
INTERNAL AUDIT REPORT

EXTERNAL FOSTERING AUDIT 2022/23

1 INTRODUCTION

- 1.1 This audit was carried out in line with the Internal Audit Plan 2022/23, and in full consultation with operational staff and management.
- 1.2 The scope of the audit was to determine the effectiveness of the internal control procedures within the External Fostering process, to ensure compliance with statutory requirements and departmental (internal) policies and procedures.
- 1.3 The audit was conducted by the Senior Auditor and took the form of a series of detailed tests and checks, together with discussions with operational staff and managers.

2 AUDIT FINDINGS

- 2.1 Seven weaknesses were identified, of these five were classified as High Risk and the remaining two were classified as a Medium Risk.
- 2.2 The areas involving the High Risk weakness were:
 - Placement Request forms not signed by Service Managers, forms not relating to current placements and authorising of forms taking an average of 25 days.
Agreed Action – Changes to Internal Policy and reiterate that different placements require a new Placement Request.
 - Independent Fostering Agency (IFA) Forms not completed and authorised.
Agreed Action - Changes will be made to the Internal Policy and staff to be made aware.
 - Children's Commissioning Support Resource not updated to identify a placement match.
Agreed Action – Six monthly reconciliation with the Children's Commissioning Consortium, updated guidance on exemptions to updates.
 - Matching Meetings held retrospectively, meeting records not completed and authorised.
Agreed Action – Policy updated to highlight that Matching Meetings are to be held when reasonably possible.
 - Complex Need Care Panels held retrospectively and not including members of other local authority when a child is placed out of the area.
Agreed Action – Review of the Complex Needs Panel procedure and terms of reference
- 2.3 The areas involving the Medium Risk weakness were:
 - Incomplete forms, Change in Circumstance forms not corresponding. Delays in notification to the Finance Team.
Agreed Action – Streamline the process, ongoing work with the Business Support Team and Performance Team. Additional training to be provided to practitioners regarding Change of Circumstance forms. Team Managers will take more of an active role in quality and audit management of forms.
 - Details on the Notification of Internal/External Placement not matching the contract.
Agreed Action – Formalising permanent arrangements for a Contract Monitoring Officer post in the Placement Team and the role will include

responsibilities regarding notification of internal/external placements in line with the individual contract.

3 CONCLUSION

- 3.1 The Audit Report is produced on an exception basis; consequently, the only points made are where weaknesses have been identified. The samples chosen would not be able to cover every transaction or eventuality; therefore, reliance is placed in part on the information and explanations provided by the appropriate officers.

4 INTERNAL CONTROL STANDARD GRADING

- 4.1 In accordance with the standard gradings, the systems examined indicate that the internal controls within the External Fostering process have identified a number of control weaknesses that require actions to be implemented. The grading is therefore assessed as '**Limited Assurance**'.