



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	23 November 2022
Agenda Item	11
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 Integration Joint Board since last reported to Performance and Audit Committee in September 2022 • Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in September 2022 • 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

23 November 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 Integration Joint Board since last reported to Performance and Audit Committee in September 2022
 - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in September 2022
 - 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 the 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. As previously requested, audit activity for the HSCP is provided in full and includes 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. With the exception of the audit of the Annual Report and Accounts, no new audits have been undertaken in relation to the Integration Joint Board since last reported in September.
9. Outstanding recommendations relating to the Integration Joint Board are detailed in Appendix 1. These are from the following audit reports:-
- a) IJB Follow up (MB1163FM) (Appendix 1A)
 - The recommendation is considered closed, pending verification by internal audit
 - b) Audit Scotland annual audit plan (Appendix 1B)
 - The existing action plan will be superseded by that included in the Audit Scotland report earlier on the agenda following PAC and IJB governance.

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

10. Since last reported, there have been 3 new audits undertaken by the Council's internal audit team which impact on the HSCP. Two relate solely to the HSCP and one which contains council wide recommendations.
11. As the responses to the audit action plans for the following three audits were submitted at the beginning of November, the 'latest note' column has not been updated and full updates will be provided to the next meeting of the Performance and Audit Committee.

Follow-up of Business Operations and Partnerships Audits - MB1177MB

12. A follow-up of previous reports issued to the Council's Business Operations and Partnerships department was issued on 22 September 2022 however only the section relating to *Mobile Phones (MB/1084/NS)* is relevant to the HSCP. The extract of this section is included at Appendix 2A, along with the HSCP response to the 2 recommendations.

Audit report on Barrhead Centre - MB1173NS

13. An audit of Barrhead Centre was carried out as part of the Annual Audit Plan for 2022/23. The report was issued on 30 September 2022 and is included at Appendix 2B.
14. The scope of the audit was to ensure that all income and expenditure is correctly accounted for and proper financial records are maintained. Audit testing covered the period December 2021 to May 2022. The audit focussed on the following areas:
 - Petty cash
 - Service User Funds
 - Purchasing
 - Staff existence and absence monitoring checks
 - Security Checks
 - Inventory
15. The report made a total of 11 recommendations; 5 low, 3 medium and 3 high.
16. It is acknowledged that a number of these recommendations fall within good housekeeping and partly due to how the service has operated during the pandemic, some of this rigour is not as strong as it should have been. Local discussions have taken place and an action plan is in place to deal with these recommendations on a timely basis.

Audit report on Follow-up of HSCP Audits - MB1168FM

17. A follow-up audit of previous reports for the Health and Social Care Partnership was issued on 30 September 2022 and is included at Appendix 2C. This report reviewed recommendations from the following audits:
 - CareFirst Finance
 - Homecare
 - Emergency Payments
 - Follow-up of HSCP Audits
 - Bonnyton House
 - Carers Legislation
18. This means that any open recommendations previously reported under the above audits have now been superseded.

Recommendations from previous audits (Appendices 2D-2G)

19. Members will recall from the last meeting that a number of recommendations had been verified as implemented, including all recommendations in relation to the following audits:
 - Follow up of Corporate and Community Services Audits
 - Data Protection Act / GDPR
 - Homecare

20. In addition, the recommendations from Procurement Red Flags were superseded by the Follow up of Environment Department Audits as reported at the last meeting.
21. This means, all historic audit recommendations which we were previously reporting on have now been either verified, or re-recommended by Internal Audit as part of their follow-up work, as noted above.
22. The table below summarises the total number of recommendations and the status for all current audits which impact on the HSCP. The total number of recommendations has reduced by 46 since last reported. Further 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 Business Operations and Partnerships Department	2A	New	2	0	0	2
Barrhead Centre	2B	New	11	0	0	11
HSCP Follow-up	2C	New	20	0	0	20
Debtors	2D	No	2	0	2	0
Environment Follow-up	2E	No	3	0	0	3
Fostering, Adoption and Kinship	2F	No	3	0	1	2
Payroll	2G	No	8	0	8	0
TOTAL			49	0	11	38
Summary of Changes since September 2022			-46	-46	-21	+21

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

23. The Chief Internal Auditor has undertaken some benchmark analysis of reporting to other IJB audit committees within NHS Greater Glasgow and Clyde and will propose to PAC the level of information to be reported in future.

CONCLUSIONS

24. We will continue to report on all open audit recommendations relating to both the IJB and HSCP to provide assurance of control and enable oversight of previous audits and demonstrate progress.

RECOMMENDATIONS

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

REPORT AUTHOR AND PERSON TO CONTACT

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7 November 2022

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

PAC Paper: 22.09.2022 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/8181/Performance-and-Audit-Committee-Item-09-21-September-2022/pdf/Performance_and_Audit_Committee_Item_09_-_21_September_2022.pdf?m=63798749505200000

PAC Paper: 22.06.2022 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/7782/Performance-and-Audit-Committee-item-10-22-June-2022/pdf/Performance_and_Audit_Committee_item_10_-_22_June_2022.pdf?m=637909081004700000

PAC Paper: 16.03.2022 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/7490/PAC-Item-08-16-March-2022/pdf/PAC_Item_08_-_16_March_2022.pdf?m=637825962397570000

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

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Appendix	1A
Title	IJB follow up (MB1163FM)
Area	Internal Audit Activity relating to the Integration Joint Board
Status	No change since last reported to PAC Sep-22

Appendix 1A: MB/1163/FM – Follow up IJB Audits

Ref/ Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	At the forthcoming SMT risk session, officers should be advised that the most recent version of the ERC operational risk register should be used in all cases.	We will reschedule a session on risk and will reissue the current template for use.	30 June 2022	Closed (pending verification by internal audit)	Discussion on risk registers at LRMT on 12.08.2022 (delayed to maximise attendance) and template shared. Development work taking place to streamline service planning, business continuity and risk.

Appendix	1B
Title	Audit Scotland 2020/21 Action Plan
Area	Internal Audit Activity relating to the Integration Joint Board
Status	No change since last reported to PAC Sep-22

Appendix 1B: Audit Scotland 2020/21 Action Plan

No	Issue	Risk	Recommendation	Agreed Management Action	Responsible Officer	Timing	Comments
1	General Reserve position						
	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.	There is a risk that the uncommitted reserves held are not sufficient to meet longer-term financial pressures.	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	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.	Chief Financial Officer	31-Mar-22	Please see management actions - no change
2	Financial Sustainability						
	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.	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.	Continue to engage with partner bodies in relation to future funding levels, to ensure the IJB remains financially sustainable. Paragraph 40	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.	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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Appendix	2A
Title	Follow-up of Business Operations and Partnerships Department Audits (MB1177MB)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	New

EXTRACT FROM REPORT ON FOLLOW-UP OF BUSINESS OPERATIONS AND PARTNERSHIPS DEPARTMENT AUDITS (MB1177MB)

MOBILE PHONES (MB/1084/NS)

4.5 Central Inventory Records

The original audit highlighted missing information from the central records maintained by ICT for mobile devices issued across the Council. The records contain details of all SIM cards which the department will be recharged directly for. This is based on usage and standing charges and this will cover SIMs for laptops and mobile phones.

The anomalies previously reported generally related to former employees showing on the central record. This is still the case and departmental lists recently reviewed contain the names of employees who left several years ago. The accuracy of these records is dependent on the departments notifying ICT of leavers and when a device has been re-allocated to a different employee.

A brief review of current lists also indicate that some employees have multiple devices and it is not obvious why.

Additionally in the original audit it was also noted that in some cases the phones were not assigned to an individual. There continues to be allocations of this type.

Devices held on these inventories will also impact on central ICT recharges so it is important that the inventory records are kept up to date and accurate.

Recommendation

4.5.1 Robust checks should be carried out by departments to ensure that the inventory records are accurate and that:

- **the assigned user details are accurate, up to date and only include names of current employees**
- **individual users do not have more than one mobile or one laptop**
- **clarification is provided to ICT promptly of any devices on the lists which are no longer needed or which need to be re-assigned to a different employee**
- **clarification is provided to ICT of the reasons for devices where a named employee is not assigned to it. (eg pool phone) and this should be noted on the inventory.**

Action: All Directors

4.6 Additional Charges outwith Contract

When the original audit was followed up in June 2021 it was recognised that the usage of mobile devices had increased particularly in relation to Covid restrictions requiring employees to work from home, and therefore the number of employees exceeding their allowance had increased. Now that many employees have returned to the office, mostly on a hybrid model, the packages in place should be reviewed to minimise costs to the council. As mentioned above, the reports provided to departments detail SIMs in mobile phones and laptops.

It is now expected that employees when working from home will use their own broadband and that this must be capable of meeting business needs. Intranet guidance (FAQ32) states that “as it is a choice to work from home, it is expected

that all employees should use their own broadband. Any employee who does not want to use their own broadband for these purposes will be required to work from council premises”.

The Way we Work document on the Council’s intranet states: *“Increasingly we need to be able to gain access to our network when we are not in a council office, are working from home or are on the move. Working from home for at least some of the time is now viable and attractive for many people. If working from home, it is our responsibility to ensure we have an appropriate broadband connection to get the best performance and stability and to enable us to work effectively. Security of remote access from home is provided by technology installed in council devices, this is managed and supported by ICT. In exceptional circumstances it will be possible to connect to the internet through the SIM card which most laptops have enabled, however the performance and stability achieved via this method is likely to be inconsistent.”*

The SIM packages provided to each individual now require to be checked to ensure that only the minimal SIM package required to allow them to do their job is provided, taking into account the guidance mentioned above.

Recommendation

4.6.1 Reports should be reviewed to ensure that only minimal SIM packages are provided for each employee and that employees are advised to return to work from council premises if they do not have adequate home broadband to meet work requirements.

Action: All Directors

Appendix 2A – Follow-up of Business Operations and Partnerships Audits - MB1177MB

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.5.1 (Med)	<p>Robust checks should be carried out by departments to ensure that the inventory records are accurate and that:</p> <ul style="list-style-type: none"> • the assigned user details are accurate, up to date and only include names of current employees. • individual users do not have more than one mobile or one laptop • clarification is provided to ICT promptly of any devices on the lists which are no longer needed or which need to be re-assigned to a different employee • clarification is provided to ICT of the reasons for devices where a named employee is not assigned to it. (eg pool phone) and this should be noted on the inventory. 	A full review of this year's inventories will be undertaken to ensure each point has been addressed.	March 2023	Open	
4.6.1 (Med)	Reports should be reviewed to ensure that only minimal SIM packages are provided for each employee and that employees are advised to return to work from council premises if they do not have adequate home broadband to meet work requirements.	We will continue to review billing and address high users on an individual basis, with regular overview reports to SMT	December 2022	Open	

Appendix	2B
Title	Barrhead Centre (MB1173NS)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	New

REPORT ON AUDIT OF BARRHEAD CENTRE

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Chief Auditor
MB/1173/NS

30 September 2022

REPORT ON AUDIT OF BARRHEAD CENTRE

1. INTRODUCTION

As part of the Annual Audit Plan for 2022/23, a regularity audit of Barrhead Centre was carried out. The centre sits within the Learning Disabilities Team which has an overall budget of £9.5m, of which Barrhead Centre accounts for £606k.

The main risks associated with this area are that if the correct procedures are not in place for the income received from clients using the service, this could be misappropriated. There are also funds held in respect of services operated by the clients, namely the committee fund, brew crew and other activities such as the Cycle Workshop, which require to be appropriately documented to ensure all money can be accounted for.

The previous audit report of the Centre was issued in April 2016 and at that time the main weaknesses related to the petty cash imprest and the lack of a clear audit trail to support the amounts being claimed in respect of client activities and the level of cash being held in the centre. The co-operation and assistance given to the auditor during the audit is gratefully acknowledged.

2. SCOPE

The scope of the audit was to ensure that all income and expenditure is correctly accounted for and proper financial records are maintained. Audit testing covered the period December 2021 to May 2022. The audit focussed on the following areas:

- Petty cash
- Service User Funds
- Purchasing
- Staff existence and absence monitoring checks
- Security Checks
- Inventory

This audit has been conducted in conformance with the Public Sector Internal Audit Standards

3. GENERAL CONCLUSION

The petty cash imprest bank account was not being operated at the time of the audit checks as the bank did not hold signatory details for any of the centre employees. This has been the case since April 2022 and appears to be an error made by the bank as opposed to the centre, however corrective action needs to be taken to regain control of the funds held in the account.

As a result of the issues with the bank accounts it is noted that a larger level of cash is being held in the centre than would normally be the case.

The records held to support the income and expenditure for the various activities operated by the centre were found to be cumbersome and there is no clear audit trail in place between individual records and bank statements to confirm all monies can be accounted for.

A review of the attendance record cards and corresponding sickness documentation showed that there is scope of improvement in the audit trail available for sickness absence to ensure compliance with Council procedures.

The following recommendations are made and require to be addressed.

4. **FINDINGS AND RECOMMENDATIONS**

PETTY CASH IMPREST

4.1 **Supporting Documentation for Expenditure**

The Creditor petty cash imprest claims covering the period 20/12/2021 to 13/04/2022 were reviewed and a sample of 15 items of expenditure was taken to ensure supporting records were held to evidence the nature of the spend.

In one case there was a receipt for provisions totalling £73.88 which had been split across three separate entries on the claim for reimbursement. It had been split to show each transaction as less than the £25 limit. For two of the transactions, the supporting record was a photocopy of the original receipt. 4.1

The petty cash procedures state that ***“Payments from imprest accounts shall be limited to minor items of expenditure and to such other items as the Chief Financial Officer may approve. The upper limit in respect of individual items of expenditure shall be £25 unless authorised by the Chief Financial Officer or the Chief Accountant.”***

Recommendations

4.1.1 Expenditure incurred should be recorded as one entry on the petty cash claim and not split across multiple entries.

4.1.2 If the expenditure incurred from petty cash is regularly exceeding the £25 limit the Chief Financial Officer or Chief Accountant should be asked to approve an increase in the limit.

4.2 **Bank Account Signatories**

During the audit, the Business Support Assistant highlighted that the centre were currently operating an emergency imprest that was being reimbursed from the Council Payment Centre, with a maximum of £400 being withdrawn each time.

The emergency imprest is being used as a result of the bank not recognising any of the current centre employees as signatories despite them operating the account for a number of years without an issue. Access to the account has not been possible since April 2022 and this was raised with the Head of Accountancy as they were showing as a signatory on the account along with two other employees both of whom have no connection to the centre.

At the time of the audit, emergency claim number 13 was being worked on and there had been no solution to accessing the bank account. The cash count and reconciliation carried out on the Creditor imprest showed that the current bank balance that cannot be accessed is £863.84.

Recommendations

4.2.1 The Learning Disability Manager should ensure that the appropriate action is taken to ensure that bank signatories for the petty cash imprest are updated and access is gained to the account.

4.2.2 A full review of bank accounts and the number of signatories should be carried out to ensure access is not at risk of being lost.

4.3 **Bank Statements**

The petty cash claims were reviewed for completeness and this included the transactions that were recorded in the bank section of these claims.

A sample of transactions were taken and traced to the bank statements held at the centre and this highlighted that a number of the statements were not available. The claims reviewed covered the period December 2021 to April 2022 however only the statements for December, January, March and May were available.

Recommendation

4.3.1 The Business Support Assistant should ensure that all bank statements are available for review and that they are being received from the bank to allow for monthly reconciliations to be completed.

4.4 **Claiming VAT on Emergency Petty Cash Fund Expenditure**

Due to the issues accessing the petty cash imprest bank account, the centre have been operating an emergency cash fund as approved by the Head of Accountancy. A fund of £400 was created through a withdrawal from the payment centre and subsequent replenishments of this amount have been carried out since April 2022.

At the time of the audit checks there had been 13 claims made against the emergency fund totalling £3,119.34 with a total VAT amount of £131.31.

The Business Support Assistant clarified that the claim forms were being emailed to the Accountancy Manager within HSCP as opposed to Creditors. Discussions with the Accountancy Manager confirmed that the claims had been received but had not been processed to the financial ledger. As the amounts have not been processed to the ledger, the total VAT at the time of the audit of £131.31 had not been include in any VAT claims and reclaimed from HMRC.

Recommendation

4.4.1 The Accountancy Manager should ensure that appropriate action is taken to process the emergency imprest claims to the financial ledger and the VAT elements are coded to allow subsequent inclusion in claims to HMRC.

EMPLOYEE EXISTENCE AND ABSENCE MONITORING

4.5 Completion of Employee Attendance Record Cards

The attendance record cards for employees based at Barrhead Centre are maintained by staff at Thornliebank Resource Centre. A review of the cards showed that the cards were all up to date and generally showed all required information.

However, in three cases there was no record of the date of continuous service which is used to calculate the number of days annual leave entitlement for the year and in another case the national insurance number was not shown.

If attendance record cards are going to be used then it is essential that all information is shown and that they are kept up to date.

Recommendations

4.5.1 All record cards should be reviewed to ensure that appropriate information such as national insurance numbers and continuous service date are recorded.

4.6 Sickness Absence Forms

The attendance record cards were reviewed for periods of absence and efforts were made to agree these to the payroll report and supporting documentation.

In total, three period of absence had been recorded on payroll however there were four shown on record cards. These checks were carried out on the attendance record cards for 2022. In one case there was no paperwork for the absence.

Recommendation

4.6.1 A review of the attendance record cards should be carried out for all periods of absence recorded and a check completed to ensure supporting documentation is held for all periods of absence.

SERVICE USER FUNDS

4.7 Records held and Bank Accounts

Currently there are a number of funds designated for different client activities.

These are as follows:

- Artistic creations group
- Cycle workshop
- Garden group
- Committee
- Jewellery group
- Kitchen

The transactions for each of these funds is maintained on a spreadsheet however there is no running balance. It is acknowledged that periodic reconciliations of cash and bank balances for

each of these funds is carried out, however it would to add a column to calculate the running balance each day to facilitate ease of reconciliation. Despite reconciliations being held it is not transparent how the bank balances link to each of the groups with the cycle workshop appearing to be a balancing figure for the bank.

It is also noted that there are only two bank accounts used to hold the balances of these groups, one is referred to as the committee account and the other as the supersellers account. For example, the bank balance for the Artistic creations group is held across the two bank accounts.

Across the two bank accounts it is estimated that approximately £18k is held with £10k held in the Committee bank account which is operated by passbook with the latest date on the passbook being July 2019.

The Accountancy Manager within HSCP confirmed that the existence of these funds and the amounts held were known to him and that preliminary discussions with the relevant parties had taken place. Audit recognises that these may supersede the recommendations being made but it is still essential that all monies are accounted for prior to moving to any new system.

Recommendations

4.7.1 A full review of the funds held for client activities should be carried out and efforts made to ensure that these clearly show the amounts being held.

4.7.2 A clearer audit trail needs to be established so there is a clear link between the bank amounts and the balances held in each of the group spreadsheets.

4.7.3 A column which calculates the running balance on a daily basis should be added to the spreadsheets used to record transactions for each of these groups.

Chief Auditor
30 September 2022

Appendix 2B: Audit report on Barrhead Centre - MB1173NS

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	Expenditure incurred should be recorded as one entry on the petty cash clam and not split across multiple entries.	We are currently trialling prepaid cards with 8 members of staff and will review this by end of year. If successful this will be rolled out and will negate the need for frequent/high amount petty cash. Any residual use of petty cash will be within policy.	30 November 2022	Open	
4.1.2 (Low)	If the expenditure incurred from petty cash is regularly exceeding the £25 limit the Chief Financial Officer or Chief Accountant should be asked to approve an increase in the limit.	As above, the roll-out of prepaid cards should reduce the need for use of petty cash. However we will undertake a full review of petty cash activity and the volume of expenditure over £25. Should an increase be required, this will be submitted by the Service Manager. Other non-cash options will also be considered.	30 November 2022	Open	
4.2.1 (High)	The Learning Disability Manager should ensure that the appropriate action is taken to ensure that bank signatories for the petty cash imprest are updated and access is gained to the account.	Contact will be made with bank to ensure current signatories are added and those that are obsolete deleted	30 November 2022	Open	
4.2.2 (Med)	A full review of bank accounts and the number of signatories should be carried out to ensure access is not at risk of being lost.	A review will be undertaken by the Service Manager and the process to support will be refreshed.	30 November 2022	Open	
4.3.1 (Med)	The Business Support Assistant should ensure that all bank statements are available for review and that they are being received from the bank to allow for monthly reconciliations to be completed.	Business support will ensure process for storing bank statements is in place.	30 November 2022	Open	
4.4.1 (Low)	The Accountancy Manager should ensure that appropriate action is taken to process the emergency imprest claims to the financial ledger and the VAT elements are coded to allow subsequent inclusion in claims to HMRC.	The accountancy team are reviewing this and we aim to have VAT adjustment in place by the end of the calendar year.	31 December 2022	Open	

Appendix 2B: Audit report on Barrhead Centre - MB1173NS

4.5.1 (Low)	All record cards should be reviewed to ensure that appropriate information such as national insurance numbers and continuous service date are recorded.	All paper copy record cards will be reviewed and updated whilst we explore options for online system.	30 November 2022	Open	
4.6.1 (Low)	A review of the attendance record cards should be carried out for all periods of absence recorded and a check completed to ensure supporting documentation is held for all periods of absence.	As above.	30 November 2022	Open	
4.7.1 (High)	A full review of the funds held for client activities should be carried out and efforts made to ensure that these clearly show the amounts being held.	We have agreed that Voluntary Action will manage these independent funds and are in the process of transfer.	31 March 2023	Open	
4.7.2 (High)	A clearer audit trail needs to be established so there is a clear link between the bank amounts and the balances held in each of the group spreadsheets.	Will be included as part of the transfer to Voluntary Action. In the meantime transaction analysis will be maintained.	31 March 2023	Open	
4.7.3 (Med)	A column which calculates the running balance on a daily basis should be added to the spreadsheets used to record transactions for each of these groups.	A column to calculate the running balance will be added to the spreadsheet, however these will no longer be required once the funds transfer to Voluntary Action.	31 March 2023	Open	

Appendix	2C
Title	Follow-up of HSCP Audits (MB1168FM)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	New

REPORT ON FOLLOW-UP OF HSCP AUDITS

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Chief Auditor
MB/1168/FM
30 September 2022



REPORT ON FOLLOW-UP OF HSCP AUDITS

4. INTRODUCTION

As part of the 2022/23 audit plan, a follow-up audit of five previous reports issued to HSCP was carried out. This audit had originally been scheduled for 2019/20 but due to the coronavirus pandemic it was not possible to proceed due to changes in working environment and the unavailability of essential staff who were focused on dealing with the emerging situation.

5. SCOPE

The scope of the audit was to ensure that all of the recommendations which were accepted in the departmental responses had been implemented in the timescales stated. The following reports were included in the audit:

- Audit of CareFirst Finance System (MB/1044/EL – issued April 2018)
- Audit of Homecare (MB/1060/EL – issued October 2018)
- Audit of Emergency Payments S12 & S22 (MB/1077/NS – issued December 2018)
- Follow Up of HSCP Audits (MB/1087/FM issued April 2019)
- Audit of Bonnyton House (MB/1105/NS issued October 2019)
- Audit of Carers Legislation (MB/1128/FM issued February 2021)

A total of 63 recommendations were made in the above reports of which one was not accepted in the departmental response and two were partially accepted.

6. GENERAL CONCLUSION

Follow-up checks carried out during the audit showed that efforts had been made to implement most of the recommendations, with 20 recommendations that still require to be addressed.

Of the previously accepted recommendations, the following points are still outstanding and require attention.

PREVIOUS RECOMMENDATIONS NOT IMPLEMENTED

4 Audit of CareFirst Finance System (MB/1044/EL)

4.1 Vary Reports

It was previously recommended that operational managers take action to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. In addition, it was recommended that operational managers should also prioritise the checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate.

Audit were advised that a report was developed and sent to managers. However, the feedback from managers was that the report was data intensive and not user friendly. Due to the covid pandemic and the changes it brought, no further work was done for a period however, with recovery underway the aim is to restart reporting. HSCP also advised that a significant piece of work is ongoing with migration to the Scotland Excel national framework and that this will act as an additional review of the data and that HSCP will continue to develop reporting to best meet the needs of the stakeholders. . An update should be provided to Audit when a suitable report has been developed and implemented in line with the original recommendations below.

Recommendation

4.1.1 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.

4.1.2 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.

4.2 Matching Invoices

In the previous audit it was recommended that 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 and that service agreements should be identified and subjected to independent review and update prior to processing the next period invoice.

HSCP advised that an exercise is underway to address all service agreements on the system to ensure rates transition to the Scotland Excel Framework correctly. The annual uplift of rates is an ongoing process and this includes non-framework rate changes. HSCP confirmed that a new business support post was recently filled and this exercise will fall within their remit.

It was also recommended that 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. HSCP advised that this has not been fully implemented, although invoice processors regularly complete a tidy action for their allocated providers, ensuring any un-invoiced periods are promptly raised with the provider. The updating of service agreements for the Scotland Excel framework will remove the need for many of these varies.

As such, the original recommendations are again included below and HSCP should provide an update when the exercise is complete.

Recommendation

4.2.1 A review of the uprating process for non-framework service agreements 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.

4.2.2 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.

4.3 Timeous authorisation of service agreements

A report was run listing active service agreements as at 6 September 2022 and this listed 3,049 authorised service agreements in total excluding Children & Families, Adoption & Fostering and Telecare agreements.

There were 1,203 new service agreements started from January 2022. An assessment of the time taken from start of the agreement to authorisation on the system found that 394 service agreements were entered onto the system and authorised prior to the service agreement starting. 809 service agreements were authorised after the service agreement start date. Of these, 293 were authorised within 28 days of the service agreement starting and in 516 cases the service agreement was not authorised until more than 28 days after the service agreement had started.

Of the 1,203 new service agreements started from January 2022, 1,079 of these were authorised within 28 days of the agreement being entered onto the system, however as noted above, most were not put onto the system until after the agreement started.

The Client Finance Manager advised that a person was recruited to enable the centralisation of service agreements entry however, the person has recently left the post but it is hoped that a new person will be in post in the near future. In the meantime, social workers will enter the service agreements onto the CareFirst system.

Recommendations

4.3.1 Operational Managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments.

4.3.2 Social workers should be instructed that updating the CareFirst system is essential and that this must be done before the service agreement commences where possible.

4.4 Annual Review of Care Packages and therefore Service Agreements

It was previously noted that a key requirement of the CareFirst system is that cases are reviewed at least annually. It is important that this review takes place in order that service agreements are checked and updated to be in line with current services received. If a service agreement is authorised on the system, then this is clear authorisation to pay the provider charges up to the limit of the service agreement.

It was recommended at the time of the original audit that priority should be given to ensure that an annual review takes place for each client with an authorised service agreement however, it was noted that this was not possible and reviews would take place on a risk based approach. It was recommended that details of the risk based approach needed to be documented and approved by the IJB. Evidence has not been provided to demonstrate that this has been documented or approved by the IJB and therefore the recommendation is included again below.

Recommendations

4.4.1 Details of the risk based approach used to identify the care packages which are prioritised for an annual review should be documented and approved by the IJB.

4.4.2 Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first

6 Audit of Emergency Payments (MB/1077/NS)

6.1 Completion and Authorisation of Application Forms

It was highlighted at the time of the last audit that often the application forms were not

signed by the required people. A sample of three application forms for at least £50 each were selected and a review carried out to ensure that the forms had been signed by the appropriate people. In two cases, the S22 application form had not been signed by the Team Manager however the Senior Manager Intensive Services and Justice advised that if the form has been signed by a Service Manager then there is no requirement for it to be signed by a Team Manager. In the remaining case the S22 form had not been signed by the Service Manager despite the amount being in excess of £50.

Recommendation

6.1.1 All Social Workers and Managers should be reminded of the requirement to ensure that all application forms are correctly authorised by the required officers.

7 Follow Up of HSCP Audits (MB/1087/FM)

7.1 Debtors Accounts

It was previously noted that clients with unpaid debt from previous play-schemes were still being allocated a place on future play-schemes despite having overdue debt. Currently, it is still the case that having overdue debt does not prevent clients booking a place on the play-scheme. HSCP have advised that the children attending the play-scheme are prioritised based on a multi-agency assessment of need.

Recommendation

7.1.1 Consideration should be given to amending the policy and procedures to reflect current HSCP view on factors to be considered when allocating places.

7.2 Kirkton Bank Details

It was previously noted that the name and address shown on the bank statements were incorrect and that they should be amended to reflect the correct details. The Unit manager at Bonnyton House advised that this account is no longer in use and has been closed. Proof of the account closure was requested but has not been provided to date. The Unit manager advised that all the records relating to Kirkton House are in storage and it will take some time to retrieve the information requested.

Recommendation

7.2.1 Proof of closure of the Kirkton Bank Account should be provided to audit.

7.3 Procedures for Discretionary Payments

It was previously highlighted that there were no procedures covering discretionary payments to kinship and residence allowance carers, therefore effectively no boundaries on appropriate amounts and/or typical items etc that may be purchased so variation will occur due to interpretation or judgement by different social workers. Audit were advised that HSCP would amend the Kinship Care guidance and distribute this to all staff.

Audit was provided with a copy of the Kinship Care guidance and on review of the document it was noted that there were no details advising boundaries on appropriate amounts and/or typical items that may be purchased to eliminate variations due to interpretation or judgement by different social workers. As such, the original recommendation is included again below.

Recommendation

7.3.1 Evidence that procedures covering payment of discretionary monies to carers are available and have been distributed to all 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.

7.4 Recording and Disposal of Inventory – St Andrews House

It was previously highlighted that inventory items disposed of during the course of the year were not recorded in the disposals column of the inventory sheets and inventory deletion forms were not available. A sample of two disposals were selected from the 2021/22 inventory sheet and both disposals were traced to the disposals form. However, it was noted that the forms had not been authorised by a manager/supervisor.

Recommendation

7.4.1 The disposal of inventory forms should be signed by a manager/supervisor for all disposals.

8 Audit of Bonnyton House (MB/1105/NS)**8.1 Bonnyton Resource Centre Imprest**

A copy of the imprest accounts were obtained from accountancy and it was noted that there were still two imprest accounts relating to Bonnyton House. The imprest account called “Bonnyton House – Clothing” for £600 is the petty cash account that is operated for Bonnyton House. “Bonnyton Resource Centre” imprest for £200 is the petty cash account used for Day Services. Day Services has not been fully operational since covid and it is hoped that notification will be received in the near future about the plan for Day Services so that a decision can be made on whether the petty cash should be held or returned.

Recommendation

8.1.1 Management should ensure that the imprest named Bonnyton Resource Centre is returned if it is no longer required for Day Services.

8.2 Petty Cash Expenditure

A sample of five entries were selected from the April 2022 petty cash expenditure reimbursement sheet to ensure that there was appropriate supporting documentation. It was confirmed that valid receipts were available for all five items of expenditure in the sample.

It was however noted that in one instance in the sample, the gross amount reclaimed was £34.40 which is in excess of the upper limit of £25 set in the Petty Cash Procedures. The Unit manager advised that they had unexpectedly suffered an interruption to their gas supply and were unable to provide the residents with a hot meal and therefore had to purchase take-away food from petty cash. As this is an exceptional situation a further recommendation is not considered necessary.

8.3 Bank Account Signatories

It was previously recommended that the petty cash bank account and the independent funds bank account should be reviewed to ensure that there are a sufficient number of signatories for each account to cover any absences. The Management response indicated that this would be implemented by 30 November 2019.

The Unit Manager advised that the independent funds bank account was no longer operational and was closed in 2019. Audit requested proof of closure but this has not been provided to date. There are still only two signatories for the petty cash bank account but the Unit Manager advised that they are taking steps to add signatories to the account.

Recommendation

8.3.1 The bank signatories for the petty cash bank account should be reviewed and appropriate action taken to ensure that all accounts can continue to be accessed.

8.3.2 Proof that the Independent Funds bank account has been closed should be provided to audit. A final bank statement or confirmation of closure letter from the bank would be appropriate.

8.4 Level of Cash Held at the Location

It was previously reported that a large sum of cash (in excess of £5,000) was being held in the safe at the time of the last audit. The cash was counted again and it showed that there was £2,995.84 cash held on behalf of residents, £222.23 relating to petty cash and £2,163.17 relating to Independent Funds. The total cash was £5,381.24. There was one resident in particular with a balance of over £1,200 and this residents balance has been at that level for approximately one year.

Recommendation

8.4.1 Management should carry out a review of all cash held at the location and take appropriate action to ensure that levels of cash held are minimal and only required for operational purposes.

9 Audit of Carers Legislation (MB/1128/FM)

9.1 Assessment of Carers

At the time of the last audit, the Carers Lead advised that that the Adult Carers Support Plan (ACSP) should be reviewed annually, however this requirement was not specified in the Carers Eligibility Framework and there was no sample evidence in the one case where a support plan was identified that it had been reviewed.

As part of the follow up audit, a sample of five carers who had completed an ACSP were selected and enquiries made to see if a review of the ACSP had been carried out. An ACSP review had not been carried out in any of the cases in the sample. All ACSP's in the sample were carried out between a year and five months ago. This was raised with the Carers Lead and it was noted that in all of the cases in the sample and in most of the population, the review date entered was the same as the date the ACSP was originally completed rather than a valid review date. The Carers Lead was not aware that the CareFirst system would allow this and has now raised the issue with the CareFirst system administrators and team managers to make them aware of this.

It was also noted at the time of the last audit that there was no evidence that 12 carers, out of a sample of 15 carers identified on the CareFirst system, had been offered an ACSP. HSCP responded by informing audit that a new process (the Carer's Tracker) was being built into assessments that would ensure and evidence, on a carer being identified, they are offered an ACSP. The Carers Lead provided an update and advised that the Carer's Tracker did not prove to be the solution that was originally anticipated. The Carer's Tracker was implemented for a three month test period and was unsuccessful with only three entries being completed. It is noted that frontline staff have been dealing with additional pressures over recent years and it was not an ideal time to ask staff to engage in testing new documents/processes. The Carers Lead advised that the Practice, Policy and Improvement Manager is taking the issue forward in their review and streamlining of HSCP paperwork.

Recommendation

9.1.1 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.

9.1.2 Officers should be instructed not to enter the date of the original ASCP as the review date on the CareFirst system. The review date should be set in accordance with the documented frequency.

9.1.3 A system must be put in place to evidence that all carers recorded on the CareFirst system or within the Carers Centre records have been offered an ACSP in accordance with the Carers Eligibility Framework.

9.2 E-Learning

It was previously recommended that staff who come into direct contact with carers as part of their day to day job should complete the Equal Partners in Care (EPiC) learning resource available on the e-learning page. The Carers Lead advised that Learning and Development had recently confirmed that the link to the Carers Rights Awareness e-module will be included in the HSCP induction suite of learning for both Adult and Children's Services and will be introduced as part of the corporate induction at a later date. An in-person half day session will be adapted from the existing material and this will be hosted twice a year. Learning and Development aim to implement this within six months.

Audit will revisit this area at a later to date to ensure that Carers Rights Awareness has been included in the e-learning module and as part of the HSCP induction. As such, no recommendation is required at this time.

Chief Auditor

30 September 2022

Appendix 2C: Follow-up of HSCP Audits - MB1168FM

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	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.	A new report will be developed following the imminent finance restructure which will allow time to allocate to this task. This will be circulated to operational managers with instruction on approval process.	31 January 2023	Open	
4.1.2 (High)	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.	Once the new report has been developed, quarterly meeting will be re-established with operation managers to review.	31 March 2023	Open	
4.2.1 (Low)	A review of the uprating process for non-framework service agreements 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.	The contracts team will continue to work with all non-framework providers to obtain new rates. The timeframe for change in rates is dependent on a number of factors. Opening rates for the financial year will be confirmed in April however there will be changes throughout the year. On receipt of new rates these will be passed to CareFirst to update the system.	30 April 2023	Open	

Appendix 2C: Follow-up of HSCP Audits - MB1168FM

4.2.2 (Med)	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.	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. Due to staff turnover the central updating of service agreements, which will ensure accurate information is recorded on the system, was unable to be progressed however this will be prioritised once the new Business Support Assistance is in place.	31 March 2023	Open	
4.3.1 (Med)	Operational Managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments	Reminders have been issued however another reminder will be issued to operational managers. Managers receive a weekly report detailing service agreements awaiting authorisation.	30 November 2022	Open	
4.3.2 (High)	Social workers should be instructed that updating the CareFirst system is essential and that this must be done before the service agreement commences where possible.	A reminder will be issued however it is not always possible to have service agreements in advance, for instance if care has to arranged in an emergency situation or when care has been put in place pending assessment process.	30 November 2022	Open	
4.4.1 (High)	Details of the risk based approach used to identify the care packages which are prioritised for an annual review should be documented and approved by the IJB.	The majority of reviews have been undertaken. A policy will be developed through our clinical and care governance group outlining our approach to reviews and will be shared with IJB	31 March 2023	Open	
4.4.2 (Med)	Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first	As above	31 March 2023	Open	
6.1.1 (Med)	All Social Workers and Managers should be reminded of the requirement to ensure that all application forms are correctly authorised by the required officers.	During the pandemic approvals were agreed via email. Going forward either wet signatures or email approval will be appended to all applications. The procedure will be reviewed and agreed with internal audit.	30 November 2022	Open	

Appendix 2C: Follow-up of HSCP Audits - MB1168FM

7.1.1 (Low)	Consideration should be given to amending the policy and procedures to state that places on the play-scheme will be prioritised on an assessment of need and any overdue debt will not be taken account of when allocating places.	The policy will be reviewed	30 November 2022	Open	
7.2.1 (Low)	Proof of closure of the Kirkton Bank Account should be provided to audit	We will contact the Bank to obtain proof of closure	30 November 2022	Open	
7.3.1 (Low)	Evidence that procedures covering payment of discretionary monies to carers are available and have been distributed to all 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.	Procedures have been reviewed and will be re-issued following final approval by Senior Management.	30 November 2022	Open	
7.4.1 (Low)	The disposal of inventory forms should be signed by a manager/supervisor for all disposals.	We will ensure all disposal forms are signed for the appropriate Business Manager for each area.	31 March 2023	Open	
8.1.1 (Low)	Management should ensure that the imprest named Bonnyton Resource Centre is returned if it is no longer required for Day Services.	We may require this for Day Service when re-established however we will undertake a full review of all accounts	31 March 2023	Open	
8.3.1 (Med)	The bank signatories for the petty cash bank account should be reviewed and appropriate action taken to ensure that all accounts can continue to be accessed.	We will arrange for additional signatories for account when staff available on shift	30 November 2022	Open	
8.3.2 (Med)	Proof that the Independent Funds bank account has been closed should be provided to audit. A final bank statement or confirmation of closure letter from the bank would be appropriate.	We will contact the Bank to obtain proof of closure.	30 November 2022	Open	
8.4.1 (Med)	Management should carry out a review of all cash held at the location and take appropriate action to ensure that levels of cash held are minimal and only required for operational purposes.	A review will be undertaken.	31 December 2022	Open	

Appendix 2C: Follow-up of HSCP Audits - MB1168FM

9.1.1 (Med)	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>Assessment and Review of Adult Carer Support Plans (ACSP) has now been incorporated into the wider assessment and process working group.</p> <p>The group have produced a combined assessment template, incorporating the outcomes assessment and the individual budget calculator, this also reflect engagement with the carer and discussion of the ACSP. Work is underway to link recording and referrals to the carers centre through carefirst to support compliance and improve reporting.</p> <p>The draft assessment was tested by Social Workers across adult services in the month of October. Analysis of this testing will be used to improve the assessment template before it is presented to the wider adults' services team for comment and implementation. Once agreed the assessment template will be used to develop a review template and support review of the ACSP in partnership with the carers centre.</p>	31 March 2023	Open	
9.1.2 (Low)	Officers should be instructed not to enter the date of the original ASCP as the review date on the CareFirst system. The review date should be set in accordance with the documented frequency.	<p>HSCP ACSPs have review date set by allocated worker on Carefirst and review is recorded on Carefirst.</p> <p>HSCP Carers 'Tracker' 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>A reminder will be issued regarding review dates, and will be supported by ongoing awareness raising (both informal communication and formal training) on ACSP process.</p>	30 November 2022	Open	

Appendix 2C: Follow-up of HSCP Audits - MB1168FM

<p>9.1.3 (Med)</p>	<p>A system must be put in place to evidence that all carers recorded on the CareFirst system or within the Carers Centre records have been offered an ACSP in accordance with the Carers Eligibility Framework.</p>	<p>Work is underway to link recording and referrals to the carers centre through carefirst to support compliance and improve reporting.</p> <p>Every carer newly referred to Carers Centre is offered an ACSP (400 in past year). The Carers Centre are installing a new management information system in January 2023 which will significantly improve data capture and reporting.</p> <p>022</p>	<p>31 March 2023</p>	<p>Open</p>	
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Appendix	2D
Title	Debtors MB/1158/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	All recommendations considered closed pending verification No changes since last reported to PAC Sep-22

Appendix 2D: MB1158FM - Debtors

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.2.1 (Med)	Departments must ensure that invoices are raised in advance of the service being provided where possible to minimise the risk of bad debts.	The HSCP invoices highlighted in the report relate to community alarm and residential services. These are always billed in arrears in the event of a death of a service user to allow us to bill for the correct period.	N/A	Closed (pending verification by internal audit)	Will be discussed with Chief Internal Auditor as part of follow up work.
4.2.2 (Low)	To ensure that the charges being levied are clear to the customer, the exact period for which charges are being raised should be clearly stated on the invoice. This should include the start and end period.	This will be included depending on system limitations and further information can be provided to service users if required.	N/A	Closed (pending verification by internal audit)	<p>We have explored system options and this is not possible with the current system. As there is an ongoing project to replace our case recording system we will consider this for future developments.</p> <p>Given the current set up has been in place for a significant number of years we would propose to continue as is in the interim. Where any service user or their family have an issue, we will of course address directly.</p>

Appendix	2E
Title	Follow up of Environment Department Audits MB1166NS
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported to PAC Sep-22

Appendix 2E: (MB1166NS)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
6.1.1 (Low)	Where possible, there should be separation of duties between those who evaluate tenders and those who are responsible for writing the tender specification.	Ensure new guidance for tenders is available to staff and that full understanding of requirements is clear. Separation of duties will be allowed for where possible, recognising that for any specialist services this may not always be practical.	Guidance will be issued by August 2022 and support and training will be offered. Implementation dependant on tender timescales	Open	Updated guidance is available as part of the tender documentation and services will be supported to complete this by the Commissioning Team to ensure new guidance is adhered to.
6.1.2 (Low)	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.	Ensure new guidance for tenders is available to staff, as above. Strategic Planning, Performance & Commissioning Manager will co-ordinate and ensure checks are in place.	Guidance will be issued by August 2022 and support and training will be offered. Implementation dependant on tender timescales	Open	Please see above
6.2.1 (Low)	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.	This requirement will be included in all tender wording.	Dependant on tender timescales	Open	Please see above and procurement advice will be sought during each tender process.

Appendix	2F
Title	Fostering, Adoption and Kinship Care (MB/1154/NS)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	Note updated at 1.1.1

Appendix 2F: MB1154NS – Fostering, Adoption and Kinship Care

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
1.1.1 (Low)	Procedures covering payment of discretionary monies to carers should be produced and distributed to all relevant staff in order that they are aware of typical examples of where discretionary payments may be made.	By their nature discretionary payments are based on the individual and specific needs of children in placement. Therefore payments are unique and not typical. This is consistent with the authority's statutory corporate parenting duty. Clarification of the approval process will be re-issued to managers as a reminder and will confirm the requirement of additional Head of Service sign off if a payment is above a value of £10,000.	August 2022	Open	Procedures have been reviewed and will be re-issued by 30 November following final approval by Senior Management. See also HSCP Follow-up Audit MB1168FM - 7.3.1
1.1.2 (Low)	A Standard Operating Procedure should be created and issued to all relevant staff documenting the steps involved from the start to end of a placement in care.	We do agree a procedure should be used and the existing CareFirst guidance documents the steps from the start to end of a placement. The CareFirst Guidance will be re-issued to staff.	August 2022	Considered closed (pending verification by internal audit)	Carefirst guidance shared with internal audit 19.05.2022
1.2.1 (Low)	An annual report should be presented and approved by the IJB detailing the carer rates to be paid for within each financial year.	Either a specific report will be issued or this will be incorporated into the budget or revenue monitoring report depending on timing. The annual budget report to the IJB allows for budget increases for allowances.	September 2022	Open	The current year budget allowed for an inflationary increase. The service will determine if any further change is proposed during this year and if so detail will be brought to IJB.

Appendix	2G
Title	Payroll (MB/1151/FM)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No change since last reported to PAC All recommendations considered closed pending verification

Appendix 2G: Payroll (MB/1151/FM)

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (High)	Line managers must ensure that the online leavers form is fully completed and submitted in advance of the employee leaving.	A reminder will be issued to Managers. We have requested from HR colleagues whether a compliance report can be produced.	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022. System only able to report on who forms have been completed for.
4.3.2 (Med)	Line managers must ensure that the Exit Procedures Leavers Checklist is actioned and saved to Information at Work for all leavers.	As above	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022. System unable to generate reports
4.4.1 (Med)	Line managers must ensure that all employees on 35 hours contracts or part-time contracts have worked 37 hours in the week before overtime at time and a half can be claimed.	A reminder will be issued to Managers	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.4.2 (Med)	Line managers must ensure that care is taken to look at overtime claimed according to the week in which it was worked to ensure that the correct rate of pay is claimed.	A reminder will be issued to Managers	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.4.3 (Low)	Line managers must ensure that where an employee at grade 10 or above is claiming overtime that the claim is authorised by an employee at grade 18 or above. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.	A reminder will be issued to Managers	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.5.1 (Low)	Double time should only ever be paid for hours worked on a public holiday and there should be no exceptions to this policy.	The example quoted in the report was an exceptional circumstance in an unprecedented pandemic situation and this was agreed to ensure capacity to safely deliver services and protect our residents. The authorising manager has now left however this was discussed with trade unions at the time and steps put in place to ensure it would not happen again.	N/A		
4.10.1 (Low)	Line managers should be reminded of the managing absence policy and their responsibilities as managers.	A reminder will be issued to Managers	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.10.2 (Low)	Line managers must ensure that all absence documentation is filed in the appropriate manner promptly.	A reminder will be issued to Managers	May 2022	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022