



Havering
LONDON BOROUGH

AUDIT COMMITTEE

28 February 2013

Subject Heading:

Children's Centres Follow Up

Report Author and contact details:

Vanessa Bateman
Internal Audit & Corporate Risk Manager
Tel: 01708 - 433733.
E-mail : Vanessa.bateman@havering.gov.uk
To advise the Committee on progress to
implement the recommendations from the
Children's Centres audit.

Policy context:

Financial summary:

N/A

The subject matter of this report deals with the following Council Objectives

Clean, safe and green borough	X
Excellence in education and learning	X
Opportunities for all through economic, social and cultural activity	X
Value and enhance the life of every individual	X
High customer satisfaction and a stable council tax	X

SUMMARY

Some progress has been made to address the issues and implement recommendations raised by the Children's Centres audit reports.

Of the three high, four medium and two low priority recommendations raised in the report; two high and two low priority recommendations have been implemented at the time of the follow up.

Progress has been made towards the remaining five

Appendix 1 contains a summary of the outcome of the follow up.

Internal Audit are working with the service to assist in making sure the remaining risks identified by the original audit are mitigated by efficient and effective controls.

RECOMMENDATIONS

1. To note the contents of the report.
2. To raise questions for management regarding progress.

REPORT DETAIL

In July 2012 final reports were issued to management following audits at three of the borough's Children's Centres, in accordance with the 2012/13 Internal Audit Plan.

Centres were assessed against a risk based audit programme, developed to provide assurance regarding the internal controls within each of the following areas:

- Strategy & Compliance;
- Financial Control inc Budgets, Procurement, Income & Petty Cash;
- Access to Data / Data Protection;
- Assets and Inventories;
- Premises Management;
- Safeguarding;
- Partnership Working; and
- Management Information.

Where findings related to a policy, procedure or process, and would therefore be the same in all centres, recommendations were raised for implementation across all centres. These recommendations were set out within only one of the three reports, to avoid duplication.

As a result of the audit three high, four medium and two low priority recommendations (relevant to all centres) were raised and a 'Limited Assurance' was provided to management. All recommendations were agreed at the time of issuing the final report and deadlines for all were prior to 31st October 2012.

The management summary for this audit was presented to Audit Committee in December 2012 as part of the Internal Audit progress report. Members requested an update regarding this report due to the number of establishments affected by these findings.

Appendix 1 details that outcome of the follow up work.

The results are also summarised below:

- Four recommendations had been completed at the time of the follow up (1, 5, 6 and 8); and
- Five recommendations were being progressed at the time of the audit visit (2, 3, 4, 7 and 9).

The follow up indicates that some progress has been made in implementing recommendations and therefore addressing some of the risks identified by the original audit. However, for some of the outstanding recommendations the action taken has not completely mitigated the original risk and therefore as a result of the follow up further work, and possible actions, has been discussed with management to increase the effectiveness and efficiency of these controls.

As a result of the progress made the assurance provided from the audit work has been amended to a 'Substantial Assurance'.

IMPLICATIONS AND RISKS

Financial implications and risks:

None directly arising from this report, managers have the opportunity of commenting on audit recommendations before they are finalised. In accepting audit recommendations, the managers are obligated to consider financial risks and costs associated with the implications of the recommendations. Resources to follow up audit work are included within the annual audit plan and provided within existing budgets.

Legal implications and risks:

None arising directly from this report

Human Resources implications and risks:

None arising directly from this report

Equalities implications and risks:

None arising directly from this report

BACKGROUND PAPERS

Ingrebourne Children's Centre Final Audit Report 2012/13
Elm Park Children's Centre Final Audit Report 2012/13
South Hornchurch Children's Centre Final Audit Report 2012/13