



Doncaster Council

Report

Date: 25th October 2018

To the Chair and Members of the
AUDIT COMMITTEE

INTERNAL AUDIT REPORT FOR THE PERIOD: JULY TO SEPTEMBER 2018

Relevant Cabinet Member(s)	Wards Affected	Key Decision
		No

EXECUTIVE SUMMARY

1. The report attached at **Appendix 1** updates the Audit Committee on the work done by Internal Audit for the period July to September 2018, and shows this in the context of the audit plan for the year. The report includes details on the implementation of internal audit recommendations and the Internal Audit Teams performance information.
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. Section 1 of the attached update report shows that 6 new jobs that have been added to the plan or have substantially increased in scope due to anomalies identified. The changes are in response to emerging risks and concerns.
5. Some planned work has been removed from the plan to help accommodate this. Current progress in delivering the audit plan is commented in more detail within Section 2 of this report.

Section 2: Audit Work Undertaken During the Period

6. Internal Audit continues to experience a high level of unplanned work, either in response to requests from management or contingency work identified by Internal Audit. This work is important as it helps to address weaknesses and potential errors and/or irregularities, and Internal Audit's support is generally highly regarded in these circumstances.
7. Details of the work being carried out in this area are included in Section 2 of this report.
8. The audit work done continues to confirm the Council generally has appropriate controls in place and that the controls are operating effectively. More details are provided in paragraph 2.4 and Appendix A of the attached report.

Section 3: Progress on the implementation of audit recommendations

9. There are now 12 overdue major recommendations; these all fall within Adults, Health and Wellbeing. This is a decrease from the number outstanding reported last period of 16 (also, all within Adults). Although originally agreed timescales have not been fully met for some recommendations, there has been significant progress made overall, implementing other major and lower level recommendations.
10. The current high level of outstanding actions result in the majority from audits completed at the beginning of this year and their implementation is being systematically worked through by the Directorate.
11. The current number of audit recommendations outstanding overall is down to 99, (154 July 2018) although 84 (114 July 2018) of these have revised implementation dates that were beyond their original agreed implementation date. This is a good improvement from the position reported in July and demonstrates the commitment by management to press this issue. Further information is set out in Section 3 of the report.

Section 4: Performance Information

12. Performance on four out of the service's six key performance indicators are above target and are currently below target on the other two as summarised below.
13. The percentage of planned audit work completed is still slightly below target. This is due to several factors including:-
 - High levels of responsive work experienced by the team in the first quarter
 - Higher levels of sickness than budgeted for
 - Higher levels of training than budgeted for
 - A greater concentration on Corporate Support
 - A higher degree of follow up work than budgeted for, the majority tasking place in the Adults Health and Wellbeing

14. There is an expectation that that this small under-delivery can be recovered in future quarters but this is dependent on the level of responsive work required to be undertaken by the team. Should this become a problem, then additional resources will be put into the team in line with existing assurances to the Audit Committee and past actions by the Chief Financial Officer. -
15. The percentage of jobs completed within 110% of the time allowed is slightly below target. 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.
16. Issuing draft reports within 15 days of fieldwork completion is exceeding target as is issuing final reports within 5 days of client feedback on the draft report.

RECOMMENDATIONS

17. **The Audit Committee is asked:**
 - **To note the 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?

18. 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

19. 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

20. Not applicable - for information only

REASONS FOR RECOMMENDED OPTION

21. Not applicable - for information only

IMPACT ON THE COUNCIL'S KEY OUTCOMES

22. 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.

Outcomes	Implications
<p>Doncaster Working: Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	
<p>Doncaster Living: Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> • The town centres are the beating heart of Doncaster • More people can live in a good quality, affordable home • Healthy and Vibrant Communities through Physical Activity and Sport • Everyone takes responsibility for keeping Doncaster Clean • Building on our cultural, artistic and sporting heritage 	
<p>Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> • Every child has life-changing learning experiences within and beyond school • Many more great teachers work in Doncaster Schools that are good or better • Learning in Doncaster prepares young people for the world of work 	
<p>Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> • Children have the best start in life • Vulnerable families and individuals have support from someone they trust • Older people can live well and independently in their own homes. 	
<p>Connected Council:</p> <ul style="list-style-type: none"> • A modern, efficient and flexible workforce • Modern, accessible customer interactions 	<p>Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and</p>

<ul style="list-style-type: none"> • Operating within our resources and delivering value for money • A co-ordinated, whole person, whole life focus on the needs and aspirations of residents • Building community resilience and self-reliance by connecting community assets and strengths • Working with our partners and residents to provide effective leadership and governance 	<p>achieving its key priorities of improving services provided to the citizens of the borough</p> <p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>
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RISKS AND ASSUMPTIONS

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

LEGAL IMPLICATIONS [HP11/10/18]

24. 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 [VJB 16/10/18]

25. There are no immediate financial implications associated with this report. In 17/18 additional resources were secured to pay for additional resources to help deliver the audit plan and if this should need to be repeated for 18/19, funding will be identified from existing budgets within Finance.

HUMAN RESOURCE IMPLICATIONS [KG 12/10/18]

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

TECHNOLOGY IMPLICATIONS [PW 15/01018]

27. There are no specific technology implications associated with this report. Work is progressing to procure an upgrade to the latest version of the PNC system for the Alarm Receiving Centre (ARC). ICT receive a monthly leavers report from HR and will ensure that details are passed to the eSystems team to remove Liquid Logic access, where applicable. The overdue recommendation relating to Contract Monitoring Review – Supported Living is being addressed as part of the implementation of the Doncaster Integrated People Solution (DIPS), as outlined in Appendix B. Specific technology implications in relation to Deprivation of Liberty Safeguards and Direct Payments and Personalised Budgets have been provided in separate reports to Audit Committee.

EQUALITY IMPLICATIONS [PJ 11/10/18]

28. 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.

HEALTH IMPLICATIONS [RS 11/10/18]

29. Good governance is important for healthy organisations and for healthy populations. Specific health implications should be addressed through individual audits and action plans.

CONSULTATION

30. 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. Regular meetings are held with Senior Management to ensure there is effective and relevant Internal Audit coverage provided.

BACKGROUND PAPERS

31. 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 September 2018



**Doncaster
Council**

Appendix 1

Doncaster Council

Internal Audit Progress Report

July to September 2018

Section 1: Revisions to the Audit Plan

- 1.1. The 2018/19 Audit Plan was approved by the Audit Committee on 5th April 2018. As the audit year progresses, the plan is reviewed to take into account new and emerging risks and any responsive work arising. In the first half of 2018/19 the service has received and responded to a number of responsive work requests and identified several contingent pieces of work (see section 2). These, alongside significant ongoing work within the Adults Health and Wellbeing directorate, have required a review of the plan alongside a review of available resources. Significant amendments to the plan, this quarter, are set out below.
- 1.2. The following jobs have been added to the plan, or significantly increased in scope:
 - National Fraud Initiative – Business Rates Pilot
 - Waste and Recycling Follow Up
 - School Governors Support Service
 - Fraud Insurance Policy review
 - Music Service Payments
 - Income Management Project Support
- 1.3. The following jobs have been deleted from the plan (these will be considered for inclusion in future years plans):
 - A school audit
 - Joint Commissioning Arrangements – CCG
 - Community Adult Learning Disability Team (CALDT) – Process and Governance Review
 - Adult Contact Team – Process and Governance Review

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 adequacy and satisfactory operation of the Council's governance, risk management and internal control arrangements at the end of the year.
- 2.2 A "*substantial*" opinion is given where there are no/low levels of concern. A "*partial*" opinion is given where there are issues of concern that need to be addressed but represent a reasonable level of assurance. 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

2.3 Summary conclusions on all significant audit work July to September 2018 are set out in **Appendix A**.

Responsive Audit Work and Investigations

2.4 In addition to our planned assurance work, we also investigate allegations of fraud, corruption or other irregularity and/or error, and respond to requests for assistance from services and functions in the Council. A summary of the significant pieces of work that have been completed or are ongoing is provided below:

Audit Area	Update
Bereavement Services, Stocks and Sales	<p>During previous investigation work it was identified that there are weak controls in this area. This piece of work will ensure that income and stock, in this area are correctly accounted for and adequately protected.</p> <p>This work is at reporting stage</p>
Music Service IR35 Payments	<p>A review of payments being made to individuals through the creditors system (P2P) from routine matches obtained from the National Fraud Initiative (NFI).</p> <p>Internal Audit work is complete and Human Resources are now providing ongoing support.</p>
Social Care Provider	<p>This was a potential significant issue regarding cost of social care incurred either directly by the Council or through Direct Payments.</p> <p>There was no available evidence on which to proceed with any further investigation and discussions with the Police have shown that case has now been closed as none of the authorities involved have any evidence to support the allegations made.</p> <p>Action has been taken to reassess all care needs and care actually provided and paid for. No concerns have arisen from this work and no further action is to be undertaken.</p>
Review of ARC Practices	<p>A review of systems and processes within the Alarm Recording Centre (ARC) has raised concerns about the efficacy and business</p>

Audit Area	Update
	<p>continuity of assistive technology.</p> <p>A new system has been procured and is being installed. Ongoing support is being provided to the appointed Project consultants.</p>
School Governors Support Service	Support and information was provided to management in assessing clerking arrangements to help support a service review of this function
Liquid Logic Access	Assistance from Internal Audit regarding a potential issue with access to the Liquid Logic Children's system and the Early Help module, revealed access rights were not being systematically amended / cancelled when staff leave the authority or change posts.
Doncaster East Internal Drainage Board (DEIDB)	Support is being provided to the Board in finalising a governance review of a major project. Independent consultants have been engaged to support this review and their findings are being assessed by the Board.

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 actions and dates agreed by management 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 Resource Management processes (previously called the Quarterly Finance and Performance Challenge) and consequently monitored through that process. Major recommendations outstanding are also reported routinely by Internal Audit to the Audit Committee. Additionally, Assistant Directors are provided each month with details of all actions outstanding in their area and these are then reviewed with Internal Audit and the Director and their management teams each quarter.

- 3.4 A summary of overdue major recommendations is provided in **Appendix B**. The number of both major and lower level recommendations that are currently overdue for completion is distributed as follows:

Directorate	Overdue major recommendations 8 October 2018	Overdue lower level rec's 8 October 2018
Adults, Health and Wellbeing	12	46
Regeneration & Environment	0	6
Corporate Resources	0	8
Learning & Opportunities (Children & Young People)	0	6
Council Wide	0	6
TOTAL	12	72

- 3.5 The majority of the Adults, Health and Wellbeing overdue major recommendations listed above are in respect of the audits of the Deprivation of Liberties Safeguards and Direct Payments / Personalised Budgets and are not included in detail within Appendix B but further information is detailed below.

Deprivation of Liberties Safeguards - 5 overdue major recommendations

Solid progress is being made in implementing the actions that arose from the Internal Audit Review of the DoLS processes which resulted in a “No Assurance” opinion. 5 major actions have been implemented in the period as well as a number of lower rated actions. There has been some slippage in the 5 outstanding major actions but steps to rectify the situation are in hand and no extended timescales are considered to cause a fundamental problem for the service. A detailed positive report has been provided to the October Audit Committee on this area.

Direct Payments / Personalised Budgets Follow Up – 5 overdue major recommendations

The newly appointed permanent Head of Service in post has now reassessed priorities in this area and the outstanding audit actions which she has inherited. The actions have been included within a project plan and definitive target dates and responsible officers and resources have been allocated to ensure that these targets will be met. A significant amount of work has been undertaken in the quarter enabling the completion of 2 further major rated outstanding recommendations. All remaining actions are in progress with clear plans in place for their completion. A detailed positive report has been provided to the October Audit Committee on this area.

- 3.6 Both the number of major and lower level recommendations overdue has decreased this period (major recommendations by 4, lower by 26). Internal Audit will continue to rigorously pursuing their implementation with senior management.
- 3.7 The number of audit recommendations currently awaiting implementation is 99 of which 84 have passed their original agreed implementation date. In the main this is due to the high number of recommendations arising from the above noted Deprivation of Liberties Safeguards and Direct Payments audits and the previous Safeguarding Adults Personal Assets Team (SAPAT) audit which all became due at the same time. These 3 audits alone are responsible for 49% of the recommendations currently awaiting implementation. Internal Audit are working closely with these sections to promote the timely implementation of these recommended actions.
- 3.8 In this period, extensive work has been undertaken on implementing long overdue outstanding recommendations. The spread of recommendations still awaiting implementation is shown below:

Directorate	Number of rec's at April 2018	Plus New rec's in year	Less Rec's implemented	Number rec's at 8 th Oct 2018
Adults, Health and Wellbeing	43	+157	-130	70
Regeneration & Environment	15	+9	-18	6
Corporate Resources	35	+13	-40	8
Learning & Opportunities (Children & Young People)	8	+29	-30	7
Council Wide	5	14	-11	8
TOTAL	106	+222	-229	99

- 3.9 Our planning process identified the Adults Health and Wellbeing Directorate to require a greater level of coverage than other directorates as was the case in previous years. This consequently results in more audit recommendations being made for this Directorate.

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 July to September 2018:

Performance Indicator	Target	July to Sept 2018	Variance (positive is good)
Percentage of planned audit work completed	50%	43%	-7%
Draft reports issued within 15 days of field work being completed	90%	93%	3%
Final reports issued within 5 days of customer response	90%	100%	100%
% 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%	83%	- 7%

4.2 The percentage of planned audit work completed is still slightly below target. This is due to several factors including:-

- High levels of responsive work experienced by the team in the first quarter
- Higher levels of sickness than budgeted for
- Higher levels of training than budgeted for
- A greater concentration on Corporate Support
- A higher degree of follow up work than budgeted for, the majority tasking place in the Adults Health and Wellbeing directorate as detailed in Section 3 above.

4.3 There is an expectation that that this small under-delivery can be recovered but this is dependent on the level of responsive work required to be undertaken by the team. Should this become a problem, then additional resources will be put into the team in line with existing assurances to the Audit Committee and past actions by the Chief Financial Officer

4.4 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.

4.5 Issuing draft reports within 15 days of fieldwork completion is at 93% and issuing final reports within 5 days of client feedback on the draft report is at 100% which is good performance in this area

4.6 The percentage of jobs completed within 110% of the budget is slightly below target but this is anticipated to improve.

Summary of Planned Audit Work Completed in Period

APPENDIX A

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
CORPORATE RESOURCES– Nothing to Report				
REGENERATION AND ENVIRONMENT				
Highways – Integrated Block Grant	Grant certification. Confirm expenditure and that it is in keeping with the conditions of the grant.	Completed 07/09/18	No report, grant certification only	None
Homes and Communities Agency Grant (HCA)	Grant certification. Confirm expenditure and that it is in keeping with the conditions of the grant.	Completed 21/09/18	No report, grant certification only	None
Local Financial Transaction Processing – Town Centre and Markets	This review aims to ensure that proper financial transactional processing is being undertaken and that there is compliance to both Financial Procedure Rules and Corporate Procedure Rules.	25/06/18	Substantial Assurance	None

Business Investment Incentive Scheme – Anti Fraud and Financial Admin	To assess anti fraud and financial controls to ensure the risk of financial loss is minimised.	17/09/18	Partial Assurance	Further improvements in transparency to be made by ensuring meeting minutes are taken for all meetings, particularly recording justifications for actions taken / decisions made and the prior declaration of any officers' personal interest in any project to be discussed. Hospitality events accepted to record a detailed justification of reason for acceptance.
Tourist Information – Cash Handling	To ensure all cash collected is adequately recorded, retained securely and banked promptly.	07/09/18	Partial Assurance	Daily reconciliation records of cash takings to cash receipt / till records were not clear and did not show a full reconciliation of income received. Audit trails were poor and a number of errors were identified.
ADULTS AND COMMUNITIES				
Troubled Families Grant	Grant certification. Confirm expenditure and that it is in keeping with the conditions of the grant.	Completed 31/07/18	No report, grant certification only	None

Local Financial Transaction Processing – Museums	This review aims to ensure that proper financial transactional processing is being undertaken and that there is compliance to both Financial Procedure Rules and Corporate Procedure Rules.	10/07/18	Substantial Assurance	None
Adult Family and Community Learning & Apprenticeships	Advice and consultancy support following the identification that both the Apprenticeship cohort and the Education and Training had fallen below the threshold for the required minimum standard, creating a risk of grant clawback.	Completed 12/09/18	No report, advice and support only	None
Thorne Library – Cash Handling	To ensure all cash collected is adequately recorded, retained securely and banked promptly.	10/09/18	Substantial Assurance	None
Deprivation of Liberties, Follow Up	Assurance that weaknesses in process previously identified have now been addressed effectively.	To Audit Committee 25/10/18	N/a. Follow Up Work only	Whilst there are still some actions remaining and there is ongoing work for the team, it is felt that sufficient improvement has been made to remove this area from the “critical list”.
Direct Payments Follow Up	Assurance that weaknesses in process previously identified have now been addressed effectively.	To Audit Committee 25/10/18	N/a. Follow Up Work only	Whilst there are still some actions remaining and there is ongoing work for the team, substantial improvements have been made in this area

LEARNING AND OPPORTUNITIES:CYP				
Adult Family and Community Learning & Apprenticeships	Advice and consultancy support following the identification that both the Apprenticeship cohort and the Education and Training had fallen below the threshold for the required minimum standard, creating a risk of grant clawback.	Completed 12/09/18	No report, advice and support only	None
COUNCIL WIDE				
Ethical Governance – Support to Governance Group	To ensure that the Council overall governance arrangements include an up to date and relevant (to all disciplines) ethical policy / framework supported by key individual policies, procedures and guidance.	24/09/18	N/A	None

Overdue Major Recommendations

APPENDIX B

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
ADULTS AND COMMUNITIES						
Solar Centre	The DMBC / RDaSH contract for the provision of services at the Solar Centre ended March 2013 with a CPR Waiver to extend for 1 year. However, actual service provision is still ongoing which is a breach of CPR's.	Penalties for non compliance with EU Procurement Regulations. Best value is not obtained.	Allocate responsibility; produce a clear project plan with timescales, report to and challenge by each DLT.	30/06/18	30/11/18	Assistant Director responsibility and a Project Lead is in place. A Joint Project Board (Senior Leadership Team and all partners) meets regularly and is responsible for monitoring the project plan and unblocking problems. Slippage against the Project Plan has occurred A revised Implementation Plan is currently being developed.
Contract Monitoring Review - Supported Living	The CareFirst system is not currently capable of being used to record service delivery and associated payment. A project is currently being progressed under the Council's	Changes to client related data may not be updated on a timely basis by both the Council and the CCG. This issue is	As part of the scope of the CareFirst project the intention is to move all elements of care packages onto CareFirst which will include Service Provider payment	31/05/18	31/07/19	A decision was taken in March 2018 that due to a number of issues linked in the main to data quality and the implementation of the DIPs system, that it would not be possible to move the care packages onto CareFirst. The Board agreed that all

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	Digital Transformation Programme, which should address this issue.	reinforced as at the 21st July 2017, circa £2.4M of debt was in the process of being recovered from the CCG, of which circa £1.3M related to Supported Living.	processes. Progression of the project will be closely monitored in order to ensure that project deliverables are met including improved payment processes.			elements of care packages, including the service provider payment process would now be included in the new IT system which was procured in June 2018 with an implementation date of July 2019. Interim arrangements continue to be reviewed
Occupational Therapy Service	The Occupational Therapy Service has previously recognised that their current operational and strategic management arrangements require improvement and have embarked upon a review / re-engineering exercise of the Service in order to identify any	Strategic plans and priorities may not be achieved. Service improvements may not materialise as required	The Acting Head of Service, Adults Safeguarding & Specialist Team will provide assurance that the review of the Occupational Therapy Service will be completed and outline a revised expected timeframe.	30/06/18	31/12/18	There are many improvement actions within this service which are captured within the Rapid Improvement Plan (RIP) for the Occupational Therapy Service. The RIP is subject to strong oversight from the Directorate leadership team. Once substantial progress has been made with the RIP this action will be assessed for completion/downgrading.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>service improvements. As at the time of the audit the review had not been finalised although an Interim Report dated May 2017 had acknowledged major improvement areas</p>					