



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	16 March 2022
Agenda Item	8
Title	Audit Update
<p>Summary</p> <p>This report provides Performance and Audit Committee with an update on:-</p> <ul style="list-style-type: none"> • Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in November 2021 • Summary of all open audit recommendations 	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>Performance and Audit Committee are asked to note and comment on the report.</p>	

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD**PERFORMANCE AND AUDIT COMMITTEE****16 March 2022****Report by Chief Officer****AUDIT UPDATE****PURPOSE OF REPORT**

1. This report provides Performance and Audit Committee with an update on:
 - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in November 2021
 - Summary of all open audit recommendations

RECOMMENDATION

2. Performance and Audit Committee are asked to note and comment on the report.

BACKGROUND

3. As agreed at Performance and Audit Committee in June 2021 we will continue to submit audit update reports to all meetings, including any new audit reports along with an overview of audit activity undertaken and an update on any outstanding recommendations since last reported.
4. Audit activity for the HSCP is provided in full as previously requested and this shows all current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. The specific actions from IJB audits are also detailed.
5. East Renfrewshire Council's Chief Internal Auditor undertakes the internal audit role for the Integration Joint Board. Audit Scotland also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations.
6. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

High	<ul style="list-style-type: none"> • Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole. • Corrective action must be taken and should start immediately.
Medium	<ul style="list-style-type: none"> • There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole. • Corrective action should be taken within a reasonable timescale.
Low	<ul style="list-style-type: none"> • Area is generally well controlled or minor control improvements needed. • Lower level controls absent, not being operated as designed or could be improved
Efficiency	<ul style="list-style-type: none"> • These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.

7. NHSGGC internal audit function is undertaken by Azets. They assign the following risk ratings to their findings:

4	<ul style="list-style-type: none"> • Very high risk exposure - major concerns requiring immediate senior management attention.
3	<ul style="list-style-type: none"> • High risk exposure - absence / failure of key controls.
2	<ul style="list-style-type: none"> • Moderate risk exposure - controls not working effectively and efficiently.
1	<ul style="list-style-type: none"> • Limited risk exposure - controls are working effectively but could be strengthened.

REPORT

Audit Activity relating to the Integration Joint Board Audit (Appendix 1)

8. No new audits have been undertaken in relation to the Integration Joint Board since last reported to Performance and Audit Committee in November. As noted at the September Committee, the days allocated for IJB audit work will be held in contingency and called upon if required. In the event we do not use this time for IJB work, we will use this time to supplement HSCP work, dependant on internal audit capacity.
9. The IJB specific follow up audit is in progress and internal audit have advised they will issue their report prior to the end of the financial year.
10. Outstanding recommendations relating to the Integration Joint Board are detailed in Appendix 1. These are from the following audit reports:-
- a) IJB Risk Management audit (Appendix 1a)
 - No changes since last reported. Three recommendations are considered implemented but are awaiting verification from internal audit follow up. One recommendation remains partially implemented and will be revisited when we move out of Covid response.
 - b) Audit Scotland annual audit plan (Appendix 1b)
 - The new action plan from the audit of the Annual Report and Accounts 2020/21 is attached at Appendix 1b. The full report was shared at PAC in November 2021.

East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 2)

11. Since last reported, no new audits or follow up activity have been undertaken by the Council's internal audit team which impact on the HSCP.

Recommendations from previous audits (Appendices 2a-2i)

12. A summary of all audit recommendations which have still to be implemented by the HSCP, or which the HSCP consider implemented but have yet to be verified by Internal Audit are included at appendices 2a-2i. The table below summarises the number of recommendations and the status for each audit. The detail is included on the relevant appendix.

Audit Report and Appendix		Changes since last reported to PAC	Recommendations			
			Total no. for HSCP	Verified as implemented by Internal Audit	Considered implemented by HSCP (awaiting verification)	Total open
Follow up of Corporate and Community Services Audits	2a	No	6	0	6	0
Carers Legislation	2b	Yes	5	0	3	2
Procurement Red Flags	2c	No	3	0	3	0
Data Protection Act / GDPR	2d	Yes	5	0	4	1
CareFinance	2e	Yes	14	0	10	4
Homecare	2f	No	15	12	3	0
Emergency Payment	2g	No	10	8	2	0
Self-Directed Support	2h	Yes	10	0	8	2
Follow up of HSCP Audits	2i	Yes	11	2	6	3
TOTAL			79	22	45	12

13. Due to ongoing capacity pressures within the HSCP as we remain in response mode, only 5 recommendations have moved from 'open' to 'considered implemented' since last reported. A total of 12 recommendations remain open across 5 audits.
14. Internal Audit within East Renfrewshire Council have advised that due to a reduction in internal audit hours available and ongoing operational restrictions, the HSCP Follow Up audit, which was scheduled to take place in 2021/22 is delayed and is now likely to be rolled forward into the annual audit plan for 2022/23.
15. Due to the reduction in audit hours, the recommendations previously noted as 'pending verification' by internal audit remain so.

NHS Internal Audit Activity relating to the Health and Social Care Partnership

16. Since last reported, we have not been made aware of any new recommendations from NHS Greater Glasgow and Clyde which impact on the HSCP.

CONCLUSIONS

17. To provide assurance of control all open audit recommendations are included at appendix 2 to enable oversight of previous audits and demonstrate progress.

RECOMMENDATIONS

18. Performance and Audit Committee are asked to note and comment on the report.

REPORT AUTHOR AND PERSON TO CONTACT

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March 2022

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

PAC Paper: 22.09.2021 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/6842/PAC-item-07-22-September-2021/pdf/PAC_item_07_-_22_September_2021.pdf?m=637673822306700000

PAC Paper: 23.06.2021 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/5749/PAC-Item-10-23-June-2021/pdf/PAC_Item_10_-_23_June_2021.pdf?m=637596213484470000

PAC Paper: 27.11.2019 - Audit Actions Update

https://www.eastrenfrewshire.gov.uk/media/1985/Performance-and-Audit-Committee-item-06-27-November-2019/pdf/Performance_and_Audit_Committee_Item_06_-_27_November_2019.pdf?m=637356832021000000

INTEGRATION JOINT BOARD INTERNAL AUDIT ACTIVITY

This appendix details all audit recommendations relating to the integration Joint Board which are either open, or have yet to be verified as implemented by internal audit follow up

Appendix 1A – Audit of IJB Risk Management (no changes since reported to PAC Nov-22)

Ref / Risk Rating	Recommendation	Comments	Timescale for completion	Status	Latest Note
4.1.1 (Low)	In the column headed "Completion date for proposed Risk Control Measure" all proposed risk control measures should show an implementation date for being put in place or a review date where they are "ongoing".	Where a risk control measure is ongoing a review date will be added.	23/09/2020	Considered Implemented – pending verification by Internal Audit	Implementation dates and reviews dates added
4.2.1 (Low)	The most recent version of the ERC operational risk register should be used in all cases.	Where the ERC format is appropriate we will ensure the current version is used. The revised Risk Management Policy was issued to SMT in March and a follow up check will be done to ensure the most recent version is being used by operational services.	31/03/2021	Open	We had planned to undertake a risk session with SMT however this was postponed due Covid-19. This will be rescheduled and as we move into recovery housekeeping issues such as format are being reviewed.
4.3.1 (Low)	Control measures should comply with SMART criteria and consideration given to removing or annotating as notes those which are not genuine controls.	The IJB risk register will be reviewed to ensure all measures comply with SMART criteria.	23/09/2020	Considered Implemented – pending verification by Internal Audit	Control measures reviewed and updated
4.4.1 (Low)	Either the Business Continuity Plans should be provided to Audit or the risk registers amended to refer to the Business Impact Assessment as the risk control measure in place	The HSCP Business Continuity Plan has been updated and a copy shared with Audit.	01/06/2020	Considered Implemented – pending verification by Internal Audit	Shared BCP with audit 03.06.2020

Appendix 1B – Audit Scotland 2020/21 Action Plan (New)

No	Issue	Risk	Recommendation	Agreed Management Action	Responsible Officer	Timing	Comments
1	<p>General Reserve position</p> <p>The general reserve position at 31 March 2021 is £272,000 which is below the IJBs reserve strategies recommendation that it holds uncommitted reserves of around 2% of the IJBs revenue budget (excluding significant fixed costs), which equates to around £1 million.</p>	<p>There is a risk that the uncommitted reserves held are not sufficient to meet longer-term financial pressures.</p>	<p>The level of general reserves should be reviewed, and appropriate action taken to comply with the stated reserves policy and bring the level of general reserves held into line with the Boards target. Paragraph 35</p>	<p>Whilst fully accepting we are not compliant with this policy this is a long-standing position for the IJB. As we have previously reported there is a tension between holding unallocated reserves when we have operated for a number of years with significant financial challenges. Our earmarked reserves strategy has allowed the IJB to prioritise service delivery. Without a significant increase in funding it is unlikely that the optimum 2% level of general reserve will be achieved.</p>	Chief Financial Officer	31-Mar-22	Please see management actions - no change
2	<p>Financial Sustainability</p> <p>The IJBs medium-term financial outlook has been updated to reflect the impact of COVID-19. Over the next five years from 2022/23 a potential funding gap has been identified of £22 million. It is unlikely that efficiency savings alone will be sufficient to bridge the funding gap identified over the longer-term without significant impact to the level of service currently delivered by the IJB.</p>	<p>There is a risk that the IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>Continue to engage with partner bodies in relation to future funding levels, to ensure the IJB remains financially sustainable. Paragraph 40</p>	<p>The maturity of our IJB has allowed us to not only recognise the long-standing financial challenges we face, but also take a pragmatic approach to our financial planning. The future uncertainties have never been greater including understanding the impact Covid-19 on demand and complexity of need. The IJB recognised that the 2021/22 budget would be an iterative process, with funding changes relating to Covid-19 and other initiatives emerging as the year progressed. The IJB also recognised that without support for Covid-19 costs, including unachieved savings, that we would most likely need to invoke financial recovery planning. We will continue with our scenario planning, financial modelling and report our position to every IJB meeting. We will continue to work with our partners to articulate these challenges as part of our funding and performance discussions.</p>	Chief Financial Officer	31-Mar-22	A refreshed MTFP is being taken to IJB on 16 March 2022 subject to agreement of the IJB Budget for 2022/23

3	Key performance indicators The IJBs performance against the key performance indicators reflect the impact of COVID-19, however the targets themselves have not been reviewed to ensure these reflect a realistic baseline position for the IJB to measure performance against.	Risk – There is risk that the key performance targets and the IJBs performance against these are not aligned, as a result of the impact of COVID-19.	Review key performance indicators and, where appropriate, re-base relevant targets to ensure these reflect the impact of the pandemic on the IJBs performance. Paragraph 60	Whilst many of our performance indicators are national or part of a wider Greater Glasgow and Clyde suite of measures we will endeavour to re-base those where we can. Covid-19 has had a direct impact on people’s health and wellbeing. The indirect effects on other conditions as well as long Covid may take some time to manifest. This means our performance indicators may need revision over a longer period of time	Chief Financial Officer	31-Mar-22	The development of the new HSCP Strategic Plan for 2022-25 with associated implementation plan will include the review of the performance framework and performance reporting in consultation with the PAC. This work will commence following approval of the Strategic Plan by the IJB in March 2022.
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Internal Audit Activity relating to the Health and Social Care Partnership

This appendix details all recommendations for the HSCP which have been made by East Renfrewshire Council's Internal Audit service. This includes all open recommendations for the HSCP, from both new and historic audits. The recommendations detailed in these appendices have either still to be implemented or are considered implemented by the HSCP but are subject to verification by internal audit.

Appendix 2a: MB1140NS – Follow up Corporate and Community Services Audits (no changes since last reported to PAC Nov-21)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	Directors should implement a process which ensures that a leavers checklist is completed for every employee who leaves the council and that this form is uploaded to information@work.	Reminder will be issued to all managers. There is no capability to run reports on this and we do not have the capacity to follow up with individual managers for all leavers to ensure this has been completed.	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021
6.2.1 (Low)	Reports should be reviewed for high usage outwith the individual's data package and checks carried out to ensure that this is for business use only. Where necessary, reimbursement should be sought for personal use.	Monitoring process was put in place in 2019 however this fell away during pandemic. This will be reinstated	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued in staff bulletin re data usage. Monitoring process with notification to DMT reinstated
8.1.1 (Med)	Managers should ensure that all periods of absence are recorded in the flexi system and under the correct category to ensure all employee balances are accurate.	Reminder will be issued to managers. Process will be established where Advanced Managers run high debt balance reports quarterly and issue to managers for review	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021 Quarterly task set to run reports
8.4.1 (Low)	All managers responsible for authorising overtime claims should ensure that they are aware of the enhanced rates and when they are applicable.	Reminder will be issued to all managers	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021
8.4.2 (Low)	Officers responsible for maintaining overtime records must ensure that these are complete and available on request to support all overtime paid.	Reminder will be issued to all managers	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021
8.4.3 (Low)	HSCP managers must ensure that they hold appropriate records to demonstrate that waivers have been signed by all employees breaching the EWTD. Where no waiver is held the employees should be prevented from working additional hours.	Reminder will be issued to all managers	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021

Appendix 2b: MB1128FM - Carers Legislation (Updated notes, status of 4.1.1, 4.1.2, 4.1.3 changed to considered closed)

Ref / Risk Rating	Recommendation	Comments	Timescale for completion	Status	Latest Note
4.1.1 (M)	All carers recorded on the CareFirst system or within the Carers Centre's records should be offered an assessment in accordance with the Carers Eligibility Framework.	<p>Carer's rights awareness sessions currently being delivered to HSCP teams highlight the importance that carers eligible for support from services have their own support plan. That this plan and any actions required to achieve the outcomes of the carer are recorded within the Carefirst system independently of the person they care for.</p> <p>An independent review of carers experience using SDS in East Renfrewshire was requested and received in Jan 2021. This will also be used to inform practice going forward.</p> <p>A new process is being built into assessments referred to as the 'Carers Conversation' this will ensure and evidence, on a carer being identified, they are being offered an Adult Carer Support Plan (ASCP). This will be reviewed in 6 months (Sept 2021) to ensure it is working as expected.</p>	31 March 2022 (with a review for September 2021 included)	Considered Closed (pending verification by internal audit)	<p>Carers Conversation embedded in HSCP forms. Reviewed Feb 22. Questions ensure and evidence offer of ACSP, carers response and action taken</p> <p>Increased awareness of Carers right to Adult Carers Support Plan (ACSP) through Carers Rights & Support Sessions. Delivered to all HSCP frontline teams apart from care at home frontline workers. Last presentation Dec 2021 for GPs.</p> <p>Carers Tracker currently being tested by Eastwood Locality team. Tracker will record offer of ACSP to any carer identified during cared for person's Assessment or Review. Wider roll out planned April 2022.</p> <p>SDS Independent Review was completed with outcome of SDS Strategic Group, which includes carer reps, now established.</p>
4.1.2 (M)	A copy of the carers conversation, assessment, support plan, self-directed support details and RAG minutes (where applicable) should be saved to the document hub on CareFirst or be accessible from documents or systems maintained by the Carers Centre	<p>The carers' personal information and support plan is recorded by East Renfrewshire Carers Centre (ERCC) on Charity Log, a specialist charity database software system and in the Carers Scotland Census.</p> <p>ERCC will distribute an annual questionnaire / survey to carers (date tbc taking account of pandemic and recovery) on behalf of HSCP and provide monthly tracker reports for the HSCP on carer activity.</p> <p>Other relevant carers data will be gathered from The Carers Scotland Census completed every six months by ERCC and the HSCP.</p> <p>A clearly defined process has been developed that will ensure and evidence that each time a carer is identified by the HSCP staff the carer relationship is recorded on the Carefirst system, that they have been offered advice, information and support along with an</p>	31 March 2022 (with a review for September 2021 included)	Considered Closed (pending verification by internal audit)	<p>Carers Conversations are embedded and recorded in Carefirst forms this was reviewed Feb 22.</p> <p>Wider roll out of awareness raising planned for April 2022.</p> <p>Resource Enablement Group (REG) inform the allocated worker on decision who then records REG outcome in Carefirst observations. This is most often recorded in the cared for person's records as ACSP has been declined and any carers budget is recorded as part of the cared for persons overall budget.</p> <p>Service Agreements for budgets recorded on Carefirst now include Carer Support option.</p> <p>Individual Budget Questionnaire review to be completed</p> <p>Carers Centre ACSP records are saved in Charity Log system. These can be accessed with consent from carers</p>

		<p>opportunity to have their own support plan. (This process is referred to as the 'Carers Conversation' and will be included in assessments and other relevant forms across HSCP services). This process should start April / May 2021.</p> <p>REG decisions are recorded in the supporting minutes and will identify carer's assessment outcomes.</p>			<p>through Carers Centre manager. Regular reports are received by HSCP on ACSPs offered, completed and declined, carer support delivered and other activity. Carers Centre also complete Carers Scotland Census.</p>
4.1.3 (M)	<p>The frequency of which carers support plans are reviewed should be documented and evidence of the review and the outcome should be recorded on the CareFirst system or the system and documents maintained by the Carers Centre.</p>	<p>A revised ACSP is being tested by practitioners during April and May 2021 this includes a required review date that will create a review activity on Carefirst system awaiting completion. The ACSP also includes carers outcomes measures that will be recorded in Carefirst and / or Charity Log. The ACSP will be approved for use on completion of testing and any changes required on feedback received</p> <p>The revised ACSP includes a required date for review of plan along with outcome measures. This data will be recorded in Care First and / or Charity Log.</p> <p>Existing ACSPs will be reviewed to ensure a review is offered and if accepted completed with the carer. This review will be completed by September 2021.</p> <p>Where the carer's support has been included within the Outcomes Assessment for the cared for person, further work will be needed as to how we can capture and extract information related specifically to the carer. This is not unique to East Renfrewshire and as these 'joint' assessments are reviewed each carer will be offered an ACSP.</p>	<p>31 March 2022 for existing carers.</p> <p>For joint assessments the date will depend on the date for a joint review</p>	<p>Considered Closed (pending verification by internal audit)</p>	<p>HSCP ACSP's completed after July 21 have review date set by allocated worker on Carefirst and review is recorded on Carefirst.</p> <p>HSCP Carers 'Tracker' (see above) linked to Cared-for person's review will ensure each carer receiving a service has their outcomes reviewed and this is recorded in tracker.</p> <p>ERCC ACSP's and reviews are saved on Charity Log. Regular activity reports on these are received by HSCP.</p> <p>Reviews of older HSCP ACSPs / Carers Assessments where no review date has been set have still to be actioned this will be highlighted with locality team managers.</p>
4.1.4 (L)	<p>The group of people who are canvassed for the annual survey should be recorded so it is clear which of these are caring for individuals involved with the service.</p>	<p>Please see 4.1.2 above. The methodology supporting the survey will also be recorded.</p>	<p>31-Mar-22</p>	<p>Open</p>	<p>Carers survey canvassing closes March 2022. This question was not included in the survey but will be included in future years.</p> <p>East Renfrewshire HSCP and partners staff wellbeing survey noted that 20% of staff reported that their caring role impacts on their overall wellbeing. The wellbeing lead officer is creating a plan to provide further support to staff who are carers as part of the overall staff wellbeing plan.</p>

4.2.1 (L)	Managers in HSCP should ensure that all staff complete the EPiC learning resource.	<p>Carers Rights Awareness sessions currently being rolled out across HSCP teams include the recommendation that all staff complete the EPiC learning resource. Numbers of staff completing the course will be able to be evidenced and 20 people have already been recorded since January 2021.</p> <p>Consideration being given as whether EPiC should be mandatory and included as part of induction for all HSCP staff. A refresher timetable will also be considered.</p>	30-Sep-21	Open	<p>Progress remains slow with this. 27 staff had completed by Dec 2021 this may be partially due to pressures of pandemic on staff throughout 2020-21.</p> <p>Discussions on how to improve take up have been requested with Learning and Development with the aim of this becoming mandatory part of induction for all HSCP staff.</p>
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Appendix 2c: MB1121RM - Procurement Red Flags (no changes since last reported to PAC Nov-21)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (L)	Where possible, there should be separation of duties between those who evaluate tenders and those who are responsible for writing the tender specification.	This is not always reasonably practicable due to level of resource within the department however this risk will be mitigated by the inclusion of relevant service representation for evaluation of each tender.	01/06/2020	Considered Implemented – pending verification by internal audit	As per comments
4.1.2 (L)	In accordance with current corporate procurement guidance, all tender specifications should be checked by another officer and readily available evidence kept that this has been done.	As above	01/06/2020	Considered Implemented – pending verification by internal audit	As per comments
4.4.1 (L)	Evidence should be sought from the successful bidder(s) of their relevant staff qualifications/training stated in their bid. It could be made clear in the tender wording that this will be required of the winning contractor thus incentivising the bid stating those qualifications held by personnel which are only the most relevant.	In any exercise procuring services for social care the tender would contain specific references to the requirement of any bidder meeting the requirements for its staff to be registered with the SSSC and for their services to meet the requirements for registration with the Care Inspectorate. It would be a reasonable undertaking therefore at tender to ask organisations to confirm that they are in a position to commence at award, a service registered with the relevant statutory bodies. The tender would ask bidders to confirm that they are in a position to comply in respect of the category of care being awarded. This could be supplemented by training plans and policies which would provide further suitable information on the ability of the bidder to successfully meet the requirements of the tender.	01/06/2020	Considered Implemented – pending verification by internal audit	As per comments

Appendix 2d: MB1124RM - Data Protection /GDPR (Updated note at 4.4.1)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (L)	In accordance with the procedures, a record of screening decisions on whether a DPIA is required should be maintained by all departments.	DPIA screening decision to be incorporated into project mandate documentation. This will be overseen by HSCP Change Programme Manager Issue comms to HSCP detailing when DPIA should be undertaken and a point of contact Create and maintain DPIA log	31-Dec-20	Considered implemented – pending verification by internal audit	Screening decision incorporated into project mandate. Comms issued in staff bulletin DPIA log has been created however this does not include any historic DPIAs
4.3.2 (L)	Departments should keep evidence of Head of Service sign off if DPO advice in relation to a DPIA is not being followed. DPIAs should be built into each Department's project and change processes.	DPIAs will be signed off at HSCP Change Board as part of the change process.	31-Dec-20	Considered implemented – pending verification by internal audit	Change Board was suspended during Covid-19 – Replaced by Recovery and Renewal Programme Board from June '21
4.4.1 (M)	A review of current contracts and sharing agreements should be completed and in the meantime this control measure moved into the proposed risk control measures column in the next review of the strategic risk register.	A review of existing arrangements needs to take place to identify review periods and this will include diarising future reviews.	30-Jun-21	Partially Implemented	Data protection and information sharing are standard clauses contained with Scotland Excel Frameworks which the majority of our externally commissioned partner providers are part of. Over the 2022/23 financial year a review of non- framework commissioned services including block grant funded and out of area contracts will be undertaken and will ensure data protection and information sharing clauses are part of any service agreement.
4.6.1 (L)	Directors should ensure that all application forms have up to date direct links to a relevant privacy notice rather than a page listing many different council services and leaving the reader to ascertain which one is relevant.	Links have been updated and now take the user straight to HSCP privacy notice	31-Dec-20	Considered implemented – pending verification by internal audit	As per comments
4.8.1 (L)	Departments should monitor that all of their staff are undertaking annual on-line data protection training as a minimum. A prompt to act as a reminder would assist in this regard.	Communication to be issued to all ERC employees reminding them to complete the annual online data protection course	13-Nov-20	Considered implemented – pending verification by internal audit	Training reminder within Core Brief. L&D will include this in reporting to SMT (SMT has been suspended during covid and has yet to restart)

Appendix 2e: MB1044RL – CareFirst Finance (4.1.1 & 4.1.2 now considered closed; note updated at 4.5.1,)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Priority needs to be given to ensure that annual review takes place for each client with an authorised service agreement however the Head of Finance and Resources stated that it is not possible to undertake a full annual review on every care package and that this operates on a risk based approach. Details of the risk based approach needs to be documented and approved by the IJB	A risk based approach was agreed a number of years ago. The policy will be revised and taken to the IJB for approval.	31-Mar-19	Considered Closed – pending verification by internal audit	A temporary review team was created to complete reviews for all east Renfrewshire care home residents which was completed in December 2021. This team have now started reviewing care packages of residents in the community with 70 reviews allocated/completed as of March 2022/ Based on the success of this model, a permanent review team has been created to ensure we complete annual reviews timeously. The full team will be in post by April 2022
4.1.2	Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first. In practice these cases should have been reviewed under routine work.	Will be in line with policy as above.	31-Mar-19	Considered Closed – pending verification by internal audit	The temporary and permanent review teams have and will continue to prioritise reviews according to need and risk.

4.2.1	Action is required by operational managers to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. Operational managers should prioritise checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate.	This is already in place, however the formal sign off recording will be strengthened. To avoid duplication of effort and issues the sign off will incorporate some of the points below, as we suggested during the audit.	31-Mar-19	Open	As there is no simple export from CareFirst which gives this data, a report was developed which uses Excel to link three different Carefirst reports; varies processed, invoices paid and commitment. This was initially send out in June 2019 and feedback from managers was that it was data intensive and not user friendly. Changes were made to the report and user guidance was drawn up, which was issued in September 2019 alongside the reports for sign-off. Again, managers still felt the process was cumbersome and it is accepted this report needs work to make it more meaningful, this format remained in place in the interim. In March 2020, the decision was taken to not amend individual care packages unnecessarily due to the pandemic response, in line with national guidance many providers moved to being paid on planned hours. During the Covid response phase, these reports were not produced, but with a move to recovery, the aim is to restart reporting. In addition, a significant piece of work is ongoing with migration to the Scotland Excel national framework. This will act as an additional review of the data and we will continue to develop reporting to best meet everyone's needs.
4.2.2	A positive response should be obtained by the Finance Team from each operational manager regarding review and approval of vary reports to ensure that each case is addressed and the manager is confirming an awareness of the differences and any required actions. This could be combined with the quarterly client verification check (which covers existence of client, commitment value and provider) and signed off within budget monitoring to avoid numerous verification checks..	Per 4.2.1	31-Mar-19	Open	June'21: See above
4.3.1	Operational managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments to providers.	Reminder issued 23 May 2018. However the planned centralised entry of service agreements will also improve authorisation times.	31-Mar-19	Considered closed - pending verification	Email issued 24.05.2018. This will be superseded by the centralised entry of service agreements once implemented

4.3.2	Social Workers should be instructed that updating the CFF system is essential and that this must be done before the service agreement commences where possible.	See 4.3.1	31-Mar-19	Considered closed - pending verification	Email issued 24.5.18 attached to scorecard outcome
4.4.1	Regular review of provider rates should take place within the commissioning team and appropriate action taken where anomalies are found. Evidence of this review should be held.	Report developed, will inform actions and any compliance issue will be taken to DMT	31-Mar-19	Considered closed - pending verification	Commissioning, CareFirst and Finance meet weekly to discuss any new rate anomalies. Records are maintained by CareFirst.
4.4.2	The report should be presented to DMT in line with procedures to obtain approval of rates not set by commissioning.	See 4.4.1	31-Mar-19	Considered closed - pending verification	Commissioning report to DMT annually when rates are reviewed. HOS approval for individual non-framework rates is now delegated to locality managers per 4.6.1. The Commissioning team also have access to business objects reports to check rates on an ad-hoc basis.
4.5.1	A review of the uprating process should take place to address the processing of varies where a rate has been approved to be paid but needs to be updated on a service agreement. Service agreements should be identified and subject to independent review and update prior to processing the next period invoice.	See 4.2.1 and 4.4.1. However the planned centralised entry of service agreements will mitigate.	31-Mar-19	Open	An exercise is currently underway to address all Service Agreements on the system to ensure rates transition to the Scotland Excel Framework correctly. The annual uplift of rates will be an ongoing process and this will include non-framework rate changes. A new business support post has recently been filled and this is one of the tasks they will undertake
4.5.2	Processing staff should be reminded to check the number of hours charged to the service agreement to ensure that varies processed for rate changes do not also cover increased charges for additional hours.	Reminder issued during audit and will be routinely reviewed	31-Mar-19	Considered closed - pending verification	Team were reminded at time of audit. This is also included within the procedures to deal with invoice variations.
4.5.3	Housekeeping checks should be implemented ensuring that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared.	This was deemed low risk, when team is fully staffed will be a routine process	31-Mar-19	Open	Invoice processors now regularly complete a tidy action for their allocated providers, ensuring any un-invoiced periods are promptly raised with the provider. Given the dynamics of care package profiles and actual spend there are a large volume of varies which are often not significant. The updating of Service Agreements for the Scotland Excel framework will remove the need for many of these varies.

4.6.1	Head of service approval must be seen by the carefirst team before they enter a non-framework rate.	Sign off process being refreshed	31-Mar-19	Considered closed - pending verification	This requirement was causing a delay in Service Agreements going onto the system, due to the demands already on HOS. As agreed with the Chief Officer, this has now been delegated to Locality Managers.
4.7.1	The deceased clients with open service agreements report should be reviewed and service updated to: <ul style="list-style-type: none"> • Remove clients whose service agreements were not authorised • Ensure that service agreements effectively ended do not appear • Appropriately end agreements on the system, 	Reminder issued 23 May 2018 and also see 4.2.1	31-Mar-19	Considered closed - pending verification	The deceased clients report was updated in July 2018 to ensure cancelled and ended service agreements do not appear on the report. Incomplete/unauthorised service agreements are still included in the report as these require action; i.e. cancelled or completed and authorised.
4.7.2	Homecare Managers should be instructed of the procedure and the requirement to end the service agreements promptly of clients who have died.	See 4.7.1	31-Mar-19	Considered closed - pending verification	All managers instructed, per email of 24th May 2018. Weekly reports are sent to Intensive Services Manager. Any outstanding service agreements are discussed as part of the routine budget meetings.

Appendix 2f: MB1060EL – Homecare (no changes since last reported to PAC Nov-21)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.4.1 (Med)	Call up paperwork should be held on file for all clients.		Dec-18	Considered implemented - pending verification by internal audit	Completed Dec 2018 - All paperwork on CareFirst document hub
4.5.1 (Low)	Annual leave record cards should be created and kept up to date for all homecare employees including patch 7 and the re-ablement team.	Records to be reconciled at the commencement of the new leave year	Jan-19	Considered implemented - pending verification by internal audit	Record cards are available for all staff
4.7.1 (Low)	Consideration should be given to developing a means of ensuring that all providers are offered potential new client services and that services are allocated on a fair and equitable basis to those who are able to fulfil the requirements.	We will consider this with our providers as part of the development of new contractual arrangements	Apr-20	Considered implemented - pending verification by internal audit	Brokerage function in place to facilitate

Appendix 2g: MB1077NS - Emergency Payments (No changes since last reported to PAC Nov-21)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Note
4.1.1 (Med)	Section 12 or 22 monies should not be disbursed unless there is an application form with all sections fully completed and all required signatures obtained	(1) A reminder will be issued to all relevant social workers team leaders and service managers. (2) Existing forms and guidance will be reviewed, agreed and implemented.	Complete	Considered implemented - pending verification by internal audit	Email issued 17-07-2019 Monies are only disbursed when the relevant form has been completed and authorised. Forms have been updated to include a reminder that these must be fully completed and signed, or email authorisation appended.
4.3.3 (Low)	Section 12 and 22 monies should not be used to provide income to purchase items available from other sources (e.g. clothing grants).	Existing forms and guidance will be reviewed, agreed and implemented.	Complete	Considered implemented - pending verification by internal audit	Email issued 21-06-2019. Forms have been updated to include a reminder that these should not be used where alternative funding sources are available. MART are currently assisting with updates to guidance around benefits prior to forms and guidance being reissued

Appendix 2h: MB1078EL - Self-Directed Support (Note at 4.1.1 updated)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Update
4.1.1 (High)	Financial review of all direct payment clients should be undertaken as soon as possible and resource should be targeted to allow this.	Letters were issued to all Direct Payment recipients w/c 28 th Jan 2019 reminding them of financial record-keeping responsibilities and advising that HSCP Finance will be writing to them in March/April 2019, asking for a year-end balance and a random month's receipts. Participated in 3 SDS Forum events to explain record keeping, auditing and monitoring requirements to those in receipt of direct payments.	31 st July 2019	Open	Financial review of DPs commenced late 2019 with returns from 268 of 344 DP accounts reviewed. Due to Covid we were unable to follow up on the remaining however annual reviews for 2021 of all DP recipients are underway. Programme of reviews being completed by review team should include financial review
4.1.2 (Med)	HSCP management should ensure at least annually that all option 1 clients have provided receipts to support expenditure and that any unspent monies are recovered.	Current requirements are that a year-end balance plus one random full months' worth of receipts are asked for. New procedures are currently being produced, which will ensure recovery of surplus funds in accounts, within agreed parameters. The new role of Finance Support Officers (FSO) will be responsible for monitoring of direct payments, liaising with social workers to ensure appropriate use of funds. All clients will be written to in March/April 2019 as part of the annual review. During 2019/20 we will review our existing contractual requirements.	New procedures by 31 st July 2019 and reviews ongoing thereafter	Considered closed - pending verification from internal audit	Receipts required as per procedure. 2021 reviews underway
4.2.1 (Med)	A review of the process for direct payments should take place with a view to ensuring that the process is easier to control, monitor and recover monies if necessary. This should take place as a priority.	The process will be re-written to ensure FSOs are all aware of procedures. The spreadsheet log has been altered already to separately identify ended Service Agreements where action is needed with regards to a potential recovery of funds.	July 31 st 2019	Considered closed - pending verification from internal audit	Process and spreadsheet updated
4.2.2 (Med)	As soon as an alternative method of payment is implemented, relying solely on a spreadsheet database as a means of monitoring and controlling payment should cease.	Alternative methods of payment will be investigated, including using CareFirst and payment cards.	31 st March 2020	Open	Process unlikely to change until new care first replacement system in place

4.3.1 (Med)	Detailed and structured guidance should be produced to assist staff in assessing the appropriate use of direct payment option 1 monies. Where specific circumstances occur and more creative use of DP funding is being considered, there should be a process for recording and authorising this.	Work has already begun around writing new guidance in conjunction with the locality managers. Once approved by DMT, this will be issued to all staff and separate guidance will be made available to clients.	31 st July 2019	Considered closed - pending verification from internal audit	All documentation relating to individual budgets and Direct Payments was produced and trained out to staff in summer of 2019. All documentation is also available on the intranet. The care plan should be used to record outcomes and a DP can be used creatively to meet those outcomes.
4.4.1 (Med)	Training across all teams should be provided for operational staff in how to complete DP agreements generally and how to support clients receiving a direct payment, specifically those under option 1.	All documentation is currently being revised in line with the work on Individual Budgets. Thereafter training will be provided to relevant staff. Regular refresher training will be provided as required. We will continue to work with the SDS Forum to ensure any issues they become aware of can be addressed.	31 st July 2019 thereafter ongoing	Considered closed - pending verification from internal audit	As above
4.5.1 (Med)	A review of the policy adopted regarding the rate payable to option 1 clients should take place to ensure that: - clients are not placed in financial detriment for choosing option 1 with agency support - a fair and equitable payment policy is adopted for all clients regardless of the option chosen.	Work on implementing Individual Budgets for clients is nearing completion, which will ensure equity across all options. In the interim a review can be requested if clients feel they don't have enough money to pay for the care they are assessed as needing. A reminder of this was sent to staff in Sept 2018 and was forwarded to Internal Audit in November 2018. All care packages will be reviewed to bring them under the new individual budget process, which will commence once the Individual Budget Process is implemented.	31 st July 2019 and ongoing thereafter	Considered closed - pending verification from internal audit	New individual budget process implemented Dec 2019. The equivalence rate is the same across all options. Once an indicative budget is known, a plan is costed up within those parameters using the actual rate, if known.
4.6.1 (Low)	The SPAEN checklist should be used by care managers to ensure that all appropriate measures are in place for clients employing a personal assistant and that the client fully understands their obligations as an employer such as having relevant insurances in place.	Information on the responsibilities of becoming an employer, or where to find further information, will be incorporated into the new guidance currently being written. SPAEN membership is not compulsory and other forums and networks are available to people.	31 st July 2019	Considered closed - pending verification from internal audit	New DP guidance in place.
4.6.2 (Low)	Clarification should be provided as to how £152 per annum which the HSCP has agreed to fund will be paid i.e. as a separate	This should be costed as part of someone's individual budget going forward.	31 st July 2019	Considered closed - pending	Costed as part of budget. HSCP will pay annually if needed, however often slack in budget means it's not necessary for a separate payment.

	payment or within the overall SDS package.	Currently, this is paid in year one. A separate payment may not be necessary depending on the balance of funds in a client's bank account, but if an additional payment is needed and authorised in subsequent years this will be provided. This should be picked up at the operational annual review. It needs to be recognised that there are alternatives to SPEAN and this will be identified within the review of documentation.		verification from internal audit	
4.7.1 (Med)	A process should be implemented to allow formal recorded recovery action to be taken to ensure that amounts overpaid are recovered from ongoing payments or repaid directly to the HSCP.	A report has been developed to identify all direct payment care packages that have ended. This report is reviewed monthly to ensure any payment made after an end date (for example due to the timing of notification of the change) will be recovered, linked to the closing statement for the account.	31 st July 2019	Considered closed - pending verification from internal audit	As per comment

*Comments in bold reflect the changes referred to at the last meeting which had not been included in the paper

Appendix 2i: MB1087FM - Follow up of HSCP Audits (Updated notes at 6.1.1 & 6.1.2)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
5.2.1 (Low)	Officers must ensure that clients with outstanding debt are not allowed to book places on forthcoming Play Schemes until all outstanding invoices have been settled in full.	New policy and procedures were fully implemented for the spring programme. Clients with outstanding debts have made payment arrangements via debtor section.	Complete 01.04.19	Not implemented - internal audit will re-recommend	The HSCP previously considered this implemented however clients with outstanding debt were allowed to book onto playscheme - the Covid pandemic was exceptional and children attending were prioritised based on a multi-agency assessment of need. We will consider whether amendments need to be made to policy and procedure
6.1.1 (Low)	The inventory records should be reviewed and updated to include the serial number of each item.	The inventories will be reviewed and annotated as required. 6 months moving forward	Initial review completed by 30 th June 2019 and on going	Open	Inventory procedure currently being refreshed due to complexity of home working. Inventories due to be finalised end March 2022
6.1.2 (Low)	All items of inventory being disposed of must be supported by an authorised inventory deletion form.	Staff reminded that the inventory deletion form should be completed in every case	30 th June 2019	Open	Inventory procedure currently being refreshed due to complexity of home working. Inventories due to be finalised end March 2022
7.1.1 (Low)	The printers with serial numbers QLC13102 and JWF82425 should be removed from the St Andrews House inventory list.	The printers are recorded on the central inventory of printers held by IT and no longer itemised on the SAH inventory.	Complete - 2.5.19	Considered implemented – pending verification by internal audit	
7.1.2 (Low)	The relevant paperwork should be completed and signed in respect of all disposals.	Staff reminded of this requirement	Complete - 2.5.19	Considered implemented – pending verification by internal audit	
7.1.3 (Low)	All disposals during the financial year should be recorded in the “disposed” column on the inventory spreadsheet.	Staff reminded of this requirement	Complete - 2.5.19	Considered implemented – pending verification by internal audit	

7.2.1 (Low)	Records on the flexi system should be reviewed and updated to ensure that employees are correctly assigned to the location where they work.	A review will be undertaken and records amended as required	30 th June 2019	Considered implemented – pending verification by internal audit	Staff locations have been reviewed on flexi system
7.3.1 (Low)	An update should be provided to audit when the details on the bank statements have been successfully changed.	Manager has again contacted bank to ask that this bank account be closed down. all future correspondence will be directed to Kirkton Service address	Complete - 28 th May 2019	Considered implemented – pending verification by internal audit	
7.5.1 (Low)	Evidence that procedures covering payment of discretionary monies to carers are available and have been distributed to all relevant staff in order that they are aware of typical examples of where discretionary payments may be made and improve consistency between cases should be provided to Audit.	The kinship care guidance has been amended to reflect guidance in a likely circumstance. This has been distributed to all relevant staff		Considered implemented – pending verification by internal audit	Kinship care guidance shared with internal audit