

To the Chair and Members of the

AUDIT COMMITTEE

INTERNAL AUDIT REPORT FOR THE PERIOD: AUGUST 2016 TO DECEMBER 2016

EXECUTIVE SUMMARY

1. The report attached at **Appendix 1** updates the Audit Committee on the work done by Internal Audit for the period August 2016 to early December 2016, and shows this in the context of the audit plan for the year. The report also includes performance information and details on the implementation of internal audit recommendations.
2. The attached report is in four sections:
 - Section 1. The Audit Plan / Revisions to the Plan
 - Section 2. Audit Work Undertaken During the Period
 - Section 3. Implementation of Audit Recommendations
 - Section 4. Internal Audit Performance
3. A summary of the main points from each of the sections is provided in the following paragraphs:

Section 1: The Audit Plan / Revisions to the Plan

4. Four new jobs have been added to the plan and one is being deferred to 2017/18. The changes are in response to emerging risks and do not substantially impact on the overall audit programme.

Section 2: Audit Work Undertaken During the Period

Planned Audit Work Completed

5. Our planned audit work continues to confirm the Council generally has appropriate controls in place and that the controls are operating effectively.
6. During the period, most of our work provided reasonable levels of assurance about the existence and operation of controls under review. We provided 'partial' assurance opinions (the second highest level of assurance) on all areas reviewed during the period, with one exception. This was in relation to controls in place to manage risks relating to the work of the Aiming High service, where we found inadequate checks on direct payments made to parents of children receiving support and the subsequent use of the payments, and an inadequate overall budgetary control over spending. More details are provided in paragraph 2.3 and Appendix A of the attached report.

Unplanned responsive work carried out in the period

7. Responsive work is difficult to predict but highly valued by managers who ask for Internal Audit's assistance in dealing with a wide range of issues. Time spent on responsive / investigative work is currently running at slightly above the level anticipated and budgeted for in the audit plan (ie 15% of the audit available days v 13% budgeted). The main areas using responsive time so far this year are Adult Services and Doncaster East Drainage Board.
8. One significant issue arose during this period following a request for a grant payment of £8,000 by a local community organisation which the audit found was based on false information. Payment was prevented, safeguarding the Council's funding.

Section 3: Progress on the implementation of audit recommendations

9. There are 5 overdue major recommendations across the Council. There is a sound process in place for ensuring the implementation of major audit recommendations, which keeps the number of outstanding recommendations to a minimum number.
10. Internal Audit is now also proactively tracking the number of other (non-major) recommendations outstanding. We have begun working closely with management in all directorates to reduce the number of overdue actions they have, and to ensure these are routinely tracked by service management. We will provide further reports to the Audit Committee at appropriate intervals in the future.

Section 4: Performance Information

11. The overall performance of the audit service continues to be good.
12. Internal Audit is ahead of or at target performance on 5 out of 6 indicators, and slightly behind on the other. Results relating to major recommendations and customer satisfaction remain very positive, with 100% of critical or major recommendations agreed and 100% of Customer Satisfaction Surveys rated Satisfactory or above.
13. Professional auditing standards require internal auditors to carry out an ongoing programme of quality assurance work, and to report the results of the work to the Audit Committee. Headlines so far from the quality assurance programme for 2016/17 include:
 - A full self-assessment of conformance with auditing standards, a review of the audit planning file and reviews of selected audit jobs, all done by the Head of Internal Audit, have confirmed conformance with the standards and some minor opportunities for improvement.
 - A client survey completed by 37 senior managers shows generally high levels of satisfaction with Internal Audit
 - Development work planned includes reviewing the strategic direction for the service, to take into account the 2016 auditing standards and the impact of major direction within the Council (ie the emerging corporate plan), refreshing the team development plan and reviewing the timeliness of work done and communication with clients.

14. Also this year there will be a full 5-yearly peer review to be carried out by Kirklees MBC Internal Audit. This will be done in February / March 2017 and outcomes included in the Head of Audit Annual Report to the Audit Committee in April.

RECOMMENDATIONS

15. **The Audit Committee is asked:**
- **To note the minor changes to the original audit plan**
 - **To note the internal audit work completed in the period**
 - **To note progress made by officers in implementing previous audit recommendations**
 - **To note information relating to Internal Audit's performance in the period.**

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

16. Effective Internal Audit arrangements add value to the Council in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough.

BACKGROUND

17. This report provides the Audit Committee with information on the outcomes from internal audit work and allows the Committee to discharge its responsibility for monitoring Internal Audit activity.

OPTIONS CONSIDERED AND RECOMMENDED OPTION

18. Not applicable - for information only

IMPACT ON THE COUNCIL'S KEY OUTCOMES

19. Internal Audit assesses how effectively the Council is managing risks that threaten the achievement of the Council's objectives. Any improvement in the management of the risks will have a positive impact thereby increasing the likelihood of the Council achieving its objectives. Internal Audit's work is, therefore, relevant to all priorities but in particular the following:

	Outcomes	Implications
	<p>All people in Doncaster benefit from a thriving and resilient economy.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Be a strong voice for our veterans</i> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	
	<p>People live safe, healthy, active and independent lives.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the</i> 	

	cost of living	
	<p>People in Doncaster benefit from a high quality built and natural environment.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	
	<p>All families thrive.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	
	Council services are modern and value for money.	The work undertaken by Internal Audit improves and strengthens governance arrangements within the Council.
	Working with our partners we will provide strong leadership and governance.	The work undertaken by Internal Audit improves and strengthens governance arrangements within the Council and its partners.

RISKS AND ASSUMPTIONS

20. The implementation of internal audit recommendations is a response to identified risks and hence is an effective risk management action.

LEGAL IMPLICATIONS

21. There is a statutory obligation on the council to provide an adequate and effective internal audit of its accounts and supporting systems of internal control.

FINANCIAL IMPLICATIONS

22. There are no specific financial implications associated with this report.

HUMAN RESOURCE IMPLICATIONS

23. There are no specific human resource implications associated with this report.

TECHNOLOGY IMPLICATIONS

24. There are no specific technology implications associated with this report.

EQUALITY IMPLICATIONS

25. We are aware of the Council's obligations under the Public Sector Equalities Duties and whilst there are no identified equal opportunity issues within this report, all of the reports covered by the document will have taken into account any relevant equality implications.

CONSULTATION

26. There is consultation with managers at the outset, throughout and at the conclusion of individual audits in order to ensure that the work undertaken and findings are relevant to the risks identified and are accurate.

BACKGROUND PAPERS

27. United Kingdom Public Sector Internal Audit Standards, audit working files and management information, customer satisfaction responses

REPORT AUTHOR & CONTRIBUTORS

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Appendices Attached

Appendix 1 - Internal Audit Progress Report to 2 December 2016

Doncaster Council

Internal Audit Progress Report

To 2 December 2016

Section 1: Revisions to the Audit Plan

1.1. The 2016/17 Audit Plan was approved by the Audit Committee on 7th April 2016. As the audit year progresses, the plan is reviewed to take into account new and emerging risks and any responsive work arising. We reported some changes at the August Audit Committee and further changes at the November Audit Committee. Further amendments to the plan are set out below.

The following jobs have been added to the plan:

- Highways – Assisting the service analyse options for complying with the Working Time Regulations 2016, including new limits on additional hours and overtime (the service currently doesn't comply). There are also considerations as to whether options such as shift or weekend working could assist in reducing costs when compared with current arrangements. Audit assistance has been requested to analyse current practice and to assist in evaluating alternatives.
- ICT Equipment Inventories and Monitoring - A consultancy piece of work has been requested by management to evaluate the new arrangements being put in place by ICT to manage inventories and in determining whether there is benefit in procuring a solution to monitor equipment issued (cost benefit assistance requested).
- Advice - Schools Catering Credit Adjustments - We were asked for advice relating to the processing of small value credit notes from suppliers.
- Primary School - Cash Administration Review - Following cash discrepancies at a school, a review of cash management arrangements has been commissioned in order to ensure that arrangements are robust and cash is safeguarded.

The planned Stock & Stores audit may slip to the next financial year due to there being insufficient data to review from the ERP system.

Section 2: Audit Work Undertaken During the Period

Internal Audit Opinion

2.1 Internal Audit provides an opinion on the control environment for all systems, services or functions which are subject to planned audit review. The opinions given are taken into account when forming our overall annual opinion on the Council's control environment at the end of the year. A '*limited*' opinion is given in any area under examination where one or more concerns of a 'fundamental' nature are identified. A '*no assurance*' opinion is given where the area under review is considered to be fundamentally exposed to critical risks, although '*no assurance*' opinions are rare.

Summary of Findings from Audit Reviews

2.2 Summary conclusions on all significant audit work to 2nd December 2016 are set out in **Appendix A**.

Audits providing 'limited' assurance opinions

- 2.3 Our work concluded that the control environment was inadequate in 1 area, leading to the issuing of a limited assurance opinion in this area, as detailed below:

Directorate / Audit Area	Report to Management	Summary of Significant Issues
Learning & Opportunities: CYP Aiming High Processes and Systems Audit	03/10/16	<p>A <i>Limited</i> Opinion was given due to major issues being raised in relation to:</p> <p>Direct Payment Arrangements, where Issues of concern included; a lack of checking that actual direct payments made to parents of supported children reconcile with authorised values, a lack of checking of the validity of actual payments then made by parents from the direct payments to them, to supporting information, a lack of checking of clients' direct payment account balances because of incomplete information provided by clients to reconcile account balances, and the unsecure retention of payment information on spreadsheets.</p> <p>Budgetary control, due to the Aiming High Section's budget being overspent over a number of years.</p>

Responsive Audit Work and Investigations

- 2.4 In addition to our assurance work, we also investigate allegations of fraud, corruption or other irregularity and respond to requests for assistance from the various services and functions in the Council. A summary of the significant pieces of work that have been completed in the period is provided at **Appendices B and C**.
- 2.5 One significant issue arose following a request for a grant payment of £8,000 by a local community organisation which was based on false information. Payment was prevented, safeguarding the Council's funding.

Section 3: Implementation of Audit Recommendations

- 3.1 Following the completion of audit work, improvement plans are produced in consultation with service management containing details of agreed actions and dates for their implementation. Final reports, incorporating agreed improvement plans, are then formally issued to the appropriate Director, Assistant Director and Head of Service.

- 3.2 Internal Audit subsequently seeks assurance that agreed actions arising from audit work have actually been implemented. This involves contacting the officer allocated to complete the action to obtain evidence that agreed actions have been implemented or, where they have not, that appropriate progress is being made. Where fundamental weaknesses in internal control arrangements have been identified, more detailed follow up work is undertaken.
- 3.3 Any major recommendations that are not implemented in line with agreed timescales are reported as part of the Council’s quarterly finance and performance challenge process and consequently monitored through that process. Major recommendations outstanding are also reported routinely by Internal Audit to the Audit Committee.
- 3.4 A summary of all outstanding major recommendations is provided in **Appendix D**.
- 3.5 We have reviewed the status of outstanding recommendations across the Council and analysed these over the relevant directorates. Key issues to note are:
 - a) The number of major recommendations that are overdue for completion has reduced from 9 to 5 since the previous audit progress report in August 2016
 - b) The 5 overdue as at 2nd December 2016, are distributed as follows:

Directorate	Overdue major recommendations at 2nd December 16
Adults & Communities	2
Regeneration & Environment	1
Finance & Corporate Services	0
Learning & Opportunities (Children & Young People)	2
TOTAL	5

(note: schools are excluded from this analysis)

- c) Internal Audit is working closely with management in all directorates to reduce the number of overdue actions they have. Whilst we will obviously ensure that major risk actions are given priority, we will also ensure that lower rated actions are also being managed in a timely manner.
 - d) Separate Directorate specific data is shared with Directors to assist in the management and action of all outstanding Internal Audit recommendations.
- 3.6 Internal Audit is now also proactively tracking and reporting on the number of other (non-major) recommendations outstanding. This is highlighting a significant number that will need attention to complete them, although this is in the context of:
 - These being mostly lower level audit recommendations that help manage lower level risks and improve and strengthen processes, rather than being required to mitigate major risks
 - Having secured significant improvement in the responsiveness to major audit recommendations, Internal Audit has (only) recently extended detailed

reporting of these less crucial recommendations to directorate senior management teams for appropriate action to take place.

Section 4: Internal Audit Performance

Performance Indicators

4.1 The Audit Committee has previously agreed the key performance indicators that should be reported to it relating to the performance of the Internal Audit service. The indicators are shown below along with current performance for the period 1 April 2016 to 2 December 2016.

Performance Indicator	Target	1 April to 2 December 2016	Variance (positive is good)
Percentage of planned audit work completed	60%	60%	0%
Draft reports issued within 15 days of field work being completed	90%	95%	5%
Final reports issued within 5 days of customer response	90%	94%	4%
% of critical or major recommendations agreed	100%	100%	0%
Percentage of Customer Satisfaction Surveys rated Satisfactory or above	90%	100%	10%
Percentage of jobs completed within 110% of budget	90%	82%	-8%

4.2 The percentage of jobs completed within 110% of budget is currently 82%, a negative variance of 8% against a target of 90%. Eight jobs have exceeded the budget for various reasons including some additional work within jobs, staff transitions (where one member of staff has picked up work from another member of staff, mainly after a member of staff had left the team), and some additional time resulting from management requirements.

4.3 Results relating to major recommendations and customer satisfaction remain extremely positive with 100% of critical or major recommendations agreed and 100% of Customer Satisfaction Surveys rated Satisfactory or above.

4.4 The percentage of planned audit work completed is on target.

Quality Assurance Improvement Programme

4.5 Professional auditing standards require Internal Auditors to carry out an ongoing programme of quality assurance work, and to report the results of the work to the Audit Committee. The quality assurance programme for 2016/17 includes:

- full self-assessment of conformance with the Standards A
- client survey on the quality of internal audit work A
- review and sign-off by the Head of Internal Audit of the audit planning file R

- ample reviews by the Head of Internal Audit of audit jobs completed during the year S
- full 5-yearly peer review to be carried out by Kirklees MBC Internal Audit. A

4.6 The work done so far confirms conformance with the auditing standards. Other points arising to date are:

- The client survey was issued to 76 staff in the Council, including Directors, Heads of Service and Managers across all Directorates. 37 responses were received which converts to a 48.7% response rate. In most cases average scores were around or slightly above 5, where 5 is good and 6 is excellent. T
- The conclusion from the review of the audit planning file is that the planning process completed is robust and comprehensive, with minor recommendations for improvement made relating to (1) showing how each job on the audit plan contributes to an evaluation of “***the effectiveness of risk management, control and governance processes***” and (2) providing a clearer audit trail from the prime audit planning documents to the schedule of potential audit work. T
- Reviews of a sample of jobs confirmed compliance with standards, while identifying a small number of procedural steps that needed to be completed and/or evidenced. R

4.7 Main current service development actions include:

- Setting out the strategic direction for the service, to take into account the 2016 auditing standards and the impact of major direction within the Council (ie the emerging corporate plan, currently referred to as DN21).
- Refreshing the team development plan.
- Reviewing the audit process, focusing on the timeliness of work and communication with clients before, during and at the completion of audit work.

4.8 The Peer Review is scheduled to take place between February and March 2017. A final report on the conclusions of the QA programme, including the Peer Review, will be included in the Head of Internal Audit annual report.

Summary of Planned Audit Work Completed

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
FINANCE AND CORPORATE SERVICES				
Core Financial processes – Procure to Pay (P2P)	To confirm the Procure to Pay system is functioning within normal arrangements and that financial controls can be relied on.	13/10/2016	<i>Partial Assurance</i>	<p>The audit found improvements had been made within the P2P process which have helped to manage the exposure to major risks that had been identified in previous years’ audit reviews.</p> <p>Improvements include:</p> <ul style="list-style-type: none"> • Extensive work to minimise the use of confirmation orders (see separate audit below). This has helped to ensure that users are no longer by-passing the P2P system and results in invoices being processed more efficiently. • Performance information is produced and reported within the Highlight Reports to Senior Management.
Use of P2P Confirmation Orders	To assess whether confirmation orders raised were appropriate and legitimate and whether P2P controls were being by-passed.	04/10/16	<i>Partial Assurance</i>	Confirmation orders are raised where an invoice is received for payment <u>following</u> the receipt of goods/services but for which an official order has not been originally raised. Confirmation orders, therefore, bypass the normal P2P process.

				<p>Significant improvements have been made including:</p> <ul style="list-style-type: none"> • All confirmation orders are now required to be authorised by Budget Holders in an attempt to make them aware that orders are being raised outside the Procure to Pay process. • The introduction of the 'No Purchase Order – No Pay' policy in April 2016 contributes towards a reduction in confirmation orders being raised.
Voluntary and Community Sector Funding	To confirm that that the Voluntary and community Sector funds have been appropriately applied so as to achieve the objectives of the scheme		<i>Partial Assurance</i>	<p>This audit has identified some aspects of the scheme that were not fully completed in accordance with the agreed procedures, particularly during the early stages of the scheme, and some opportunities for better recording processes and decisions.</p> <p>The lessons learned can be used to inform processes for any future / similar schemes established by the Council, and include sharpening the record keeping, developing summary reporting on progress and utilisation of the schemes and enhancing the support available to organisations applying for the grants.</p>

REGENERATION AND ENVIRONMENT				
Local Sustainable Transport Fund	Sign of the grant statement as true and fair as stipulated by the grant.	11/08/2016	n/a	Grant signed, no issues raised.
Highways Maintenance Funding Grant	Sign of the grant statement as true and fair as stipulated by the grant.	04/08/2016	n/a	Grant signed, no issues raised.
Integrated Transport and Highway Maintenance Grant	Sign of the grant statement as true and fair as stipulated by the grant.	11/08/2016	n/a	Grant signed, no issues raised.
Sustainable Transport Exemplar Programme (STEP) Grant	Sign of the grant statement as true and fair as stipulated by the grant.	11/08/2016	n/a	Grant signed, no issues raised.
ADULTS, HEALTH AND WELL-BEING				
Doncaster Leisure Trust – Performance Venue Partnership Governance Review	To assess how the Council is managing its partnership with Doncaster Leisure Trust and Doncaster Performance Venue (DPV) and to clarify roles and responsibilities from the Council’s perspectives ensuring there	12/09/16	<i>Partial Assurance</i>	We found a notable improvement in the governance arrangements over the DPV. Additionally, the DPV Board is committed to implementing new senior structures and governance arrangements, and the Council is further developing contract and performance monitoring arrangements. Both will help to

	are no conflicts of interest.			further mitigate risks.
LEARNING AND OPPORTUNITIES: CHILDREN AND YOUNG PEOPLE				
Aiming High Processes and Systems Audit	The audit was undertaken at the request of the previous Head of Service in order to gain assurance that the necessary improvements have been made following a previous audit undertaken in 2015 which highlighted incorrect payments being made in relation to direct payments.	03/10/16	<i>Limited Assurance</i>	<p>Our audit identified concern over:</p> <p>Direct Payment Arrangements which identified</p> <ul style="list-style-type: none"> • The majority of Direct Payment account balances are unknown due to incomplete information provided by service users • Unsecure retention of payment information on spreadsheets • A lack of checking the accuracy of actual payments against expected values • A lack of checking of the validity of actual payments then made by parents from the direct payments to them, to supporting information. <p>The Direct Payments Payroll and Auditing functions are being transferred from the Aiming High Team to the Professional Business Support Team in Finance and Corporate Services, which should strengthen controls.</p> <p>Budgetary Control and Care Package efficiencies</p> <ul style="list-style-type: none"> • The Aiming High Section's budget has been overspent for a number of years, including by over £300k in 2015/16. <p>A working group has been established to identify and assess possible ways of reducing the budget pressure e.g. Review the whole Shortbreaks pathway including eligibility criteria</p>

				and package length and working with the market to reduce costs and improve quality.
CORPORATE / COUNCIL WIDE				
Public Sector Equality Duty	To confirm compliance with the control process that regulates the risks threatening the fulfilment of the Public Sector Equality Duty.	07/10/16	<i>Partial Assurance</i>	<p>The audit found that the Council has met the statutory duties to publish equality information and to prepare and publish its local objectives to meet the aims of the general Public Sector Equality Duty. The objectives have been published in the Council's Equality and Inclusion Plan 2014-2017.</p> <p>Furthermore, the Council has put in place arrangements to support the delivery of the Equality and Inclusion Plan 2014-2017.</p> <p>The Council is currently working with the Local Government Association to continue developing its arrangements and in producing the Council's Equality and Inclusion Plan 2017 -21.</p> <p>The Council recognises some actions needed to be progressed, including the production of a community engagement plan, better understanding of our community profiles and ensuring communities have a voice.</p> <p>In line with the Council's current work, the audit resulted in agreement by management to review the roles, responsibilities and constitution of the Steering Group, and to encourage representation and participation in forward actions.</p>

Responsive Audit Work - Advisory / Consultancy / Ad Hoc Work

APPENDIX B

Audit Area	Date Finished	Value of Work
Schools Catering Credit Notes	16/11/2016	Historic processes for dealing with credit notes from food suppliers were time consuming and as a result were not being completed. Advice was given to streamline reporting and monitoring to reduce the cost of administering the process.
Adult Education Board (AEB) Grant	10/11/2016	Advice was provided on contracting arrangements for Adult Education Board Grants following, an investigation into one of the previous grants. The contract procurement process and associated agreement were found to be not strong enough to prevent or detect the issues arising and advice was provided to strengthen the arrangements for future. See also Appendix C.

Responsive Audit Work - Investigations Completed

Audit Area	Date Complete	Work Completed / Results
<p>Adult Education Board (AEB) Grant Investigation of Anonymous claims</p>	<p>14/09/2016</p>	<p>A manager raised a concern over a contract let to a local community based provider of training and social skills.</p> <p>Our audit showed that a claim made by the organisation was supported by false information about training provided, which suggested training had been provided when audit work showed it had not. On this basis, the Council has refused payment, although this is currently disputed by the organisation.</p> <p>Internal Audit is working with service management to strengthen future arrangements in order to protect the use of public funds. The release of this year's grant / procurement exercise has been delayed to ensure that the process is more robust before it is released to prevent a re-occurrence of this issue.</p>

APPENDIX D

Outstanding Major Recommendations

Audit Area	Finding	Risk Exposure	Recommendation	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Regeneration and Environment						
Markets	<p>No documented allocation policy or procedure.</p> <p>Allocation decisions and complaints are not documented.</p>	Inappropriate stall allocations, reputational damage and legal challenge.	Policies and procedures in respect of all market stalls (indoor, outdoor permanent and outdoor casual) including complaints and decisions made will be clearly documented.	30/06/2015	23/12/2016	<p>Overdue</p> <p>Work is being undertaken to review and document existing policies and procedures.</p>
Adults and Communities						
Direct Payments / Personal Budgets	<p>If problems are identified e.g. Mis-spending or lack of client contribution, these are not routinely fed back to the original social care worker.</p> <p>There appears to be a lack of a feedback loop</p>	Ineffective care plans, overpayments made and increase in debtor accounts raised for direct payments.	A feedback loop process will be built into the personal budgets and direct payments process, to ensure more efficient and effective care plans are put in place, and better management of	30/06/2016	31/12/2016	<p>Overdue</p> <p>Initial work has been undertaken to understand the requirements of the feedback loop.</p>

	to ensure lessons are learnt by all workers within this area.		personal budgets by service users.			
Adults and Communities						
Direct Payments / Personal Budgets	<p>Money management companies are used as a payment method for a direct payment.</p> <p>There is no overall contract for a company that is managing multiple service users' personal budgets.</p>	<p>Companies become financially reliant upon DMBC money.</p> <p>Reputational risk of mis-management.</p>	<p>Contracts should be considered and put into place for all companies that are managing service Users personal budgets on their behalf.</p>	31/10/2016	31/12/2016	<p>Overdue</p> <p>There is a waiver in place to the end of March 2017 and a further waiver will be required as the tender process will not be complete before the 1st April.</p>
Learning and Opportunities: CYP						
Aiming High	<p>Operationally, there is an informal 13 week timeline guide for the service which runs from the receipt of a valid referral to the start of service provision.</p> <p>These targets have not been formally adopted and as such, there is</p>	<p>Inefficiencies within service delivery may not be identified.</p>	<p>SMART operational performance targets or standards covering all key processes should be formally adopted.</p>	09/11/2016	31/01/2017	<p>Overdue</p> <p>A 13 week timeline has been developed but this needs to be applied consistently.</p>

	no monitoring of performance against them.					
Learning and Opportunities: CYP						
Aiming High	<p>The Aiming High budget has been overspent for a number of years.</p> <p>It is for Aiming High to prioritise where they incur expenditure and identify efficiency savings to offset expected overspends.</p>	Budget overspending may continue.	A working group should be formed to identify and assess possible ways of reducing the budget pressure e.g. review of all care packages above £X, cost / benefit analysis of services provided etc.	30/11/2016	31/12/16	<p>Overdue</p> <p>A working group has been established and has begun to identify improvements. These will need to be implemented.</p>