

Audits finalised since the Audit Committee meeting in March 2018

Audit Title:	Debt Recovery						
Date of Report:	April 2018				Materiality/Impact:	Medium	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> • A cost benefit analysis of the creation of an in-house enforcement agent team should be carried out and a decision made based on the outcome of this. • The Council's decision should take into consideration the increase in warrants to be collected at the end of the Capita contract. However, consideration should also be given to the fact that in line with pledge 24, the Council has a target to reduce the use of enforcement agents for the recovery of council tax. More proactive work to provide advice and issue reminders before reaching liability order stage is carried out, therefore reducing the number of warrants issued. 							

Audit Title:	Creditors				Date of Report:	8 th May 2018	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> • In accordance with Contract Standing Orders service areas should be reminded of the procurement process and the requirement to have three written quotations and completion of a Procurement Approval Document for works, services or supplies procured for a value over £5,000. • The access rights for input and authorisation stages of invoice processing should be reviewed to limit any dual access. However, if for business continuity purposes dual access is required due to limited staff numbers, an independent sample check should be conducted of transactions to source approved invoices to verify their authenticity. 							

Audit Title:	Business Continuity Follow Up						
Date of Report:	March 2018			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	1	Current Audit Opinion:	N/A	Previous Audit Opinion:	3	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> • Ongoing performance monitoring to ensure that business continuity management within the Council is operating satisfactorily should continue to progress. This should include: <ul style="list-style-type: none"> ○ Review of service area priority ratings and approval by Corporate Management Team ○ Setting of formal KPIs to monitor performance e.g. all priority one plans are reviewed annually, test exercise frequency meets the requirements set out in the Strategy ○ Regular performance updates provided to Corporate Management Team and performance issues are managed by senior management ○ The alignment of business continuity plans with IT back up and disaster recovery arrangements 							

Audit Title:	Payroll System and Starters Process				Date of Report:	17/04/2018		
Number of 'High Priority' Recommendations:	1	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate	
<u>Key Recommendations</u>								
The key recommendations made as a result of the review are:								
<ul style="list-style-type: none">Recruiting managers should be reminded that copies of right to work documentation for all new starters should be should be dated by the Recruiting Manager as per the Right to Work in the UK Guidance.								

Audit Title:	Adult Safeguarding						
Date of Report:	March 2018			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	3	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Of concern
<u>Key Recommendations</u> The more significant recommendations made as a result of the review are: <ul style="list-style-type: none"> • A formal process to monitor cases where the KPI (for all enquiries to be screened within one day) is not met, or that don't meet the maximum tolerable time (if set), should be agreed and documented. This should include the frequency of monitoring, documenting actions and their impacts and who this should be reported to e.g. Head of Social Work. • A process for the monitoring of open cases should be created. This should include the criteria used to identify cases, frequency of reporting and recipients. It should be ensured that actions taken are documented and that there is a review of the impact to ensure that this process is effective. The cases identified through testing where records haven't been kept up-to-date should be reviewed to ensure that the records are updated and if enquiries remain open, that they are actively being managed. 							

Audit Title:	Investigations						
Date of Report:	May 2018			Materiality/Impact:		N/A	
Number of 'High Priority' Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> The following investigations have been completed: <ul style="list-style-type: none"> • Inv. 17/18-8 • WB 17/18-3 							

Audit Title:	Phones (Mobile and Desk)						
Date of Report:	14 th May 2018			Materiality/Impact:		Medium	
Number of 'High Priority' Recommendations:	3	Current Audit Opinion:	3	Previous Audit Opinion:	N/a	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> <ul style="list-style-type: none"> Mobile phone users with high usage values and charges should be investigated as set out in Appendix E (highlighted in yellow). Highest spending mobile phones should be identified on a regular basis i.e. monthly and reports should be sent to the relevant managers who can assess the appropriateness of the costs incurred. Consistent high users should be reviewed to identify whether they require a higher call/data allowance to be able to perform their job duties. All phone numbers with access to international calls, including extension 6944, should be reviewed at least annually to determine whether this use continues to be justified and approved. An up-to-date list of all phone numbers with access to international calls should be maintained for monitoring purposes. A review should be carried out to ensure that all listed mobile phones are correctly identified to users, their service area and cost centre where costs are directly attributed to service budgets. A starter/leaver process should be put in place to control the issue and return/cessation of phones. Staff should be reminded of the requirement to return mobile phones and inform IT upon staff leaving the Council. Evaluate making it a condition of mobile phone use that users agree to pay for any use of the phone and calls outside of business purposes and in the event of leaving and not surrendering their mobile phone. 							

Audit Title:	Public Health Grant return				Date of Report:	27/04/2018	
Number of 'High Priority' Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> <ul style="list-style-type: none"> A review of the Public Health Grant provided by Public Health England was undertaken with no high priority recommendations made. As a result of findings from the grant certification audit, the Director of Public Health agreed that on a one off basis Public Health did not require a contribution of £129,300 from the general fund at financial year-end 2018/19. This amounted to a budget saving for the Council. 							

Audit Title:	Troubled Families Claim March 2018				Date of Report:	26/03/2018	
Number of 'High Priority' Recommendations:	-	Current Audit Opinion:	-	Previous Audit Opinion:	-	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> <ul style="list-style-type: none"> A review of the March Troubled Families claim was undertaken with no key recommendations made. 							

Audit Title:	Premises Management						
Date of Report:	April 2018			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	4	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Significant
<u>Key Recommendations</u> <p>The key recommendations made as a result of the review are:</p> <ul style="list-style-type: none"> • The Property Assets Team should take direct responsibility for managing and monitoring achievement of building fire safety and legionella water quality standards. This should include: <ul style="list-style-type: none"> • Commissioning of fire and legionella risk assessments. To support this a service specification should be produced setting out the roles and responsibilities of parties, performance targets and form of documentation and communication to be adopted to underpin this arrangement. • Producing a formal risk criteria that generates an annual programme of fire safety and legionella risk assessments of corporate buildings. • All fire and legionella risk assessment actions should be issued promptly to the relevant service and/or responsible person at site for implementation and the Property Assets Team for monitoring. Tracking and reconciliation of assessments issued to parties responsible for actions should be conducted to ensure accountability. • A quality assurance process should be instigated with property inspections conducted on a sample basis to ensure the completion and standard of any risk assessment completed. • The status of actions from the latest fire and legionella risk assessments for all corporate buildings should be established. This process should provide for buildings managed by either the Council as landlord or the tenant, as determined in the building lease agreement. Where these are not demonstrated as satisfactorily completed, a schedule of priority works and required action dates should be put in place and actioned. All new fire and legionella risk assessment actions should be implemented within the relevant target completion period. Evaluate producing a set of corporate key performance measures/outcomes from which to provide a level of assurance and compliance with fire and legionella standards in corporate buildings. 							

Audit Title:	Whitbourne House						
Date of Report:	April 2018				Materiality/Impact:	Medium	
Number of 'High Priority' Recommendations:	4	Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate

Key Recommendations

The key recommendations made as a result of the review are:

- To support the service delivery plan a formal local action plan should be maintained to manage emerging key risks and issues. If matters cannot be resolved at a local level they should be used to escalate to the wider management team for resolution.
 - policies and procedures, staff training, service user related practice and recording and care environment and equipment (required in the Care Home Contract Monitoring report April 2017),
 - the need for CCTV; Panic Alarms (Mobile) Intruder/Safe Alarm, Training, and Standalone Access control (May 2017 security report).
 - Council staff survey, staff absence, staff leavers and starters and Key Performance Indicator Report outcomes,
 - ICT and telecommunication service reliability.
 - A Fire Risk Assessment of the home conducted in May 2017.
- A service improvement delivery plan process should be put in place for the home and include:
 - The Care Home's Statement of Purpose together with any outstanding actions required from inspections and service requirements,
 - Recognition of local service strengths and achievements,
 - An alignment of the service budget linked to business activity at the care home to demonstrate its financial viability,
 - A review of the strategic and operational key performance measures/indicators for the Care Homes to ensure these are complete, relevant and effective. Examples of measures/indicators were provided in the report to assist with this review.
- In accordance with the Care Act there should be parity of care costs, for clients with similar needs, whether this is commissioned from Whitbourne House or private sector providers. Care costs at the home should reflect the level of client dementia health and/or social care needs as well as the standard of accommodation provided. These rates should be benchmarked to ensure a fair local service/cost comparison can be made with other service providers.
- Evaluate whether a standalone or integrated extra care scheme is required and produce a clear specification and viability criteria. Options should include the dementia village concept in Holland as developed in Kent, Integrated care arrangements to provide the opportunity for bespoke facilities to be commissioned and provided on a single site and redevelopment of the Whitbourne House site.

Audit Title:	Staff Training and Development						
Date of Report:	April 2018				Materiality/Impact:	High	
Number of 'High Priority' Recommendations:	3	Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate

Key Recommendations

The key recommendations made as a result of the review are:

- The Learning and Development Team's Training Qualification Policy review should consider the following findings of this internal audit.
 - An equality of opportunity statement should be included in the Qualification Training Policy.
 - The level of qualification and training provided should fit with the national levels published by the Government.
 - All managers should be reminded to familiarise themselves with the Council's Qualification and Training policies and procedures as required by the Officer Code of Conduct.
- As part of the Qualification and Training Policy review a standard and consistent process should be included in the policy to ensure equality of opportunity across service areas and the Council as a whole. Candidates for qualification and training should be selected in an open and transparent manner either through formal recruitment to new posts with associated training, or in relation to specific needs raised through the appraisal process and all in line with the Qualification and Training Policy. Following the Training Qualification Policy review, and to raise awareness and promote compliance, the Policy should be relaunched on the Intranet with key details published in staff communications.
- In the short-term, Managers should be reminded to complete Qualification Training Forms (QT1) with staff as part of the qualification training approval process. Completed QT1 forms should be provided to Learning and Development for retention. The qualification training process should be reviewed to better manage the qualification approval process to ensure proposed qualification training is directly relevant to staff roles/job descriptions with QT1 forms completed. In the event that staff receive qualification training and leave the Council all relevant training and subsistence should be recovered and used towards corporate objectives.