

Adult Services Commissioning

Internal Audit Report



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Executive summary

1. Introduction

This internal audit report presents an examination of Slough Borough Council's (SBC) commissioning of Adult Services, a critical function operating within a complex landscape of national and local challenges. Adult Services encompass a comprehensive range of care and support for vulnerable adults within the borough. These essential services are delivered through a diverse network of in-house provision, charitable organizations, and private sector entities, covering areas such as domiciliary care, residential care homes, supported living arrangements, day activity programs, and support services for individuals with mental health needs and learning disabilities, alongside the provision of information and advice aimed at promoting wellbeing.

Effective commissioning, characterized by collaborative partnerships and co-production, is paramount to ensuring the efficiency, effectiveness, and alignment of these services with both national policy directives and local needs. This often involves integrated system collaboration with health partners, for instance, in the review of services easing hospital discharge.

This audit focused on the management of commissioning activities within SBC, highlighting key risks, the strategies implemented for their mitigation, and notable improvements achieved over the past year. Furthermore, it shows residual risks and proposes management actions designed to further strengthen the commissioning process, thereby ensuring transparency and accountability to the residents of Slough. This is particularly pertinent given prevailing national pressures, including an ageing population, increasing demand and service user acuity, funding constraints, workforce shortages, and the imperative for integrated care.

At the local level, Slough faces specific demographic considerations, including diverse cultural backgrounds and areas of socio-economic deprivation. The projected expenditure for Adult Services in the 2024/25 fiscal year stands at £44.6 million, being a significant 25% increase from the initial budget of £35.6 million. This increase is attributed to escalating demand and the growing complexity of service user needs, underscoring the critical importance of robust and effective commissioning practices.

2. Key Findings

This audit assessed Slough Borough Council's commissioning strategies, policies, procedures, and processes for Adult Services, spanning governance oversight from the Directorate Leadership Team (DLT), elected members, and relevant boards. The assessment focused on the alignment of these elements with national and local priorities, the effectiveness of risk mitigation strategies, and the delivery of positive outcomes for Slough's residents. While the audit identified several commendable practices, it also highlighted a limited number of areas where enhancements are advisable to ensure the continued delivery of service excellence.

3. Positive Developments and Effective Practices

The audit found several areas demonstrating good practice, notable improvements, and effective practices within the Adult Commissioning Team across the commissioning cycle:

- **Strong Strategic Alignment:** There is clear strategic alignment between Adult Services Commissioning and the overall corporate strategy of SBC.
- **Coherent Strategic Framework:** Strategic commissioning is effectively driven by the Council's overarching strategies, demonstrating a clear "golden thread" originating from the Corporate Strategy and Health & Wellbeing (HWB) Strategy, cascading through the Adult Social Care (ASC) Strategy, and informing the specific Commissioning Strategies for Learning Disability (LD), Autism, Older People (OP), Carers, and Mental Health (MH), as well as the Market Position Statement.
- **Prevention-Focused and Co-Produced Strategies:** The underpinning strategies emphasize prevention and have all been developed through co-production.
- **Operational Guidance:** The strategies effectively guide transactional/technical commissioning activity and operational "micro commissioning," as detailed in the "How to do Commissioning - A Practical Guide," which has been implemented across the Council, emphasizing a structured "analyse, plan, do, review" approach.
- **Integrated and Partnership-Driven Approach:** The strategies are interconnected and driven by strong partnerships, utilizing an innovative multi-party steering group model where strategies are co-chaired by an officer and an expert by experience, with Task and Finish Groups led by partners, officers, and Slough residents.
- **Accountable Governance:** All strategies have been presented to Cabinet, with annual updates provided to ensure accountability for delivery. This shows ASC's commitment to transparency and robust governance.
- **Strategic Commissioning:** Individual co-produced commissioning strategies are in place for Older People, Learning Disabilities, Carers, Autism and Mental Health. Each of these is informed by needs assessments, with commissioning activity encompassing route to market analysis, service specification development, contract negotiation, and later contract management. Governance oversight is provided by the Commissioning and Market Management Board (CMMB), DLT, and Cabinet at appropriate stages, with evidence of the "golden thread" linking to the Corporate Plan, Health and Wellbeing Strategy, and ASC strategy.
- **Service User Involvement:** A strategic approach to commissioning is evident, particularly through the active involvement of individuals with lived experience in service design and delivery via established multi-party Steering Groups and Task and Finish Groups.
- **Practical Guidance Implementation:** The development and launch of the "How to do Commissioning - A practical Guide," endorsed by Corporate Leadership Team (CLT) on 15 May 2024, is a positive development.
- **Proactive Adaptation to Regulatory Change:** The "How to do Commissioning" guide is currently being reviewed in light of new Procurement Act regulations. Following

bespoke training from Corporate Procurement, ASC staff are collaborating to map current processes and find future best practices aligned with the Procurement Act 2023 for a good and right procurement model.

- **Focus on Early Intervention and Technology Enabled Care:** A key strength lies in the focus on early intervention and prevention, coupled with a commitment to Technology Enabled Care (TEC) through a "thinking TEC first" approach, which has improved outcomes for service users by enabling safer and more independent living at home.
- **Strengthened Oversight:** The strengthened terms of reference for the Commissioning and Market Management Board, implemented in November 2024, ensures robust oversight of:
 - A 3-year rolling Forward Plan for commissioning activity.
 - A rolling procurement forward plan.
 - A rolling Commissioning Service Review Programme.
 - A Contracts Management Review Programme.
 - Performance management, including Market Intelligence, Quality Assurance, Brokerage, and Direct Payments. This has demonstrably improved market oversight and reporting to Directorate Leadership Team (DLT) and the Care Governance Board as relevant.
- **Enhanced Quality Assurance:** The revised Quality Assurance process, introduced in January 2024, is a positive step. The Council's proactive approach to managing quality concerns, including intensive provider support, is commendable, with monthly reports to CMMB and the Care Governance Board on providers within the Provider Concerns Framework and any new and emerging risks escalated to DLT.
- **Robust Fee Uplift Process:** The process developed for the 2025/26 discretionary fee uplifts, endorsed by DLT, while resource-intensive, is good practice. It requires providers to submit individual cost templates, enabling consideration of differing business models (e.g., SMEs vs. large national providers, varying pay rates). Submissions are assessed, and costs are benchmarked to develop a business case, balancing market risk with the duty to support a balanced budget within available national funding. This approach aims to support a stable market capable of meeting the local community's care needs and ensuring provider viability through individual dialogue.

4. Satisfactory Controls and Practices

The audit confirmed the satisfactory implementation of key controls and practices, including the proactive management of quality concerns through targeted provider support, quality assurance processes, and effective provider relations. Market Quality Assurance reports are provided monthly to CMMB, and concerns are escalated to DLT as needed. Oversight of quality concerns is also reported through the Care Governance Board, a multi-agency

partnership including external stakeholders such as the Integrated Care Board (ICB), NHS Foundation Trusts (FTs), and the Care Quality Commission (CQC), which meets monthly.

5. Residual Risks

Despite the positive findings, the commissioning environment for Adult Services remains challenging, and several key residual risks persist, some of which are linked to the significant budgetary constraints faced by SBC (as well as by many other councils nationally). These include operational risks such as the potential for providers to exit this highly regulated market and the ongoing risk of further changes and increased stringency in the regulatory environment.

To mitigate the risk of provider market exit, management has developed and adopted a new Fee Uplift approach for 2025/26, which involves targeted reviews of individual provider cost structures.

It was also noted that some providers, particularly those located outside Slough Borough boundaries, do not consistently have standard contracts in place, often relying solely on Service User Placement Agreements (SUPAs). While evidence of revised out-of-borough placement processes has been provided, and it is acknowledged that work is underway to validate the contracts register, addressing the backlog of contracts may require more capacity from the contracted legal advisors (HB Law).

6. Recommended Improvements

To further enhance the efficiency and effectiveness of Adult Services commissioning, the following recommendations are made:

- **Enhance Financial Reporting:** Improve the financial reporting process to ensure that line ASC management have clear visibility of expenditure categorized by care type.
- **Develop Performance Dashboards:** Implement aggregated performance dashboards for adult social services to provide a comprehensive overview of key performance indicators.
- **Streamline Contract Management:** Explore the feasibility of the contracts management team directly issuing care contracts using standardized templates to improve operational efficiency.
- **Ensure Contract Enforceability:** Review all existing contracts to ensure they are duly signed and dated to guarantee enforceability in the event of future disputes.

7. Conclusion

This audit highlights Slough Borough Council's commitment to delivering high-quality Adult Services and achieving positive outcomes through diligent commissioning practices across the commissioning cycle. However, the funding of adult services commissioning remains a significant challenge that will impact SBC's ability to meet the needs of vulnerable residents

and support providers. The potential exit of providers from the market remains an important residual risk. Management has already initiated actions to address some of the identified residual risks, such as verifying the existence and proper execution of all provider contracts.

8. Audit Opinion

After having considered the results of the audit tests performed, Internal Audit has concluded on the following audit opinion:

Partial Assurance

Partial

While the framework of governance, risk management, and internal control is generally adequate and effective, one or more significant weaknesses exist in the design and/or operation of the framework of governance, risk management, and internal control that could significantly impact the organisation's ability to achieve its objectives. Prompt action is required to address these weaknesses.

Audit Findings

Findings are exceptions-based and are designed to communicate key issues identified during the audit, together with suggested actions for improvement. They are detailed below, together with details of the potential / theoretical risk (Assessed risk).

Assessed Risk:

SBC may have inadequate performance management practices thereby increasing the risk that service users may incur harm. SBC will have poor value for money from commissioned providers.

Performance Management					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
1	There should be performance indicators for the individual service providers as well as consolidated performance indicators at a higher level which are monitored by the Departmental Leadership Team.	The contract for each service provider has performance requirements. However, there is no consolidated monthly or quarterly statistics prepared to show how that commissioned providers are performing globally.	Inadequate performance management practices.	Service users may be receiving inadequate service quality. SBC may not be getting value-for-money.	There should be performance indicators for the individual service providers as well as consolidated performance indicators at a higher level which are monitored by the Departmental Leadership Team. Medium
Management Response		<p>There is a mixed picture in terms of the inclusion of KPIs for Adults contracts.</p> <p><u>Action 1: Non-Care Contracts:</u> All directly commissioned non-care contracts include Key Performance Indicators (KPIs), which are risk-assessed and monitored through contract management arrangements and reported to the Commissioning and Market Management Board via a dashboard. The heterogeneity of services, encompassing</p>	Responsible Individual	Lynn Johnson – Head of Market Management.	
					<u>Action 1:</u> The Service does not consider it practical to move towards consolidated dashboards for non-care contracts at the present time (see Management Response) Action 2: March 2025

	<p>providers such as Slough CVS and the Community Equipment Service, complicates the creation of a consolidated performance dashboard. Currently, contractual performance concerns are reported by exception to the Commissioning and Market Management Board. Although a standardized dashboard is recognized as a valuable objective, its implementation is not currently practical.</p> <p><u>Action 2: Care Home Contracts</u></p> <p>The audit correctly noted the absence of Key Performance Indicators (KPIs) in current care home contracts. The Adults Department predominantly arranges spot placements in care homes, with one provider under a block contract, often alongside placements by other authorities.</p> <p>Quality assurance for these placements is maintained by the Adults Department's Provider Quality Assurance Team (within Market Management), which conducts visits to all local care home providers as per the Slough Quality Assurance Framework. Performance is reported monthly to the Care Governance Board and the Commissioning and Market Management Board.</p> <p>The Care Quality Commission (CQC) also ensures quality through inspections, and CQC representatives participate in Slough's Care Governance Board.</p> <p>Although KPIs are acknowledged as best practice, it is contended that existing quality assurance processes and contract termination options offer adequate quality control, potentially avoiding the need to allocate resources to negotiate and implement KPI-related contract amendments. Nevertheless, the service will incorporate KPIs if deemed necessary, subject to care homes' agreement to modify their existing Supply of Services Agreements for individual placements. It is important for the Committee to recognize the potential resource implications of this undertaking.</p>		<p>Action 3: In train.</p>
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	<p><u>Action 3:</u></p> <p>The approach to collecting performance indicators (PIs) from Homecare and Supported Living providers has been refreshed and socialised with the <u>Adult</u> Social Care Market in March 2025 and performance will be reported to CMMB and Adults DLT monthly.</p>		
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Financial Management					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
2	There should be management accountancy records that show how much Council spends on adult social care (ASC) by care category.	The ASC team responsible for commissioning of adult services do not have access to any financial information regarding the how much is spent monthly or quarterly on the various categories of adult social care.	Inadequate financial management practices.	Inadequate financial management which could result in overspends.	<p>The ASC department should liaise with the Corporate Finance Department to ensure that relevant important financial information such as the budget and monthly spend on each category of adult social care is provided.</p> <div style="background-color: #FFB703; color: white; padding: 5px; text-align: center;">Medium</div>
Management Response		Discussions are currently in progress between the Executive Director (David Coleman-Groom), the Finance Team, and the Digital, Data, and Technology (DDaT) team to enhance overall reporting capabilities, including financial reporting parameters. This initiative aims to ensure that commissioning leadership has access to key financial data, such as the financial costs by care category.		<p>Responsible Individual</p> <p>Date for Implementation</p>	<p>Victoria Tutty Head of Commissioning</p> <p>Sept 2025</p>

Assessed Risk:

SBC does not have valid contract management practices with commissioned providers thereby increasing financial and operational risks.

Contracts with commissioned providers					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
3	SBC has formal contracts in place with all providers that have been commissioned to provide adult services.	<p>Some Out of Borough providers have no contract in place.</p> <p>The following are examples of providers identified by Internal Audit to not have the standardised form contracts with services parameters that providers within Slough are required to sign:</p> <ul style="list-style-type: none"> • Achieve Together – Maybank (<i>Buckinghamshire</i>) with 2 residents. • Healthcare Homes - Sandown Park (<i>RBWM</i>) with 13 residents • Salutem - Henderson and Harvard Tiptree (<i>Essex</i>) with 1 resident. 	SBC has not been consistent in issuing contracts to Out-of-Borough providers.	There are inconsistent contractual relationships within the commissioning environment thereby having inconsistent legal arrangements. This could result in legal disputes or inadequate service delivery.	<p>SBC should use the same contract templates for care homes regardless of the borough in which the care home is located.</p> <div style="background-color: red; color: white; padding: 2px 5px; text-align: center;">High</div>
Management Response		We acknowledge the audit finding that formal contracts have not been consistently issued for all out-of-borough spot placements. While some out-of-borough providers, such as Achieve Together, Healthcare Homes, and Salutem, currently operate without standard contracts, the service assesses the practical risks associated with these placements as low. Existing processes, including individual reviews, enable the service to address concerns and facilitate transitions to more suitable placements when necessary. Additionally, host	<p>Responsible Individual</p> <p>Lynn Johnson - Head of Market Management</p>		<p>Date for Implementation</p> <p>September 2025</p>

	<p>authorities retain the option to convene Provider Concerns meetings.</p> <p>Notwithstanding this assessment of low immediate risk, contracts will be issued for these out-of-borough placements to ensure alignment with SBC's expectations and processes. This undertaking has resource implications for both the Contracts Team and the Legal Team (i.e. HB Law), which will require agreement on resource allocation and the determination of whether the service or the Legal Team will be responsible for issuing the contracts.</p>		
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Signed contracts					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
4	<p>All contracts should be signed by delegated SBC officials as well as by the delegated officials from the commissioned Adult Services provider.</p> <p>The contracts should be initialled on each page.</p> <p>The contract should be dated.</p>	<p>Several contracts were either not signed on behalf of SBC or on behalf of the service provider. Some contracts were not signed.</p> <p>Contracts were not initialled by both parties.</p>	<p>Inadequate management of the contracting process.</p>	<p>Having unsigned contracts could compromise the enforceability of contractual obligations thereby putting service users at risk of receiving inadequate service quality.</p>	<p>SBC should review all contracts to ensure that they are properly signed by all parties, and that they are dated.</p> <p>As a good practice, it is also recommended that each page of a contract be initialled.</p> <p>High</p>
Management Response		<p>This is linked to no.3 above.</p> <p><u>Action 1:</u> For all new contracts issued, we will ensure that they include signatures and are initialled on each page.</p> <p><u>Action 2:</u> For existing contracts lacking signatures, we will seek agreement from the relevant parties to sign and return them to</p>	<p>Responsible Individual</p>	<p>Lynn Johnson – Head of Market Management.</p>	<p><u>Action 1:</u> With immediate effect.</p> <p><u>Action 2:</u> December 2025</p>

	the Council. Requesting initialling of every page of contracts that are already signed and sealed is deemed impractical.		
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Contracts for Supported Living					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
5	SBC should have contracts with providers related to tenants under the “Supported Living” arrangements.	<p>Internal Audit sampled Supported Living providers and noted that there were no contracts in respect of all providers selected.</p> <p>Below are the details of the providers included in the audit sample:</p> <ul style="list-style-type: none"> • Jothno Care and Support Ltd (1 Stamford Drive, Cropstone Le7 7hj – SH) • Look Ahead Care and Support Hope House – SH • Reliant Care Limited (33-35 Chandos Road, Harrow, Ha1 4qx – SH) • Time 4 U Ltd Genesis Lodge – SH • Uniq Health Care Limited (39 Market Lane, Langley, SI3 8bh – SH) 	Inadequate contract management processes.	A lack of contracts could result in disputes regarding service quality which are difficult to resolve.	<p>SBC should have formal contracts with the providers of Supporting Living services.</p> <div style="background-color: red; color: white; padding: 2px 5px; text-align: center;">High</div>
Management Response		This is linked to no. 3 above: We accept this recommendation. Where supported living placements currently lack contracts alongside placement agreements, we will ensure that these are put in place.		<p>Responsible Individual</p>	<p>Lynn Johnson – Head of Market Management.</p>
				<p>Date for Implementation</p>	<p>December 2025</p>

Assessed Risk 3:

SBC may not have adequate or updated policies thereby compromising the service delivery to residents.

Policies not updated (as necessary)					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
6	<p>All relevant policies relating to the commissioning of adult services have been updated and approved.</p> <p>Good practice is for all policy documents to show:</p> <ul style="list-style-type: none"> • When prepared. • Approval date • Approved by? • Date when due for review. 	<p>Internal Audit notes that the Adult Services policy document named "How to do Commissioning - A practical Guide" is dated in May 2024, but it does not have the good practice information relating to when prepared, when approved, and date when the document needs to be updated and approved.</p>	Inadequate management of policy documents.	<p>The outdated policy (or guidance) documents could continue to be used.</p>	<p>Policy and Operating Procedure documentation should follow the good practice guidelines of capturing the following information:</p> <ul style="list-style-type: none"> • When prepared. • Approval date. • Approved by? • Date when due for review.
Management Response		<p>This recommendation from Internal Audit is accepted. We will proceed with its implementation as outlined.</p>		<p>Responsible Individual</p>	Vicky Tutty – Head of Commissioning.
				<p>Date for Implementation</p>	June 2025

Assessed Risk 4:

SBC may have inadequate engaging with residents and stakeholders when developing and implementing commissioning of adult services.

Sharing Terms of Reference on website					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
7	There is openness and transparency in the engagement with stakeholders. Terms of Reference and Minutes of Partnership Board minutes are made to be public documents for the benefit of residents and stakeholders.	Whilst the minutes of the meetings of the various Partnership Boards are publicly shared on the SBC website, it is noted that the terms of reference of each Partnership Board are not shared on the SBC website to enable improved engagement with the community.	Inadequate website communication strategies and practices.	Establishing and publicly sharing clear terms of reference for each partnership board, outlining its purpose, membership, responsibilities, and reporting requirements could improve transparency and engagement.	<p>It is important that the terms of reference of each Partnership Board are also shared on the website to enable improved engagement with the community.</p> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low</div>
Management Response		This Internal Audit recommendation is accepted. The Terms of Reference for each Partnership Board have now been uploaded to the corporate website.		Responsible Individual	Victoria Tutty - Head of Strategic Commissioning
				Date for Implementation	June 2025

Minutes of Partnership Board meetings					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
8	There are regular and formal engagements with service providers relating to Adult Services.	<p>SBC Adult Services appears to have good engagement with stakeholders via, for example, Partnership Boards. Minutes of these meetings are kept and broadcast on the SBC website.</p> <p>It is however noted that the minutes are often lacking in detail and the names of participants is not included in the minutes.</p>	Inadequate recording of meetings.	The record of what was discussed and who the participants in that discussion are not available. This could create some disputes in future.	<p>Internal Audit recommends as a good practice that the minutes of engagement with partners and stakeholders should contain more details.</p> <p>The minutes should include details of attendees and names of absent delegates who have sent apologies.</p> <div style="background-color: green; color: white; padding: 2px 10px; text-align: center;">Low</div>
Management Response		<p>The Internal Audit recommendation is accepted. More detailed minutes will be recorded for Partnership Board and Provider Forum meetings. Attendee names will be included in the minutes, except for vulnerable service users or individuals who request anonymity; in such cases, they will be identified using a non-identifiable designation (e.g., Mr. X1, Mrs. Y2).</p>	Responsible Individual	<p>Lynn Johnson – Head of Market Management.</p> <p>Vicky Tutty – Head of Commissioning</p>	

Minutes of Care Governance Board					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
9	Where there are formal meetings in which representatives from key stakeholder groups such as NHS, CQC, etc are represented, the minutes identify the names of individuals present as well as their respective organisations	<p><i>Oversight of quality concerns is also reported through the Care Governance Board which meets monthly and is a multi-agency partnership and includes external stakeholders – ICB, NHS FTs, and CQC.</i></p> <p>A review of the minutes of the Care Governance Board reveals that whilst names of participants are provided it does not state the organisations being represented by these individuals.</p> <p>For example, the names of people representing the NHS, CQC, SBC. etc. should be noted.</p>	Inadequate recording of meetings.	Incomplete meeting records. In future, it may be difficult to know which important stakeholder participated in the meetings that made important decisions.	Internal Audit recommends as a good practice that the minutes of engagement with partners and stakeholders should contain the names and titles of those present, as well as the name of the respective organisations they represent. <div style="background-color: green; color: white; padding: 2px 10px; text-align: center; width: fit-content;">Low</div>
Management Response		This Internal Audit recommendation is accepted and will be implemented.		<div style="background-color: #e0f2f1; padding: 5px; border: 1px solid #ccc; width: fit-content;">Responsible Individual</div> <div style="background-color: #e0f2f1; padding: 5px; border: 1px solid #ccc; width: fit-content;">Date for Implementation</div>	<div style="background-color: #e0f2f1; padding: 5px; border: 1px solid #ccc; width: fit-content;">Lynn Johnson – Head of Market Management.</div> <div style="background-color: #e0f2f1; padding: 5px; border: 1px solid #ccc; width: fit-content;">From May 2025 and ongoing as standard practice.</div>

Annex 1: Objective, scope and limitations

Objective

The risks associated with ineffective commissioning are substantial, encompassing financial sustainability, service quality, safeguarding concerns, and reputational damage. Conversely, successful commissioning can deliver significant benefits, including improved outcomes for service users, better value for money, and enhanced community resilience.

This audit aimed to assess the effectiveness of Slough Borough Council's commissioning processes in Adult Services, evaluating its alignment with national priorities, its ability to mitigate risks, and its delivery of positive outcomes for the residents of Slough.

Scope and limitations

The review will be designed to assess the effectiveness of controls in place to ensure that the following risks are mitigated:

- SBC fails to adhere to national priorities and guidelines regarding the provision of Adult Services thereby increasing reputational, financial and/or legal risks.
- SBC does not have good record-keeping thereby causing operational inefficiencies that compromise service delivery to Adults in Slough.
- SBC fails to have adequate contractual arrangements with providers thereby causing legal and operational risks.
- SBC does not have adequate governance arrangements to ensure an efficient and effective Adult Services commissioning function (e.g., policies, SOPs, and training).

The scope of this review is limited by the following:

- Testing will be undertaken on a sample basis.
- In addition, our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist; and
- The results of our work are reliant on the quality and completeness of the information provided to us.

Distribution

- Will Tuckley, Chief Executive
- Annabel Scholes, Executive Director Corporate Resources and S151 Officer
- David Coleman-Groom, Executive Director of Adult Services
- Jane Senior, Director of Commissioning
- Lynn Johnson, Head of Market Management - Commissioning, Adults & Communities
- Victoria Tutty, Head of Strategic Commissioning
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Lead Internal Auditor

Andrew Chiduku

Annex 2: The classification of our Recommendations

Recommendation

Priority	Definition	Action required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

Annex 3: The classification system of our Audit Opinions

Substantial Assurance

Substantial

The framework of governance, risk management, and internal control, as designed and implemented, is operating effectively to provide reasonable assurance that the organisation's objectives will be achieved.

Reasonable Assurance

Reasonable

While the framework of governance, risk management, and internal control is generally adequate and effective, some opportunities for minor or moderate improvement exist that, if addressed, would further enhance its effectiveness in providing reasonable assurance that the organisation's objectives will be achieved.

Partial Assurance

Partial

While the framework of governance, risk management, and internal control is generally adequate and effective, one or more significant weaknesses exist in the design and/or operation of the framework of governance, risk management, and internal control that could significantly impact the organisation's ability to achieve its objectives. Prompt action is required to address these weaknesses.

Minimal Assurance

Minimal

Fundamental weaknesses exist in the design and/or operation of the framework of governance, risk management, and internal control such that it is inadequate and ineffective, significantly jeopardizing the organisation's ability to achieve its objectives. Immediate and pervasive action is critical to address these fundamental failures.

Recommendation

Priority	Definition	Action required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

