

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk & Scrutiny Committee
DATE	24 November 2016
DIRECTOR	N/A
TITLE OF REPORT	Outstanding Internal Audit Recommendations Pre 2015/16
REPORT NUMBER	N/A
CHECKLIST COMPLETED	Yes

1. PURPOSE OF REPORT

- 1.1 This report advises the Committee of progress Services have made with implementing recommendations agreed in Internal Audit reports issued by PWC.

2. RECOMMENDATIONS

- 2.1 The Committee is requested to review, discuss and comment on the issues raised within this report and the attached appendix.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising as a result of this report.

4. FOLLOW UP OF RECOMMENDATIONS

- 4.1 On 27 September 2016, the Committee was advised that there were 10 recommendations, made previously by PWC, which had not been implemented by their due date of before the end of July 2016.
- 4.2 There are currently 8 agreed Internal Audit recommendations, which were due to be implemented by the end of September 2016, that have not yet been implemented. The detail relating to these is shown in the attached appendix.

5. REPORT AUTHOR DETAILS

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Outstanding Internal Audit Recommendations

Appendix A

<u>Report Title</u>	<u>Date Issued</u>	<u>Recommendation and Risk Rating</u>	<u>Update</u>	<u>Responsible Officer</u>	<u>Original Due Date</u>	<u>Revised date</u>
Carefirst	Feb-15	<u>Risk Rating – Medium</u> 1. Management should assign responsibility for reviewing and actioning the unmatched transactions report. Management may consider creating a dedicated role for this task as it would benefit from a technical understanding of CareFirst, knowledge of the Council's financial arrangements with suppliers and all client groups. 2. Agreement will be reached on the criteria/ parameters to be used for deciding whether transactions should be investigated or not. The unmatched transaction report will be modified by the CareFirst Team to ensure it only includes the transactions for assessment before it is issued to the individual responsible for reviewing and actioning. 3. Dummy invoices will be processed in CareFirst to remove illegitimate transactions. This will not impact actuals (which are reported through e-Financials) and will allow for accurate commitment reporting.	<u>Update for March 2016 Committee:</u> Progress has been further delayed by the long term absence of a service manager resulting in the lead for the project having to cover operational services <u>Update for April 2016 Committee:</u> 1. An officer has been assigned to review the unmatched transactions report, and has recently commenced work on the review. Early findings suggest that carefirst entries are correct, so it is not presently understood why these entries appear on the unmatched report. A meeting will be set up in the near future with finance and carefirst colleagues to investigate why these items appear on the unmatched transaction report. 2. As for 1 3. As for 1	Head of Joint Operations <u>Update for March 2016 Committee:</u> This work stream will sit with the Integrated Social Care Partnership Responsible Officer will be Lead Service Manager (Older People).	30-Jun-15	31-Mar-16 <u>Update provided to April 2016 Committee Meeting:</u> Now 30-Sep-16 <u>Update for November 2016 Meeting:</u> Recs 1 – 5 will be complete by the end of November 2016

		<p>The individual responsible for the unmatched transaction report should also be responsible for this task.</p> <p>4. To ensure temporarily suspended care packages do not accrue costs, the person responsible for reviewing and actioning the unmatched transactions report should enter variances to offset the amount. A list of users who are not closing care packages as per the guidelines should be issued to Service Managers for appropriate action.</p> <p>5. The completed unmatched transaction report should be reviewed and signed off by the responsible person's line manager on a monthly basis.</p> <p>6. Consideration will be given to separating the roles of those who assess and manage frontline client needs and those who are sourcing the supply of care and subsequently recording the care on the system.</p>	<p>4. As for 1</p> <p>5. As for 1</p> <p>6. Discussions are taking place to include this in the role of the 'care bureau' which is in the process of being set up within care management.</p>			
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Update for November 2016 Committee:

Recommendations 1, 2, 4, 5 – A report will be developed by the careFirst team which will highlight service users where there has been no invoicing activity for more than 12 weeks. Individual emails will be sent to the named worker on careFirst, or the relevant team, for action. The email will also contain guidance on the action required. Where action is not taken, initial escalation is to the Administrative Officer. A weekly overview report will be sent to the Admin Officer and Team Managers. This process to be in place by 30.11.16 and first reports to be run and distributed on 01.12.16. Process will be monitored and reviewed via the existing 8 weekly meeting between finance and business management staff.

Recommendation 3 – A dummy invoice process will be developed by Finance Control Team for 30.11.16.

Recommendation 6 – The Resource Co-ordinator post has been developed and the recruitment process has commenced. This post will respond to the recommendation of separating the assessment of care needs from the sourcing of care. The initial recording of the need for a care package onto the system will be carried out by the Resource Co-ordinator, however, once the package of care has commenced the ongoing maintenance of the client's care records will remain the responsibility of the front line worker.

Corporate Landlord Responsibilities	Apr-15	<p><u>Risk Rating – High</u></p> <p>(3) For each property type, standard indicators of utilisation should be agreed to allow for benchmarking and evaluation of value for money.</p> <p>(4) Schedules of reporting on the</p>	<p>(3) This work is still in progress. A Property Strategy has been drafted which incorporates an Action Plan highlighting that utilisation is an area for further development. Some elements of the portfolio have been considered on a project by project basis across the estate, in particular reviews of community assets. There are long standing utilisation assessments in place for corporate offices and schools. Potential methods for assessing properties in the wider estate have been devised and will be discussed with Services when resources are made available. The Service is currently looking to recruit to vacancies with appointments in place early next year. Associated work will be prioritised between then and the beginning of the next financial year.</p> <p>(4) Within the draft Property Strategy</p>	Director of Communities, Housing and Infrastructure	31-May-16	<p>31-Mar-17</p> <p>As reported to Committee in September 2016</p>
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		agreed asset utilisation information should be arranged with the different service areas.	a Property Performance Report has been proposed which will be submitted to Committee. It is currently under development and will include utilisation indicators.		31-May-16	31-Mar-17 As reported to Committee in September 2016
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