample test the validity of those claims in line with current arrangements.

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Covid-19 Test and Trace Service Support Payment Grant

Purpose of funding

The Test and Trace Support Payments were introduced during 2020/21 to support people on low incomes who have been told to self-isolate, are unable to work from home and will lose income as a result.

Conclusion

It was confirmed that grant funds had been awarded in line with the grant eligibility criteria, as outlined within the 'Test and Trace Support Payment Scheme: Implementation Guidance for Local Authorities in England'.

Opinion: Unqualified opinion

Travel Demand Management Grant

Purpose of funding

Grant funding was provided to aid the Council in minimising the impact on local transport networks with the full re-opening of schools and colleges following the lifting of Covid-19 restrictions.

Conclusion

It was confirmed that grant funds had been spent in line with the original grant terms and conditions and further guidance issued by the Department for Transport.

Opinion: Unqualified opinion

Additional Dedicated Home to School and College Transport Grant

Purpose of funding

Funding was provided to boost transport capacity on school and college routes to allow for suitable social distancing to be maintained when schools returned, following the lifting of Covid-19 restrictions.

Conclusion

It was confirmed that grant funds had been spent in line with the original grant terms and conditions.

The grant guidance required any taxi or private hire vehicles used for transport to be appropriately licensed. Our work identified that one of the 12 drivers working on the additional routes was driving under the subcontractors' operator's license, but did not hold the required Certificate of Competent Persons license necessary to utilise this. We have notified the licensing authority of this breach for their further investigation. We were able to confirm the individual had a standard driving licence, a suitable DBS check and is no longer working for the subcontractor.

Opinion: Unqualified opinion