



Internal Audit

Audit, Risk and Scrutiny Committee Internal Audit Update Report May 2024

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1 Executive Summary

1.1 Introduction and background

Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control, and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Council involving the examination and evaluation of the adequacy of systems of risk management, control, and governance, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and these are provided to the Audit, Risk and Scrutiny (ARS) Committee. Along with other evidence, these reports are used in forming an annual opinion on the adequacy of risk management, control, and governance processes.

This report advises the ARS Committee of Internal Audit's work since the last update. Details are provided of the progress against the approved 2023/24 Internal Audit Plan, audit recommendations follow up, and other relevant matters for the Committee to be aware of.

1.2 Highlights

Full details are provided in the body of this report however Internal Audit would like to bring to the Committee's attention that since the last update:

- Seven reviews have been completed.
- Work is underway with regards to delivery of the 2023/24 Internal Audit Plan.
- Three audit recommendations have been closed.

1.3 Action requested of the ARS Committee

The Committee is requested to note the contents of this report and the work of Internal Audit since the last update.

2 Internal Audit Progress

2.1 2023/24 Audits

| Service | Audit Area | Position |
|------------------------------|---|---------------------|
| Children and Family Services | Secondary School Visits | Final Report Issued |
| Commissioning | Procurement Compliance | Review in progress |
| Commissioning | City Region Deal | Review in progress |
| Commissioning | Biodiversity and The Natural Environment | Final Report Issued |
| Council Led HSCP Services | Social Care Financial Assessments | Review in progress |
| Customer | Volunteer Arrangements | Final Report Issued |
| Customer | Recruitment | Review in progress |
| Customer | PREVENT | Review in progress |
| Customer | Cyber Controls | Final Report Issued |
| IJB | IJB Hosted Services | Final Report Issued |
| Resources | Stores Stock Controls | Final Report Issued |
| Resources | Revenue Budget Setting and Financial Strategy | Final Report Issued |
| Resources | Creditors System | Review in progress |
| Resources | Private Sector Housing | Review in progress |

2.2 Audit reports presented to this Committee

| Report Title | Assurance Year | Conclusion |
|----------------------------------|----------------|--|
| AC2416 – Secondary School Visits | 2023/24 | <p>The level of risk is assessed as MODERATE, with the control framework deemed to provide REASONABLE assurance over secondary schools' management of the financial aspects of the establishment and compliance with Financial Regulations.</p> <p>The Council's Scheme of Governance clearly set out the financial arrangements that should be followed by schools. In the interests of financial control, Head Teachers receive monthly BOXI based budget monitoring reports for their respective school budgets, which highlight any forecast overspends or underspends for financial control purposes. In addition, Head Teachers, the School Support Services Managers (SSSM), and other staff involved with the budget monitoring process regularly meet with Finance and Finance provide financial management information to schools on request.</p> <p>However, the review identified areas of control weakness that should be addressed, including: Training & Guidance, Procurements in Aggregate, Purchasing Process, Absent Purchase Orders, Inventories, School Funds, Payroll, Monies in Safes, and Control of Income.</p> <p>Recommendations have been made to address the above points and improve financial control, including training new employees; issuing admin & finance guidance; reviewing the school curricular transport procurement requirements; and establishing a system of control for aggregate</p> |

| Report Title | Assurance Year | Conclusion |
|---|----------------|--|
| | | contractual spend and related compliance with the Council's Procurement Regulations. In addition, it is recommended reasons for absent / retrospective orders are identified and procedures established to mitigate these; a system of control is established to ensure all establishments are complying with the Scheme of Governance relating to procurement and payment control matters; Finance revise purchase card guidance for cardholders and approvers; inventories are kept current and complete; staff are made aware of school fund requirements; and reasons for overpayments are investigated to help avoid these in future. Furthermore, recommendations were made to enhance control over petty cash use; timesheet approval; and income management. |
| AC2418 – Biodiversity and The Natural Environment | 2023/24 | <p>The level of net risk is assessed as MODERATE, with the control framework deemed to provide REASONABLE assurance over the Council's approach to biodiversity and the natural environment.</p> <p>Substantial assurance was available over the following aspects of governance and control: Scheme of Governance, Planning, and Statutory Reporting.</p> <p>However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: Strategies, Partnership Working and Action Plans, Engagement and Communication, Risk Management, Performance Monitoring, and Grant Funding and Budget Monitoring.</p> <p>Recommendations have been made to address the above risks including fully formalising a SMART plan detailing specific actions to achieve local and national targets; reviewing risk management controls over biodiversity and natural environment targets; completing the planned engagement and awareness raising campaign and formalising a longer term plan for this; identifying biodiversity and natural environment key performance indicators and ensuring these are regularly monitored by NZET Committee and relevant officers. In addition, it is recommended oversight of relevant budgets is enhanced; training delivered to staff should be reviewed to ensure awareness of biodiversity and natural environment responsibilities; and procurement business cases are updated to specifically cover biodiversity and natural environment impacts.</p> |
| AC2417 – Cyber Controls | 2023/24 | The level of net risk is assessed as MODERATE , with the control framework deemed to provide REASONABLE assurance over the Council's approach to its Cyber Action Plan. |

| Report Title | Assurance Year | Conclusion |
|------------------------------|----------------|---|
| | | The full executive summary of this exempt report is contained within the relevant document. |
| AC2415 – IJB Hosted Services | 2023/24 | <p>The level of net risk is assessed as MODERATE, with the control framework deemed to be providing REASONABLE assurance over the arrangements in place to monitor the performance of services hosted on its behalf. Whilst the report identifies a Major risk in respect of under-developed governance arrangements, the relative low level of expenditure in this area compared with the overall budget reduces its significance. However, this still concerns HSCP operations and finances. The risk areas identified impact negatively on the overall level of assurance and raise the requirement for action to strengthen the control framework.</p> <p>The IJB's Integration Scheme sets out that the IJB should consider and agree hosting arrangements. With the exception of the transfer of one service to hosting in 2020, there has been no opportunity for the IJB to consider and agree the arrangements. The rationale needs to be reviewed and considered, and a pan-Grampian review of hosted services would be beneficial to demonstrate that hosting arrangements are the most effective method of service delivery to contribute to the integration and transformation of health and social care services.</p> <p>There have been no opportunities for Aberdeen City IJB to consider strategy and policy in respect of services hosted by the other integration authorities. Whilst the aims of each IJB have similarities, without strategic coordination at the regional level there is a risk hosted services could diverge from Aberdeen City's objectives and impact other commitments (e.g. the scale and pace of transformation), and this may not be identified and mitigated sufficiently in advance.</p> <p>Similar risks have been identified in respect of performance management, and financial planning and monitoring. These require further review to establish consistent and proportionate planning and reporting arrangements to provide assurance over delivery, transformation, and cost management. This will require formal agreement with host IJB's. The nature and detail of agreement necessary may vary depending on the materiality and risk level of the service delivered, however it is important to capture key elements of each arrangement, since control over planning and delivery of each service hosted on behalf of the IJB is limited and therefore risk is increased. Governance arrangements must be proportionate, but also provide the IJB with assurance that financial, strategic, operational, reputational, and other risks are adequately mitigated so that hosted services perform well and provide value for money.</p> <p>A clear Grampian-wide framework for discussing and managing the performance of hosted services is required to ensure the IJB can be confident that services hosted on</p> |

| Report Title | Assurance Year | Conclusion |
|--------------------------------|----------------|--|
| | | <p>its behalf help deliver its intended strategic priorities. Overarching principles and improved systematic processes are needed to monitor hosted services' delivery and costs, to ensure service quality is appropriate, and transformation opportunities are identified.</p> <p>It is acknowledged that the Aberdeen City HSCP cannot address these matters alone. Collaboration with Aberdeenshire and Moray HSCP's and NHS Grampian will be required to obtain and provide consistent, proportionate, and relevant assurance. As the host IJB for the greatest proportion of hosted service budgets Aberdeen City is in an optimal position to lead on this approach.</p> |
| AC2404 – Stores Stock Controls | 2023/24 | <p>The level of net risk is assessed as MODERATE, with the control framework deemed to provide REASONABLE assurance over the Council's approach to stores stock control for Buildings, Roads, and Fleet services.</p> <p>There are dedicated systems and procedures in place, and in general stock control is adequate across the areas reviewed. Each of the stores systems is set up to ensure a purchase order is raised, following suitable authorisation, to replenish stock when required. On delivery, stock is checked to the delivery note and order, and booked into the stock system. A sample of purchase orders was reviewed and confirmed that stock receipts had been received in full and booked to the correct stock codes. Samples of stock being requisitioned by tradesmen, roads operatives and mechanics were taken and reviewed to ensure that these were processed to the correct job and stock numbers detailed on the requisition form. In general, testing demonstrated accuracy of stock recording. Assurance has also been taken over the security measures in place across the stock systems including user accounts, password protection, and an audit trail of activity.</p> <p>However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control and improve processes, specifically: Stores Systems Utilisation and Coding, Stock Lines, Stock Control, Stock Adjustments, and Stock Valuation. Recommendations have been made to address these points, including: a review of written procedures, the exploration of options to improve efficiency and accuracy through system utilisation, review of stock lines, and the internal reporting of Management information. A final recommendation has also been made to ensure that adjustments made to stock values are appropriate in terms of the stock valuation and job charging policies. Where recommendations have been targeted at operational staff, engagement of central functions such as Finance and Digital is recognised as required to fully address the points.</p> |

| Report Title | Assurance Year | Conclusion |
|---------------------------------|----------------|---|
| AC2420 – Volunteer Arrangements | 2023/24 | <p>The level of net risk is assessed as MODERATE, with the control framework deemed to provide REASONABLE assurance over the Council’s control framework regarding the engagement of volunteer arrangements.</p> <p>Effective use of volunteers is under consideration, plan, and review in different areas. However, policies and procedures differed greatly between clusters and activities, and these are not consolidated at a Corporate level to provide a clear framework or process flowchart that could be applied to any potential volunteer to the Council. A draft volunteer policy is under development, and has been since 2021. In the absence of clear policy and strategic intent, or another forum to provide guidance, it will be more difficult to coordinate planning for volunteering within the Council and with wider Community Planning partners, and to effectively measure performance and outcomes. As a result of the varying approaches and absence of central records, it has not been possible to provide details on the level of volunteer engagement by the Council overall.</p> <p>Potential volunteers’ first port of call is likely to be the Council’s website – which should clearly guide them towards relevant and current information regarding the Council’s policy and requirements on engaging volunteers, as well as where to find current opportunities. It does not currently do so, and opportunities are promoted through various means, presenting risks including mixed messaging, out of date information, and increased scope for error; reduced efficiency, and increased costs of administration. A single source of information would aid management and applicants in operating and understanding the relevant processes and opportunities on offer.</p> <p>Further work is required to establish and clarify essential requirements, supporting procedures and documentation. For example, the approach to risk assessment and Disclosure Scotland /PVG checks, data protection and management of records, and confirming evidence of the right to work in the UK. Clear and consistent procedures and documentation would provide greater assurance these are being managed appropriately.</p> <p>In certain circumstances, volunteering can be considered ‘work’, and in these cases a ‘right to work in the UK’ may need to be evidenced. This statutory requirement was partially addressed in one area in March 2023, following the ‘Assurance Review of Heritage and Historical Assets’ December 2022, but has not been considered in other Clusters, and does not currently cover time-limited visa checks. There is a risk of penalties and reputational damage if the Council is identified as having provided volunteering activity which could be considered to be work to an individual without the appropriate right to work in the</p> |

| Report Title | Assurance Year | Conclusion |
|---------------------------------|----------------|---|
| | | <p>UK, and has not taken adequate steps to check their status.</p> <p>Recommendations have been made in respect of the above areas to mitigate the risks identified and support the Council with its engagement of volunteers</p> |
| AC2408 – Revenue Budget Setting | 2023/24 | <p>The level of net risk is assessed as MINOR, with the control framework deemed to provide SUBSTANTIAL assurance over the Council's approach to Revenue Budget setting and Financial Strategy.</p> <p>Revenue Budget setting is an established process of which there is evidence of continuous review and improvement, good engagement in terms of information and meetings with stakeholders, and effective reporting processes. There is evidence of detailed planning of tasks and activities driving production of the budget, however these were not always kept updated to demonstrate interim progress.</p> <p>Income and expense expectations and savings options to bridge the budget gap are generally detailed, well organised, and subject to impact assessments.</p> <p>Whilst there is assurance that all options underwent appropriate levels of challenge and scrutiny, sign-off on impact, deliverability and alignment with corporate strategy is not always evidenced in detail – presenting potential risks to their delivery in the short term, and of the longer term impact.</p> <p>The risk around Strategic Alignment and Delivery makes recommendations around the Integrated Impact Assessment process in general. However it is recognised that Management has, as per reporting and discussion at Full Council meetings, noted that enhancements could be made to specific assessments and are taking this forward as part of ongoing work. For the 2024/25 budget, lessons learned from the previous process have been applied to refine the integrated impact assessment process. Their development is acknowledged as an iterative process – with updates being applied as a result of consultation, engagement, and identification of risks and mitigations.</p> <p>The council continues to refresh and re-evaluate its assumptions through updates to the Medium Term Financial Strategy (MTFS) and regular budget monitoring. A new approach to public consultation on budget priorities has also commenced, with results being published and available to inform future budgeting and consultation activities. Appropriate consideration has been given by management to the level of assurance over the exercise.</p> |

2.3 Follow up of audit recommendations

Public Sector Internal Audit Standards require that Internal Audit report the results of its activities to the Committee and establishes a follow-up process to monitor and ensure that management actions have been effectively implemented.

As at 29 February 2024 (the baseline for our exercise), seven audit recommendations were due and outstanding:

- Two rated as Major
- Five rated as Moderate

As part of the audit recommendations follow up exercise, three recommendations were closed:

- Two rated as Major
- One rated as Moderate

Appendix 1 – Grading of Recommendations provides the definitions of each of the ratings used.

Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions provides a detailed breakdown of the outstanding audit recommendations that will be taken forward and followed up as part of the next cycle.

2.3.1 AC2314 - Assurance Review of Adults with Incapacity – Follow Up

At the September Audit, Risk and Scrutiny Committee, in response to a question relating to how the Committee would get assurance that the Service was on track between now and June 2024 with implementation of the recommendations of this Major risk report, it was agreed that progress updates would be presented to each Committee going forward. Internal Audit reached out on the recommendations in advance of Committee and the response from Management is included at Appendix 3 – Audit Recommendations Follow Up – AC2314 – Adults with Incapacity. It should be noted that these updates are Management assurance and have not been reviewed by Internal Audit; Internal Audit will follow up on recommendations as they fall due as part of the standard update process. With the exception of 1.6, Management has not provided any evidence to support the closure of the actions.

3 Appendix 1 – Grading of Recommendations

| Risk level | Definition |
|------------------------------|---|
| Corporate | This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level. |
| Function | This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function. |
| Cluster | This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer. |
| Programme and Project | This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned. |

| Net risk rating | Description | Assurance assessment |
|-----------------|--|----------------------|
| Minor | A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. | Substantial |
| Moderate | There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited. | Reasonable |
| Major | Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited. | Limited |
| Severe | Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited. | Minimal |

| Individual issue / risk | Definitions |
|-------------------------|--|
| Minor | Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period. |
| Moderate | An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period. |
| Major | The absence of, or failure to comply with, an appropriate internal control, such as those described in the Council's Scheme of Governance. This could result in, for example, a material financial loss, a breach of legislative requirements or reputational damage to the Council. Action should be taken within three months. |
| Severe | This is an issue / risk that is likely to significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Examples include a material recurring breach of legislative requirements or actions that will likely result in a material financial loss or significant reputational damage to the Council. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately. |

4 Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|---------------------------------|-----------------|------------|--|-------------------|------------------|---|--------------------|
| AC2405 – Care Management System | Moderate | 1.1a (iii) | The H&SCP should review the governance in place for service users. This should look to formalise the role of product owner, which will ensure user needs and training needs continue to be met. A key focus area will be the need for system guidance and wider operational support. | Jan-24 | May-24 | We have been working closely with colleagues from Hitachi, and recently participated in a workshop looking at establishing a Product Owner Playbook to ensure consistent governance of the role. From an Adult Services perspective, our Product Owner leads a group of "D365 Champions" monthly, whose aim is to create guidance for our processes. This is underway, and some video guidance has also been created. All Guidance will be stored on the same platform for everyone to access. We have imminent plans to link in with Children's Services Colleagues to look at what generic guidance can be shared across all services. The group's other overarching aim is to ensure consistency of user behaviour across all teams. Product Owners meet regularly with staff to discuss any specific issues | In Progress |

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|------------------------------|-----------------|--------|---|-------------------|------------------|---|--------------------|
| | | | | | | they feel relevant as well as offering training to new staff. However we are looking at a more structured training framework within our learning and development review and can advise as this progresses. | |
| AC2307 – Contract Management | Moderate | 3.1.3a | The Service should consider its approach to communicating good practice, sharing information that can increase contract manager experience and awareness, and providing assistance as and when required to develop the Council's procurement and contract management culture. | Feb-24 | Jun-24 | Blog post for Contract Management has been pushed back due to other Communications required due to Scottish Government Guidance issued on Procurement Thresholds/Changes to the use of the Single Procurement Document (SPD) - Expected to be published by end June 2024. | In Progress |
| AC2307 – Contract Management | Moderate | 3.1.6a | The Service should ensure that contract performance reporting is adequate and based on records that are consistent across contracts and held in a suitable shared location, to which CPSS has access. | Feb-24 | Jun-24 | Refreshed guidance on Contract Register system to be issued based on roll out of new Contract Register Platform - Amelior. Transfer and training to take place Jan/Feb 2024 with Contract Register Guides updated and published to | In Progress |

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|------------------------------|-----------------|--------|---|-------------------|------------------|--|--------------------|
| | | | | | | SharePoint. Delegated Procurers will also be notified directly via e-mail. | |
| AC2307 – Contract Management | Moderate | 3.1.4a | The Service should ensure that the allocation of contract management responsibility is appropriate in BOrganised and kept up to date. Any reallocation of current responsibility should be done with the minimum impact on contract management currently. | Feb-24 | Jun-24 | The review of the guidance has been undertaken and templates currently being finalised based on the review. Revised guidance and templates will be published on CPSS SharePoint page with communication plan developed for Delegated Procurers. Anticipated to now be complete by end June 2024. | In Progress |

5 Appendix 3 – Audit Recommendations Follow Up – AC2314 – Adults with Incapacity

| Report | Grading | Ref | Recommendation | Due Date | Management Update |
|---|--------------|-------|--|----------|---|
| AC2314 - Adults with Incapacity - management of funds | Major | 1.1.a | The Service should document and implement procedures in respect of DWP appointeeship, Intervention Orders, Access to funds, guardianship and POA in dealing with Adults with Incapacity. The Service should ensure these are clear, efficient, provide practical guidance on day-to-day management of funds, and are subject to periodic recorded reviews. Staff required to apply the procedures should be adequately trained in their application. | Jan-24 | 8 separate AWI Training sessions have been organised. These will take place during April/May/June. 165 social work staff will complete this mandatory AWI training. New procedures regarding Guardianship, Intervention Orders, Power of Attorney, Corporate Appointee Ship have been written. These will be produced and delivered at the AWI training sessions. All new AWI related documents will be stored in the new AWI team's channel which all staff will have access to. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.1.b | The Service should develop AWI staff training and procedures for key systems, D365, the corporate appointee database, access to funds process, DWP website to provide adequate cover so that key information required can be accessed and audit trails completed for client information stored. | Jan-24 | This is captured in the new guidance notes that have been created. Update is the same as 1.1a. |

| Report | Grading | Ref | Recommendation | Due Date | Management Update |
|---|--------------|-------|---|----------|--|
| AC2314 - Adults with Incapacity - management of funds | Major | 1.2.a | The Service should implement processes and controls to ensure consistent and complete AWI records are held in line with the GDPR accuracy principle, and these are accessible to relevant officers to avoid the risk of duplication and misalignment. | Apr-24 | The relevant documents have been created. These documents will be included in the new D365 handbook for all staff to follow. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.2.b | A reconciliation of existing file records against new system records should be undertaken, and corrections applied where necessary. | Apr-24 | Completed by the Payment Controls Team. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.2.c | A system of review should be developed and implemented to obtain regular periodic assurance over the content and accuracy of AWI funds management records | Apr-24 | Review processes have been incorporated into the new guidance/procedures. |

| Report | Grading | Ref | Recommendation | Due Date | Management Update |
|---|--------------|-------|---|----------|--|
| AC2314 - Adults with Incapacity - management of funds | Major | 1.3 | The Service should review the appointeeship process to ensure it reflects the requirements of the scheme, and minimises intervention where possible. As part of the review the Service should ensure all interventions are subject to secondary review to ensure they are appropriate in line with policy and procedure in advance of their implementation. | Mar-24 | New Corporate Appointeeship Guidance/Procedure has been developed and completed. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.4.a | All requests for funds and payments should have clearly documented review and approval before funds are released. Segregation of duties should be in place for each stage | May-24 | This has been incorporated into the new Corporate Appointee Ship Guidance/Procedure. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.4.b | The identity of funds recipients should be verified and documented. Variations should be subject to approval. | May-24 | This new process has been incorporated into the new Corporate Appointeeship guidance/procedure document. |

| Report | Grading | Ref | Recommendation | Due Date | Management Update |
|---|--------------|-------|--|----------|--|
| AC2314 - Adults with Incapacity - management of funds | Major | 1.4.c | All funds movements and transfers should be documented and countersigned at the point such movements take place, with such documentation held separately from the physical funds | May-24 | This has been covered by the new Corporate Appointeeship guidance/procedure. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.4.d | Consideration should be given to whether collecting and distributing cash remains the most appropriate means of providing support to individuals. | May-24 | Consultation has taken place with individual services on the process of dealing with cash. Taking into consideration a person-centred approach, it was agreed for this process to continue. However, this process has been redeveloped to include more checks/assurances on each cash transaction. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.4.e | The bank reconciliation to the corporate appointee database should be regularly completed, reviewed, and actions approved and monitored to conclusion. | May-24 | This is regularly completed every month. |

| Report | Grading | Ref | Recommendation | Due Date | Management Update |
|---|-----------------|-------|--|----------|--|
| AC2314 - Adults with Incapacity - management of funds | Major | 1.4.f | Accounts of deceased clients that are still active should be reviewed for necessary actions to close. | May-24 | This continues to be an ongoing piece of work by members of the SLWG. All deceased cases have been identified. Steps to resolve this issue is ongoing. |
| AC2314 - Adults with Incapacity - management of funds | Major | 1.5 | The Service should ensure there is a clear and consistent audit trail for all instances where funds are managed on behalf of service users. This should be subject to periodic reconciliation against other records (e.g. bank statements, cash balances, inventories, DWP data and other source documentation), and potential discrepancies escalated and the results and actions recorded. | Feb-24 | This continues to be an ongoing piece of work by members of the SLWG. All deceased cases have been identified. Steps to resolve this issue is ongoing. |
| AC2314 - Adults with Incapacity - management of funds | Moderate | 1.6 | The Service should ensure client accounts with balances in excess of specified thresholds are reviewed to ensure they are managed appropriately. | Jan-24 | Complete |