



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	26 June 2023
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 March 2023 • Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in March 2023 • 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

26 June 2023

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 March 2023
 - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in March 2023
 - 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 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 and includes current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. 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. Ernst and Young 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 March 2023.
9. Therefore the only outstanding recommendations relating specifically to the Integration Joint Board are from the Audit Scotland Annual Audit Plan which is attached at Appendix 1A. This will remain in place until our new Auditors, Ernst and Young, audit the Annual Report and Accounts in September.

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

10. Since last reported there has been 1 new audit which is included in this report.

Self-Directed Support – Direct Payments (MB/1171/FM)

11. The Audit of Self-Directed Support – Direct Payments was issued on 7th February 2023. As noted in March, this was not included in the previous update as the response had not been finalised at the time of writing.

12. The aim of the audit was to identify the processes established to make Direct Payments and to ensure that appropriate financial control is exercised over the purchasing of appropriate services to meet service users' outcomes. A total of 3 recommendations were made; 2 high and 1 medium.
13. The full audit report along with our response is included at Appendix 2A.

Recommendations from previous audits (Appendices 2B-2I)

14. At the March 2023 meeting, a total of 53 recommendations were reported; 25 open and 28 which the HSCP considered to be closed but were pending verification from internal audit. Of those 53 recommendations, a further 9 are now considered closed (pending verification).
15. An additional 3 recommendations have been added from the new audit detailed at appendix 2A, bringing the total number of audit actions to 56, with 19 open.
16. The table below summarises the total number of recommendations which impact on the HSCP which are either open, or have yet to be verified as implemented by internal audit. Further detail is included in the relevant appendix along with changes since last reported in each 'status' section.
17. Internal Audit will determine whether closed recommendations have been met when they undertake their follow-up audit and will identify expected timescales where possible. For HSCP specific audits, this is likely to be March 2024. For those audits which include HSCP recommendations as part of wider cross departmental audits, the follow-up timing will be dependent on response due dates from other Council departments.

Audit Report and Appendix		No. of actions closed since last reported	Recommendations			
			Total no. for HSCP	Verified as implemented by Internal Audit	Considered implemented by HSCP (awaiting verification)	Total open
SDS – Direct Payments	2A	New	3	0	0	3
Ordering and Certification	2B	2	4	0	4	0
Follow up of Business Operations and Partnerships Department	2C	0	2	0	1	1
Barrhead Centre	2D	2	11	0	5	6
HSCP Follow-up	2E	5	20	0	12	8
Debtors	2F	n/a	2	0	2	0
Environment Follow-up	2G	n/a	3	0	3	0
Fostering, Adoption and Kinship	2H	0	3	0	2	1
Payroll	2I	n/a	8	0	8	0
TOTAL		9	56	0	37	19

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

18. At the time of writing, there has been no new NHS audits impacting on the HSCP since last reported.

CONCLUSIONS

19. 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

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

REPORT AUTHOR AND PERSON TO CONTACT

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12 June 2023

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

PAC Paper: 29.03.2023 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/8943/Performance-and-Audit-Committee-Item-09-29-March-2023/pdf/Performance_and_Audit_Committee_Item_09_-_29_March_2023.pdf?m=638149225274330000

PAC Paper: 23.11.2022 – Audit Update

https://www.eastrenfrewshire.gov.uk/media/8446/Performance-and-Audit-Committee-Item-11-23-November-2022/pdf/Performance_and_Audit_Committee_Item_11_-_23_November_2022.pdf?m=638037783592100000

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=637987495052000000

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

Appendix	1A
Title	Audit Scotland 2021/22 Action Plan
Area	Internal Audit Activity relating to the Integration Joint Board
Status	No change since last reported to PAC March 2023

Appendix 1A. Audit Scotland Action Plan

No	Issue	Risk	Recommendation	Agreed Management Action	Responsible Officer	Timing	Comments
1	Financial sustainability – medium and longer-term financial planning						
	<p>The medium-term financial plan presented to the Joint Board in March 2022 outlined financial challenges and uncertainties over the next five years to 2026/27, including the need to achieve savings through change and redesign.</p> <p>The 2022/23 financial plan outlined unfunded cost pressures of £3.147 million. The plan outlines that these costs will be met from identified savings of £0.272 million with the remaining balance of £2.875 million coming from the recovery and renewal programme and supported by budget phasing reserve.</p>	<p>There is a risk that East Renfrewshire Integration Joint Board will be unable to achieve a sustainable outturn position going forwards, particularly given the uncertainty around Covid-19 and increasing service demands.</p>	<p>The IJB should engage strategically with partner bodies to review future funding levels and service priorities to ensure service plans developed are affordable and deliver value for money.</p>	<p>The maturity of our IJB has allowed to 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 are unprecedented and still include understanding the impact Covid-19 on demand and complexity of need. The IJB recognised that the 2022/23 budget would again be an iterative process, with funding changes relating to Covid-19 and other initiatives emerging as the year progressed. The IJB also recognised;</p> <ul style="list-style-type: none"> • that without support for Covid-19 costs, we would most likely need to invoke financial recovery planning. • that the reserves strategy in place, pre pandemic, to phase in savings would recommence • the pre-pandemic savings plans were significantly impacted by covid demands and policy changes. <p>We continue with scenario planning, financial modelling and report the financial 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. The Scottish Government may determine some budget conditions that must be collectively met, usually a minimum contribution per partner along with any specific policy funding.</p>	Chief Financial Officer	31-Mar-23	A refreshed MTFP will be taken to IJB in June 2023 subject to agreement of the IJB Budget for 2023/24 being considered in March 2023.

Appendix 1A. Audit Scotland Action Plan

2	<p>General Reserve position</p> <p>The general reserve position at 31 March 2022 is £0.272 million, which is below the IJBs reserve strategy recommendation. The IJB reserves strategy recommends that the IJB hold uncommitted reserves of around 2% of the IJBs revenue budget.</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 remains unchanged and is currently lower than the IJB's reserve policy target. The reserve policy should be reviewed, and appropriate action taken to bring the level of general reserves held into line with the</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. Given the future financial outlook it is unlikely there will be any opportunity to invest in our general reserve in the coming years.</p>	<p>Chief Financial Officer</p>	<p>31-Mar-23</p>	<p>Please see management actions - no change</p>
3	<p>Key performance indicators</p> <p>The IJBs performance against the key performance indicators reflect the impact of Covid-19, however work is still ongoing to re-base these targets to ensure they reflect a realistic baseline position for the IJB to measure performance against. The IJB are currently working towards this, including establishing a working group to look at performance reporting however have noted this is a longer-term project.</p>	<p>There is a risk that the key performance targets and the IJBs performance against these are not aligned, as a result of the impact of Covid-19.</p>	<p>The IJB should continue to work on re-basing relevant targets, to ensure these reflect the impact of the pandemic and wider financial pressures facing the organisation on the IJBs performance.</p>	<p>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 as we work through our recovery from the pandemic. Covid-19 has had a direct impact on people's health and wellbeing. We still do not understand where we are in a post Covid demand for services. The impact on health including long Covid may still take some time to manifest. This means our performance indicators may need revision over a longer period of time.</p>	<p>Chief Financial Officer</p>	<p>31-Mar-23</p>	<p>The development of the new HSCP Strategic Plan for 2022-25 with associated implementation plan included the review of the performance framework and performance reporting in consultation with the PAC. This work has commenced and meetings convened. New reporting templates are being developed in consultation with PAC.</p>

Appendix	2A
Title	Self-Directed Support – Direct Payments MB/1171/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	New

Report on Audit of Self Directed Support – Direct Payments

	<u>Page No</u>
Contents	
Introduction	1
Scope	1
Conclusion	2
Findings and Recommendations	2-5
Action Plan	6

Chief Auditor
MB/1171/FM
7 February 2023



REPORT ON AUDIT OF SELF DIRECTED SUPPORT – DIRECT PAYMENTS

1. INTRODUCTION

As part of the 2022/23 audit plan, a systems audit of Direct Payments was undertaken. The aim of the audit was to identify the processes established to make Direct Payments and to ensure that appropriate financial control is exercised over the purchasing of appropriate services to meet service users' outcomes.

Direct Payments are payments made directly to the HSCP service users that allow them to take control of their budget. Direct Payments are for service users that have been assessed as needing help from social services and who choose to arrange and pay for their own care and support services instead of receiving them directly from the HSCP

Direct payment annual budgeted expenditure (including direct payments respite) for the financial year 2022/23 is £4,938,456. Actual expenditure at period 8 is £4,689,072, although it should be noted that this covers payments up to 31 December 2022 as payments are made on a quarterly basis in advance. There are currently 401 service users in receipt of direct payments and the care packages range in value between £604 and £104,800 annually.

This audit was last carried out during 2018/19. Potential risks to the HSCP are that service users continue to be paid direct payments without review and payments received by service users are spent inappropriately.

2. SCOPE

The audit objectives were agreed with the Head of Finance and Resources prior to the start of the audit and are as follows:

- All service users receiving self-directed support have been appropriately assessed
- All service users receiving self-directed support are identified and recorded
- Care packages are appropriately authorised
- Segregation of duties is maintained between those processing payments and authorising packages
- Sufficient checks are carried out on care receipts submitted and payments processed
- Appropriate budgetary control is exercised and sufficient management data is provided to support this.
- Guidance issued by the Scottish Government and COSLA during the coronavirus pandemic has been referred to where appropriate.

It should be noted that the scope of testing during the audit was somewhat limited. Due to covid and revised guidance issued by the Scottish Government, the HSCP paused the annual review process meaning that there was a lack of bank statements and associated receipts available for scrutiny and checks could not be carried out to confirm that direct payment expenditure was in accordance with service user's outcome agreements.

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

3. **CONCLUSION**

Direct payments continue to be recorded, paid and monitored using a spreadsheet which is not ideal. Reconciliations between the spreadsheet and the financial ledger are regularly carried out at the end of each period and were up to date and accurate at the time of the audit. Sample audit testing confirmed that service user's Direct Payment agreements are recorded on the CareFirst system and for each payment there was an authorised Service Agreement.

Operational procedures state that service user's financial records will be monitored and reviewed by the HSCP Finance Team. It was recommended and agreed at the time of the last audit that this would be done annually however, due to covid a comprehensive review has not been completed for several years. As noted above, testing could not be carried out to confirm that direct payment expenditure was in accordance with service user's outcome agreements.

The following recommendations are therefore made to improve existing controls.

4. **FINDINGS AND RECOMMENDATIONS**

4.1 **Review of receipts and evidence of outcomes**

It was previously recommended during the last audit in 2018/19 that a financial review of all direct payment service users should be undertaken as soon as possible. It was also recommended that HSCP management should ensure at least annually that all direct payment service users have provided receipts to support expenditure and that any unspent monies are recovered.

A sample of 15 service users were selected and enquiries made to find out the date of the last financial review. The Finance Support officer advised that letters were sent in November 2021 to service users requesting bank statements for the months of March 2021 and July 2021 but it was decided in December 2021 to pause the review as the HSCP was still in response mode and the Scottish Government covid guidance was still in place.

The Finance Manager Care and Support advised that due to covid, service users were not able to use their funds in a usual way and were allowed a lot more leeway by the government on what funds could be spent on. In addition to this, the Finance Manager Care and Support explained that it was not only that service users were allowed more flexibility but also that Scottish Government Guidance indicated they should still try to make payments, where possible, to ensure continuity of income for the care providers and personal assistants in the sector, even if care had not been provided. Due to this guidance, the annual reviews were paused during covid, unless specifically directed by a social worker or manager to review a particular service user.

It is audit's view that the full years bank statements should be requested from service users to provide the full picture of how funding has been spent, rather than a snapshot of particular months. Some spending is likely to be non-recurring and would not be evident unless reviewing the full year' bank statements.

As a full financial review of all direct payment service users has not been complete for some time, there is little assurance available that direct payments expenditure is in accordance with service users' agreed care plans.

Recommendations

- 4.1.1** The financial review of direct payments should be completed as soon as possible.
- 4.1.2** The HSCP management should ensure going forward, that all direct payment service users have provided receipts to support expenditure and that any unspent monies are recovered on an annual basis.
- 4.1.3** Consideration should be given to reviewing the full years bank statements for each service user to ensure that the review is comprehensive and provides appropriate assurance regarding the use of public funds.

4.2 Authorisation of Care Packages

A report provided by the CareFirst Team was reviewed and filters applied to identify any Option 1 service users who had a service agreement which was not authorised. This identified five service users with a service agreement that was not authorised on the CareFirst system. In three cases it was a timing issue and upon checking at a later date, the service agreement had been authorised prior to any payments being made for each of the service agreements.

In the one case it appeared that payments were still being made under an ended service agreement and the new service agreement still had not been authorised. The Finance Support Officer later confirmed that the new service agreement was not authorised until 21/11/22 and that the sum due backdated to 14/04/22 has only recently been processed. The Client Manager Care and Support advised that this can occasionally happen if for example the social worker is off sick and the service agreement is not authorised. In such cases, payments continue to ensure continuity of care until all changes are authorised. As the new service agreement has now been authorised and the backdated amounts processed, no recommendation is required.

In the final case, the service agreement could not be located on the CareFirst system and the Finance Officer advised that it was likely that this had been entered onto the system in error by a Social Worker and deleted prior to authorisation. As it was unauthorised, no payments would have been made against this service agreement.

As reasonable explanations were received for all unauthorised service agreements identified above, no recommendations are required.

4.3 Authorising Care Packages and Payments

Checks were performed across the whole population to confirm that a different officer has been involved at each of the following stages:

- the care package entered onto the CareFirst system,*
- the care package authorised on the CareFirst system,*
- payment entered onto Integra,*
- payment authorised on Integra.*

The results confirmed that there was appropriate segregation of duties across all stages of the process except for one case where the service agreement appeared to be entered onto the CareFirst system and authorised by the same officer. However, the Finance Manager

Care and Support advised that this was incorrect and that the case had been transferred between teams and this was why the requesting officers name was shown as both the person entering and authorising the service agreement. As such, no recommendations are required

4.4 Monitoring of Payments

It was reported in the last audit that the HSCP Finance Team accepted that the use of a spreadsheet is not the optimum method of recording or monitoring direct payments. Audit recommended that a review of the process be undertaken and that an alternative method should be implemented so that reliance on the spreadsheet database could cease.

The Finance Manager Care and Support advised that a review had been carried out along with the Senior Information Systems Officer which looked at potentially moving the payments on to the CareFirst system but it was concluded at the time that it was not feasible and there would not be sufficient assurance that the payments were correct if using the CareFirst system. The decision was taken to continue using the modified and improved spreadsheet.

It was noted that the project to replace the CareFirst system is underway and it is expected that the replacement system will be in use in approximately two years' time, at which point Direct Payments will be system based and the use of the spreadsheet to make payments will cease. As such, no recommendations are made at this time but audit will revisit this area in due course to establish progress made.

4.5 Guidance on Direct Payments

It was previously recommended that detailed and structured guidance should be produced to assist staff in assessing the appropriate use of direct payment option 1 funds. A process for recording and authorising instances where more creative use of direct payment funding is being considered should also be detailed. The Finance Manager Care and Support provided a comprehensive document titled "What can the Direct Payment be spent on – Practitioner Guide". This document lists examples of how service users can spend their budgets and gives examples of ways in which the direct payments should not be used.

A sample of fifteen Direct Payment service users were reviewed and it was noted that there were two separate cases where part of the child/young person's funding was being used to pay a specific service. In one case this had been questioned by social work and the issue had been addressed with the child/young person's carer, although it was not evident if any follow up checks had been carried out to ensure that there was no further expenditure on this specific service. In the other case, it was noted when reviewing the Child/Young Person's Plan that part of the SDS budget was to be used to pay for the specific service. This was budgeted at £1,500 per annum and was included in the Child/Young Person's outcome plan and was approved by the RAG (Resources Allocation Group). Whilst it is acknowledged that reliance must correctly be placed on the professional opinions and judgements of social workers, in Audit's view there is an apparent disparity between the two cases with the expenditure of funds on a specific service being allowed in one case but not in the other. It is also noted that once funds have been allocated they are not always spent in accordance with the outcome plan.

CIPFA Self Directed Support Part II para graph 70 guidance states that "Therefore in co-ordinating monitoring it should be recognised that the determination of whether a particular item of expenditure is appropriate for a specific supported person will ultimately be a judgement for the supported person and the social care professional to agree on. Authorities

may however utilise guidelines or standard agreements as a basis for identifying expenditure items which are unexpected. Based on this finance staff can appropriately seek clarification on the use of public resources with the social care professional in order to support Best Value and accountability for public resources.”

It is understood that direct payments provide service users with greater flexibility and control over their support package but the absence of a formal financial monitoring review indicates that the HSCP may not be able to fully account for the disbursement of these public funds by ensuring that they have been used to secure the care and support required by the service user and help in achieving their personal outcomes. It is important that disbursement of public funds is able to be defended in the case of potential challenge under judicial review.

Regular and complete financial reviews should assist in identifying payments such as those mentioned above and provide assurance that public funds are spent appropriately and in accordance with guidance. As a recommendation regarding financial review has been made above, no further recommendations are made.

Chief Auditor
7 February 2023

Appendix 2A: Self Directed Support – Direct Payments (MB/1171/FM)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	The financial review of direct payments should be completed as soon as possible.	Already under way. This will be done in a phased approach to manage workload	30 June 2023	Open	
4.1.2 (High)	The HSCP management should ensure going forward, that all direct payment service users have provided receipts to support expenditure and that any unspent monies are recovered on an annual basis.	We will follow the CIPFA and Scottish Government guidance, which exempts some small spends etc. It is sometimes obvious from bank statements what spend is being incurred therefore receipts are not necessary. We will, however, implement a risk-based assessed approach to financial monitoring based on care package cost and previous history. Agreed that unspent monies should be recovered annually, in conjunction with a review by operational staff.	30 June 2023 then ongoing	Open	
4.1.3 (Med)	Consideration should be given to reviewing the full years bank statements for each service user to ensure that the review is comprehensive and provides appropriate assurance regarding the use of public funds.	All users should receive a financial review, however this should be in line with CIPFA and Scottish Government guidance.	31 March 2024	Open	

Appendix 2B – Ordering and Certification Audit - MB1178NS

Appendix	2B
Title	Ordering and Certification (MB1178NS)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	Changes since last reported to PAC March 2023:- <ul style="list-style-type: none"> ◆ 4.1.2 now considered closed ◆ 4.1.3 now considered closed

Appendix 2B – Ordering and Certification Audit - MB1178NS

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	All Directors should instruct employees with responsibility for ordering to ensure that approved suppliers are being used.	We will issue a reminder to all employees responsible for ordering	28 February 2023	Considered Closed (Pending verification by internal audit)	Email issued to Business Managers to cascade to those staff who process orders on Integra
4.1.2 (Med)	All departments should monitor spend against suppliers and where thresholds have been breached the appropriate contract route should be followed to ensure best value is being achieved.	Commissioning liaise with procurement regarding best value. Tolerance is managed in relation to social care agency spend to meet service requirements.	Ongoing	Considered Closed (Pending verification by internal audit)	Process established with Commissioning and Procurement to identify and action breached thresholds if applicable
4.1.3 (Med)	Departments should ensure that contracts are reviewed to ensure that they are not allowed to expire and liaise with Procurement to allow appropriate action to be taken.	Commissioning have regular meetings with services and procurement to oversee contracts.	Ongoing	Considered Closed (Pending verification by internal audit)	Process in place with Commissioning and services to monitor contracts. Commissioning and procurement have process in pace to review new and existing contracts.
4.4.1 (Low)	All Directors should instruct employees with responsibility for ordering to ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases.	We will issue a reminder to all employees responsible for ordering as per 4.1.1	28 February 2023	Considered Closed (Pending verification by internal audit)	As per 4.1.1 - Email issued to Business Managers to cascade to those staff who process orders on Integra including SOP for Purchase Order Entry

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

Appendix	2C
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	No changes since last reported to PAC March 2023

Appendix 2C – 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. (e.g. 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	Considered closed (pending verification)	Laptops and mobile phones were included in a central HSCP inventory for 2022. These have now been included within service inventories for 2023. Business Managers have been asked to coordinate this across service areas. In addition a reminder was included in the Staff Bulletin that staff must notify when laptops are switched.
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	Work is ongoing with this however the deadline has been revised as capacity constraints have restricted process.

Appendix 2D – Audit of Barrhead Centre (MB1173NS)

Appendix	2D
Title	Barrhead Centre (MB1173NS)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	Changes since last reported to PAC March 2023: <ul style="list-style-type: none"> ◆ 4.1.1 now considered closed ◆ 4.1.2 now considered closed ◆ 4.7.1 note updated

Appendix 2D: 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 claim 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	Considered Closed (pending verification by internal audit)	Prepaid cards have now been rolled out to all staff (June 2023) and there is no need for petty cash to exceed the £25 limit.
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	Considered Closed (pending verification by internal audit)	As above
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	Contact has been made with the bank and new forms provided which have been completed by new signatories. Relevant paperwork has been submitted to ERC Senior Treasury Officer to progress.
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	Review undertaken Dec 2022. Signatories being progressed as above
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	Bank statements for Barrhead Centre are addressed to Eastwood Park. This is in the process of being changed along with the updating of the signatories for this account.
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	Considered Closed (pending verification by internal audit)	Journal entry to correct miscoding actioned.

Appendix 2D: 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	Considered Closed (pending verification by internal audit)	Review Completed 14.11.22
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	Considered Closed (pending verification by internal audit)	Review Completed 14.11.22
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	A service user committee is being established by Voluntary Action East Renfrewshire (VAER) who will provide support around management of bank accounts. Service users have been identified to be new signatories HSCP Day Opportunities staff will have oversight of this to ensure spend is appropriate to the need to the relevant project and are liaising with VAER on account details.
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	As above Transaction analysis continues in the meantime
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	As above In the meantime, a column to calculate running balance has been added as requested.

Appendix 2E – Follow-up of HSCP Audits - MB1168FM

Appendix	2E
Title	Follow-up of HSCP Audits (MB1168FM)
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	<p>Changes since last reported to PAC March 2023:</p> <ul style="list-style-type: none"> ◆ 4.4.1 now considered closed ◆ 4.4.2 now considered closed ◆ 9.1.1 now considered closed ◆ 9.1.2 now considered closed ◆ 4.1.1 note updated ◆ 4.1.2 note updated ◆ 4.2.1 note updated ◆ 4.2.2 note updated

Appendix 2E: 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	A report has been developed for managers to show varies to costs to assist with reviewing Service Agreements and amending where appropriate. This commenced June 2023 and will be issued monthly going forward
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 meetings will be re-established with operational managers to review.	31 March 2023	Open	As above. Quarterly meetings will be scheduled which will confirm varies based on the new report. It should be noted that timings of reviews may also be determined by the Supporting People Framework

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

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	A report has been developed to highlight rates that need updating on CareFirst. The new centralised approach will amend Service Agreements where appropriate (with operational managers separately approving) and will liaise with the commissioning team as required. Given operational capacity challenges we expect to complete a full review by September 2023
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	Work is ongoing. New Business Support Assistant in post and has undertaken service agreement training. Housekeeping checks will be saved and reviewed by the Senior Finance Support Officer on a quarterly basis to identify if further action needs to take place. Will commence July 2023 for Q1 review.
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	Considered Closed (pending verification by internal audit)	Reminder has been issued

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

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 be arranged in an emergency situation or when care has been put in place pending assessment process.	30 November 2022	Considered Closed (pending verification by internal audit)	Reminder has been issued
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	Considered Closed (pending verification by internal audit)	The original comment predated the Supporting People Framework which was approved by the IJB in March 2023 Guidance has been developed which underpins the new Framework.
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	Considered Closed (pending verification by internal audit)	As above Operational managers are currently taking forward reviews on a risk and needs basis. This is further underpinned by the new Supporting People Framework.
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	Closed (pending verification by internal audit)	All forms up to £50 will be authorised by TM (GR12) and any requests above £50 will be authorised by SM GR15 or above. Email authorisation will be appended where it is not possible to obtain physical

Appendix 2E: 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	Over the next year Inclusive Support will be part of a wider review. A team manager has been appointed to undertake this review, and consideration will be given to both charging policy and redesign of services during this review. There was no charge for the service during the pandemic - all places were allocated free of charge.
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	Considered Closed (pending verification by internal audit)	Confirmation of closure received from bank
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	Considered Closed (pending verification from internal audit)	Reviewed policy for both Kinship and Fostering discretionary payments. This has been shared with relevant staff
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	Considered Closed (pending verification by internal audit)	Business Managers are responsible for inventories for their service areas and will ensure they sign any disposal forms. A reminder has been issued to this effect.

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

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	The Bonnyton imprest will be closed.
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	Forms have been completed for 3 additional signatories. However these need to be signed by the Service Manager who is currently absent. This should be resolved by end March
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	Contact has been made with the bank – we are awaiting confirmation of closure letter
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	Considered Closed (pending verification by internal audit)	Review completed January 2023 and level of cash held has decreased.

Appendix 2E: 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. 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	Considered Closed (pending verification by internal audit)	<p>New ACSP process in place from May 23. Screening Group review all ACSP's with review dates agreed and recorded on Carefirst.</p> <p>All existing ACSP's not reviewed within the last 6 months will be prioritised for a review and if required, future review dates will be agreed and recorded on Carefirst using new process</p>
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	Considered Closed (pending verification by internal audit)	<p>New screening group will set the review date and record on carefirst</p> <p>Carers Newsletters being developed for staff to provide information on the role of the new Carers Lead, Carers Centre and Strategy as well as the ACSP process. The first newsletter was issued in June and is available here</p>

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

9.1.3 (Med)	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>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>	31 March 2023	Closed (pending verification by internal audit)	<p>The Carers Centre has the delegated authority on behalf of the HSCP to offer carers an Adult Carer Support plan and to complete the plan should the carer agree. The offer and plan is recorded on the Carers' Centre's management information system.</p> <p>Support plans that meet the HSCP eligibility framework for support are recorded on Carefirst with a review date set at the time resources and support being agreed.</p>
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Appendix 2F: MB1158FM - Debtors

Appendix	2F
Title	Debtors MB/1158/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported All recommendations considered closed pending verification

Appendix 2F: 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 2G: MB1168NS – Follow up of Environment Department Audits

Appendix	2G
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 All recommendations considered closed pending verification

Appendix 2G: MB1168NS – Follow up of Environment Department Audits

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	Considered closed (pending verification)	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. One tender has been completed and 2 are currently underway using the new process
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	Considered closed (pending verification)	Commissioning team have also identified separate service leads to undertake separate evaluations following completion of tender submissions.
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	Considered closed (pending verification)	Training is included as part of the development of the tender documentation/service specification

Appendix	2H
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	Changes since last reported to PAC March 2023: <ul style="list-style-type: none">◆ Note updated at 1.2.1

Appendix 2H: 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	Considered closed (pending verification by internal audit)	As per HSCP Follow-up Audit MB1168FM - 7.3.1 - Reviewed policy for both Kinship and Fostering discretionary payments. This has been shared with relevant staff
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	A paper detailing rates will be presented to the IJB in August 2023

Appendix	2I
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 2I: MB/1151/FM - Payroll

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