

Report sponsor: Strategic Director – Corporate Resources  
Report author: Head of Internal Audit

## **Internal Audit Report - SEND**

### **Purpose**

- 1.1 To provide the Committee with the findings of the SEND audit review.

### **Recommendations**

- 2.1 To receive and consider the findings of the internal audit report on SEND.
- 2.2 To request that the minute extract on the consideration of the audit findings is sent to the Children and Young People Scrutiny Review Board.

### **Reasons**

- 3.1 The Audit and Governance Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports the Committee in providing this assurance.
- 3.2 To allow the Audit and Governance Committee the opportunity to formally respond to the Children and Young People Scrutiny Review Board on the audit findings.

### **Supporting information**

- 4.1 At its meeting on 6th September 2021, the Children and Young People Scrutiny Review Board discussed an issue on Scrutiny Special Needs Provision – in relation to the “publication in online media of an article relating to school placements for children with special educational needs and disabilities”. The Cabinet Member for CYP and the Strategic Director attended to give an explanation as to why the local authority had proposed that children were placed at a school that had yet to open or had not yet been approved. The Chair of the Scrutiny Review Board made two recommendations, the second being that “that this matter should be referred to the Audit and Governance Committee for further consideration”.

- 4.2 Clarification was sought on why the matter had been referred to Audit and Governance Committee. The Chair of CYP Scrutiny Review Board responded that she believed that it fell under the terms of reference of the Audit and Governance Committee in that it demonstrated poor governance and put the authority at risk of financial loss. The Committee considered the issue again at its meeting on 3<sup>rd</sup> November 2021, where it resolved that it would recommend that this is included in Internal Audit's quarter 4 SEND audit.
- 4.3 The full internal audit report is attached at Appendix 1. The audit has provided an overall assurance rating of "Limited". The key findings were:
- Low risk weaknesses in governance arrangements around SEND decision-making processes (framework in place)
  - No overall alignment of EHCP and school transport arrangements
  - Weaknesses in monitoring and management of SEND contract arrangements – Commissioning and SEND team liaison
- However, our opinion is also that the direction of travel is improving. There is a lot of work being done around linkages between Education Health Care Plans (EHCP) and Home to School Transport, particularly around the sharing of a centralised record. The audit also highlighted the benefits being generated by the input into the function by the SEND Manager.
- 4.4 The Chair of CYP Scrutiny Review Board has been invited to attend this meeting to observe the debate on the audit findings.

## **Public/stakeholder engagement**

- 5.1 None

## **Other options**

- 6.1 None

## **Financial and value for money issues**

- 7.1 None

## **Legal implications**

- 8.1 None

## **Climate implications**

- 9.1 None

## **Other significant implications**

10.1 None

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal		
Finance		
Service Director(s)		
Report sponsor	Simon Riley, Strategic Director – Corporate Resources	
Other(s)		

Background papers:	None
List of appendices:	Appendix 1 – SEND Internal Audit report