

# Minutes of Audit and Risk Assurance Committee

**3 April 2025 at 6.00pm**  
**In the Council Chamber - Sandwell Council House, Oldbury**

**Present:** Councillor Preece (Chair);  
Mr Ager (Vice- Chair);  
Councillors L Giles, Jalil, Johnston, J Singh and Mr Hussain.

**Officers:** Alex Thompson (Executive Director – Finance and Transformation), Sally Giles (Director of Children and Education Services), Mike Jones (Assistant Director – Legal and Assurance and Monitoring Officer), Sue Moore (Assistant Director for Education Support Services), Judith Nash (Head of SEND) Peter Farrow (Audit Services and Risk Management Manager), and John Swann (Democratic Services Officer).

13/25      **Apologies for Absence**

An apology for absence was received from Councillor Crompton.

14/25      **Declarations of Interest**

There were no declarations of interest.

15/25      **Minutes**

**Resolved** that the minutes of the meeting held on 20 February 2025 are confirmed as a correct record.

16/25      **Additional Items of Business**

There were no urgent additional items of business.

## **SEND Placements and Transport Strategic Risk**

The Committee received an overview of the strategic risk in relation to SEND Placements and Transport.

The Council had a statutory duty to provide transport arrangements for children with special educational needs and disabilities (SEND) to facilitate their attendance at an appropriate education provider.

There had been a national increase in children with SEND and who required Educational, Health and Care Plans (EHCPs) which had resulted in increased demand for additional support services including specialist placements.

The increased demand has arisen from a combination of factors including population growth, better and earlier diagnosis of conditions such as Autism Spectrum Conditions (ASC) and extension of the service for children with SEND up to the age of 25. Covid lockdowns and inconsistent educational support have also had a contributing impact.

In May 2024 Cabinet had approved the procurement of a Flexible Purchasing System (FPS) for the provision of SEND transport services. The introduction of the FPS has helped to reduce the cost of home to school transport without impacting on the quality of service of the safeguarding of children and young people. The average cost in 2023/ 24, using the old framework was £16,400 per head per annum, however as of January 2025 this had reduced to £13,008 for 811 children. There was approximately 320 individuals on the old framework who were due to be transferred to the FPS in April and July 2025.

It was acknowledged that following an Area SEND inspection by Ofsted and the Care Quality Commission in July 2023, Sandwell received a 'good yet inconsistent' – the middle of three possible outcomes. As a result, the existing SEND provision was being reviewed, and the Council was developing a SEND strategy for the next three years.

From the comments and questions by members, the following responses were made, and issues highlighted:

- The Council had spent £17m on SEND Transport during 2023/ 24, including an overspend of £4m which had been met via reserves.

- The relationship between the Council and schools in the Borough had improved in the previous 12 months.
- The Council had sought to co- produce approaches in consultation with schools and had established a Headteacher Reference Group to deal with SEND matters and was in the process of setting up a Special Educational Needs Coordinator (SENCO) working group.
- The number of children and young people requiring a special school place had outgrown the capacity of provision in Sandwell.
- Placements within the Borough represented better value for money as the cost increased when the distance was further to travel. The Council had recently appointed a SEND Commissioner to tackle the issue and increase the number of local placements.
- The Director of Children and Education services undertook to provide the Committee with details of children and young people with SEND receiving placements out of the Borough.
- The number of children and young people with SEND needs was projected to increase by almost 200% by 2031.
- The Council was committed to working flexibly with parents and carers to meet the needs of children and young people with SEND, for example by providing money to parents for the purchasing of fuel.
- The SEND Strategy was being written in partnership with both schools and parents.
- The Council had multiple contracts with a range of operators and utilised a hybrid approach with SEND transport provision being met both in- house and via the private sector.
- Learning from the approach of other local authorities was being undertaken to make Sandwell's approach more efficient.
- The Council had recruited four additional EHCP officers to ensure service demands were being met.
- The Children and families Act 2014 had widened the eligibility criteria for those seeking an EHCP.
- The Council was expanding the use of Family Hubs to meet the need of children and young people presenting with multiple and complex needs.

(Councillor J Singh left the meeting during consideration of this item).

The Strategy for Internal Audit and Internal Audit Plan 2025/ 26 set out the intended internal audit programme of work for the 2025/ 26 municipal year.

The internal audit resource would utilise a variety of tools to obtain assurance on a number of different areas across the Council. Risks would be monitored by allocating a red, amber and green rating. Work would consist of both assurance and advisory works with key areas such as Oracle Fusion, Housing Transformation and Improvement Programme and SEND Placements and Transport.

The internal audit plan was based on management's risk priorities as set out in the Council's own risk assessment and analysis. Guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) was also used to assess areas where internal audit would be most effective.

From the comments and questions by members, the following responses were made, and issues highlighted:

- The internal audit plan was shared with the Council external auditors, Grant Thornton, and areas reviewed by Grant Thornton would not be explored to avoid duplication.
- Whilst it was accepted that recruitment of experienced auditors was challenging, the Council had one vacancy following a retirement and had recently recruited three new auditors.
- There was a statutory requirement for internal audit to work in accordance with the Global internal Audit Standards and the framework set out by CIPFA in their application note – Global Internal Audit Standards in the UK Public Sector.

**Resolved** that the Strategy for Internal Audit and Internal Audit Plan 2025/ 26 is approved.

(Councillor Jalil left the meeting during consideration of this item).

19/25

## **Audit and Risk Assurance Committee – Terms of Reference Annual Review**

The Audit and Risk Assurance Committee reviewed its terms of reference annually to ensure that they remained fit for purpose. A variety of considerations were made when reviewing the terms of reference including guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA).

Since the last review in February 2024, amendments had been made to reflect the new Global Internal Audit Standards within the framework set out by CIPFA in their application note - Global Internal Audit Standards in the UK Public Sector.

An amendment had also been made to formalise the Committee's ability to express an opinion on the selection and rotation of the external auditor through whichever method is applicable, and to make a recommendation to Council.

**Resolved** that the Audit and Risk Assurance Committee terms of reference is approved.

20/25

## **Procurement Board Update**

The Committee received an overview of the scope of the responsibilities of the Procurement Board and an update on a range of matters relating to procurement strategy, practice and procedure.

The Procurement Board was established in October 2024 to provide a forum for strategic oversight of procurement arrangements across the Council, focusing on high value procurement activities, typically with values of over £100,000.

The Board had been established in part to comply with the Procurement Act 2023 (Came into effect 24 February 2025) which set out new requirements relating to the conduct of procurement and contract activities by public authorities.

Areas which had been reviewed by the Board since its creation included exemptions and purchasing cards which were presented to the Board monthly for review.

21/25      **Audit and Risk Assurance Committee Work Programme 2024/ 25**

The Committee noted its work programme for the 2024/ 25 municipal year.

22/25      **Record of Thanks**

The Committee noted that this was the last meeting of the Independent Vice- Chair Mr Ager, who was stepping down from his role at the end of the 2024/ 25 municipal year.

It was acknowledged that Mr Ager had served on the Audit and Risk Assurance Committee since 2008 and the Chair thanked him for his hard work and input.

Meeting ended at 7.29pm

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