

Summary of Outstanding Audit Recommendations across Children, Education & Families Services

(Recommendation status as of 19th May 2025)

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

M - Medium - Action is required to avoid exposure to a risk to the service area

A – Advisory - Consultancy recommendations which are intended to improve operational efficiency or enhance value

There are a total of 4 key themes with 18 recommendations:

- Case 128 Transport backlog x 1
- Dedicated Schools Grant (DSG) x 10
- Multi-agency Safeguarding Hub (MASH) x 5
- Schools Deficit x 2

The recommendations below have been arranged by risk level, starting with the highest first.

No.	Audit Theme	Summary of Recommendation	Risk Level	Target Date	Status
1.	DSG Safety Valve Review	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	E	31/10/2024	3a - The weekly Statutory Assessment Team (SAT) data task and finish group is monitoring the progress of clearing the data quality issues that were identified as part of the Impulse Nexus migration and implementation work. Staff from across a number of services within education are supporting with this piece of work and a business case has been developed to

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		<p>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> <p>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.</p>			<p>request additional data quality officers to complete the scope of work as well as support with the migration and implementation of the Early Years & Education System (EYES) system. The task and finish group is also working with colleagues in the Policy & Insights team to create a data dashboard a suite of reports within Power BI. The Service Director for Education has oversight of the data requirements informed by the Assistant Director for Inclusion to include in the data dashboard and this will be used to support reporting to the Inclusion Programme Board on service performance targets including statutory timescales.</p> <p>To ensure the data uploaded to the new EYES system is quality assured, all services have been contacted by the Service Director for Education to prioritise mandatory training.</p> <p>There is also a Staff Engagement Teams forum where progress updates are posted.</p> <p>3b - As part of the Inclusion for All programme, each of the 6 work strands will have an action plan with clearly defined SMART targets/Key Performance Indicators</p>

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					<p>(KPIs). Progress against these will be reported via individual work strand highlight reports by the identified work strand service leads. Draft KPIs to measure the impact of actions taken to address demand have been shared. An escalation report has been agreed that will include a financial narrative on the impact of the agreed actions so that there is routine and transparent oversight of managing down demand to address the deficit.</p> <p>In line with the corporate Project Management Office (PMO) Framework, full benefits profiles will be created using the corporate template.</p> <p>3c - The safety valve agreement has been updated and submitted to the Department for Education (DFE) on October 31st. This revised plan has reshaped the action plan for the service and focuses on reducing high-cost independent placements and supporting children to remain in mainstream provision. The risk around data accuracy is being managed through weekly oversight by the Service Director for Education. 31 spreadsheets have been identified that are being prioritised for uploading to the new system. There is a systems implementation</p>

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					<p>board in place that is driving this work forward with string engagement from the new Service Director for data and systems.</p> <p>There is regular engagement with schools regarding inclusion for all which is the Board and the route for managing Safety Valve.</p>
2.	DSG Safety Valve Review	<p>Once the Action Plan has been developed [see Recommendation 3] to clarify and prioritise the actions required to deliver the programme objectives, the programme should conduct an evaluation of the programme's staffing/system needs against ongoing business-as-usual workloads. The outcomes of this review of staffing resources for the programme should be reported to Corporate Leadership Team (CLT) for Directors to consider whether the current allocation of staff to the project is optimal to ensure its success, in relation to resources available. The paper should include an appraisal of problems realised so far, including the opinion of the Local Government Association, the likelihood of future resourcing issues, and the potential options for solving the problem. This could involve acquiring additional temporary resources from other</p>	H	31/10/2024	<p>A phased approach has been developed as part of the 'Inclusive People' strand of Inclusion for all that will: Extending some fixed term contracts has addressed some urgent and critical gaps in capacity that are contributing to the backlog in assessments.</p> <p>A wider restructure has been proposed: Phase 1 will create a sustainable model for Educational Psychologists; however, this has been contested and is pending decision. Phase 2 is a remodel of the whole service to ensure there is capacity in the right places. This has been modelled and is pending decision.</p> <p>An end-to-end review was undertaken to identify the mismatch between the capacity in the service and the demand. This contributed to the proposed restructure that ensures there is sufficient capacity for case workers that will reduce caseloads from 500 to 270 and Education Psychologists that will</p>

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		sources, back-filling posts, accepting the risks presented by a less than optimal staff resource, etc.			increase from 17FTE to 38FTE. This was presented at Target Operating Model (TOM) Board on 13 May and is scheduled to return on 10 June, and Change Board 27 June.
3.	DSG Safety Valve Review	<p>The risk log should be updated with the most current risks and ordered based on priority. The mitigation plans should then be amended to include:</p> <ul style="list-style-type: none"> • A clear plan for each risk stating exactly what action will be taken; • How this action will reduce the risk; • The responsible officer assigned to each risk; • A start date and deadline for each action. 	H	31/10/2024	A risk log has been developed as part of the EYES implementation and is reported to at the Change Board to ensure there is oversight and challenge from the highest decision-making level to accelerate progress and unblock barriers.
4.	Multi Agency Safeguarding Hub	Ensure all staff are fully aware of the overall picture and the “Impact on the child “as a key point of focus. Continue to conduct regular quality audit reviews to ensure that information transfer and risk assessment practises align with safeguarding policies and effectively serve the needs of vulnerable individuals. If repeated issues are identified from the assessment team	H	31/10/2024	All staff in Assessment now have access to Early Help Management (EHM) and (Local Children’s System) LCS so they can review all contacts and information relating to children. Every new contact received during an assessment would need the oversight of a manager to ensure that the Team Manager and worker have considered this additional information and any impact of this on their case trajectory. This has been in place since

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		undertake training to ensure correct protocols are followed.			October 2024. Ongoing audit findings will confirm whether this service directive is being complied with or not.
5.	DSG - High Needs Block Demand Management	A detailed written training package should be developed and implemented by the local authority and distributed to 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.	M	31/07/2024 - revised to 30/06/25	This is incorporated into the Area Special Educational Needs and Disabilities) ASEND action plan (June 2025) as it is linked to areas for improvement, namely meaningful integration of health and care into Education, Health Care Plans (EHCPs) and embedding Preparing for Adulthood through all plans. The action plan will need to be a multi-agency plan incorporating health and education in delivering improved outcomes across each of the recommendations. A high-level action plan is under development as part of the 'Inclusive Practice' strand of Inclusion for All, the agreed approach to SEND improvement. NB: The Inclusion for All Programme is following the corporate PMO framework and as of May 2025, is in the Design & Develop gating phase where a more detailed action plan will be produced. Gating is overseen by the Corporate Governance & Performance Team and Head of Change.
6	DSG Safety Valve Review	Alongside recommendation 1, the Director of Education should write to all	M	23/07/2024 -revised	Our focus has shifted to the effective implementation of Early Years & Education

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		<p>schools informing them of the new information system and requesting that they bring information for their school up to date regarding EHCPs within a month. This will ensure that data accuracy is restored quickly so planning for the programme can resume.</p> <p>Where this information is not provided within a month, Education should follow up with schools to ensure this information is obtained as soon as possible.</p>		<p>date to 30/08/25 to align with EYES go-live</p>	<p>System (EYES) case management system as, despite casework being recorded in Impulse Nexus, data quality remains an issue. Focus needs to be on the most effective data migration possible.</p> <p>Schools have been engaged in the implementation of the EYES system. We have contacted every school with a letter and a follow up phone call. We have requested all schools complete and return a data sharing agreement. We have had 100% return from schools.</p>
7.	DSG Safety Valve Review	<p>An investigation should be carried out formally to establish whether EHCPs are being funded correctly (in line with legislation, government guidance or agreements) from both Health and Social care and/or Education. If changes in sources of contribution are required, then the outcomes of the investigation should be written up and reported to CLT.</p>	M	31/12/2024	<p>Placements for Special Educational Needs and Disabilities (SEND) / EHCP educational placements are being funded correctly. Further evidence and assurance is required by Internal Audit before completion can be confirmed.</p>
8.	DSG Safety Valve Review	<p>Once the action plan has been overhauled [see recommendation 3], a codified communications plan document should be produced including the following key sections:</p>	M	31/08/2024	<p>There is regular and ongoing engagement with all key stakeholders regarding EYES implementation through the weekly Operational Leads meeting. There is regular communication on the wider implementation of Inclusion for All, the framework to embed</p>

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		<ul style="list-style-type: none"> • List of all internal and external stakeholders; • The exact information that needs to be shared with each group (status reports, summary updates etc.); • How this information will be communicated to each group (via Board meetings, online platforms, parents' evenings etc.); • The frequency of these communications; • Who is responsible for sending out communications, or ensuring they are sent on time. 			<p>improved practice. This has been shared at Schools Forum. Multi Academy Trust CEO group. Community Primary Heads and Secondary Head teachers Group as well as with Governors. This means there is a clear understanding of what the framework aims to achieve and how it will be done. Operational groups have been established with head teachers through the High Needs Block Subgroup to Schools Forum that includes representative Headteachers from across the school system.</p> <p>The EYES Programme Board meets monthly and are scheduled. The Inclusion for All Programme Board meeting are also monthly and scheduled.</p>
9.	DSG Safety Valve Review	<p>A dedicated risk session should be set up with the Project Director, Project Manager and Senior Responsible Officers for each workstream at a minimum. This meeting should be held monthly to discuss risk to the project and progress towards mitigating these, including review of all actions against implementation dates and consideration of where escalation may be necessary.</p> <p>Once an officer has been given</p>	M	31/08/2024	<p>The EYES Programme Board is chaired by the Service Director for Education as the Senior Responsible Officer (SRO). The Board meets on 3rd Tuesday of each month.</p> <p>The governance structure and Terms of Reference are illustrated in the Education IT EYES System Implementation Governance Proposals Summary (See no. 8)</p>

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		responsibility for each risk (see recommendation 8), they should carry out regular monitoring on the progress of mitigation plans and produce a brief report which can be distributed to senior officers at risk sessions. This will help senior officers see where actions are/are not working. Where risks are not being reduced, these should be escalated to the SEND executive Board or Corporate Leadership Team.			<p>The EYES Programme maintains a RAID log.</p> <p>The Programme Manager meets weekly with all workstreams who RAG red.</p> <p>The Senior Responsible Officer (SRO) meets weekly with the EYES Programme Manager and the Service Director Customer & Digital Services.</p> <p>The EYES programme has provided comprehensive updates to Change Board.</p> <p>The Programme team holds weekly 'stand-up' meetings are held every Tuesday. Stand-up meetings do not require documented notes.</p> <p>Weekly Project Team and Supplier Status update meetings are held every Thursday.</p> <p>Each of the modules reports monthly:</p>
10.	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	31/08/2024	As above, KPIs have been agreed and are reported to in the Inclusion for All Improvement Board. These include: numbers of children and young people with SEND in mainstream provision. Numbers of children in high-cost independent provision.

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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>The Enhanced Resource Bases are prioritised so that fewer children are placed in high-cost provision to manage the financial risk to the Council.</p> <p>This action spans 2 Programmes: EYES and Inclusion for All. Both have established governance that ensures oversight at the highest level with SD for Education as SRO for both Programmes. As part of Inclusion for All, there is a financial narrative underpins each work strand.</p> <p>To ensure that the system is fit for purpose the service have been engaged in a number of sessions (see no. 1 above).</p>
11.	DSG Safety Valve Review	<p>Although detailed reports are being provided to CLT, the arrangements for this reporting should be documented, including the requirements of reporting and the frequency.</p> <p>Alongside this, monitoring reports should be written to give an accurate depiction of the programme and progress towards achieving objectives. They should include:</p> <ul style="list-style-type: none"> • Detail of blockers/risks that project officers are struggling to deal with; 	M	30/10/2024	<p>The governance arrangements for the EYES Programme ensures that there is regular scrutiny and oversight through the Change Board from the Inclusion for All Improvement Board so that there is scrutiny and challenge at the highest level.</p>

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		<ul style="list-style-type: none"> • Accurate quantitative data (once the new information system is implemented); • Detail of the current highest priority actions and the progress of these. 			
12.	Multi Agency Safeguarding Hub	Regular training and policy reinforcement for staff, combined with a monitoring system to track compliance with response times is critical to prevent future occurrences of delays.	M	30/05/2024	Service Level Agreement (SLA) group identified and concluded Level 1 and 2 'strats' agreed. Compliance since this was agreed in October 2024, over 90% compliance confirmed for both levels of 'strat'. This is no longer an issue as police are responding timely to 'strats' through complying with 24 hour 'strats' for urgent cases and the remaining that is not so urgent is prioritised within the 72 hour arrangement agreed in Working Together. The SLA recommendation concludes this action plan. Evidence required by Audit.
13.	Multi Agency Safeguarding Hub	To conduct training for MASH practitioners, surrounding information sharing with statutory bodies to ensure a proper understanding of the councils' responsibilities as the data controller. Amendments to the information sharing section of the MASH Manual to better explain the legality of information sharing and how it relates to MASH's specific circumstances. This could	M	31/12/2024	Kim Fountain provided DBS Training to all of MASH staff and since the training in February 2024, they have been compliant with Ofsted checks when required. Evidence required by Audit.

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		include example cases outlining the correct response in common scenarios.			
14.	Multi Agency Safeguarding Hub	Provide support and clear communication to staff undergoing vetting, especially those who are denied access to the main office, to mitigate any negative personal and professional impacts. This includes establishing a support system that includes counselling and or professional guidance, to help mitigate negative impacts on staff morale and dynamics. While the MASH service doesn't have authority over the vetting process, advocating for a review of the process to ensure it remains rigorous but fair for MASH staff would be beneficial.	M	31/12/2024	The vetting process has now moved from Level 3 to Level 2 checks which is shorter and less intrusive. The MASH Service Manager is informed immediately a vetting is negative so that the Service Manager can speak to the worker to have better understanding of why this is the case and where necessary, the service manager can share with the HOS and Service Director to lodge a challenge of this decision. Evidence required by Audit.
15.	Multi Agency Safeguarding Hub	Performance indicators within the Service plan should be introduced as soon as possible to ensure key objectives are being measure and met effectively. KPIs should be Specific Measurable, achievable, relevant and Timebound. There should be evidence of management review of KPIs, and action taken where targets are not achieved.	M	31/12/2024	This has been achieved. We now have KPI's in area of number of contacts received, number of cases that progressed to MASH, number of cases that progressed to statutory intervention and number of cases progressed to Early Help Hub. The only piece of work outstanding is in implementing the ragging system to be incorporated into key performance indicator such as number of agencies that complied with MASH requests, timeliness of response and information being shared to inform the

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					MASH decision-making. Evidence required by Audit.
16.	Schools' Deficit Recovery Plan Review	<p>A process note should be written up for Education staff regarding the expectations for supporting/managing schools in deficit situations. This should include:</p> <ul style="list-style-type: none"> • Who is responsible/able to provide direct support to schools in helping them complete their DRP (which staff or job roles), and through what means this support should be provided; • Who would get involved in the event of a dispute or lack of engagement; What aspects officers might want to consider for suggesting recovery actions; • What the outcome of support provided should be (i.e., a completed Revenue Recovery Plan template with SMART targets, and a complete Deficit License Application); • That a budget forecast should be run based on the DRP's SMART targets to verify that the targets will reduce in a balancing of the budget; 	H	30/09/2024	<p>Revised deficit protocol and guidance shared with maintained schools 24th April. Shared with Audit 30 April.</p> <p>The Service has provided Internal Audit with the deficit intervention policy, and terms or references for two support and intervention groups.</p> <p>Internal Audit has reviewed the evidence provided and concluded that the recommendation is not yet fully implemented.</p> <p>See the Cambridgeshire Schools Finance website for documents shared with schools.</p> <p>A letter was sent to all schools in April 2025.</p> <p>A set of documents can be viewed using Cambridgeshire Learn Together.</p> <ul style="list-style-type: none"> • Deficit Monitoring and Intervention Policy v1.0 – Deficit Monitoring and Intervention Policy v1.0 • Finance Improvement Group (FIG) TOR – Finance Improvement Group (FIG) Terms of Reference

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		<ul style="list-style-type: none"> • Timescales for when DRPs should be complete; • Timescales for when to contact schools who do not have a completed DRP in place including clear SMART targets and roll forecasts substantiated by a budget forecast, so that support can be provided to facilitate this; • Whether DRPs should be updated or re-issued if plans change throughout the year. <p>Internal Audit recommends that the School Finance Team should not accept DRP submissions as complete where the Recovery Plan template doesn't include any SMART targets and a roll forecast, rather they should be sent back for completion with support being provided as necessary to facilitate this.</p>			<ul style="list-style-type: none"> • Finance Support Group (FDG) TOR – Finance Support Group (FSG) Terms of Reference <p>These documents have also been published to Cambridgeshire Learn Together</p> <ul style="list-style-type: none"> • Updated Scheme for Financing Maintained Schools v1.2 – Scheme for Financing Maintained Schools v1.2 • Updated Consolidated Manual of Model Financial Procedures v2.0 – Consolidated Manual of Model Financial Procedures for Schools v2.0 <p>Further documents will be issued surrounding the Budget Submission Template and the required format that schools are expected to approve and submit their budget to the Local Authority, shortly.</p>
17.	Schools' Deficit Recovery Plan Review	A review should be undertaken into how resources are distributed in the Education service, which considers risks presently facing the service, and how resources should be allocated to respond to those risks. For example, this should include the risk of schools falling into budget deficits, and the risk	M	31/10/2024	Work is in progress on this action and a new Senior Finance Business Partner post has been appointed to. This role will manage the corporate finance schools' function with a focus on deficit schools.

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		of recovery actions not being identified in a Deficit Recovery Plan when schools fall into budget deficits. The outcomes of this review should be recorded in a briefing note or similar document.			
18.	case 126 Transport Backlog	The service should dedicate resources to work with the Procurement and Commercial Team to look at their processes and approach and aim to e.g. explore whole school contracting etc.	M	30/09/2024 - amended to October 2025	In January 2025 PeopleToo were commissioned to undertake a whole-system review of our transport delivery. This has identified a number of specific workstreams which will form a clear action plan. This plan will be presented to Children and Young Peoples Committee in October 2025. However, the work will begin in advance of that where key decisions are not required.