EAST RENFREWSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP

East Renfrewshire COUNCIL

NHS Greater Glasgow and Clyde

Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	24 November 2021
Agenda Item	10
Title	Audit Update

Summary

This report provides Performance and Audit Committee with an update on:-

- Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in June 2021
- Summary of all open audit recommendations

Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)

Action Required

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

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

24 November 2021

Report by Chief Officer

AUDIT UPDATE

PURPOSE OF REPORT

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

RECOMMENDATION

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

BACKGROUND

3. It was agreed at Performance and Audit Committee in June 2021 that we submit audit update reports to all future meetings which would include an overview of any new audit activity undertaken since last reported along with an update on any outstanding recommendations.

4. Audit activity for the HSCP has been provided in full as previously requested and this shows all current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. The specific actions from IJB audits are also detailed.

5. East Renfrewshire Council's Chief Internal Auditor undertakes the internal audit role for the Integration Joint Board. Audit Scotland also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations.

6. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

High	• 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	• 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	• Area is generally well controlled or minor control improvements needed. • Lower level controls absent, not being operated as designed or could be improved
Efficiency	• 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	• Very high risk exposure - major concerns requiring immediate senior management attention.
3	• High risk exposure - absence / failure of key controls.
2	• Moderate risk exposure - controls not working effectively and efficiently.
1	• 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. As noted at the September Committee, the 20 days allocated for IJB audit work will be held in contingency and called upon if required. At this point there is no specific IJB policy or activity that requires audit. In the event we do not use this time for IJB work, we will use to supplement the HSCP work outlined in this report.

9. Outstanding recommendations relating to the Integration Joint Board are detailed in Appendix 1. These are from the following audit reports:-

  a) IJB Risk Management audit (Appendix 1a)
     • No changes since last reported. Three recommendations are considered implemented but are awaiting verification from internal audit follow up. One recommendation remains partially implemented.

  b) Audit Scotland annual audit plan (Appendix 1b)
     • This action plan will be superseded by the 2020/21 action plan from the audit of the Annual Report and Accounts 2020/21.

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

10. Since last reported, no new audits have been undertaken by the Council's internal audit team which impact on the HSCP. Audits on *Kinship, Fostering and Adoption* and *Review of Care First Finance* System are included in the audit plan for 2020/21.

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

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

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

*Appendix 2h has been updated to reflect the changes referred to at the last meeting which had not been included

In relation to Emergency Payments, Audit have confirmed that the two remaining open actions are now considered implemented. This completes all recommendations for this audit.

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

12. Since last reported in September 2021, we have not been made aware of any new recommendations from NHS Greater Glasgow and Clyde which impact on the HSCP.

CONCLUSIONS

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

RECOMMENDATIONS

14. This report provides Performance and Audit Committee with an update on:
- Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in September 2021
- Summary of all open audit recommendations
- Internal audit planned activity for the IJB and the HSCP

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November 2021

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

PAC Paper: 22.09.2021 – Audit Update
PAC Paper: 23.06.2021 – Audit Update
PAC Paper: 27.11.2019 - Audit Actions Update

INTEGRATION JOINT BOARD INTERNAL AUDIT ACTIVITY

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

Appendix 1A – Audit of IJB Risk Management (no changes since last reported)

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

Appendix 1B – Audit Scotland 2019/20 Action Plan (no changes since last reported)

No	Issue	Risk	Recommendation	Agreed Management Action	Responsible Officer	Timing	Comments
1 B/F*	**Financial Sustainability** The IJB has a savings requirement of £2.432 million per the 2020/21 budget settlement. This has resulted in a funding gap of £1.644 million that will need to be met from care packages, revising the individual budget calculator to reflect prioritisation based on national criteria. The August 2020 revenue budget monitoring report projects an overspend of £0.238 million against a full year budget of £125.8 million. The intention is to fund this from the budget savings reserve as required. The IJB will also face additional financial challenges due to the impacts of Covid-19. The estimated financial implications of Covid-19 between March 2020 and March 2021 are in the region of £9 million.	The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.	Take action to comply with the stated reserves policy and bring the level of general reserves held into line with the Board target of £1m. Update the MTFP to reflect the impacts of Covid-19 at the earliest appropriate opportunity. Deliver planned changes and improvements to the operation of set-aside as a matter of priority. Work with key partners to identify and act on further opportunities to deliver service transformation that will help shift the balance of care. These actions should be integrated into the planned changes to set-aside and into current and future service transformation projects where appropriate.	On establishment and adoption of the reserves policy the IJB recognised that it would take a number of years to achieve an optimal level of reserves. In the current financial climate there is a tension between holding reserves and delivering operational services and this is supported by our earmarked reserves strategy. Without a significant change in funding it is unlikely that the optimum level off general reserve will be achieved. The Medium Term Financial Plan will be updated once the ongoing implications of COVID-19 become clearer. We will continue to work with our partners to develop and implement the Unscheduled Care Commissioning Plan as a health board wide approach to set aside.	Chief Financial Officer	31-Mar-21	A revised Medium Term Financial Plan will be presented to the IJB on 23 June 2021 along with the unaudited annual report and accounts for 202/21. Both documents reflect the issues raised and recognise that financial sustainability is a key risk.

* Issue reported in the prior year and re-raised during 2019/20.

Internal Audit Activity relating to the Health and Social Care Partnership

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

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

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

Appendix 2b: MB1128FM - Carers Legislation (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments	Timescale for completion	Status	Latest Note
4.1.1 (M)	All carers recorded on the CareFirst system or within the Carers Centre's records should be offered an assessment in accordance with the Carers Eligibility Framework.	Carer's rights awareness sessions currently being delivered to HSCP teams highlight the importance that carers eligible for support from services have their own support plan. That this plan and any actions required to achieve the outcomes of the carer are recorded within the Carefirst system independently of the person they care for. An independent review of carers experience using SDS in East Renfrewshire was requested and received in Jan 2021. This will also be used to inform practice going forward. A new process is being built into assessments referred to as the 'Carers Conversation' this will ensure and evidence, on a carer being identified, they are being offered an Adult Carer Support Plan (ASCP). This will be reviewed in 6 months (Sept 2021) to ensure it is working as expected.	31 March 2022 (with a review for September 2021 included)	Open	Carer awareness sessions delivered to 20 HSCP/ ERC Teams SDS Strategic Support group continues with carer representation. A short life working group is currently creating 'Tracker' on Carefirst to capture carers data and evidence carers outcomes including when ACSP is declined.
4.1.2 (M)	A copy of the carers conversation, assessment, support plan, self-directed support details and RAG minutes (where applicable) should be saved to the document hub on CareFirst or be accessible from documents or systems maintained by the Carers Centre	The carers' personal information and support plan is recorded by East Renfrewshire Carers Centre (ERCC) on Charity Log, a specialist charity database software system and in the Carers Scotland Census. ERCC will distribute an annual questionnaire / survey to carers (date tbc taking account of pandemic and recovery) on behalf of HSCP and provide monthly tracker reports for the HSCP on carer activity. Other relevant carers data will be gathered from The Carers Scotland Census completed every six months by ERCC and the HSCP. A clearly defined process has been developed that will ensure and evidence that each time a carer is identified by the HSCP staff the carer relationship is recorded on the Carefirst system, that they have been offered advice, information and support along with an opportunity to have their own support plan. (This process is referred to as the 'Carers Conversation' and will be included in assessments and other relevant forms across HSCP services). This process should start April / May 2021.	31 March 2022 (with a review for September 2021 included)	Open	Carers Scotland Census completed / returned to Scot Gov end of Aug 21. Annual Carers survey currently being built will be distributed by ERCC Oct/Nov 21 on behalf of HSCP. ERCC providing regular tracker reports on carer activity for the HSCP Carers Conversation live in Carefirst forms from July 21. Training issues identified with creating carer relationships on Carefirst by some staff need to be addressed. Short life working group currently reviewing Individual Budget Questionnaire to include Carers Section this will be saved to Document Hub Carers support option added to Service

		REG decisions are recorded in the supporting minutes and will identify carer's assessment outcomes.			Agreements for Self Directed Support budgets Sept 21 on Carefirst System
4.1.3 (M)	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.	A revised ACSP is being tested by practitioners during April and May 2021 this includes a required review date that will create a review activity on Carefirst system awaiting completion. The ACSP also includes carers outcomes measures that will be recorded in Carefirst and / or Charity Log. The ACSP will be approved for use on completion of testing and any changes required on feedback received The revised ACSP includes a required date for review of plan along with outcome measures. This data will be recorded in Care First and / or Charity Log. Existing ACSPs will be reviewed to ensure a review is offered and if accepted completed with the carer. This review will be completed by September 2021. Where the carer's support has been included within the Outcomes Assessment for the cared for person, further work will be needed as to how we can capture and extract information related specifically to the carer. This is not unique to East Renfrewshire and as these 'joint' assessments are reviewed each carer will be offered an ACSP.	31 March 2022 for existing carers. For joint assessments the date will depend on the date for a joint review	Open	Revised ASCP on Carefirst from July 21 includes required review date and outcome measures. Review of existing ACSPs / Carers Assessments still to be progressed Sept / Oct 21 Short life working group in process of creating a Carers 'Tracker' on Carefirst this will be linked to Outcomes Assessment and gather required data and evidence carers outcomes when ACSP is declined by carer.
4.1.4 (L)	The group of people who are canvassed for the annual survey should be recorded so it is clear which of these are caring for individuals involved with the service.	Please see 4.1.2 above. The methodology supporting the survey will also be recorded.	31-Mar-22	Open	Annual Carers survey currently being built will include question is the cared-for person receiving HSCP services. The methodology supporting the survey will also be recorded. The survey will be distributed to carers by ERCC Oct/Nov 21 on behalf of HSCP.
4.2.1 (L)	Managers in HSCP should ensure that all staff complete the EPiC learning resource.	Carers Rights Awareness sessions currently being rolled out across HSCP teams include the recommendation that all staff complete the EPiC learning resource. Numbers of staff completing the course will be able to be evidenced and 20 people have already been recorded since January 2021. Consideration being given as whether EPiC should be mandatory and included as part of induction for all HSCP staff. A refresher timetable will also be considered.	30-Sep-21	Open	Carers sessions highlighting EPiC training for staff now delivered to 20 teams. Low uptake still with only 23 staff completing training from Jan to Sept 21 Consultation with Learning & Development and Team Managers on how best to improve uptake still to take place

Appendix 2c: MB1121RM - Procurement Red Flags (no changes since last reported)

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

Appendix 2d: MB1124RM - Data Protection /GDPR (no changes since last reported)

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

Appendix 2e: MB1044RL – CareFirst Finance (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Priority needs to be given to ensure that annual review takes place for each client with an authorised service agreement however the Head of Finance and Resources stated that it is not possible to undertake a full annual review on every care package and that this operates on a risk based approach. Details of the risk based approach needs to be documented and approved by the IJB	A risk based approach was agreed a number of years ago. The policy will be revised and taken to the IJB for approval.	31-Mar-19	Open	During 2020 we implemented Scottish Guidance as part of the Coronavirus Act
4.1.2	Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first. In practice these cases should have been reviewed under routine work.	Will be in line with policy as above.	31-Mar-19	Open	We are currently prioritising care reviews of care home residents as directed by Scottish Government. In 2020/21 512 reviews were undertaken, and 482 in 2019/20
4.2.1	Action is required by operational managers to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. Operational managers should prioritise checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate.	This is already in place, however the formal sign off recording will be strengthened. To avoid duplication of effort and issues the sign off will incorporate some of the points below, as we suggested during the audit.	31-Mar-19	Open	As there is no simple export from CareFirst which gives this data, a report was developed which uses Excel to link three different Carefirst reports; varies processed, invoices paid and commitment. This was initially send out in June 2019 and feedback from managers was that it was data intensive and not user friendly. Changes were made to the report and user guidance was drawn up, which was issued in September 2019 alongside the reports for sign-off. Again, managers still felt the process was cumbersome and it is accepted this report needs work to make it more meaningful, this format remained in place in the interim. In March 2020, the decision was taken to not amend individual care packages unnecessarily due to the pandemic response, in line with national guidance many providers moved to being paid on planned hours. During the Covid response phase, these reports were not produced, but with a move to recovery, the aim is to restart reporting. In addition, a significant piece of work is ongoing with migration to the Scotland Excel national framework. This will act as an additional review of the data and we will continue to develop reporting to best meet everyone's needs.

4.2.2	A positive response should be obtained by the Finance Team from each operational manager regarding review and approval of vary reports to ensure that each case is addressed and the manager is confirming an awareness of the differences and any required actions. This could be combined with the quarterly client verification check (which covers existence of client, commitment value and provider) and signed off within budget monitoring to avoid numerous verification checks..	Per 4.2.1	31-Mar-19		June'21: See above
4.3.1	Operational managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments to providers.	Reminder issued 23 May 2018. However the planned centralised entry of service agreements will also improve authorisation times.	31-Mar-19	Considered closed - pending verification	Email issued 24.05.2018. This will be superseded by the centralised entry of service agreements once implemented
4.3.2	Social Workers should be instructed that updating the CFF system is essential and that this must done before the service agreement commences where possible.	See 4.3.1	31-Mar-19	Considered closed - pending verification	Email issued 24.5.18 attached to scorecard outcome
4.4.1	Regular review of provider rates should take place within the commissioning team and appropriate action taken where anomalies are found. Evidence of this review should be held.	Report developed, will inform actions and any compliance issue will be taken to DMT	31-Mar-19	Considered closed - pending verification	Commissioning, CareFirst and Finance meet weekly to discuss any new rate anomalies. Records are maintained by CareFirst.
4.4.2	The report should be presented to DMT in line with procedures to obtain approval of rates not set by commissioning.	See 4.4.1	31-Mar-19	Considered closed - pending verification	Commissioning report to DMT annually when rates are reviewed. HOS approval for individual non-framework rates is now delegated to locality managers per 4.6.1. the Commissioning team also have access to business objects reports to check rates on an ad-hock basis.
4.5.1	A review of the uprating process should take place to address the processing of varies where a rate has been approved to be paid but needs to be updated on a service agreement. Service agreements should be identified and subject to independent review and update prior to processing the next period invoice.	See 4.2.1 and 4.4.1. However the planned centralised entry of service agreements will mitigate.	31-Mar-19	Open	An exercise is currently underway to address all Service Agreements on the system to ensure rates transition to the Scotland Excel Framework correctly. The annual uplift of rates will be an ongoing process and this will includes non-framework rate changes.

4.5.2	Processing staff should be reminded to check the number of hours charged to the service agreement to ensure that varies processed for rate changes do not also cover increased charges for additional hours.	Reminder issued during audit and will be routinely reviewed	31-Mar-19	Considered closed - pending verification	Team were reminded at time of audit. This is also included within the procedures to deal with invoice variations.
4.5.3	Housekeeping checks should be implemented ensuring that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared.	This was deemed low risk, when team is fully staffed will be a routine process	31-Mar-19	Open	Invoice processors now regularly complete a tidy action for their allocated providers, ensuring any un-invoiced periods are promptly raised with the provider. Given the dynamics of care package profiles and actual spend there are a large volume of varies which are often not significant. The updating of Service Agreements for the Scotland Excel framework will remove the need for many of these varies.
4.6.1	Head of service approval must be seen by the carefirst team before they enter a non-framework rate.	Sign off process being refreshed	31-Mar-19	Considered closed - pending verification	This requirement was causing a delay in Service Agreements going onto the system, due to the demands already on HOS. As agreed with the Chief Officer, this has now been delegated to Locality Managers.
4.7.1	The deceased clients with open service agreements report should be reviewed and service updated to: • Remove clients whose service agreements were not authorised • Ensure that service agreements effectively ended do not appear • Appropriately end agreements on the system,	Reminder issued 23 May 2018 and also see 4.2.1	31-Mar-19	Considered closed - pending verification	The deceased clients report was updated in July 2018 to ensure cancelled and ended service agreements do not appear on the report. Incomplete/unauthorised service agreements are still included in the report as these require action; i.e. cancelled or completed and authorised.
4.7.2	Homecare Managers should be instructed of the procedure and the requirement to end the service agreements promptly of clients who have died.	See 4.7.1	31-Mar-19	Considered closed - pending verification	All managers instructed, per email of 24th May 2018. Weekly reports are sent to Intensive Services Manager. Any outstanding service agreements are discussed as part of the routine budget meetings.

Appendix 2f: MB1060EL – Homecare (no changes since last reported)

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

Appendix 2g: MB1077NS - Emergency Payments (Updated since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Note
4.1.1 (Med)	Section 12 or 22 monies should not be disbursed unless there is an application form with all sections fully completed and all required signatures obtained	(1) A reminder will be issued to all relevant social workers team leaders and service managers. (2) Existing forms and guidance will be reviewed, agreed and implemented.	Complete	Considered implemented - pending verification by internal audit	Email issued 17-07-2019

Monies are only disbursed when the relevant form has been completed and authorised. Forms have been updated to include a reminder that these must be fully completed and signed, or email authorisation appended. |
| 4.3.3 (Low) | Section 12 and 22 monies should not be used to provide income to purchase items available from other sources (e.g. clothing grants). | Existing forms and guidance will be reviewed, agreed and implemented. | Complete | Considered implemented - pending verification by internal audit | Email issued 21-06-2019. Forms have been updated to include a reminder that these should not be used where alternative funding sources are available. MART are currently assisting with updates to guidance around benefits prior to forms and guidance being reissued |

Appendix 2h: MB1078EL - Self-Directed Support (no changes since last reported)

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

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

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

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

Appendix 2i: MB1087FM - Follow up of HSCP Audits (no changes since last reported)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
5.2.1 (Low)	Officers must ensure that clients with outstanding debt are not allowed to book places on forthcoming Play Schemes until all outstanding invoices have been settled in full.	New policy and procedures were fully implemented for the spring programme. Clients with outstanding debts have made payment arrangements via debtor section.	Complete 01.04.19	Not implemented - internal audit will re-recommend	The HSCP previously considered this implemented however clients with outstanding debt were allowed to book onto playscheme - the Covid pandemic was exceptional and children attending were prioritised based on a multi-agency assessment of need. We will consider whether amendments need to be made to policy and procedure
6.1.1 (Low)	The inventory records should be reviewed and updated to include the serial number of each item.	The inventories will be reviewed and annotated as required. 6 months moving forward	Initial review completed by 30th June 2019 and on going	Open	Completed for resource centres. Business Managers will review and update processes for inventories moving forward.
6.1.2 (Low)	All items of inventory being disposed of must be supported by an authorised inventory deletion form.	Staff reminded that the inventory deletion form should be completed in every case	30th June 2019	Open	Further email sent to staff again on 11/6/2021. Business Managers will review and update processes for inventory deletion.
7.1.1 (Low)	The printers with serial numbers QLC13102 and JWF82425 should be removed from the St Andrews House inventory list.	The printers are recorded on the central inventory of printers held by IT and no longer itemised on the SAH inventory.	Complete - 2.5.19	Considered implemented – pending verification by internal audit	
7.1.2 (Low)	The relevant paperwork should be completed and signed in respect of all disposals.	Staff reminded of this requirement	Complete - 2.5.19	Considered implemented – pending verification by internal audit	
7.1.3 (Low)	All disposals during the financial year should be recorded in the "disposed" column on the inventory spreadsheet.	Staff reminded of this requirement	Complete - 2.5.19	Considered implemented – pending verification by internal audit	

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