

Freedom of Information Request – Response – 27668

Background. In response to my earlier request (reference 26052), Suffolk County Council released internal audit report EDUC/014 – Management of Independent Placements and Bespoke Packages (SEND), dated June 2025, and stated in its covering response that "all actions agreed within the audit report have since been implemented." The report set out eight agreed actions, references A7419, A7420, A7421, A7422, A7429, A7430, A7433 and A7434, each with a named action owner and target date. This request seeks the evidence underlying the Council's statement that those actions have been implemented.

Please provide the following recorded information:

Any follow-up review, re-audit or verification carried out by Internal Audit — or by any other person or team — to confirm implementation of the agreed actions in EDUC/014. This includes any resulting report, any assurance opinion reached on re-testing the controls, and the date any such review was completed.

Where an audit identifies that there is scope to improve the internal control environment or the delivery of services, actions, with appropriate (realistic) timescales are agreed with service managers following the completion of the audit. Whilst Internal Audit tracks the implementation of outstanding actions, it is management's responsibility to ensure that the relevant controls are in place. All high and medium risk audit actions are followed up and tested, where necessary, at a time deemed appropriate by the Internal Audit Function. A follow up report and assurance opinion is not normally provided but it is the status of open actions that are tracked and reported on

The Audit Committee is periodically provided with a summary of progress on agreed actions, and the Head of Internal Audit will advise the Audit Committee if any matters of significant concern start to emerge.

The following information is from the Internal Audit management system action follow up section:

Action	Follow Up Activity	Conclusion
A7419	05/01/2026 - Follow-up email sent to Action Owner for update 06/01/2026 - Response received from Action Owner - "We have a plan to change panels following the DfE feedback. The plan was to implement them from this month but has been postponed until February as it is awaiting sign off from the Service Director	The original finding related to panels which are now redundant - they are being replaced with new panels. Evidence was provided showing a documented plan to launch the new panels. Testing has reviewed the use of liquid logic forms under the legacy panel structure covering period 1st September 2025 to

	Education, Inclusion and SEND" Revised target date of 28th February 2026 to allow for implementation from February. Will seek further update at that point. 27/01/2026 - Discussion with Family Services Manager about A7420 also covered an update on this action. In short, still on track for forms to be in place to go live with new panels at the end of February. 23/02/2026 - Update from Action Owner - Panel redesign has been formally signed off, as outlined in the PowerPoint shared with Internal Audit in previous follow-up update, and work on implementation is now moving forward. The development of the new panel form is now included within a documented project plan with defined milestones and timescales.	31st January 2026, and Internal Audit has found consistent use of Liquid Logic forms to record panel decisions, providing assurance on improved processes and decision-recording since the initial review.
A7420	02/10/2025 Action owner and target date changed on request from service. 05/01/2026 Follow-up email sent to Action Owner requesting update 27/01/2026 Discussion took place with the Family Services Manager who confirmed that the decision panels were updated late 2025 and a new Terms of Reference for the new panels were produced setting out core attendees. It was noted that an independent advisor attended the panels and provided feedback recommending a more simplified panel structure. This will have the effect of fewer panels and more decisions being made at delegated authority level, and multiagency input "only where it adds decision value". The new changes are due to take place end of Feb / beginning of March. Given the new changes this action will become redundant as the finding which found an	Current panel approach with updated terms of reference and recorded attendees' information on panel agendas evidences the implementation of this agreed action.

	Educational Psychology Service representative did not always attend the County Independent Placement Panel & SPCO will no longer be relevant in light of the reduced multiagency input. It was therefore agreed that this action would be closed on the basis of the current / interim measures that has been in place since late 2025 in respect of the panel membership. Evidence was provided evidencing attendance of core members via links to the CYP Inclusion SharePoint folder.	
A7421	The process has been updated, and there is now a specific out of Panel request email inbox to send requests to. There is now set criteria for out of Panel agreements, and the Panel team screen the inbox to decide if submissions fit criteria. If they do, the case is sent to all relevant Managers, and it is expected that a comment / approval is received from each. Following this process, it is then still sent to Panel for ratification. Numbers of out of Panel authorisations have already reduced since implementation of this process.	Action completed whilst audit was ongoing - process has been updated to set criteria for out of Panel agreements, and a specific inbox is utilised.
A7422	The new high-cost placement request sheet form is now being used and is going to both Deputy Heads of SEND Services, and the Assistant Director for SEND and Inclusion. Notes of discussion are being recorded on the request form following meeting with the coordinator and practice lead, and this is also still being discussed at Panel. The completed form should then be uploaded to Liquid Logic.	Action completed during course of audit - a new form is being utilised for high-cost placements which requires AD approval, these are also being discussed at Panel.
A7429	Provider Services have implemented a second check of the IPA templates by support officers, and these are also being shared with the leads. The backlog for	Action completed over course of audit - second check has been implemented.

	IPA approval (which was causing delays) has now been cleared by the Assistant Director, which is also improving the timeliness of paperwork turnaround.	
A7430	02/10/2025 Action owner changed on request from service. 05/01/2026 Follow-up email sent to Action Owner requesting update 27/01/2026 Discussion with the Interim Assistant Director SEND & Inclusion confirmed ongoing progress with this action. New Alternative Provision (AP) team is fully in place with Team Manager recruited before Xmas and officers starting in January. The AP team are currently in the process of developing and implementing processes to ensure oversight of placements, including ongoing proactive reviews to avoid the situation of last-minute renewal of placements. A key component of this new team in addressing the highlighted finding / risk is that the AP team will have direct ownership and oversight of children in AP placements and will not be reliant on other officers to flag placement status or approaching end dates. Agreed to extend implementation date to 31st March 2026 to allow this to take place and become embedded. 22/05/2026 Update from CYP EDLT: "Non School Alternative Provision Team now operational and embedded in the system. Provision of oversight of children and young people in non-school AP in place for existing cohort and for new children and young people as they come through the system. Clear linkages now in place with Provider Services ensuring greater oversight of placements. Pending service review across Education will	A dedicated Non-School Alternative Provision Team is now operational, with established oversight arrangements and improved coordination with Provider Services, addressing the control weakness identified by the original audit. Further service development is planned through the wider SEND restructure.

	explore potential to further develop case-holding element of the service." 08/07/2026 Discussion took place with Action Owner. Update emailed by Action Owner in advance of meeting was: "Phase 1 of service restructure now underway for SEND Service. This includes the recruitment of ten additional Caseworkers to support the NSAP Team. Recruitment adverts to go out w/c 13.07.26 with an aim of staff starting in role before end September 2026. Service liaison with Provider Services now well established and processes developed between the service areas."	
A7434	02/10/2025 Action owner changed on request from service. 05/01/2026 Follow-up email sent to Action Owner requesting progress update. 22/01/2026 Update received from Action Owner, confirming action in progress and service has expanded the scope of proposed action. Additionally, interim measures are in place. Interim measures are in place and that there are definite plans in place to address the issues raised in report.	There is evidence that longer-term action to address this risk has been endorsed at a senior level. Given the significant complexity of moving payments onto a caseload management system, this long-range project will take time before becoming fully operational. However, interim measures put in place provides, in principle, assurance that the associated risk of reduced data transparency is being mitigated.

The current implementation status of each of the eight agreed actions, as recorded in the Council's audit action-tracking system (or equivalent log). For each action, please state whether it is recorded as implemented/closed and the date on which it was so recorded.

Action	Status	Date	Note
A7419	Implemented	23.02.2026	
A7420	Implemented	29.01.2026	
A7421	Implemented	26.06.2025	Completed during the course of the audit

A7422	Implemented	26.06.2025	Completed during the course of the audit
A7429	Implemented	26.06.2025	Completed during the course of the audit
A7430	Closed	13.07.2026	
A7433	Closed	25.06.2025	Low priority so not followed up as per agreed Internal Audit process
A7434	Closed	29.01.2026	

In respect of the single High-priority action, A7430 (oversight of unregulated alternative provision placements), the documentary evidence relied upon to consider that action implemented.

As detailed in the tables above.

Any report, paper or update provided since June 2025 to the Audit Committee (or any other governance or oversight body) on the implementation status of the EDUC/014 agreed actions, together with the minutes recording its consideration.

Internal Audit reports on open actions to the Audit Committee. As such, there has not been a specific response made to the Audit Committee, but progress on actions has been reported through the Internal Audit and Counter Fraud Progress Report (27.11.2025 p.308 and 315), and the Internal Audit and Counter Fraud Progress Report (18.03.2026 p.156),

Audit Committee papers can be found on the following link: [Committee Documents - Committee Minutes](#)

Confirmation of whether the agreed actions in the earlier internal audit FNGOV/037 – SEND Payment and Commitment Controls (dated 22 November 2021) were followed up by Internal Audit and closed as implemented, together with any follow-up review recording this.

Actions were followed up as part of the standard Internal Audit process described above.