

**To the Chair and Members of the
AUDIT COMMITTEE**

INTERNAL AUDIT REPORT FOR THE PERIOD: APRIL 2013 to AUGUST 2013

EXECUTIVE SUMMARY

1. The report attached at **Appendix 1** updates the Audit Committee on the work done by Internal Audit for the period 1 April 2013 to 30 August 2013 and shows this in the context of the audit plan for the year. The report also includes performance information and details on the implementation of significant internal audit recommendations.
2. The attached report is in four sections:
 - Section 1: Planned audit work
 - Section 2: Unplanned responsive work carried out in the period
 - Section 3: Progress on the implementation of audit recommendations
 - Section 4: Performance Information
3. A summary of the main points from each of the sections is provided in the following paragraphs:

Section 1: Planned audit work

4. Our planned audit work completed in the period highlighted twenty seven major risk exposures:
 - Nineteen related to the Payroll Processing Audit 2012/13; these have been summarised into five areas / categories for this report.
 - Two related to Central control of procurement and contracts (Contract Register).
 - Two related to the Gypsy and Traveller Rents Follow up audit;
 - Two related to Bereavement Services, and
 - Two related to IT Governance.
5. The number of issues identified within the payroll arrangements were to be expected given the complexity and timeline of this new joint service which required a substantial amount of effort to establish. It should be noted that the audit was carried out in the middle of the implementation phase of the project. Therefore the first priority needed to be given to setting up the core task of paying staff, and this meant a number of other actions and controls could not also receive full attention in the set up stages, but

were recorded within the risk log of the project plan. We are satisfied that there is a robust action plan in place now to implement the remaining actions and controls.

6. The number of major issues reported within the payroll audit has meant there appears to be overall a lot of problems reported in this period, relative to recent progress reports. Leaving the payroll audit findings aside, overall the results in the period confirm the Council continues to have a robust internal control environment. Many controls audited were found to be in place and operating effectively. Payroll aside, only a minority of controls were found to be weak. Providing management implement their agreed actions which cover all these weaknesses identified, these should not lead to any adverse opinion in our annual audit report.
7. This remains a good position overall.

Section 2: Unplanned responsive work carried out in the period

8. Responsive work is difficult to predict but highly valued by managers who ask for Internal Audit's assistance in dealing with a wide range of issues. This work can be categorised into two main areas:
 - Investigative work, and
 - Requests for specific audit work, advice and assistance.
9. While we continue to receive a steady stream of requests for assistance, during this period there have been no significant investigations carried out by Internal Audit. This continues a pattern of an overall lower level of responsive / investigation work, indicating:
 - We are targeting the right areas to focus on in our planned work, and
 - There is an overall strengthening control environment operating across the Authority.
10. There have been no significant fraud investigations carried out by Internal Audit. This continues a pattern of an overall lower level of responsive / investigation work, indicating:
 - We are targeting the right areas to focus on in our planned work, and
 - There is an overall strengthening control environment operating across the Authority.
11. This remains a positive trend, which indicates sound overall arrangements for minimising the risk of fraud and error.

Section 3: Progress on the implementation of audit recommendations

12. Since the last progress report previous outstanding major risk recommendations relating to Electoral Services and Local Transaction Processing - Contact Centre have been sufficiently addressed and have, therefore, been removed from this section of our report.

13. All critical and major recommendations have been sufficiently addressed in relation to Procurement and Contract Management – Comensura which has closed off all actions for this audit. This has also been removed from this report.
14. Overall we are satisfied reasonable progress is being made in implementing major audit recommendations, although there remain some significant risks and we will continue to monitor progress until implementation is completed.

Section 4: Performance Information

15. Sickness levels are considerably higher than anticipated due to several long term illnesses, including a serious back condition, diagnosis of diabetes and pregnancy related issues. Further long term absences are going to be incurred for corrective surgery etc. and one team member will be on maternity leave from early in 2014. The impact of the actual and anticipated lost time is being assessed and any additional resource requirements being considered for the remainder of the year.
16. The full impact of this lost time has not all been at the expense of our planned audit work. This is because a lower than expected time has been spent on responsive work. We delivered 90% of the planned audit days for the period April to August 2013.
17. The Audit Service continues to perform well, in spite of some difficult sickness issues during the period.

RECOMMENDATIONS

18. **The Audit Committee is asked:**
 - a) **To note the internal audit work completed in the period.**
 - b) **To note progress made by officers in implementing previous audit recommendations**
 - c) **To note information relating to Internal Audit's performance in the period.**

BACKGROUND

19. This report provides the Audit Committee with information on the outcomes from internal audit work and allows the Committee to discharge its responsibility for monitoring Internal Audit activity.

OPTIONS CONSIDERED & FOR RECOMMENDED OPTION

20. This is not applicable to this report.

IMPACT ON THE COUNCIL'S KEY OBJECTIVES

21. Internal Audit assesses how effectively the Council is managing risks that threaten the achievement of the Council's objectives. Any improvement in the management of the risks will have a positive impact thereby increasing the likelihood of the Council achieving its objectives.

RISKS AND ASSUMPTIONS

22. The implementation of internal audit recommendations is a response to identified risks and hence is an effective risk management action.

LEGAL IMPLICATIONS

23. There is a statutory obligation on the Council to provide an adequate and effective internal audit of its accounts and supporting systems of internal control.

FINANCIAL IMPLICATIONS

24. There are no specific costs arising from this report.

CONSULTATION

25. There is consultation with managers at the outset, throughout and at the conclusion of individual audits in order to ensure that the work undertaken and findings are relevant to the risks identified and are accurate.

BACKGROUND PAPERS

26. United Kingdom Public Sector Internal Audit Standards, audit working files and management information, customer satisfaction responses

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Appendices Attached

Appendix 1 - Internal Audit Report: 1 April 2013 to 30 August 2013

**DONCASTER MBC
INTERNAL AUDIT REPORT: APRIL TO AUGUST 2013**

Introduction

The internal audit report is in four sections;

Section 1: Planned audit work

Section 2: Unplanned responsive work carried out in period

Section 3: Progress on the implementation of audit recommendations

Section 4: Performance Information

Section 1: Planned Audit Work: Non-Schools

The table below lists other planned audits (excluding schools) that were completed in the period, together with the audit opinions contained in the published reports.

Area Audited	Number of Recommendations			Audit opinion
	Critical	Major	Significant or less	
Treasury Management			3	Partial Assurance
Cash Book			5	Substantial Assurance
Benefits			1	Partial Assurance
Council Tax			0	Partial Assurance
Debtors			0	Substantial Assurance
Business Rates			0	Partial Assurance
Central control of procurement and contracts (Contract Register)		2	3	Limited Assurance
Housing Rents			8	Partial Assurance
Gypsy and Traveller Rents Follow up		2	5	Limited Assurance
Bereavement Services		2	12	Partial Assurance **
Payroll Processing / Payroll SLA control		19	19	Limited Assurance
IT Governance		2	7	Limited Assurance

*** Although there were two major findings re Bereavement Services, the management actions were largely completed before the report was issued leading to a partial assurance opinion.*

During the period all recommendations made were agreed by clients. A full list of the major recommendations is included in **Appendix 1**.

We give **limited assurance** where the Council is exposed to major risks, **partial assurance** where the Council is exposed to significant risks and **substantial assurance** opinion where the Council is exposed to less significant risks. Weaknesses / risks in the areas where we gave limited assurance were as follows:

Central control of procurement and contracts (Contract Register)

We were only able to provide limited assurance as the audit identified that the contract register does not hold details of all procurement activity and therefore potential procurement savings were being lost.

The completeness of the Register is dependent on the receipt of the required information from departments. However, historically not all departments have complied with this requirement resulting in the register being incomplete. The Corporate Procurement Section

have made considerable efforts to identify missing entries and the register is becoming more complete as further review of spending identifies further entries for the register. This has also gone through cross-checking with spend data to ensure large contracts are recorded on the Council's contract register.

After the implementation of Procure to Pay (P2P) at the end of September 2013, all new orders raised into will be able to be automatically identified from this single data source and queried with the Register. Consequently, as time progresses, any historic contracts not previously identified will come to an end. After P2P has been in operation for a few months, this risk will be reassessed, with the expectation for it to be downgraded.

Gypsy and Traveller Rents Follow up

In 2009/10 the Gypsy and Traveller rent collection and recording processes/system were found to be 'not fit for purpose', and the responsibility for income collection and recording was passed to St Leger Homes. St leger Homes' income collection systems are subject to annual audit review, so this review has concentrated entirely on the recovery of rental income arrears, which remains the responsibility of Strategic Housing.

A significant amount of work was previously undertaken in order to identify and quantify historical rent arrears i.e. the arrears due prior to the rent collection service being transferred to St Leger Homes. However, this has not resulted in these historical arrears being collected, with approximately £180k outstanding to be collected. In addition, although the St Leger Homes arrears collection process has been adopted by Strategic Housing, we found only limited and sporadic compliance with it. This has resulted in further arrears of nearly £50k accruing.

It should be noted that Strategic Housing management requested this audit review, being aware of the ongoing issues within the service, and had already sought the support of the Service Improvement Team to improve recovery arrangements.

Payroll Processing / Payroll SLA control

A significant amount of work has been put in to the transfer of employee records and associated payments to the Rotherham Payroll System in accordance with the agreed implementation plan. This has included a considerable amount of work to clean the data and address data quality errors that existed prior to the transfer. However, our audit found the payroll process remains exposed to major risks.

In setting up the joint service, priority needed to be given to setting up the core task of paying staff, and this meant a number of other actions and controls could not also receive full attention in the set up stages but were recorded within the risk log of the project plan. Consequently, the major issues found relate mainly to peripheral activities rather than direct payroll processing, although some core payroll processing risks remain where there are manual processes involved.

The major issues identified relate to:

- Reconciliation weaknesses, with 10,000 transactions totalling approximately £878,000 being held on a suspense account. This was due to a system error but these have now all been cleared.

- Small (£3,000) but in control terms significant discrepancies between the BACS transfer figures given to DMBC by Rotherham Payroll Services and the amount taken from the bank. These discrepancies have been resolved during 2013/14 as part of the ongoing discussions and arrangements with Rotherham.
- Unclear responsibility lines for the raising and recovery of new and outstanding overpayments has resulted in continued issues with the recovery of previously raised debt and a further £54,000 of new overpayments being made, since October 2012. Debtor's accounts are required for these overpayments as these are for employees who have left our employment. Recovery action has not commenced on these overpayments despite them being identified. Rotherham now have access to the system and recovery of these amounts has commenced.
- Emergency payments have increased during the financial year, from £390,000 for the period April to September, to £590,000 for October to March, which was to some extent expected; however, this needs to be continually monitored to ensure that both Rotherham Payroll Services and Doncaster Council managers are adhering to their responsibilities to make payroll amendments in a timely fashion. These have now reduced since the year end and all emergency payments are now reported as part of the Council's quarterly monitoring requirements
- Internal Audit has been informed that there have been some delays during the 2012/13 Financial Year in the notification to Doncaster MBC by Rotherham Payroll Services of amounts to be paid over to external bodies such as HMRC. However, there is now a clear process in place to ensure timely payments are made including contingency arrangements for authorising officers.

An agreed programme of actions was provided by management addressing all issues identified during the audit. Progress has been made against all actions agreed and some are now fully completed with others progressing satisfactorily.

IT Governance

The overall IT Governance framework and supporting procedures and policies have been examined and are generally sound. ICT Projects are managed and updates are reported to the Project Board, Programme Board and IT Governance Board. Project risks are currently managed in line with PRINCE 2 project management methodology.

An IT Governance Board is in place to provide direction and the co-ordination of service delivery by ICT. It reports to Directors Meetings through the Assistant Director of Customer Services and ICT and critical issues are reported to the Executive. Roles and responsibilities are defined to provide clear ownership and accountability for important / strategic IT decisions.

Our principal concerns leading to our limited assurance opinion, centred around a conflict between prioritising maintenance / preventative work with resourcing the ICT Governance Board work. Proportionately, too much focus on the latter meant insufficient priority to prevention and maintenance work. The Infrastructure Team resource availability for IT Governance Board and Strategy work has now been reduced to reflect the amount

of preventative and maintenance work outstanding.

Establishment Visits

The following establishment visits were completed in the period:

- Civic Catering – Health Check
- Conisbrough Library
- Carr House Restaurant

There were no critical or major recommendations arising from these audits.

Grant Claim Verification/ Data Quality

The following grant claim verification / data quality work has been completed in the period:

- Data quality review of ASCOF 2B – Proportion of older people still at home 91 days after discharge
- Data quality review of NI-NI62 – Stability of placements for looked after children
- Troubled Families Grant
- Bus Services Operators Fuel Grant

There were no critical or major recommendations arising from these audits.

IT system application / Data Protection reviews

The following Data Protection review was completed in the period:

- Protecting Confidential Information

There were no critical or major recommendations arising from this audit.

Planned Audit Work: Schools

The following school audits were completed in the period;

- Bawtry Mayflower Primary School
- Thorne Brooke Primary School
- Richmond Hill Primary School
- Carcroft Primary School

There were no critical or major recommendations arising from these audits.

Park Primary Follow Up Audit

A review has been completed during the period regarding the progress of implementation of outstanding recommendations from the Park Primary School follow up audit carried out in July 2012.

It was evident that significant work and training has been carried out at the school over the past year and this is reflected in the number of recommendations that have been implemented. It is clear that there has been a significant improvement in the financial and governance arrangements in place at the school from the position we reported on in July 2012 with an opinion of limited assurance, which caused concern at the school and at the local authority. These improvements have been greatly advanced by the Business Manager with support and direction from a consultant.

Other Schools Based Work

Internal Audit has also:

- Supported schools to submit their Schools Financial Value Standard (SFVS) returns to the Department of Education by providing help and support including training sessions for School Governors and staff on the new requirements. All Doncaster maintained schools have completed and returned their submissions by the stipulated deadline.
- Prepared a factsheet for Pupil Referral Units detailing all relevant policies, procedures and protocols that PRUs should be aware of and working to, to comply with their new requirements for financial and personnel management under the Schools White Paper 2010 proposals, enacted by the Education Act 2011.

Section 2: Responsive work carried out in the period

The following responsive work has been completed in the period;

- ESST Sickness Records Examination – There were no critical or major recommendations arising from this work.
- Follow up of Ofsted Inspection of Doncaster Fostering Services– There were no critical or major recommendations arising from this work.

Advice

The following advice work has been completed in the period;

- Social Fund and Crisis Loan Fund Arrangements
- ERP Implementation debtors and P2P testing and migration
- Support and advice to Children's Services through both the Multi-Agency Inspection Group and the OFSTED Inspection groups preparing for forthcoming inspections
- Support and advice through the Multi-Agency Task Group supporting the Stronger Families Agenda.

There were no critical or major recommendations arising from this work.

Section 3: Progress on the implementation of audit recommendations

One aim of Internal Audit work is to monitor the implementation of recommendations to ensure risks are mitigated and also to confirm any benefits from our recommendations are achieved.

Since the last progress report previous outstanding major risk recommendations relating to Electoral Services and Local Transaction Processing - Contact Centre have been sufficiently addressed and have, therefore, been removed from this section of our report.

All critical and major recommendations have been sufficiently addressed in relation to Procurement and Contract Management – Comensura which has closed off all actions for this audit. This has also been removed from this report.

Two major recommendations that were due for the Payroll Processing Audit 2012/13 have been implemented in the required timescale. No other recommendations are yet due, however progress is being made regarding these.

The position on outstanding critical and major recommendations is detailed in the table below:

Section 117 After Care (Payments re Mental Health Care, Adults and Communities)	
Exposure	Current Position
Poor financial management that does not anticipate enough provision for all eligible refunds.	Progress is being made with working through the list of service users determining whether they are entitled to a refund, and if so calculating an accurate value - with reviews being undertaken back to care records of actual periods of aftercare being provided. It is thought that all relevant service users applicable for a refund under S117 have now been identified.
No awareness by Senior Management of the financial position of S117 refunds.	An options paper has been drafted with proposals included to determine the best approach to deal with service users not responding or who have been unable to trace.
Financial difficulties with the remaining provision, including increased refund values and potential appeals from the resident.	Original Implementation date: 30/06/2013 Revised implementation date: 31/10/13
Reputational damage to the Authority on the delay in this work being completed.	
Eligible residents not receiving their refund, putting the moral reputation of the Authority at risk.	

External Home Care Services Contracts	
Exposure	Current Position
<p>The incorrect minutes could be paid for compared to the actual care that has been provided.</p>	<p>The Business Support Unit should manually process payments each day on an individual basis, ensuring that the minutes invoiced for each day match the care plan for each day.</p> <p>Discrepancies will be dealt with promptly and payments should not be made above the care schedule without appropriate documentation.</p> <p>Work will be undertaken with providers to improve the match between commissioned and actual time.</p> <p>Work on reconciliation and any corrective entries has begun.</p> <p>Original Implementation date: 30/06/2013</p> <p>Revised implementation date: 29/11/2013</p>
Safeguarding Adults – Safeguarding Adults Personal Assets Team	
Exposure	Current Position
<p>Risk of theft and accusation of valuables/monies</p> <p>The Authority are at risk of disrepute in the adequate safeguarding of items/monies</p> <p>Unable to trace possessions as finance and property have been inappropriately managed.</p> <p>Fraudulent use / theft of vulnerable Service User's cash and property.</p>	<p>Management have implemented stronger controls significantly reducing these risks in conjunction with further improvements to controls for the service users possessions and monies.</p> <p>The value of cash payments has significantly decreased. It will be further decreased though using other payment methods e.g. prepayment cards which are being phased in imminently.</p> <p>Transfer of property from Council House to Copley House has recently been completed. Checks and further controls on the accuracy and reconciliation of records is in progress.</p> <p>Regular, routine management checks over service users cash and property will be implemented to ensure sound controls are operating including spot checks.</p> <p>Original Implementation date: 31/05/2013</p> <p>Revised implementation date: 31/03/14 (alternate payment methods) 31/10/13 (record reconciliation) 31/10/13 (management checks)</p>
Payroll Operations Audit 2010 & 2011	
Exposure	Current Position
<p>As per the finding raised in the 2008/09 audit, the supporting documentation for the</p>	<p>Management is continuing to bring the payroll reconciliations that support the balancing of salaries up to date and liaising with Corporate Financial Management to bring the bank balancing also up to date.</p>

<p>balancing of salaries and the subsequent balancing to the Bank Account are not up to date.</p>	<p>Original Implementation date: 2009/10</p> <p>Revised implementation date: 31/10/2013 (payroll reconciliations) 31/03/2014 (bank account reconciliations)</p>
Gypsy and Traveller Rents Follow Up	
Exposure	Current position
<p>A significant amount of income due to the authority has not been pursued on a timely basis and it is highly likely that it is now lost.</p> <p>There are no records to account for the lost income, or the decision not to pursue the income further.</p> <p>It is still not known whether Doncaster Council performance in relation to Gypsy / Traveller rental income collection is similar to other organisations. Hence, the most appropriate long term solutions cannot be made.</p>	<p>A decision will be made as to whether the arrears outstanding prior to the transfer of income collection to SLHD should be further pursued or written off. This will take into account not only the likelihood of recovery, but also what possible effect that any write off may have on the success of future rent collection. If arrears are to be written off, then advice will be taken from Finance to ensure it is done in line with Financial Procedure Rule D9, via the Director of Financial and Corporate Services.</p> <p>The Officer Decision Record has been drafted and figures are being finalised. Once these have been agreed the 'implications' will be completed and it can be sent for approval.</p> <p>Original Implementation date: 31/08/2013</p> <p>Revised Implementation Date: 30/09/2013</p>
Local Transaction Processing	
Exposure	Outstanding Action
<p>Misleading budget monitoring information as a result of budgets not being updated to reflect agreed changes.</p>	<p>With the introduction of the proposed ERP replacement system, there will be more opportunity for dynamically adjusting budgets to take account of changes and events. The agreed action date has been amended to reflect the ERP system implementation date.</p> <p>Original Implementation date: 31/03/2013</p> <p>Revised implementation date: 30/09/2013</p>

Section 4: Performance Information

Audit Resources:

The Audit Plan presented to the Audit Committee in April 2013 identified the time available for internal audit during the year, the expected number of chargeable audit days and the expected usage of available time.

The following table shows the original full year budget, profile for the period April to 30 August 2013 and actual achieved to date:

	Budget	Profile days 30/08/2013	Actual days 30/08/2013	Variance
Gross Days: (52 x 5 x 11.90 FTE) =	3,096	1,290	1,300	10
Less – annual and statutory leave	-496	-257	-252	5
Less – maternity leave	-0	-0	-0	0
Less – Special Granted Leave / Bereavement	-6	-2	-11	-9
Less – Unpaid Leave	-15	-15	-19	-4
Less – Election Leave	-10	-10	-6	4
Available days	2,569	1,006	1,012	6
Less :-				
Sickness (assumes 6 days per FTE)	-80	-33	-127	-94
Service Development	-30	-13	-11	2
Professional Training and CPD	-143	-60	-64	-4
Management and supervision	-192	-80	-96	-16
Administration and support	-29	-12	-22	-10
Total deductions	-474	-198	-320	-122
Audit days available for 2013/14	2,095	808	692	-116
Audit Time Charged:				
Planned audit	1,826	705	631	-74
Responsive audit	269	103	61	-42
Actual Audit Time Charged	2,095	808	692	-116

Sickness levels are considerably higher than anticipated due to several long term illnesses, including a serious back condition, diagnosis of diabetes and pregnancy related issues.

Further long term absences are going to be incurred for corrective surgery etc. and one team member will be on maternity leave from early in 2014. The impact of the lost time is to be assessed and resource requirements considered for the remainder of the year.

The full impact of this lost productive time has not all been at the expense of our planned audit work. This is because a lower than expected time has been spent on responsive work. While we continue to receive a steady stream of requests for assistance, during this period there have been no significant investigations carried out by Internal Audit.

Administration and support time is higher than expected due to time required for archiving Internal Audit documentation stored at previous offices.

Performance Indicators

The Audit Committee has previously agreed the key performance indicators that should be reported to it relating to the performance of the Internal Audit service. The indicators are shown below along with current performance for the period 1 April 2013 to 30 August 2013.

Performance Indicator	Target	1 April to 30 Aug 2013	Variance
Percentage of planned audit work completed	43%	43%	0
Draft reports issued within 15 days of field work being completed	90%	88%	-2%
% of critical or major recommendations agreed	100%	100%	0
Cost per Chargeable Day	£326	£370	£44
Percentage of Customer Satisfaction Surveys rated Satisfactory or above	90%	100%	10%

Results relating to major recommendations, costs and customer satisfaction remain extremely positive.

Three reports were issued late; one due to leave, one due to sick leave and one due to further work being needed after supervisor review.

Cost per chargeable day – the impact of the sickness experienced within the team has significantly reduced the number of chargeable days which has consequently increased the cost of the chargeable day. Had the team incurred only the projected level of sickness budgeted for, the cost per chargeable day would actually be £308 (£18 less than target).

SCHEDULE OF MAJOR AGREED MANAGEMENT ACTIONS IN THE PERIOD

Central Control of Procurement Contracts (Contracts Register)	
Identification of Savings	The current exercise underway to identify potential savings will be completed. The exercise (or similar) will be revisited each year, unless it can be demonstrated that controls within the new Procure 2 Pay system significantly mitigate this risk.
Contracts Not Recorded	The current exercise underway to identify and update the Register with contracts over £30k not currently recorded should be completed. Criteria regarding what contracts are to be included within the Contracts Register will be formulated and agreed.
Gypsy and Traveller Rents Follow Up	
Pursuit of Historic Arrears	A decision will be made as to whether the arrears outstanding prior to the transfer of income collection to SLHD should be further pursued or written off. This will take into account not only the likelihood of recovery, but also what possible effect that any write off may have on the success of future rent collection. Any arrears written off will follow the appropriate Financial Procedure Rules.
Compliance	The current arrears process will be followed through for all cases where arrears are not continually decreasing. If the pursuing officer cannot agree an appropriate way forward with the tenant to reduce their arrears and prevent re occurrence, the case should be referred to line management.
Bereavement Services	
Raising Debtor Accounts	Where cash income is not received at the time the service is provided, debtor accounts will always be raised. Where disagreement occurs for this to be implemented, trading with any such supplier will cease immediately and a debtor account raised.
Monitoring Debtor Accounts	Where there is agreement for monthly invoices to be raised, Management will monitor and documents their checks ensuring that payments are being made frequently. Credit limits in terms of the number of services to be carried out will be pre-determined. Where the debtor fails to make continuous payments, the service provision in line with the credit limit will be re-considered.
Payroll Processing / Payroll SLA Control	
Accounts in Query	A review of outstanding debt in query to be undertaken and recommendations made to recover or write off debt as appropriate.
Chasing Outstanding Debt	Managements will develop a clear process including accountability for the recovery and monitoring of debt.
Clearing Suspense Accounts	The backlog of suspense accounts for the 2012/13 year was cleared by the 17 th April 2013 for Final Accounts. There are however, still on-going recurring issues regarding payroll error suspense and the following actions have been agreed: Review any outstanding items on suspense accounts, identify and rectify issues to clear them from the suspense accounts. Ensure appropriate access requested/provided from/to Financial Management staff is approved and actioned

	in a timely manner.
Client Officer Contact	Contingency arrangements will be put in place for a single point of contact at Doncaster following the departure of the HR Operations Manager in June 2013.
Client/Officer Role	A job description will be developed for a Client Officer role, funding identified and the post recruited to.
Defined Relationships and Responsibilities	The service level agreement will be reviewed and developed and expanded as appropriate to ensure that roles, responsibilities and relationships are clearly defined. Additional processes, protocols and guidance will be developed and implemented as required.
Performance Indicators	Clear performance indicators will be developed and regular performance monitoring reports produced which are agreed by both parties and will be incorporated into the SLA.
Performance information	A range of performance data/reports will be developed and agreed with Rotherham
Addressing Weak Performance	A clear protocol will be agreed for how areas of weak performance will be addressed and how they will be escalated if not resolved satisfactorily and incorporated into the SLA.
Debtor Accounts	Existing arrangements will be collated and formalised in a protocol to be signed and agreed by both parties.
Recovery Action is Undertaken	DMBC Management will gain assurance from the Rotherham Payroll Provider that recovery action has commenced for all outstanding debt. This will be included in monthly performance reports.
Recovery of Unraised Debt	Delegated staff at Rotherham now have access to the current DMBC Sundry Debtors System and will continue with appropriate access on the new system from September 2013. Recovery action will be commenced for all outstanding debt where no payment plan is in place and that has occurred since 1 April 2012. This will be monitored by Doncaster Council to ensure that this takes place. An action plan will be developed to ensure recovery of any outstanding debt.
Overpayment Deduction from Salary	A protocol will be developed to ensure that overpayment recovery through salary is clearly identifiable and can be reconciled to actual overpayments. This will be signed and agreed by both parties and will be included in the monthly performance reports.
Employment contracts	Contracts of employment will be amended to provide clarity on the Council's process for recovery when an overpayment occurs.
Documentation and Communication	A clear storage protocol will be developed to determine what payroll and HR related documentation needs to be kept and where. This will be built into a more comprehensive, wider, communication plan.
EDMS Protocol	A future more comprehensive protocol will be developed in line with Doncaster's Electronic Document Management project.
IT Governance	
Managing Project Risks	In managing risks the Programme Team will continue to adhere to the best possible practices and standards defined by the professional methodology that is followed through Prince 2. The management of project risks will also be aligned more closely to the corporate risk framework and will consider the Data Protection Act and Records Management. A paragraph has been included in the Corporate Risk Management framework. It is the responsibility of the individual

	Project Boards to ensure that appropriate standards are applied to the management of risk and recorded on Covalent relating to the resulting risk score.
Conflict prioritising maintenance / preventative and Governance Board Work	The ICT Management Team will be more proactive in prioritising preventative and maintenance work and ensure resources are allocated effectively. Where there are serious conflicts with other work, consideration will be given to the best way to inform ICT Governance Board, thereby changing the categorisation of this piece of work from preventative and maintenance to a project. The Infrastructure resource availability for IT Governance Board and Strategy work has been reduced to reflect the amount of preventative and maintenance work outstanding.
Safeguarding Adults Personal Assets	
Filing Structure and Case Management	Management will consider implementing an appropriate case management system that would assist in eliminating any concerns with the accuracy of record maintenance.
Health and Safety Risk Assessment	Management will ensure that health and safety risk assessments are completed and regularly reviewed for all processes within the department. Actions identified as a result of this will be put in place and will be linked to individual staff training plans.
Role of Social Care Support Department	A review of the roles of the Safeguarding Adults Personal Assets Team need to be assessed to determine the priorities of the department.
Cash Retained for Pocket Monies	Management will ensure that processes and put in place and monitored to ensure all clients monies are properly accounted for.
Home Clearance Contractor	Management will ensure that when a contractor collects items/clears a property; there is always a Council member of staff present to adequately safeguard the property on behalf of the vulnerable adult.
Inventory Records	Procedures will be revised to ensure that the inventory records are complete and accurate.
Insurance Limits and Emergency Cash Held	The arrangements for alternative cash handling will be reviewed so that monies held on site are minimal, for example, not storing an emergency value for each client. A possible solution may be to implement the use of prepayment cards that Service Users can use to obtain their monies. Safe limits will be reviewed.