

Internal Audit reports identifying significant risk or 'of concern':

Deputyships

AUDIT COMMITTEE

Date: 30th March 2010

Author: Head of Internal Audit

Wards Affected: None

Purpose

Members requested that at least one individual audit report be presented to each meeting of the Committee.

Recommendation

- It is recommended that the contents of the report be noted.

1 Reasons

- 1.1 The Council's Audit Committee has a strategic role to ensure that the Council's assurance framework is operating effectively. To this end it should seek assurance that key areas that contribute to this framework are operating properly.
- 1.2 Internal Audit's terms of reference require that at least one individual audit report be submitted to each meeting of the Committee.
- 1.3 Audit Committee requested that the Internal Audit report on Deputyships be brought to the next committee meeting.

2 Detail

- 2.1 The Mental Capacity Act 2005 empowers people to make decisions for themselves as far as is possible, and protects vulnerable people who have been assessed as not having the capacity to make a decision at a particular time in relation to their health, social care and/or personal affairs; decisions are then made for them and must be in their best interests. Where a person has been assessed as lacking capacity to make particular decisions for themselves, under the Mental Capacity Act 2005, the Court of Protection may appoint someone to manage the decision making of the individual, including the operation of their finances. These nominated bodies are known as Deputies.
- 2.2 The Internal Audit report was finalised in November 2009 and the auditor completing the review concluded that existing procedures needed to be improved to ensure that they are fully reliable. A number of significant

Internal Audit reports identifying significant risk or 'of concern':

Deputyships

AUDIT COMMITTEE

Date: 30th March 2010

recommendations have been made to improve missing or failing controls. A copy of the Internal Audit report is attached as Appendix 1.

2.3 The key recommendations made in the report include:

- A Service Level Agreement (SLA) between Adult Social Care and the Central Finance Team (Deputy Team) should be devised and agreed in order to clearly state the roles and responsibilities of all parties involved in the administration of client accounts. This should include management of interface meetings to determine best interests where care planning is disputed.
- Formal documented procedures should be created in order to govern the processes integral to the operating of deputyship accounts.
- Standardised forms and documents should be devised in order to provide consistency across all the procedures.
- The Group Director for Housing and Social Care should ensure that Adult Social Care provides an active monitoring role in the administration of client accounts.
- Purchases or allowances provided to the client should be receipted and signed by the client to confirm receipt of the money or goods.
- Best value should be demonstrated for all purchases made from a client's account and how this has been achieved should be clearly evidenced.

2.4 The above audit report is submitted for Members consideration. The Director: Service Delivery (Housing and Social Care) will be at the Audit Committee to answer any questions Members may have and to provide an update on progress since the completion of the audit.

Alternative Options

Not Applicable

Internal Audit reports identifying significant risk or 'of concern':

Deputyships

AUDIT COMMITTEE

Date: 30th March 2010

Risk Management

Financial and Procurement Implications

There are no direct financial implications arising from this report however the detailed audit report address the suitability of internal controls within the systems examined.

Legal/Human Rights Implications

Internal Audit is a statutory requirement of the Accounts and Audit Regulations 2006. The Internal Audit service also provides assurance to the Director of Finance regarding the requirements of Section 151 of the Local Government Act 1972.

Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)

Internal Control, Audit Committee and the Annual Governance Statement all feature significantly in the CAA Use of Resources Assessment. Effective systems of internal control within the Council will help to ensure that the objectives set out in the Corporate Plan and Swindon 2010 are achieved.

Consultees

The Director of Finance (Section 151 Officer) and the Director of Law and Democratic Services (Monitoring Officer) are consulted on all reports.

Director: Service Delivery (Housing and Social Care)

Appendices / Background papers

Appendix 1 – Internal Audit Report: Deputyships

Key Decision/Decision in Forward Plan

Not Applicable