

Partneriaeth Pen-y-Bont a'r Fro
Bridgend & Vale Partnership
working together - gweithio ar y cyd



**INTERNAL AUDIT SHARED SERVICE
DRAFT ANNUAL AUDIT PLAN FOR THE DIRECTORATE OF CHILDREN'S**

2015 – 2016

Bridgend CBC

1. Introduction

- 1.1 This Children’s Directorate Business plan brings together the priorities for developing their ‘core business’ together with the step changes they need to continue to progress in order to transform other areas of work.
- 1.2 They will continue to focus on the transformation of children’s services, with a strong emphasis on early intervention and prevention and the development of a whole system approach to ensure that the needs of all children and young people will be met at the earliest opportunity.
- 1.3 The theme of Early Help continues to be a key priority as the Council recognise the value of identifying issues early to enable children, young people and families to get back on track before problems become entrenched (and more costly to put right, in both financial and human terms).

2. Improvement Priorities for 2015-17

2.1 Bridgend County Borough Council has identified six improvement priorities; improvements the Council believe matter most to people in the borough. These priorities are as follows:

Working together to develop the local economy	Working together to raise ambitions’ and drive up educational achievement.	Working with Children and Families to tackle problems early	Working together to help vulnerable people to stay independent.	Working together to tackle health issues and encourage healthy lifestyles	Working together to make best use of our resources.
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3. Corporate Children's

Improvement Priority (IP)	Commitment Objective	Children's - Commitments (Actions)
IP2 – WORKING TOGETHER TO RAISE AMBITIONS AND DRIVE UP EDUCATIONAL ACHIEVEMENT.	Work with schools and other partners to help children and young people improve their reading, writing and number skills, so that they are properly equipped for further learning and the world of work.	<p>Use data to ensure we better understand the performance of individuals and groups of learners and offer extra help at an earlier stage in their education.</p> <p>Monitor and seek to improve the effectiveness of schools through the Central South Consortium.</p> <p>Provide schools that support the needs of all learners and their communities.</p>
	Work with schools to improve school attendance in both primary and secondary schools.	<p>Support schools in the implementation and use of Fixed Penalty Notices for non-attendance in schools.</p> <p>Implement the BCBC attendance strategy.</p>
	Narrow the gap between those groups of children and young people at risk of underachieving and other learners.	Support schools to meet pupils' additional learning needs and the needs of more able pupils who need extra support to reach their full potential.
	Continue to reduce the number of young people NEET and at risk of becoming NEET.	<p>Continue to implement the Youth Engagement and Progression Framework.</p> <p>Provide 14-19 year olds with the advice they need to ensure they engage in the right type of qualification for them.</p> <p>Under the auspices of the Schools Task Group, we will work with schools to develop a sustainable strategy for the provision of education in Bridgend.</p>
IP3 – WORKING WITH CHILDREN AND FAMILIES TO TACKLE PROBLEMS EARLY	Bring services together via community hubs to help children, young people and families to tackle their problems at the earliest opportunity.	Put systems in place to support our new Integrated Working arrangements.
	Work with families and partner agencies to ensure that families receive the help they	Put systems in place to support our new Multi-Agency Support Hub (MASH) arrangements.

	<p>need at the earliest opportunity to meet their needs.</p>	<p>Re-launch the Joint Assessment Family Framework to ensure that partnership arrangements are more effective.</p> <p>Improve the way we work with other agencies to help identify more families that are in need of support and to address the root causes of their problems.</p> <p>Implement the Early Help Strategy to reduce the number of looked after children and to prevent children becoming looked after.</p> <p>Implement the Permanency and Placement Strategy to reduce the number of looked after children and to prevent children becoming looked after.</p>
<p>IP5 – WORKING TOGETHER TO TACKLE HEALTH ISSUES AND ENCOURAGE HEALTHY LIFESTYLES</p>	<p>Embed healthy eating messages in early years settings, such as schools, youth organisations, leisure services and community groups.</p>	<p>Ensure our schools meet the standards of the Healthy Eating in Schools Regulations 2013.</p> <p>Continue to roll-out and implement the cashless catering system across our schools.</p>
<p>IP6 – WORKING TOGETHER TO MAKE THE BEST USE OF OUR RESOURCES</p>	<p>Implement the Council’s Medium term Financial Strategy and the Bridgend Change Programme to deliver the savings required.</p>	<p>Implement the planned savings identified in the 2015-16 budget (Children’s Directorate).</p> <p>Develop proposals to provide citizens with more self-service options for accessing Council services.</p> <p>Explore new ways of engaging and consulting with children and young people to continue to hear the child’s voice.</p>

4. Corporate Risks

The Council assesses on an annual basis the major risks that will affect the ability to achieve the Corporate Improvement Priorities, provide services as planned and fulfil its statutory duties. The following high risks are owned by the Directorate – Children’s and are shown under each improvement priority.

Risk Ref.	Risk	Inherent Risk Score	Residual Risk Score
IP6 – WORKING TOGETHER TO MAKE BEST USE OF OUR RESOURCES			
	Using resources effectively	24	24
IP2 – WORKING TOGETHER TO RAISE AMBITIONS AND DRIVE UP EDUCATIONAL ATTAINMENT			
	School Modernisation	24	16
IP1 – WORKING TOGETHER TO DEVELOP THE LOCAL ECONOMY			
	The impact of persistent economic downturn	20	16
IP5 – WORKING WITH CHILDREN AND FAMILIES TO TACKLE PROBLEMS EARLY.			
	Supporting vulnerable children, young people and their families.	20	16
	Educational attainment	16	12

5. The Risk Assessment Process

5.1 The information which has been used to prepare the risk assessment and proposed internal audit plan for the Directorate of Children's has been collected and collated from a number of different sources including the information as identified above. The starting point for a risk based audit approach is an understanding of the Council's priorities and risks. This has been achieved by reviewing the Corporate Plan, Directorate's Business Plan, Corporate Risk Register and meeting / interviewing Corporate Directors and their Senior Management Teams asking where they perceive to be the main risks within their individual areas and where they would require internal audit to provide assurance that such risks are being effectively mitigated and managed. This information is used to inform and design the audit plan.

5.2 The plan is based on an underlying risk assessment. The inherent risks existing within each area are then identified for audit as part of the audit planning process. The audits which make up the plan have been assessed on priority. Internal Audit will ensure that all reviews classified as "high" risk, will be completed by the end of the year, "medium risk reviews are the next level down, but still require a scheduled review. Although "low" risk reviews still carry a degree of risk, these have not been included on the plan but continue to be risk assessed annually to take account of any changes in their status.

6. Proposed Internal Audit Plan for the Directorate of Children's 2015-16

DIRECTORATE – CHILDREN'S

Area	Identified Risk(s)	Audit Scope	Total Days
Early Years Intervention and Prevention	Potential for increase in numbers of looked after children and families in crisis.	To evaluate the processes and controls supporting the approaches adopted by the Council for Early Years intervention and prevention following the new senior management structure to ensure that objectives are achieved, procedures and processes are robust, efficient and effective.	15
Inclusion Service	Last audited 2013. Changes in key personnel.	The service aims to support schools, in partnership with families and other agencies, in giving all children and young people in the County Borough access to a broad and balanced curriculum, the right learning Environment and all relevant information. The audit will evaluate the procedures and processes in place and provide assurance that the Inclusion Service is meeting its overall objectives and that robust governance, risk management and internal controls are evident.	15

Business Knowledge Database	Potential for Breach of Data Protection and possible penalties.	Business Knowledge database - To assess the overall control environment of the Business Knowledge database to ensure compliance with the Data Protection Act.	15
Learners Transport Project	Inability to achieve desired outcomes.	To review the current status of the Learner Transport Project.	15
Youth Services	Inability to provide the appropriate support for Young People and Families.	To review the provision of Youth Services to ensure that: A clear strategy is in place. Services are being delivered against objectives and outcomes. Sound governance arrangements are in place to ensure performance against objectives is reported. Objectives have been met following the integration with Family Support Services	15
School Budgetary Control	External Audit unable to place reliance on our work. Budget overspent. Inability to meet the needs of the school.	To provide assurance that effective processes are in place for the allocation of funds and robust monitoring arrangement are in place. To provide assurance that where shortfalls are identified; robust action plans are put in place	10
Education Grants	Failure to meet the Terms and Conditions of grant funding could result in claw-back.	To provide validation and certification on specific grants as required.	5
IT	ICT systems are not fit for form or fit for purpose.	To review the overall IT strategy for the Children's Directorate to ensure that emerging technology are aligned to the overall objectives of the services being delivered; are compatible and are fit for purpose. We will therefore select an area for an in-depth review where we will consider the security around the application, including access controls, how sensitive access is controlled, segregation of duties, how program changes are controlled. In addition, this review will assess how new projects are assessed and approved and the appropriateness of admin user access.	20
Schools		Provide assurance over the finance and governance arrangements in schools via a number of	45

Programme		<p>risk assessed audits at individual schools focused on specific issues of concern. This allocation will also include (resource permitting) thematic audits across all schools.</p> <p>This allocation will also include providing assurance over the finance and governance arrangements in schools via the Controlled Risk Self-Assessment process.</p>	
		Overall Total – Children’s	155