Social Work England

Internal Audit

Annual Report

2020/21

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Contents

Version History

Version	Issued	Description
v1.0	16/04/21	

Annual Report

Introduction

The purpose of internal audit is to provide the Board, Audit, Risk & Assurance Committee (the Committee), Chief Executive and management of Social Work England with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective consultancy role to help management improve risk management, governance and control.

The results of our internal audit work form part of the framework of assurances that the organisation receives and should be used to assist Social Work England prepare informed governance and internal control statements.

Our risk-based methodology and working practices observe the Institute of Internal Auditors (IIA) International Professional Practice Framework (IPPF) and Public Sector Internal Audit Standards (PSIAS). These standards are adopted insofar as they are applicable to you as a client.

Audit Plan

Social Work England agrees an annual internal audit work plan based upon our Audit Needs Assessment and the resulting Internal Audit Strategy; this is refreshed each year in consultation with management and the Committee.

For 2020/21 the Committee approved the following reviews:

- IT Health Check
- Online & Social Media
- Performance Management (Data)
- Budgetary Control
- Fitness to Practise
- Risk Management
- Register & Registrations
- Education Quality Assurance
- Follow Up

Audit Resources

The Committee approved 52 audit days.

Audit Scope

The scope of each review is agreed through the preparation and agreement of the Assignment Brief; these are subject to review and approval by management prior to commencement.

Audit Outcomes

The timing of reviews is agreed with management and we are grateful for the co-operation which we received from those managers and staff that were involved with the audit process.

The reviews resulted in the following outcomes:

Review	Final Report Date	Assurance Level	Number of Issues Raised R	A	G	B
IT Health Check	18/08/20	Adequate	0	1	4	0
Online & Social Media	22/09/20	Adequate	0	1	2	0
Performance Management	25/01/21	Adequate	0	1	2	0
Budgetary Control	25/01/21	Limited	0	5	1	0
Fitness to Practise	25/01/21	Substantial	0	7	1	0
Risk Management	26/03/21	Adequate	0	3	2	1
Register & Registrations	26/03/21	Substantial	0	0	1	0
Education Quality Assurance	01/04/21	Substantial	0	0	1	0
			0	18	14	1
Follow Up	26/03/21	Adequate				

Findings and agreed actions are reported to the organisation through the provision of individual reports; these are presented to the Committee and should be referred to for further detail.

All recommendations raised in the above reports have been agreed with management and reasonable implementation plans put in place to address the issues reported.

For information relating to the grading methodology used in the above table, please refer to Appendix A.

Overall Assurance

In giving an opinion, it should be noted that assurance can never be absolute.

The most that the audit service can provide to the organisation is a reasonable assurance there are no major weaknesses based upon the work undertaken.

In assessing the level of assurance to be given, the following have been considered (where applicable):

- All reviews undertaken in respect of the 2020/21 financial year;
- Any follow-up action taken in respect of reviews from previous periods;
- Significant recommendations not accepted by management and the consequent risks;
- Matters arising from previous reports to the organisation;
- Any limitations which may have been placed on the scope of internal audit;
- The extent to which resource constraints may impinge on our ability to meet the full audit needs of the organisation;
- What proportion of the organisation's audit need has been covered to date; and
- The results of work performed by other assurance providers, of which we are aware, including the work of the financial statement auditors and inspection (if applicable).

At the date of issue of this report we have not had sight of the National Audit Office's Audit Opinion and External Audit Management Letter for 2020/21; we reserve the right to amend our annual opinion as a result of these further sources of assurance once issued.

Opinion

Based on the work performed we offer our conclusion as to the adequacy and effectiveness (or inadequacy and ineffectiveness) of Social Work England's risk management, governance and control processes.

Overall, in our opinion, based upon the reviews performed during the year, Social Work England:

- ✓ has adequate and effective risk management.
- ✓ has adequate and effective governance; and
- ✓ has adequate and effective control processes.

Appendix A – Grading Methodology

KEY FOR RECOMMENDATION PRIORITY RATINGS

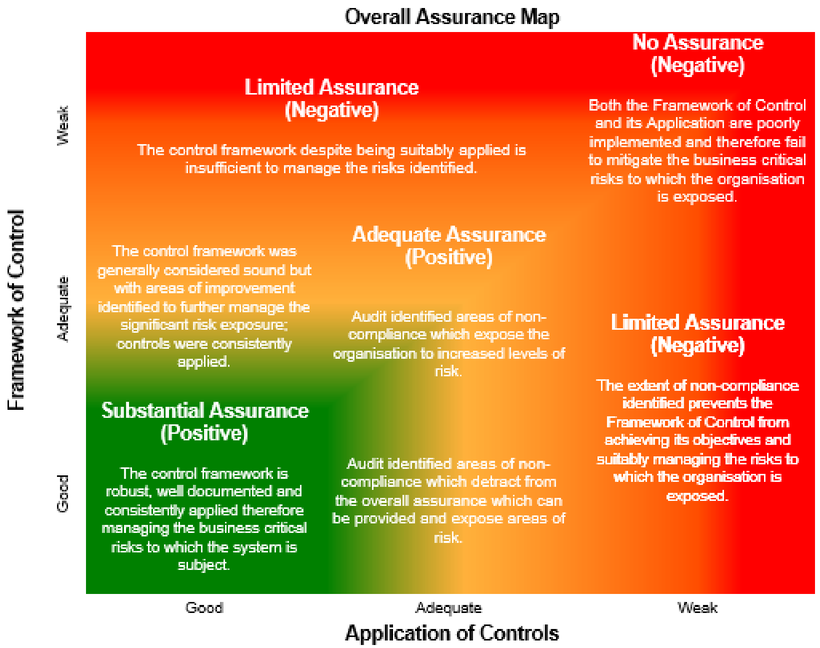
The organisation may be subject to levels of fundamental risk where immediate action should be taken. In the organisation's risk framework, this approximates to the Impact Risk Grading – 5/4.

Attention to be given to resolving the position as the organisation may be subject to significant risks. In the organisation's risk framework, this approximates to the Impact Risk Grading – 3.

Desirable improvements to enhance value, the control, risk management or governance frameworks or strengthen their effectiveness. Minimal adverse impact on the achievement of objectives.
In the organisation's risk framework, this approximates to the Impact Risk Grading – 2/1.

These suggestions are of a good practice nature and do not represent any immediate risk to the organisation but may help it ensure that it remains effective and meets with external stakeholder expectations in the future.

KEY FOR OVERALL ASSURANCE RATINGS



IMPORTANT INFORMATION

The explanations provided are intended as a general guide; at all times, professional judgement is applied in the grading of individual recommendations and the overall assurance provided as a result of our audit work.

Should you have any queries over our general methodology or the grading of any specific recommendations or assignments please contact your Haines Watts client management team who will be happy to explain further.

This report has been prepared for you as our client and should not be disclosed to any third parties, including in response to requests for information under the Freedom of Information Act, without the prior written consent of HW Controls & Assurance Ltd.

Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, it is based upon the documentation reviewed, information provided, and explanations given to us during the course of our work. Thus, no guarantee or warranty can be given with regard to the advice and information contained herein.