

Meeting: Audit Committee **Date:** 1st September 2026

Wards Affected: ALL

Report Title: Risk Assurance Report for Our Integrated Adult Social Care Services

Is the decision a key decision? No

When does the decision need to be implemented? N/A

Cabinet Member Contact Details: Councillor Tranter, Cabinet Member for Adult and Community Services, Public Health and Inequalities, Hayley.tranter@torbay.gov.uk
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Director Contact Details: Anna Coles, Director of Adult and Community Services, anna.coles@torbay.gov.uk

1. Introduction

- 1.1 During 2022/23 Audit Committee approved the inclusion of Appendix A - Risk Governance Process for Our Integrated Adult Social Care Service within the Council's Risk Management Framework.
- 1.2 The Appendix A process was put in place as the statutory responsibility for Adult Social Care Services (ASC) sits with the Council, however, the Council has had an Section 75 agreement in place since 2005 with Torbay and South Devon NHS Foundation Trust (TSDFT) to deliver the operational services on the Council's behalf.
- 1.3 With the termination of the Section 75 Agreement, this assurance step will no longer be needed from the 1st April 2027 as all audits will be carried out under the Council's usual processes. However, will remain in place during 2026/27 as part of the final year.
- 1.4 As these services represent a significant spend for the Council (approximately 30% of the Council's overall net budget for 2026/27), our risk processes state that the Director of Adults and Community Services will bring to Audit Committee an annual assurance report.
- 1.5 As set out in Appendix A. Audits of the Council's Adult Social Care (ASC) governance services are conducted by Devon Assurance Partnership. Audits conducted on Torbay and South Devon NHS Foundation Trust's operational ASC services are carried out by ASW Assurance.
- 1.6 This report provides a summary of both auditors' views and audit plans for 2025/26, together with planned areas of assurance activity for 2026/27.

2. ASW Assurance (Torbay and South Devon NHS Foundation Trust's) Statement

2.1 ASW have concluded their audits for 2025/26 and provided the Council with the following statement:

A statement of assurance for internal audit and counter fraud, has been provided by the Director of Audit and Assurance Services at ASW Assurance; the provider of internal audit, counter fraud and consultancy services to Torbay and South Devon NHS Foundation Trust; in relation to services provided to the Trust for 2025/26.

This assurance statement consists of the following elements:

Internal Audit Assurance Statement, including:

-  Head of Internal Audit Annual opinion, including the audit and assurance work we completed in support of the Opinion for 2025/26.
-  Information on the Third-Party Assurance report in relation to IT General Controls in respect of the Electronic Staff Record (ESR).
-  Internal audit recommendations.

Counter Fraud Service Assurance Statement, including information on:

-  The annual Counter Fraud work plan which covered the 13 components of the Government Functional Standard 013: Counter Fraud as well as the outcome of the Trusts mandatory Counter Fraud Functional Standard Return declaration.

The Opinion on the internal control, governance and risk management arrangements for the Trust provides 'Satisfactory' Assurance. There were two specific audits carried out in relation to the Adult Social Care Services. These were:

- Debt Management: Adult Social Care; and
- Adult Social Care – Contracting and Marketing.

Following provision of the Risk Assurance Report for Our Integrated Adult Social Care Services in September 2025, Members asked that Amanda Lowe of ASW attend a later meeting to provide further detail on the findings of the audits undertaken by ASW. Amanda Lowe was then welcomed to the February 2026 meeting.

ASW Assurance Audit Plan 2026-27- for ASC specifically.

Follow-up of Deprivation of Liberty Safeguards (DoLS) – Supervisory Body Function TSD19/25a

Following ASW's attendance at Torbay Council Audit Committee we have now built into the 2026-27 Audit Plan a follow-up on the previous audit (review issued in April 2025) that highlighted limited assurance. The review will commence in Quarter 1 and will focus on the actions previously agreed and on progress on addressing backlog applications as reported at the time. Term of reference to be agreed.

Direct Payments

Following the conclusion of previous Counter Fraud investigations, we will establish if identified learning has been taken in order to support compliance with Trust Policy covering assessment, eligibility, agreement and review.

Work to commence toward the end of Quarter 2 to enable any improved practice to be embedded.

Notice on the S75 Agreement – Due Diligence on Transfer

We will review management arrangements to transfer ASC services to Torbay Council, ensuring key aspects of the transfer are addressed such as:

- The process is properly governed, approved, and documented,
- Legal and statutory responsibilities are met,
- Staff transfers comply with TUPE and
- Service continuity and safeguarding have been maintained.

3. Torbay Council Audit activity through Devon Assurance Partnership (DAP)

1. 2025-26 Plan.

- a. ASC Transformation became 'ASC Transformation – System Implementation' (draft report awaiting final sign off)
- b. ASC Client Debt follow up was deferred to a future year due to the ongoing discussions regarding the S75 agreement at the time. It was not included in the 2026-27 Plan.

2. Audit Activity for 2026-27

- a. ASC Transformation Plan (Q1-4 - audit work is ongoing)
- b. ASC Supervision and Appraisal (Q1 - audit work is ongoing)
- c. Reablement Offer (Q3)

4. Risk Governance Process for Our Integrated Adult Social Care Service

- 4.1 With the introduction of the Section 75 Executive Committee meeting, the Director of Adults and Community Services will also present this report to the group, supporting a clear line of sight between Torbay Council, Torbay and South Devon NHS Foundation Trust and the Section 75 governance arrangements during 2026/27.
- 4.2 In ASC, the Assurance Board is the Council-led governance forum that gives senior oversight of whether adult social care risks, controls and improvement actions are being properly identified, managed and evidenced — this board is particularly important during the current year, whilst services are still being delivered through the Section 75 arrangement with TSDFT and we work to transition services back to the Council.

5. Recommendation(s) / Proposed Decision

That the Audit Committee note the report.

Appendices

Appendix A: Risk Governance Process for our Integrated Adult Social Care Service