



AUDIT AND PERFORMANCE SYSTEMS COMMITTEE

Date of Meeting	28.05.2019
Report Title	Internal Audit Report AC1920 – Criminal Justice
Report Number	HSCP/19/016
Lead Officer	David Hughes, Chief Internal Auditor
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Consultation Checklist Completed	Yes
Directions Required	No
Appendices	None

1. Purpose of the Report

- 1.1. The purpose of this report is to present the outcome from the planned audit of the National Care Home Contract that was included in the 2018/19 Internal Audit Plan for Aberdeen City Council.

2. Recommendations

- 2.1. It is recommended that the Audit & Performance Systems Committee review, discuss and comment on the issues raised within this report.

3. Summary of Key Information

- 3.1. Criminal justice social work services aim to reduce reoffending, increase social inclusion of offenders and ex-offenders and enhance public protection. Scottish local authorities have a legal duty to provide criminal justice social work services.



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- 3.2. Aberdeen City Health and Social Care Partnership is the main provider of criminal justice social work services in the city, working in partnership with other statutory and voluntary agencies to provide these services.
- 3.3. Contact with Criminal Justice Social Work Services is normally as a result of report requests, court orders or supervision following release from prison, and additional support may be provided under relevant sections of the Social Work (Scotland) Act.
- 3.4. For 2018/19 the main costs of the Service are funded by a Section 27 grant from the Scottish Government (£4.6 million).
- 3.5. The objective of this audit was to provide assurance that adequate control is exercised over income and expenditure, that system data is accurate and adequately supported, and that reporting arrangements between the Council and IJB are appropriate.
- 3.6. In general, this is the case, however weaknesses were identified in the application of procedures for documenting and authorising low value regular expenditure provided to meet service users' immediate needs, including: petty cash, pre-paid shopping vouchers and bus tickets. The Service has agreed to reinforce existing procedures, and review where Service-specific processes could be improved.
- 3.7. Financial Regulations have been breached in respect of issuing purchase orders in advance of making payment for goods and services. The Service will remind teams of the requirements, which have also been reiterated by the Health and Social Care Partnership's Chief Finance Officer.
- 3.8. A small amount of income is generated through the Unpaid Work team, for items that have been crafted that are then sold for donations. Controls over receipt and use of this income require improvement in order to demonstrate that the income is complete and has been accounted for appropriately. The Service is implementing a new process to address these findings.

4. Implications for IJB



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- 4.1. **Equalities** – An equality impact assessment is not required because the reason for this report is for Committee to discuss, review and comment on the contents of an Internal Audit report and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 4.2. **Fairer Scotland Duty** – there are no direct implications arising from this report.
- 4.3. **Financial** – there are no direct implications arising from this report.
- 4.4. **Workforce** - there are no direct implications arising from this report.
- 4.5. **Legal** – there are no direct implications arising from this report.
- 4.6. Other - NA
5. **Links to ACHSCP Strategic Plan**
 - 5.1. Ensuring effective performance reporting and use of Key Performance Indicators will help the IJB deliver on all strategic priorities as identified in its strategic plan.
6. **Management of Risk**
 - 6.1. **Identified risks(s):** The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the resultant report.
 - 6.2. **Link to risks on strategic risk register:** There is a risk of financial failure, that demand outstrips budget and IJB cannot deliver on priorities, statutory work, and projects an overspend.
 - 6.3. **How might the content of this report impact or mitigate these risks:** Where risks have been identified during the Internal Audit process, recommendations have been made to management in order to mitigate these risks.