



Internal Audit

Audit, Risk and Scrutiny Committee Internal Audit Update Report February 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:

- Four reviews have been completed.
- Work is underway with regards to delivery of the 2023/24 Internal Audit Plan.
- 10 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 | Review in progress |
| Commissioning | Procurement Compliance | Review in progress |
| Commissioning | City Region Deal | Review in progress |
| Commissioning | Environmental Action | Review in progress |
| Council Led HSCP Services | Social Care Financial Assessments | Review in progress |
| Customer | Volunteer Arrangements | Review in progress |
| Customer | Recruitment | Review Scheduled |
| Customer | PREVENT | Review in progress |
| Customer | Attendance Management | Final Report Issued |
| Customer | Cyber Controls | Review in progress |
| IJB | IJB Hosted Services | Review in progress |
| IJB | IJB Complaints Handling | Final Report Issued |
| NESPF | Pensions Investment Strategy | Review in progress |
| Resources | Vehicle and Driver Compliance | Final Report Issued |
| Resources | Stores Stock Controls | Review in progress |
| Resources | Revenue Budget Setting and Financial Strategy | Review in progress |
| Resources | Creditors System | Review in progress |
| Resources | COVID-19 Spend | Final Report Issued |
| Resources | Private Sector Housing | Review Scheduled |

2.2 Audit reports presented to this Committee

| Report Title | Assurance Year | Conclusion |
|----------------------------------|----------------|---|
| AC2402 – IJB Complaints Handling | 2023/24 | <p>The level of net risk is assessed as MODERATE, with the control framework deemed to provide REASONABLE assurance over the IJB's approach to complaint handling.</p> <p>The following governance, risk management and control measures were generally fit for purpose: Governance Arrangements, Written Procedures, Guidance and Training, Complaint Handling, and Annual Performance Reporting.</p> <p>However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: Early Resolution, Management Monitoring, Public Reporting, and System Data and Dashboard Report.</p> <p>It is acknowledged that there are challenges; requirements to capture complaints information across three different organisations, that use different systems, meaning the task of coordination and presenting data can be more onerous. However, the above issues increase the risk of continued complaint handling delays, and poor service delivery where reasons for complaints are not addressed. This increases the risk of repeat complaints, complainant</p> |

| Report Title | Assurance Year | Conclusion |
|--------------------------------|----------------|--|
| | | <p>dissatisfaction and escalation to the SPSO, with resulting reputational damage for the H&SCP where complaints are publicly upheld by the SPSO.</p> <p>Recommendations have been made to address these matters including establishing senior management complaints reporting that covers SPSO requirements as a minimum; publishing necessary complaint outcome and actions taken reports; reviewing mandatory reporting requirements for complaints handling systems to ensure lessons learned and necessary corrective action are captured; and establishing senior management H&SCP complaints handling dashboard reporting.</p> |
| AC2411 – Attendance Management | 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 Attendance Management.</p> <p>The Council operates a supporting Attendance and Wellbeing Policy; approved by the Staff Governance Committee in November 2018 and implemented in January 2019. The Policy, although comprehensive and still relevant, is meant to be reviewed every three years. No formal review has been concluded, and as such, no formal consultation arrangements or reporting to Committee on the Policy has taken place since 2018. Management has advised that this is because of the wider work ongoing with regards to the Absence Improvement Project. There was however no workstream identified to review the Policy as part of plans.</p> <p>This Project began in September 2023, under the revised project charter, and is due to finish in April 2024, but review of the current Draft Project Plan indicates limited results being achieved or tasks being completed to date. The Project Charter only contains timescales across August 2023 and September 2023, with two elements of the work (implementing and sustaining changes that demonstrate improvement and spreading change) having no identified timescale. This aligned with the Draft Project Plan that only saw one workstream complete (Review of Manager Training) and all others as either in progress or not started.</p> <p>The audit identified issues with regards to demonstrating compliance with key elements of the Policy: lack of records on the HR system of Return to Work (RTW) discussions taking place; no RTW forms, a mandatory aspect of the Policy, being completed; an instance of an employee returning to work but the absence still being open on the system; and instances where individual line managers across the Council did not respond to the requests of Internal Audit with regards to evidence and as such no assurance can be taken over these.</p> <p>These results highlight that whilst the controls are generally designed effectively, there are inconsistencies in their application. Management advised that in addition to the overall Policy, guides are available for using CoreHR</p> |

| Report Title | Assurance Year | Conclusion |
|-------------------------|----------------|--|
| | | <p>and an Outcomes for Supporting Attendance Online Course is available. However, since its introduction in 2020, it has only been completed 129 times. There may therefore be a lack of understanding and awareness of responsibilities and requirements.</p> <p>In addition to the results, a general review of the HR system and discussions with individual line managers highlighted varying approaches with regards to updating the system, retention of documentation, a lack of understanding if the Policy was applicable, and an instance where Management advised an absence was not being managed through the Supporting Attendance and Wellbeing Policy and that this decision had been made at a local level. General issues with the quality of data available through the HR system were also noted, including: historical issues with regards to absence logging and reporting errors following restructuring, and individuals moving roles or having more than one position. These will have an impact on the accuracy of reporting across Management and to Committee. Management advised they were aware of these data issues and would be working on remedial action.</p> <p>Recommendations have been made to address the noted points, specifically: reviewing the Policy, either as a standalone task or as part of the Absence Improvement Project; reviewing the Project Charter and Draft Project Plan to ensure they are as accurate, complete and realistic as possible; and strengthening the understanding of the Policy at an operational level, including the establishment of a minimum standard to which individual line managers should be held to account. A final recommendation has been made for Management to develop stronger second line oversight of Attendance Management across the Council and a means of gaining feedback from managers and those employees who have been through the Attendance Management process.</p> |
| AC2412 – COVID-19 Spend | 2023/24 | <p>The level of net risk is assessed as MINOR, with control framework deemed to provide SUBSTANTIAL assurance over the Council's key spending decisions and financial payments in relation to COVID-19.</p> <p>Substantial assurance has been taken over the following aspects of the Council's COVID-19 spending decisions and payment control: Grant Governance and Administration, Applications and Grant Award, Payment Control, Budget Monitoring and Reporting, and Civil Contingencies.</p> <p>However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: Record Retention and Supporting Documentation, Written Procedures, Bulk Grant Payment Approval, and Business Continuity Planning.</p> <p>Recommendations were made for record keeping arrangements to be reviewed to ensure data is stored and</p> |

| Report Title | Assurance Year | Conclusion |
|--|----------------|---|
| | | retained appropriately, for grant bank account evidence requirements and bulk grant payment approval controls to be formalised, and to ensure BCPs are complete and where necessary reflect on the impact of COVID-19. |
| AC2401 – Vehicle and Driver Compliance | 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 Vehicle and Driver Compliance.</p> <p>Driver and Vehicle Standards Agency (DVSA) categorises Fleets by Operator Compliance Risk Score. This grading calculates the operator risk of not following the rules on roadworthiness. ACC Fleet have been graded the highest score band achievable: green (low risk) with points given for defects or infringements. The more serious these are the more points awarded. ACC score was 1.96 in 2022 and 1.705 in 2023, demonstrating the Fleet is a lower risk in 2023 compared to 2022. This is well within the threshold of 10 for green. Vehicle maintenance systems compliance is also reviewed periodically on a sample basis by a third party assessor, and also subject to unannounced DVSA compliance checks.</p> <p>There are regular checks on compliance including gate checks, depot audits, tachograph analysis, and investigations into non-compliance. However, there are limited resources to complete these checks, which have been exacerbated by vacancies, and there is limited data to demonstrate these are being scheduled and targeted efficiently to maximise assurance. Ongoing implementation of the Fleet Management System provides opportunities for improvement and there may be scope for further process automation and more efficient practice.</p> <p>Fleet, whilst responsible for overall management of council vehicles and maintaining the Operators licence, has limited power to hold individual drivers or services to account. Although there is guidance to encourage good practice and compliance, there is no corporate policy covering employees driving Council-provided vehicles and the implications of non-compliance. Non-adherence to guidance is flagged to line managers within drivers' employing Services, who must balance this with other operational demands. Guidance would also benefit from more regular updates, clarifications, and regular refresher training. Non-compliance could present a corporate risk: 23% of incidents and notifiable defects investigated by the Fleet Compliance Team in 2022/23 and 2023/24 to date were not reported to Fleet at the point they should have been identified as part of drivers' daily first use vehicle checks. Delays in reporting defects can present risks to vehicles, drivers, and road users' safety, as well as increased maintenance costs and down-time in the event of subsequent vehicle / parts failure.</p> <p>Fleet has a system for maintaining records of vehicles and their maintenance, providing a comprehensive record to</p> |

| Report Title | Assurance Year | Conclusion |
|--------------|----------------|--|
| | | <p>demonstrate compliance with Operators Licence and safety requirements. However, due to continuing development and implementation of the system, elements of some processes (e.g. scheduling of maintenance) requires manual intervention., The system flags any missed events, however there is limited management information currently reported on performance against set maintenance and inspection timescales. Performance of Services operating vehicles and acting on identified compliance risks is also not regularly reported to provide assurance over their activities.</p> <p>Key contracts including tyres and HGV parts and servicing, are not recorded as being up to date on the Councils contracts register system. The Council continues to obtain these services, but not having formal recorded contracts presents a risk to continuity of supply. It is also a breach of the Council's Financial Regulations, procurement regulations, and national procurement rules, which require competitive tendering at the levels of expenditure incurred.</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 30 November 2023 (the baseline for our exercise), 19 audit recommendations were due and outstanding:

- Two rated as Major
- 14 rated as Moderate
- Three rated as Minor

As part of the audit recommendations follow up exercise, 10 recommendations were closed:

- One rated as Major
- Seven rated as Moderate
- Two rated as Minor

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. For one, Management did not provide an update on the status of implementation.

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.

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 |
|---|----------|--------|---|-------------------|------------------|--|--------------------|
| AC2017 – Industrial & Commercial Properties | Minor | 2.2.14 | The Service should consider whether different approaches to property management could be applied across parts of the Investment Portfolio which might increase Portfolio income and deliver Portfolio objectives more efficiently and effectively. | Nov-23 | Nov-23 | No update provided. | No update provided |
| AC2111 – Consilium System | Moderate | 2.6.12 | The Service should ensure system access is aligned with service requirements, and that use of generic users is limited and monitored. The technical reasons requiring such users will be raised with the software supplier as part of the system upgrade. | Sep-23 | Mar-24 | The upgrade to the Total system has not proceeded at this time due to certain factors, service redesigns and the move to hopefully rationalise systems, both of which align with TOM 1.2, which has prevented us moving forward and closing off the outstanding recommendations. Meetings are however being held to push for ideas or to find possible work arounds to comply with our outstanding with updates to follow. | In Progress |

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|---------------------------|----------|-------|--|-------------------|------------------|--|-------------|
| AC2111 – Consilium System | Moderate | 2.6.4 | The Service should explore options to lock users after a set period of inactivity with the software provider as part of the system upgrade. The Business & Systems Support Manager will raise this with the software provider to ascertain if this can be applied in the current system. It will also be looked to be addressed as part of the system upgrade. | Sep-23 | Mar-24 | The upgrade to the Total system has not proceeded at this time due to certain factors, service redesigns and the move to hopefully rationalise systems, both of which align with TOM 1.2, which has prevented us moving forward and closing off the outstanding recommendations. Meetings are however being held to push for ideas or to find possible work arounds to comply with our outstanding with updates to follow. | In Progress |
| AC2111 – Consilium System | Moderate | 2.6.8 | The System Team should ensure the system enforces compliance with the Councils password standard. Current system does not provide this functionality, but it will be raised as part of the system upgrade. | Sep-23 | Mar-24 | The upgrade to the Total system has not proceeded at this time due to certain factors, service redesigns and the move to hopefully rationalise systems, both of which align with TOM 1.2, which has prevented us moving forward and closing off the outstanding recommendations. Meetings are however being held to push for ideas or to find possible work arounds to | In Progress |

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|---------------------------|-----------------|-------|--|-------------------|------------------|--|--------------------|
| | | | | | | comply with our outstanding with updates to follow. | |
| AC2111 – Consilium System | Moderate | 2.6.6 | The system team should raise the issue of transactional processes only being available under an administrator profile as part of the system upgrade. | Sep-23 | Mar-24 | The upgrade to the Total system has not proceeded at this time due to certain factors, service redesigns and the move to hopefully rationalise systems, both of which align with TOM 1.2, which has prevented us moving forward and closing off the outstanding recommendations. Meetings are however being held to push for ideas or to find possible work arounds to comply with our outstanding with updates to follow. | In Progress |

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|---------------------------------------|-----------------|---------|--|-------------------|------------------|--|--------------------|
| AC2201 – IT Infrastructure Resilience | Major | 2.4.7 a | The Service should establish Cyber Essentials PLUS accreditation for the Council. | Oct-23 | Mar-24 | We are still working with our security partner to achieve the '+' element of the certification. This maps to the current assurance work of the PSN assurance that is currently being renewed through the Digital Cabinet Office. | In Progress |
| AC2302 – IJB Data Sharing | Moderate | 1.3a | Management should ensure the IJB receives periodic assurance that policy and procedure for data sharing is robust within each Partner. | Sep-23 | Mar-24 | This is actively being worked on by Management who are considering the assurances in place, balanced with the fact that staff are across both NHS and Council. | In progress |
| AC2302 – IJB Data Sharing | Moderate | 1.2c | Management should establish mechanisms which provide assurance that data protection training is up to date. | Sep-23 | Mar-24 | Management are proposing to ask ACC and NHSG to send us an annual report around the % of compliance of staff undertaking the mandatory training. | In progress |

| Report | Grading | Ref | Recommendation | Original Due Date | Current Due Date | Committee Update | Status |
|------------------------------|-----------------|------|--|-------------------|------------------|--|--------------------|
| AC2302 – IJB Dara Sharing | Moderate | 1.2b | Management should establish reporting mechanisms which ensure the Business and Resilience Manager receives assurance regarding information sharing and provides this assurance to the IJB. | Sep-23 | Mar-24 | This is actively being worked on by Management who are considering the assurances in place, balanced with the fact that staff are across both NHS and Council. | 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 | A comprehensive AWI Training Plan is in the process of being created. The training will take place between January 2024 and July 2024. Mandatory training will be delivered to all Adult SW staff (350). Additional staff from NESS and other parts of the partnership will also be invited to attend these training sessions. Dates, times, and venues are still being confirmed. An AWI Teams channel is being created to store all of the AWI related documents/policies/guidance notes etc. This will be accessible to all Adult SW staff. |
| 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 | A comprehensive AWI Training Plan is in the process of being created. The training will take place between January 2024 and July 2024. Mandatory training will be delivered to all Adult SW staff (350). Additional staff from NESS and other parts of the partnership will also be invited to attend these training sessions. Dates, times, and venues are still being confirmed. An AWI Teams channel is being created to store all of the AWI related documents/policies/guidance notes etc. This will be accessible to all Adult SW staff. |

| 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 | All new policies and guidance notes will highlight all new processes and controls to ensure AWI records and CA accounts are in line with GDPR. Legal members/ FIT members of the group will scrutinise new policies and guidance notes to make sure these meet the accuracy principle. |
| 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 | Reconciliation of existing file records is ongoing by the payment control team. There are over 500 Corporate Appointeeship accounts. The SLWG receive updates from finance staff regarding the reconciliation cases. |
| 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 | The use of share point or D365 to trigger reminders set for financial review is being explored. QA checks will also be introduced. Annual review paperwork will trigger staff to carry out annual reviews of client's financial matters (AWI Records) |

| 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 | This has been covered by previous action points. Review processes are being developed to capture all financial interventions. Financial Quality Assurance checks to be introduced to all adult services. |
| 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 | Process in which CA money is requested, released, and documented is being explored by the group. |
| 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 point has been discussed but it was felt further exploration was required by our finance colleagues within the SLWG. However, it was felt this point would be covered by the new Corporate Appointee Ship (CA) Policy. For example, in the future we are keen for all CA keyworkers to record, document and verify every transaction. How we physically do this is being explored but it will form part of the CA policy. |

| 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 | Handling Cash policies are being explored. D365 processes are being explored. Fund movements will be detailed in the new CA guidance note which is still being written. |
| 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 | Collecting and distributing cash will continue to remain as this is the wish of the clients in Aberdeen. Ways to switch or encourage clients to move away from cash will be supported. However, overhauling the procedure is being looked at. Inhouse services have policies where are being looked at to adapt. |
| 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 being looked at by finance colleagues within the SLWG. Detailed feedback on this point still needs clarified. |

| 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 has been completed by the Payment Control team. Actions on each individual case is being explored. |
| 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 | The process of carrying out an audit trail is still being looked at by the group. SharePoint is being considered as an option. Alternative financial packages for D365 are also being considered which will aid any audit trail. Review paperwork is being updated to incorporate financial reviews in cases where ACC hold financial responsibility. A process for escalation is being developed. D365 recording process is being reviewed. This will form part of any new guidance notes. |
| 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 | Review process for Corporate Appointeeship accounts is being developed and will be incorporated into the new Corporate Appointee ship Policy which is still being worked on by the group. An annual review mechanism is also being considered by the group. This is likely to be incorporated into the Care management yearly review paperwork. |