

## Assurance Mapping February 2024

Risk No.	Risk Title	Current Risk Score	First Line	Second Line	Third Line	Assessment
1	Financial sustainability beyond 2023/24	22	<ul style="list-style-type: none"> <li>Financial Procedure Rules</li> <li>Scheme of Delegations</li> <li>Financial Policies</li> <li>Annual Budgets</li> <li>Budget Monitoring</li> <li>Service Planning linked to budget.</li> <li>Quarterly budget meetings</li> <li>Medium Term Financial Plan</li> </ul> <p>Reporting:</p> <ul style="list-style-type: none"> <li>Budget Management reporting Monthly</li> <li>Financial Risks considered at Budget Working Group</li> </ul>	<ul style="list-style-type: none"> <li>Approval of Budget by Cabinet</li> <li>Budget update reports to Cabinet</li> <li>Overview and Scrutiny Committee (Regulatory Compliance, Corporate Resources) Updates on budget setting, budget performance, treasury management</li> <li>Budget and Budget monitoring to SLB and ELT</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>ASC Debt Management Follow-up (Partial – implementation of recommendations in progress)</li> <li>CSC – Agency Staff (Limited)</li> <li>Grants Management (Partial)</li> <li>LCR Grant Certifications (Substantial)</li> <li>Petty Cash – WIP</li> <li>Commissioning – ‘Living Well Sefton’ - WIP</li> </ul> <p><u>External Reviews</u></p> <ul style="list-style-type: none"> <li>External Audit Annual review of accounts</li> </ul>	There is a range of assurance sources across the three lines of defence.
2	Dedicated Schools Grant High Needs Funding for Special Educational Needs is inadequate to meet requirements.	22	<ul style="list-style-type: none"> <li>Agreed Financial Budget</li> <li>SEN Sufficiency Statement</li> <li>Engagement with Special Schools.</li> <li>Medium Term Financial Plan</li> <li>Early Years Team</li> <li>Early Years Working Group</li> <li>SEN Sufficiency plan</li> <li>SEN Team</li> <li>Commissioning Team involved in placements</li> <li>Involvement of Finance Schools Finance</li> <li>Work programmes</li> <li>Council’s Capital Programme</li> </ul>	<ul style="list-style-type: none"> <li>Budget to Cabinet/ Council</li> <li>Regular reports to ELT/Lead Member (Cllr Roscoe)/IPC and Cabinet.</li> <li>Quarterly update to Cabinet on Finance and SEND</li> <li>Regular meeting with S151 and several work programmes in place to monitor.</li> <li>Overview and Scrutiny (Childrens and Safeguarding) Annual</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>High Needs Funding Audit 23/24 - WIP</li> </ul> <p><u>External Reviews</u></p> <p>Annual review of accounts</p> <ul style="list-style-type: none"> <li>Delivering Better Value Programme (CL)</li> <li>Capital Sufficiency Program (SVA)</li> <li>Ofsted – review (Lynda Pool)</li> </ul>	There is a range of assurance sources across the three lines of defence.

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			Reporting: <ul style="list-style-type: none"> <li>Budget monitoring to School Governors</li> <li>Advise Schools Forum on budget/ Early Years Working Group</li> </ul>	update on SEND <ul style="list-style-type: none"> <li>High Needs Funding 23/24 quarterly monitoring to Cabinet.</li> <li>Budget to Overview and Scrutiny Committee (Regulatory Compliance, Corporate Resources)</li> </ul>		
3	The Council is the victim of a cyber-attack.	22	<ul style="list-style-type: none"> <li>ICT Acceptable Usage Policy.</li> <li>NHS Data Protection Toolkit reviewed.</li> <li>Mandatory Information Governance Training</li> <li>Operational Procedure and Guidance notes</li> <li>Data privacy impact assessments</li> <li>ICT Systems risk assessments.</li> <li>The Investigation into breaches and incidents</li> </ul> Reporting: <ul style="list-style-type: none"> <li>Security Steering Group - monthly</li> <li>ICT Operational Board- monthly</li> </ul>	<ul style="list-style-type: none"> <li>Annual Report to Audit and Governance Committee</li> <li>Annual Report to Overview and Scrutiny Committee (Regulatory, Compliance and Corporate Resources)</li> <li>Quarterly Cabinet Member Report to Overview and Scrutiny Committee (Regulatory, Compliance and Corporate Resources)</li> <li>Ad-hoc reports to ELT</li> </ul>	<u>Internal Audit Plan 23/24</u> <ul style="list-style-type: none"> <li>No internal audits</li> </ul> <u>External Reviews</u> <ul style="list-style-type: none"> <li>PSN report</li> <li>LGA review</li> <li>Microsoft review</li> <li>Cabinet Office – PSN</li> <li>Microsoft CSAT assessment (cybersecurity assessment)</li> <li>Local Government Association - Cyber 360</li> <li>One Compliance Cyber Limited - ICT Health check</li> </ul>	No internal audit coverage providing assurance although external reviews undertaken.
4	Inadequate capability to prepare for and respond effectively to a major incident affecting the Council or occurring in Sefton as per the Council's responsibilities under the Civil Contingencies Act 2004.	21	<ul style="list-style-type: none"> <li>Emergency Duty Co-ordinator</li> <li>Emergency/ Major incident guidance and associated plans</li> <li>Volunteers/ loggists</li> <li>Training offered.</li> <li>Involvement in the MRF</li> <li>Resilience Direct</li> <li>MRF test of multi-agency plans</li> <li>BC Policy</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly report to Audit and Governance Committee/ shared ELT/SLB</li> <li>Quarterly Cabinet Member Report to Overview and Scrutiny Committee (Regulatory, Compliance and Corporate Resources)</li> </ul>	<u>Internal Audit Plan 23/24</u> <ul style="list-style-type: none"> <li>Emergency Planning Document review undertaken by Gallagher Bassett (Partial on documents)</li> </ul> <u>External Review</u>	There is a range of assurance sources across the three lines of defence.

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			<ul style="list-style-type: none"> <li>• BC Strategy</li> <li>• BC Manual</li> <li>• BC Plans</li> <li>• BC E-learning</li> <li>• Corporate, Services and Operational BC Plans</li> <li>• EP Handbook</li> <li>• EDC training</li> </ul>	<ul style="list-style-type: none"> <li>• SLB periodic reports</li> </ul>	<ul style="list-style-type: none"> <li>• Annual BC exercise and commentary on Business Continuity system provided to Audit and Governance Committee</li> </ul>	
5	Market failure of Social Care provision across Adult and Children's	21	<ul style="list-style-type: none"> <li>• All Age Commissioning and Strategic Commissioning Team</li> <li>• ASC Service Plan</li> <li>• Commissioning Priorities Improvement Plan</li> <li>• Market Engagement Strategies in production to focus on relationship based market management.</li> <li>• Market Sustainability Plan</li> <li>• Health and Wellbeing Strategy 2020- 25</li> <li>• Provider Failure Policy</li> <li>• Procurement for Domiciliary Care completed.</li> <li>• Weekly escalation/visibility of capacity and costs with AD, DASS and wider system</li> <li>• Work jointly with NHS to develop approach to reduction of one to one requests.</li> <li>• Cost of Care/ fee setting work for 2024/25 is commencing, including Care Analytics being commissioned to support with 2024/25 fee setting work, including analysis of</li> </ul>	<ul style="list-style-type: none"> <li>• Weekly ASC Senior Management Team (SMT) and Monthly Executive Assurance Board (EAB) meetings</li> <li>• Monthly Business Intelligence (BI) Reports and Budget Reports to ASC Strategic Finance and Performance Assurance Group meetings</li> <li>• Executive Strategic Commissioning Group/Strategic Commissioning and Market Shaping Group</li> <li>• SC SRR and Heap Maps and regular internal review and update with quarterly submission to Risk and Resilience Team</li> <li>• ASC and SC Groups have Risk Registers, escalation, consideration of new risks as Standing Items on Agenda</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>• Review of controls to mitigate risk of market failure of ASC provision.</li> <li>• Review of controls to mitigate risk of market failure of CSC provision. (Not started)</li> </ul> <p><u>External Review</u></p> <ul style="list-style-type: none"> <li>• ASC- Local Government Association- Preparation for Assurance Peer Challenge</li> <li>• CSC – Ofsted - Monitoring visits</li> </ul>	There is a range of assurance sources across the three lines of defence.

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			<p>impacts of implementing RLW across all ASC sectors. SOP for fee setting in place.</p> <ul style="list-style-type: none"> <li>• Development of new opportunities through Sefton Place Based Partnership development</li> <li>• Market Engagement Strategies in production to focus on relationship based market management.</li> <li>• Regular review of supply chain contracts</li> <li>• Links maintained with LCR on key market risk</li> <li>• Strengthened oversight of Quality Assurance (QA) with dedicated Senior Manager support will add the ability to refocus QA resources on identified areas of Market Risk. Gather intelligence to inform risks and ensure resilience and capacity</li> <li>• CQC National Assurance Assessment Work</li> <li>• Other day to day management and operational controls in Strategic Commissioning</li> <li>• IT corporate access and security controls</li> <li>• ASC Policies Board</li> <li>• Weekly ASC Senior Management Team (SMT) and Monthly Executive Assurance Board (EAB) meetings</li> <li>• Monthly Business Intelligence (BI) Reports and Budget Reports to ASC Strategic Finance and Performance Assurance Group meetings</li> </ul>	<ul style="list-style-type: none"> <li>• ASC and SC SRRs linked to CQC National Framework Themes and ASC Business/Assurance Groups</li> <li>• Early Help and Prevention Group weekly meetings in Place</li> <li>• Quarterly review and Corporate reporting on ASC Service Plan</li> <li>• ASC Systems Group (IT)</li> <li>• Draft ASC Business Continuity Plan</li> <li>• ED and AD Annual Governance Assurance Statements</li> <li>• Council's IT, Anti Fraud and Whistleblowing Policy and Code of Conduct</li> </ul>		

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6	Demand and Cost of Home to School Transport, impact on the financial sustainability of the Council	21	<ul style="list-style-type: none"> <li>Engagement with SEND</li> <li>On demand</li> <li>Review of in house fleet and post 16 charging policy</li> <li>Monthly finance reports to Management</li> <li>Personal Travel Budgets</li> <li>Report to Education Leadership Team</li> </ul>	<ul style="list-style-type: none"> <li>Approval of Budget by Cabinet</li> <li>Budget update reports to Cabinet</li> <li>Overview and Scrutiny Committee (Regulatory Compliance, Corporate Resources) Updates on budget setting, budget performance, treasury management</li> <li>Overview and Scrutiny (Children Services and Safeguarding) Cabinet Member report</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>High Needs Funding Audit 23/24 - WIP</li> </ul> <p><u>External Reviews</u> Infrequent ad-hoc Ofsted reports</p>	There is a range of assurance sources across the three lines of defence.
7	Impact of regulatory framework outcomes (CSC)	21	<ul style="list-style-type: none"> <li>Improvement Board established.</li> <li>DFE advisor supporting programme.</li> <li>Self-evaluation refreshed.</li> <li>Performance dashboard developed.</li> <li>Quality Assurance Framework established.</li> <li>Practice Standards in place</li> <li>Triangulation of evidence through audit and peer review.</li> <li>Workforce strategy in place</li> <li>Financial Plan in place based on DCS requirements</li> <li>Additional support from Strategic Support</li> </ul>	<ul style="list-style-type: none"> <li>Regular reports including Ofsted reports to Overview and Scrutiny (Childrens and Safeguarding)</li> <li>Improvement Board meets bi-monthly.</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>No internal audits</li> </ul> <p><u>External Reviews</u> Ofsted – Inspection Childrens Focused Visit (March 2021 and March 2022) Monitoring visits to Sefton children’s services March 2023, July 2023 and November 2023.</p>	No third line coverage providing assurance although external reviews undertaken.
8	Increase in academisation of schools within the	21	<ul style="list-style-type: none"> <li>EE team continue to review offer</li> <li>Engaging with academies to</li> </ul>	<ul style="list-style-type: none"> <li>Approval of Budget by Cabinet</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>Financial risk of</li> </ul>	Lack of clarity about

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	borough		<ul style="list-style-type: none"> <li>encourage purchase of SLAs</li> <li>Promote "Sefton Family of Schools" image- working party established to support schools with decision making and to ensure compliance with academies act.</li> <li>Schools focused SLA intranet page</li> <li>Annual review of SLA costs</li> <li>Annual SLAs for Schools</li> </ul>	<ul style="list-style-type: none"> <li>Budget update reports to Cabinet</li> <li>Overview and Scrutiny Committee (Regulatory Compliance, Corporate Resources) Updates on budget setting, budget performance, treasury management</li> <li>Overview and Scrutiny (Children Services and Safeguarding) Cabinet Member report</li> </ul>	<p>academisation in 23/24 audit plan.</p> <p><u>External Reviews</u> None</p>	<p>monitoring of risk by scrutiny function as no information provided directly Internal audit reporting mechanism to be clarified for 2024/25</p>
9	Failure to comply with sections 1 and 10 of the Freedom of Information Act 2000	20	<ul style="list-style-type: none"> <li>FOI Policy and procedures</li> <li>Bespoke software with automated reminders to staff</li> <li>Reminders to staff and management on the approach</li> <li>Regular performance information on progress - Monthly report to Ads</li> <li>Quarterly report to ELT (Nov 2022)</li> <li>Monthly reporting to IMGEG</li> </ul>	<ul style="list-style-type: none"> <li>Annual report to Audit and Governance Committee and SLB</li> <li>Overview and Scrutiny Committee- Cabinet Member update</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>No internal audits</li> </ul> <p><u>External Reviews</u> Ad-hoc Enforcement or Practice Information published on ICO website</p>	<p>Mainly in place however limited assurance provided to Members on progress to address. No current third line assurance</p>
10	Ability of the Council to recruit to its workforce in order to deliver its Core Purpose	20	<ul style="list-style-type: none"> <li>Workforce Strategy Plan</li> <li>Recruitment Policy</li> <li>Use of apprentices, social work academy and graduate programmes</li> <li>Work with other LAs across LCR region attract talent and training programmes</li> <li>Action plan for Work place Strategy</li> <li>Full review of pay and benefits for</li> </ul>	<ul style="list-style-type: none"> <li>Overview and Scrutiny Committee (Adult Social Care and Health) Cabinet Member Reports</li> <li>Overview and Scrutiny Committee (Regulatory Compliance, Corporate Resources) Cabinet Member reports</li> <li>Overview and Scrutiny Committee (Children</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>No internal audits</li> </ul> <p><u>External Reviews</u> Ofsted – Inspection Childrens Focused Visit (March 2021 and March 2022) Monitoring visits to Sefton children’s services March 2023, July 2023 and November 2023.</p>	<p>Mainly in place however limited assurance provided to Members on progress to address. No external reviews to develop holistic Council wide</p>

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			<p>CSC and development of Social Care Academy.</p> <ul style="list-style-type: none"> <li>• Pathways from John Moores Uni for graduates to join Council</li> </ul>	<p>Services and Safeguarding)</p> <ul style="list-style-type: none"> <li>• Cabinet report Corporate Plan, Workforce Plan 22/26 and E&amp;D Inclusion plan.</li> </ul>		<p>approach rather than Children's Services focused.</p>
11	Non- achievement of our aim and ambition to secure the best outcome from a CQC assessment against local pressures and demands.	20	<ul style="list-style-type: none"> <li>• Social Care Executive Assurance Board</li> <li>• Reporting to ELT</li> <li>• PART1 Code signed CQC self-assessment completed</li> <li>• HR and Learning Resource Plan in place</li> <li>• Comms and Marketing Resource Plan in place</li> <li>• Sefton Safeguarding and Resource Plan</li> <li>• Workforce Plan</li> <li>• Budget setting, reporting and monitoring</li> <li>• Transformation programmes in place</li> <li>• Operational Assurance Groups in place. Reporting to SMT/ ELT with actions</li> <li>• Assurance Leads and Champion.</li> <li>• Performance framework and dashboard</li> <li>• Lets chat Assurance in place</li> <li>• Action plan linked to peer review.</li> <li>• Quality Assurance Framework</li> <li>• SMT Governance and Assurance completed.</li> </ul>	<ul style="list-style-type: none"> <li>• Reports to Overview and Scrutiny Committee (Adult Social Care and Health)</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>• ASC Inspection preparation review. (WIP)</li> </ul> <p><u>External Reviews</u></p> <ul style="list-style-type: none"> <li>• LGA Adult Social Care Preparation for Assurance Peer Challenge</li> <li>• Historical CQC assessments of the Council's ASC provision</li> </ul>	<p>There is a range of assurance sources across the three lines of defence</p>
12	Inability to deliver the requirements and	19	<ul style="list-style-type: none"> <li>• Growth Programme and associated Governance and project controls.</li> </ul>	<ul style="list-style-type: none"> <li>• Cabinet approval prioritisation of existing</li> </ul>	<p><u>Internal Audit Plan 23/24</u></p> <ul style="list-style-type: none"> <li>• Major Construction</li> </ul>	<p>There is a range of</p>

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	commitments for the Growth Programme and its associated Projects		<ul style="list-style-type: none"> <li>Bid process and expertise applied to all existing and new funding opportunities.</li> <li>Constant and consistent evaluation and use of Growth Budget.</li> <li>Opportunities in respect to Capital receipts from asset disposal.</li> </ul>	and new projects <ul style="list-style-type: none"> <li>Cabinet monitoring of projects</li> </ul>	Projects. (WIP)  <u>External Reviews-</u> <ul style="list-style-type: none"> <li><u>None</u></li> </ul>	assurance sources across the three lines of defence

### Assessment Key

<b>Green</b> – Substantial assurance in place assessed as adequate / effective and in proportion to the risks
<b>Amber</b> - Some areas of limited assurance in proportion to the risk
<b>Red</b> - Limited assurance coverage in proportion to the risk