

Executive Director's Assurance Report: Children, Education & Families

To: Audit and Accounts Committee

Meeting Date: 26 March 2026

From: Executive Director for Children, Education & Families

Electoral division(s): All

Key decision: No

Forward Plan ref: Not Applicable

Executive Summary: The purpose of this report is for the Executive Director for Children, Education & Families to provide assurance to the Audit and Accounts Committee that a sound system of internal control is in place and operating effectively for their areas of responsibility. This will support the delivery of the key functions of the Audit and Accounts Committee, in line with the committee's terms of reference. This is an information-only report. No decision is required.

Recommendation: The committee is recommended to consider the assurance provided over the adequacy of the Council's control environment and compliance with corporate governance controls.

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1. A healthy, fair and sustainable Cambridgeshire

- 1.1 The purpose of this report is for Executive Director for Children, Education and Families to provide assurance to the Audit and Accounts Committee that a sound system of internal control is in place and operating effectively for their areas of responsibility. The report will also update the committee on the implementation of planned actions to further strengthen arrangements for governance, risk and control, and the outcomes of whistleblowing referrals in the Directorate.
- 1.2 This will support the Audit and Accounts Committee to deliver the following key functions within the committee's Terms of Reference:
- monitor the effectiveness of the system of internal control, including arrangements for internal audit, external audit, financial management, ensuring value for money, risk management, governance, assurance statements, supporting standards and ethics, and managing the authority's exposure to the risks of fraud and corruption.
 - provide independent assurance of the adequacy of the risk management framework and the associated control environment.
 - review compliance with the relevant standards, codes of practice and corporate governance policies.
- 1.3 As such, this specific report will support the delivery of the following twelve priorities as set out in the revised Strategic Framework:
- The best start in life for children and young people
 - Jobs for the future
 - Financial security
 - Stronger ties

2. Background

- 2.1 The Council is required to include an Annual Governance Statement (AGS) as part of the Annual Statement of Accounts. The AGS is an important statutory requirement which enhances public reporting of governance matters. It should therefore be honest and open, favouring disclosure.
- 2.2 A key element of developing the AGS is the preparation of self-assurance statements by all directors, as a formal assurance from those managers who have responsibility for the development, implementation and maintenance of the governance environment.
- 2.3 These assurance statements require Executive Directors to:
- confirm that they have obtained assurance from their service directors on the key elements of risk and control systems for which they are responsible.
 - confirm that all significant internal control matters brought to their attention have been or are being properly dealt with.

- confirm that that the risks and internal controls for which they are responsible have been sufficiently addressed in order to provide reasonable assurance of effective financial and operational control, compliance with the Code of Corporate Governance and with other laws and regulations; and confirm that to the best of their knowledge, these arrangements have been complied with in all material respects throughout the period.
- identify any exceptions to the above and/or any significant governance issues¹ the Executive Director is aware of, and how these are being addressed.

3. Highlights from the Annual Governance Statement

- 3.1 The Children, Education and Families (CEF) Directorate support the delivery of the actions identified in the Annual Governance Statement Action Plan and although the directorate does not have any specific actions, they have supported the actions within the plan.

4. Overall Control Environment

4.1 Governance Arrangements

The Cambridgeshire Childrens Safeguarding Board continues to oversee the safeguarding partnership. The Board has a number of priorities with Families First Partnership reforms being an umbrella priority under which the other workstream sit. These priorities are Neglect, Child sexual abuse, Risk outside of the home and Domestic abuse. The Board has sub-groups for the priority areas, and the board and sub-groups are made of of multi-agency safeguarding leads.

The Children's Rapid Improvement Board has representation from Police, Health and Education, as well as the Department for Education alongside the independent chair. This has continued to help drive the improvements by using collaborative approaches to problem solving and practice development.

The revised approach for the Special Education Needs and Disability (SEND) Executive Board to refocus on the 'Inclusion for All' framework agreed in 2024.

The Children's Change Board provides oversight to key work areas across CEF, including Ofsted Action Plan action, service redesigns, business planning actions and project developments. Key areas and large programs of change feed into the overarching Change Board.

¹ N.B. Significant governance issues are defined as those which:

- Seriously prejudice or prevent achievement of a principal objective of the authority
- Have resulted in the need to seek additional funding to allow it to be resolved, or has resulted in significant diversion of resources from another aspect of the business
- Have led to a material impact on the accounts
- The Audit Committee advises should be considered significant for this purpose
- The Head of Internal Audit reports on as significant in the annual opinion on the internal control environment
- Have attracted significant public interest or have seriously damaged the reputation of the organisation
- Have resulted in formal action being undertaken by the Chief Financial Officer and / or the Monitoring Officer

Strengthened Governance of financial controls. Financial transparency continues to be a standing item on the weekly Children, Education and Families. This tracks contract management, contractual spend and procurement practice.

In education, Schools Forum has a High Needs Block Sub-group that monitors the progress of rolling out additional Enhanced Resource Bases and any future projects put in place to improve outcomes for children with SEND as well as having a mitigating factor on the High Needs Block budget.

CEF Governance arrangements have consistently been reviewed in light of new work areas and arrangements as described in 4.2. The Children, Education & Families Change Board has introduced a new way of reporting progress of key areas of work ensuring updates are provided and being progressed.

4.2 Work areas for assurance:

There have been significant key programs of reform progressed through 2025 and these have included:

- Families First Partnership (Social Care Reforms)
- Best Start in Life
- Inclusion for All
- Transport

All programmes have established their governance arrangements, including reporting mechanisms into both the CEF Change Board and the corporate Change Board as well as to Children and Young People's Committee and Spokes where appropriate.

5. Outstanding Audit Actions

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

- Dedicated School Grant (DSG) Safety Valve / High Needs Block Demand Management x 3
- Case 177 – Children's Social Care x 1
- Overall Schools Report 24/25 x 1

5.2 ***DSG Safety Valve Review:***

In acknowledgement of the length of time taken to complete this action it is worth noting that the world of SEND has changed considerably since this action was agreed. The requirement for a training package will still be rolled out as agreed, however the demand for SEND has grown rapidly since this time. Most schools provide good quality information for the annual review process and this is no longer the area of greatest focus for improvement, although it remains important. The annual review backlog has been part of a focused piece of work which has seen significant reductions over recent months. The SEND Executive Board has representation from across the Local Area Inclusion Partnership and this has a clear plan for improvement across SEND through Inclusion for All. These groups were not established at the time of this audit and there is now much stronger, reshaped governance over SEND and a strong partnership approach to improvement.

The service has reported progress made against the remaining open elements of the original recommendation, sections 3B and 3C. - 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.

A data and 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 have taken place between the council and Department for Education (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. 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.

5.3 **Case 177 – Recruitment and Retention Strategy (Children's Social Care):**

The service has reported a current costed establishment for social workers (incl. team managers and independent chairs) of 235.23 full-time equivalents (FTE). Agency usage has fallen from 19.99 (47 FTE) at the end of June 25 to 9.5% (26 FTE) at the end of January 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. Revised Target Date: 31.3.2026. This is now below the target percentage of 15% agency / 85% permanent social worker workforce.

5.4 **Overall Schools Report 24/25:**

The service has reported that following publication of updated documents this recommendation should now be complete once Internal Audit have evidence that the documents have been shared with all schools.

6. Directorate Risk Register

- 6.1 As per the risk management guidance, CEF Leadership Team meets every month to discuss, review and update the CEF Risk Register, alongside any updates required for the Corporate Risk Register.
- 6.2 During the Winter 2025, CEF revised all current risks to ensure every risk had additional action plans, alongside updating the pre-existing mitigations and controls. In addition, the risks were amalgamated to ensure better alignment and monitoring. This was presented to Children and Young People's (CYP) Committee in November 2025.
- 6.3 The changes meant the pre-existing risks of 12 have been amalgamated to have six key risks currently and the understanding that some additional risks may be added if escalated to be monitored at Directorate level as and when necessary, from various programmes or projects.

- 6.4 A summary of the current risks are below and Appendix 4 outlines the more detailed risk register for CEF.
- 6.5 In December 2025, the risks were fully reviewed at Corporate Leadership Team (CLT) Assurance group and it was agreed that Risk 2 – Non-delivery of SEND Statutory timelines financial risk of the DfE Safety Valve agreement for Cambridgeshire and increase Dedicated Schools Grant (DSG) spend , should be added onto the Corporate Risk Register.
- 6.6 SEND reforms were expected to be announced in Autumn in 2025, this was delayed and they were announced on 23rd February 2026. This has been an area of focus both nationally and more locally with parents, committee as seen with the number of complaints. The Government has conducted a [SEND reform national conversation](#) to gather views and experiences of the SEND system, which closed on 14 January 2026. This includes views from parents, those working in schools, college and early years etc. On 23 February 2026, the government published a further consultation on the [SEND reform proposals: putting children and young people first](#) which is due to close on 18th May 2026.
- 6.7 On 28 November 2025, the [government](#) outlined that local authorities currently cover the costs of the SEND system, with the Dedicated Schools Grant (DSG) statutory override ensuring Councils can do this without reducing other services. From 2028 onwards, future costs will be managed, in full, within the overall government budget. Local authorities will not need to cover SEND costs from their general funds after the end of 2027-28. There was a subsequent announcement linked to the SEND reforms that will see the Government accept responsibility for a proportion of the current override amount depending on plans being submitted to and approved by the Secretary of State.
- 6.8 However, there has been no indication on how historic DSG deficits will be managed from 2028.
- 6.9 Cambridgeshire had an Area SEND inspection in January 2025 and received the second indicator of progress between 3 possible indicators, showing Inconsistent outcomes for children with SEND across the Local Area. ASEND Action Plan has been developed to ensure improvements are made in line with the inspection. In addition, in 2024 Cambridgeshire began its 'Inclusion for All' journey which is now part of the Council's portfolio of programmes in ensuring inclusion for all can be implemented and embedded across services from cross-cutting sectors working with those children and young people with particular needs.
- 6.10 In support for this, an investment has been agreed in restructuring Education and SEND services to build in capacity for implementing the Inclusion for all across Children, Education and Families. Also, links are being made with programmes such as Best Start in Life and the Families First Partnership, particularly through targeted support and universal service provision.

Risk Name & Number	Current Score [Jan 26)	Previous Score [Oct 25]	Direction Of Travel	Key Updates & Mitigations
1. <i>Unable to deliver services within the financial allocation across CEF</i>	20	20	↔	<i>Key expenditure controls are in place</i>
2. <i>Non delivery of SEND Statutory timelines, financial risk of the DfE Safety Valve agreement for Cambridgeshire and increase Dedicated Schools Grant (DSG) spend</i>	20	20	↔	<i>The Inclusion for All framework is realigning focus on services for those children with Special Educational Needs and Disabilities (SEND). ASEND Action plan following the inspection is starting to be progressed to make improvements.</i>
3. <i>Risk of significant harm to vulnerable children and young people increases</i>	15	15	↔	<i>A number of key controls are in place including progress on the improvements recommended by Ofsted and partnership working through the Safeguarding Board.</i>
4. <i>Inability to meet statutory duties and inspection outcomes across Children's Social Care</i>	15	15	New risk	<i>This risk had weaved through other risks on the register. It was agreed this required a standalone risk to ensure the different changing landscapes, such as government reforms and financial environment can be considered alongside statutory duties. All SEND areas have been added into Risk 2.</i>
5. <i>Services are unable to manage demand and workloads within existing capacity across CEF.</i>	12	12	↔	<i>Improvements have been made to permanent recruitment, reducing agency usage and reduced caseloads in the majority of social care services. This is also being considered as part of the Social Care Reforms work, Families First Partnership (FFP).</i>
6. <i>Non delivery of the Early Years and Education System</i>	15	20	↓	<i>Due to the reprofiling of the timelines, this had reduced to be a baseline. After review, it</i>

<i>(EYES) Implementation</i>			<i>was identified that the consequence outcome significance required increasing to reflect a more suitable rating.</i>
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7. Whistleblowing, Complaints and Inspections

7.1 Whistleblowing

The Council received two referrals from Ofsted that related to specific children. One was investigated and led to no further action and the second is currently being investigated. As both referrals relate to individual children and contain confidential information that would make them identifiable, an appendix has not been included.

7.2 Complaints

In October 2025 the Strategy and Resources Committee agreed the Cambridgeshire County Council Customer Feedback Policy for non-statutory complaints. CYP Committee will be asked to consider and agree the Children's Social Care Statutory Complaint Policy in March 2026.

Since 1/4/25 – 25/2/26, CEF have received the following:

- Compliments received – 62*
- General enquiries – 75
- MP enquiries – 238
- Statutory Stage 1 received – 164
- Statutory Stage 2 received – 38
- Statutory Stage 3 received – 8
- Corporate Stage 1 received – 825
- Corporate Stage 2 received – 360
- Corporate Stage 3 received – 206
- LGO enquiries received – 72

*collating compliments ceased since 19/1/26 with colleagues encouraged to complete the new feedback form, so they can be centrally reported instead.

The year saw an increase in complaints which were largely about delays in the SEND assessment process and / or allocation of appropriate education resources for children with SEND. Changes in the way we deliver the services has seen some improvements in timeliness for SEND assessments but a there is still a significant backlog of children waiting assessment. The service prioritises children waiting for assessment using a risk based approach that considers their individual circumstances, any additional vulnerability and whether they are approaching a phase transfer (primary to secondary for example). A significant contributor to the delays is the increasing need for assessment and the lack of Education Psychologists available to undertake an essential component of the assessment process. It is hoped that the reforms will create pathways that enable needs to be identified and met earlier in many children.

The majority of MP enquiries and complaints across all of the three stages relate to delays in the delivery of SEND assessments and services. The CEF service is

developing a workforce and service plan, linked to the Inclusion for All Strategy that will ensure need is met more effectively over the course of 2025/26.

7.3 Inspections

A focused visit took place in July 2025 focusing around Care Leavers and noted the progress and improvements being made in these areas. In addition, the annual conversation with Ofsted took place in November 2025.

The next Ofsted related inspection activity as part of the Inspection of Local Authority Childrens Services (ILACS) framework will be another focused visit expected in the Autumn Term 2026 or early 2027.

8. Appendices

8.1 The following appendices are attached to this report:

- Appendix 1 - Executive Director for Children, Education & Families Annual Assurance Statement 2024-2025.
- Appendix 2 - Actions within the Annual Governance Statement Action Plan
- Appendix 3 - Audit Actions Overdue in the Children, Education & Families as at 31 January 2026.
- Appendix 4 – Directorate risk register

9. Source Documents

9.1 None