

Report To: Corporate Governance Committee  
Date of Meeting: 11 September 2019  
Lead Member / Officer: Lisa Lovegrove – Chief Internal Auditor  
Report Author: Lisa Lovegrove – Chief Internal Auditor  
Title: Internal Audit of Support Budgets & Direct Payments

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1. What is the report about?  
This report provides details of a recent Internal Audit report on Support Budgets & Direct Payments that received a 'Low' Assurance rating.
2. What is the reason for making this report?  
Corporate Governance Committee has agreed that it will receive and discuss all Internal Audit reports receiving a 'Low' Assurance rating so that they can discuss the outcome and receive assurance that improvements will be made.
3. What are the Recommendations?  
The Committee comments on the report and decides whether it requires any further update reports on progress with the improvement action plan.
4. Report details  
One of the key principles of the Social Services and Well-being (Wales) Act 2014 is ensuring that the citizen has a say and control over their outcomes to help them improve their wellbeing. Traditionally, citizens have not been able to shape the kind of support they need, but with a personalised approach, such as a direct payment or support budget, it enables citizens to identify their own needs and make choices about how they want to be supported. Local authorities have a fiduciary duty to ensure that there are sufficient controls to manage public expenditure, but have to balance this in line with the principles of the Act to ensure it is adaptable to suit the individual.

At the time of our review, the provision of support budgets and direct payments was in a transitional period with documentation, processes and procedures being reviewed. While there are draft procedures available, these now need to be updated to reflect changes that have already been put in place and finalised.

Our review concludes that although there were some positive measures in place, because of the significance of the risks being raised, we provide a low assurance rating.

Further details are available in the Internal Audit report - see Appendix 1.

5. How does the decision contribute to the Corporate Priorities?  
Not applicable - there is no decision required with this report.
6. What will it cost and how will it affect other services?

Not applicable - there is no decision required with this report.

7. What are the main conclusions of the Well-being Impact Assessment?  
Not applicable – there is no decision of proposal for change associated with this report.
8. What consultations have been carried out with Scrutiny and others?  
Not applicable - there is no decision required with this report.
9. Chief Finance Officer Statement  
Not applicable - there is no decision required with this report.
10. What risks are there and is there anything we can do to reduce them?  
The work of internal audit gives assurance to the Council on the adequacy and effectiveness of controls in place to manage and mitigate risks. Internal Audit will follow up the agreed actions to ensure that necessary improvements are undertaken to reduce the risks identified. Corporate Governance Committee may request update reports to monitor progress with the implementation of the improvement action plan.
11. Power to make the Decision  
Not applicable - there is no decision required with this report.