

Appendix 3 - Summary of Outstanding Audit Recommendations across Children, Education & Families Services
(Recommendation status as of 31st January 2026)

Risk Levels:

E - Essential - Action is imperative to avoid exposure to a significant organisational risk.

H – High - Action is imperative to avoid exposure to a significant risk to the service area

Within CEF, there are a total of 3 key themes with 5 recommendations outstanding,

- Dedicated School Grant (DSG) x 3
- Case 177 – Children’s Social Care x 1
- Overall Schools Report 24/25 x 1

NO	Audit Theme	Summary of Recommendation	Risk Level	Target Date	Status
1.	DSG Safety Valve Review	<p>3a - Once data accuracy is assured as per Recommendation 1, targets and expected benefits should be added and include measurable aims to allow for accurate monitoring of actions – e.g., 'if we do X, the no. of Education, Health Care Plans (EHCPs) should be reducing by X each month compared to this time last year in order to meet the target of X.'</p> <p>3b - Once SMART targets are in place, a formal prioritisation of actions should then be undertaken, noting which actions will have the most significant impact on the programme and focusing on these first.</p>	E	31/05/2024	<p>The service has reported progress made against the remaining open elements of the original recommendation, sections 3B and 3C.</p> <ul style="list-style-type: none"> • Requirements of the Safety Valve agreement between the council and DfE are being taken forward as part of the Inclusion for All programme. • The overall programme is reported monthly to the Children's Change Board and specific updates have been in place since September 2025, which provides an overview of RAG status on each element of the plan. • Quarterly reporting has also been agreed via the Children & Young People Committee, following the initial report in October 2025, with the next scheduled report at the April 2026 Committee.

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		3c - Identify interdependencies between actions and add to the progress timeline in the action plan, so that any delays are shown clearly and can be taken into account when planning the start of new actions and reporting on progress.			<ul style="list-style-type: none"> • A data/finance subgroup of the Inclusion for All programme board was established in the autumn term with the specific task of developing a data-dashboard that would enable tracking / reporting of all agreed KPIs for the Inclusion for All programme and these would include the financial benefits. • Two meetings are taking place between the council and DfE in February 2026 as part of six-monthly monitoring of the Area SEND Action Plan and governance/finance monitoring as part of the government preparations for national SEND reforms via a White Paper which was published on 23rd February 2026. <p>The recommendation is still only partly implemented, and can be closed when the SMART targets have been agreed and are being reported against, the prioritisation of key actions has been undertaken and an interdependency log for key actions has been created and these interdependencies are reflected in the programme progress timeline.</p> <p>Revised Target date: 31/03/2026</p>
2.	DSG Safety Valve Review	Once the information system has been implemented [see recommendation 1], the status reports should be updated with detailed quantitative data as this will give more clarity as to how the project is progressing towards meeting	M	31/05/2024	<p>October 2025, reporting in the public domain via the Children & Young People Committee.</p> <p>A comprehensive report to the C&YP Committee was presented on 7 October resulting in confirmation of quarterly reporting for the duration of the programme.</p>

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		<p>the agreement. It will also allow the Board to see what actions are making more of an impact so these can be prioritised.</p> <p>Quantitative data should include:</p> <ul style="list-style-type: none"> • Number/cost of EHCPs for current period vs previous period; • Net change in EHCP numbers; • Change in budget deficit; • Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc. 			<p>Agreement also secured that the regular reporting would feature a) baselined KPIs to monitor headline activity on a regular basis and b) a 'spot-light' on a specific aspect of the programme to ensure that the breadth of the programme could be reported on in an iterative way. For example, the October Committee report included a spotlight on EHCP performance data.</p> <p>The next report on the Inclusion for All programme is scheduled for the April Committee meeting and this will include an update on the programmes KPIs, these include those relating to EHCPs and key finance indicators linked to the DfE 'safety-valve' agreement. The DfE acknowledged the council's revised safety-valve plan in October (having been submitted in July) and made arrangements for the link DfE SEND adviser to meet with senior representatives of the council in December. This meeting coincided with communication from the DfE to all councils setting out advance notice of publication of SEND reforms in February 2026. We anticipate those announcements providing further updates regarding the status of safety valve agreements nationally and we will update our plans and reporting to Committee on that basis.</p> <p>Revised target date: TBC</p>
3.	DSG - High Needs Block	A detailed written training package should be developed and implemented by the local authority and distributed to	M	31/07/2024 - revised to 30/07/26	Annual Review training package has been developed and is being rolled out internally. Meeting with school leaders as part of a new reference group took place

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	Demand Management	<p>schools and special educational needs coordinators (SENCO), with information on how to conduct an annual review meeting and how to amend an EHCP after an annual review has taken place. The service should also seek to identify schools which repeatedly supply annual review forms that do not meet the standard requirements expected by CCC and retrain them, in addition to challenging paperwork sent by schools if it is not completed correctly.</p>			<p>w/c 3 November as part of the Inclusion for All programme, this included an update on the Annual Review and associated Quality Assurance work and invitations were sought from schools to trial the new 'paperwork' for remainder of autumn term and up to February half-term. This will inform full countywide roll-out from end spring term onwards.</p> <p>In addition, the additional business support resource that has been redirected to support annual reviews has contributed to a significant reduction in annual review backlog processing. Starting in 'summer' now more than 900 reviews have been processed via this approach.</p> <p>The specific work on annual reviews will be complemented via a revised approach to Quality Assurance across all EHCP assessment and review functions, being taken forward within the Inclusive Practice workstream of the Inclusion for All improvement programme and with this programme incorporating the Ofsted priority action areas, including for EHCPs. Impact of these changes are likely to be evidenced through dip sampling at end of spring term 2026.</p> <p>Revised target date: 31 July 2026</p>

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4.	Overall Schools Report 24/25	The Director for Education should write to all schools in deficit and remind them that engaging in cashflow forecasting is a requirement of a deficit position. The schools should be informed of the consequences of not doing so, both disciplinary from Cambridgeshire County Council and the possibility of liquidity issues and the school becoming unable to pay for essentials due to an overdrawn bank account.	M	22/07/2025	<p>The service has reported that following publication of updated documents this recommendation should now be complete. Internal Audit is awaiting evidence that the documents have been shared with all schools.</p> <p>Revised Target Date: TBC</p>
5.	Case 177 Children's Social Care	Recruitment and Retention Strategy should be finalised with input from CSC staff and published.	M	1/10/2025	<p>The service has reported a current costed establishment for C&F social workers (incl. team managers and independent chairs) of 235.23 FTE. Agency usage has fallen from 19.99 (47 FTE) at the end of June 25 to 11.48% (27 FTE) at the end of December 25. The service has engaged Opus to support with permanent recruitment, which is starting to yield positive results. At the end of December 2025 the service had 19.1 FTE vacancies left to recruit to and 30.1 FTE pipeline starters due to start before April 2026.</p> <p>Revised Target Date: 31.3.2026</p>