

# Audit and Governance Committee

## 9 July 2021

### Home to School Transport internal audit update

#### For Decision

**Portfolio Holder:** Cllr R Bryan, Highways, Travel and Environment

**Executive Director:** J Sellgren, Executive Director of Place

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**Report Status:** Public

#### **Recommendation:**

That the Audit and Governance Committee reviews progress made with mitigating the key risks and subsequent actions identified in the July 2020 internal audit of home to school transport.

#### **Reason for Recommendation:**

To ensure that the Committee are satisfied with progress within this area and have received satisfactory assurance that any significant risks have been mitigated.

#### **1. Executive Summary**

In SWAP's Internal Audit Annual Opinion report for 2020-21 presented at the April meeting of the Audit & Governance Committee, it was highlighted that two significant risks had been identified as part of our internal audit work throughout 2020-21.

One of these risks related to SWAP's audit review of Home to School Transport, which was finalised and reported to management in July 2020. The Committee requested that an update be brought to July's meeting with progress on any actions.

The original internal audit was requested by the Director of Children's Services as a result of an unpredicted budget overspend, and 2019-20 outturn of both SEN and mainstream school transport budgets, of approximately £1.7m combined.

SWAP's subsequent internal audit raised a number of findings with twelve management actions agreed for officers within both Place and Children's Services to take forward.

In February 2021, SWAP carried out a follow up review of the area and were pleased to report that quick and proactive action had been taken by the services, with ten of the twelve actions confirmed as implemented. Appendix A provides the summary of this follow up review, with Appendix B providing the original management actions and updated status of the actions as at February 2021.

Since February, SWAP have liaised with the services in relation to the two remaining management actions and confirmed a further action has now been implemented (*SWAP Ref: 44026 in Appendix B, relating to the production of a commissioning strategy*). This leaves just one remaining Priority 2 action (*SWAP Ref: 44029 in Appendix B, relating to consolidated billing*) from the original twelve, with an expected completion date for this action now estimated to be October 2021. SWAP will continue to monitor this action through to implementation.

## **2. Financial Implications**

No direct budget implications, although unmitigated risks in this area may give rise to future budget overspends.

## **3. Well-being and Health Implications**

No direct implications.

## **4. Climate implications**

No direct implications.

## **5. Other Implications**

No direct implications, although clearly the area of internal audit focus will more broadly incorporate matters such as safeguarding children, as well as sustainability.

## **6. Risk Assessment**

Having considered the risks associated with this decision, the level of risk has been identified as:

Current Risk: High (*at time of the original internal audit*)

Residual Risk: Medium

## **7. Equalities Impact Assessment**

There are no equalities issues arising directly from this report.

## **8. Appendices**

Appendix A – School Transport Follow up – Final Report – February 2021

Appendix B - School Transport Follow up – Action Plan – February 2021 (Appendix 1)

## **9. Background Papers**

None.

### **Footnote:**

Issues relating to financial, legal, environmental, economic and equalities implications have been considered and any information relevant to the decision is included within the report.