



# Doncaster Council

## Report

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Date: 24<sup>th</sup> October 2019

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

**INTERNAL AUDIT REPORT FOR THE PERIOD: JULY TO SEPTEMBER 2019**

Relevant Cabinet Member(s)	Wards Affected	Key Decision
		No

### EXECUTIVE SUMMARY

1. The report attached at **Appendix 1** updates the Audit Committee on the work undertaken by Internal Audit for the period July to September 2019, and shows this in the context of the audit plan for the year. The report includes details on the implementation of internal audit recommendations and the Internal Audit Team's performance information.
2. The attached report is in four sections:  
Section 1. The Audit Plan / Revisions to the Plan  
Section 2. Audit Work Undertaken During the Period  
Section 3. Implementation of Audit Recommendations  
Section 4. Internal Audit Performance
3. A summary of the main points from each of the sections is provided in the following paragraphs:

#### **Section 1: The Audit Plan / Revisions to the Plan**

4. Section 1 of the attached update report shows that 5 new jobs have been added to the plan or have increased in scope due to anomalies identified. The changes are in response to emerging risks and concerns.

5. Some planned work has been removed from the plan to help accommodate this. Current progress in delivering the audit plan is commented in more detail within Section 2 of this report.

## **Section 2: Audit Work Undertaken During the Period**

6. The audit work done continues to confirm the Council generally has appropriate controls in place and that the controls are operating effectively. More details are provided in paragraph 2.5 and Appendix A of the attached report.
7. Internal Audit continues to deliver unplanned work, either in response to requests from management or contingency work identified by Internal Audit. This work is important as it helps to address weaknesses and potential errors and/or irregularities, and Internal Audit's support is highly regarded in these circumstances.
8. Considerable resources continue to be applied in working with Management in the implementation of audit recommendations and further detail is set out in the following section.

## **Section 3: Progress on the implementation of audit recommendations**

9. The number of actions currently awaiting implementation has reduced significantly this period which is a much more positive picture to report. The reasons for this are twofold. Internal Audit and Directorate Management have continued the practice of rigorously pursuing the completion of all actions alongside the concerns of Audit Committee noted above. Secondly, only a limited number of new actions have been added this period, as the majority of work undertaken has resulted in substantial assurance opinions being given or has been advisory work.
10. There are now only 2 overdue major recommendations against the 8 reported last period; these fall within Adults, Health and Wellbeing and details are recorded at Appendix B.
11. The current number of audit recommendations outstanding overall is now 37 (76 reported last period), of which 24 (46 reported last period) of these have passed their original agreed implementation date. Further information is set out in Section 3 of this report.

## **Section 4: Performance Information**

12. Performance on four out of the service's six key performance indicators are on or above target and is only slightly below on the other two. No issues of concern are highlighted though these indicators. Full detail is provided in Section 4 of the report

## RECOMMENDATIONS

13. The Audit Committee is asked:
- To note the changes to the original audit plan
  - To note the internal audit work completed in the period
  - To note progress made by officers in implementing previous audit recommendations
  - To note information relating to Internal Audit's performance in the period.

## WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

14. Effective Internal Audit arrangements add value to the Council in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough.

## BACKGROUND

15. 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

16. Not applicable - for information only

## REASONS FOR RECOMMENDED OPTION

17. Not applicable - for information only

## IMPACT ON THE COUNCIL'S KEY OUTCOMES

18. 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. Internal Audit's work is, therefore, relevant to all priorities.

Outcomes	Implications
<b>Doncaster Working:</b> Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future; <ul style="list-style-type: none"><li>• Better access to good fulfilling work</li><li>• Doncaster businesses are supported to flourish</li><li>• Inward Investment</li></ul>	
<b>Doncaster Living:</b> Our vision is for Doncaster's people to live in a borough that	

<p>is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> <li>• The town centres are the beating heart of Doncaster</li> <li>• More people can live in a good quality, affordable home</li> <li>• Healthy and Vibrant Communities through Physical Activity and Sport</li> <li>• Everyone takes responsibility for keeping Doncaster Clean</li> <li>• Building on our cultural, artistic and sporting heritage</li> </ul>	
<p><b>Doncaster Learning:</b> Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> <li>• Every child has life-changing learning experiences within and beyond school</li> <li>• Many more great teachers work in Doncaster Schools that are good or better</li> <li>• Learning in Doncaster prepares young people for the world of work</li> </ul>	
<p><b>Doncaster Caring:</b> Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> <li>• Children have the best start in life</li> <li>• Vulnerable families and individuals have support from someone they trust</li> <li>• Older people can live well and independently in their own homes.</li> </ul>	
<p><b>Connected Council:</b></p> <ul style="list-style-type: none"> <li>• A modern, efficient and flexible workforce</li> <li>• Modern, accessible customer interactions</li> <li>• Operating within our resources and delivering value for money</li> <li>• A co-ordinated, whole person, whole life focus on the needs and aspirations of residents</li> <li>• Building community resilience and self-reliance by connecting community assets and strengths</li> <li>• Working with our partners and residents to provide effective leadership and governance</li> </ul>	<p>Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough</p> <p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>

## **RISKS AND ASSUMPTIONS**

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

## **LEGAL IMPLICATIONS [SRF 11/10/19]**

20. 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.

Legal advice can be provided on individual items on the work plan as required.

## **FINANCIAL IMPLICATIONS [ST 26/09/19]**

21. There are no specific financial implications associated with this report. Internal Audit's budget forms part of the monthly monitoring process and is not reporting any significant issues.

## **HUMAN RESOURCE IMPLICATIONS [KG 10/10/19]**

22. There are no specific human resource implications associated with this report.

## **TECHNOLOGY IMPLICATIONS [PW 25/09/19]**

23. There are no specific technological implications associated with this report.

## **EQUALITY IMPLICATIONS [PJ 10/10/19]**

24. We are aware of the Council's obligations under the Public Sector Equalities Duties and whilst there are no identified equal opportunity issues within this report; all of the reports covered by the document will have taken into account any relevant equality implications.

## **HEALTH IMPLICATIONS [RS 08/10/19]**

25. Good governance is important for healthy organisations and for healthy populations. Specific health implications should be addressed through individual audits and action plans.

## **CONSULTATION**

26. 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. Regular meetings are held with

Senior Management to ensure there is effective and relevant Internal Audit coverage provided.

## **BACKGROUND PAPERS**

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

## **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

Doncaster Children's Services Trust (DCST)

## **REPORT AUTHOR & CONTRIBUTORS**

Peter Jackson, Head of Internal Audit,  
Tel 01302 862938 E-mail - [Peter.Jackson@doncaster.gov.uk](mailto:Peter.Jackson@doncaster.gov.uk)

**Peter Jackson**  
**Head of Internal Audit**

## **Appendices Attached**

Appendix 1 - Internal Audit Progress Report July to September 2019



**Doncaster  
Council**

**Appendix 1**

**Doncaster Council**

**Internal Audit Progress Report**

**July to September 2019**

## Section 1: Revisions to the Audit Plan

- 1.1. The 2019/20 Audit Plan was approved by the Audit Committee on 11<sup>th</sup> April 2019. As the audit year progresses, the plan is reviewed to take into account new and emerging risks and any responsive work arising. Additional work undertaken / added to the plan is resourced by the deletion or deferral of the assessed lowest risk current plan items. Significant amendments to the plan, this quarter, are set out below.
- 1.2. The following jobs have been added to the plan, or have increased in scope:
  - Vibe / Garden Café Stock Advice
  - Administration within the Civic office, Governance Services.
  - Doncaster Children’s Services Trust (DCST) - Service Review Advice
  - Expect Youth Grant verification
  - Schools Financial Value Standards Support
- 1.3. The following jobs have been deleted from the plan or deferred to be undertaken / considered for inclusion in future years plans, or have been significantly reduced:
  - School Deficit Budgets (time reduced to reflect joint working with financial management team)
  - Core Financial Processes – Benefits (substantial assurance gained from 18/19 review so justifies lesser work required)
  - Core Financial Processes - Council Tax (substantial assurance gained from 18/19 review so justifies lesser work required)
  - Continuing Health Care Payments (time reduced to reflect joint working with financial management team)
  - Password and User Account Management (deferred to 2020/21)

## Section 2: Audit Work Undertaken During the Period

### Internal Audit Opinion

- 2.1 Internal Audit provides an opinion on the control environment for all systems, services or functions which are subject to planned audit review. The opinions given are taken into account when forming our overall annual opinion on the adequacy and satisfactory operation of the Council’s governance, risk management and internal control arrangements at the end of the year.
- 2.2 A “*substantial*” opinion is given where there are no or low levels of concern. A “*partial*” opinion is given where there are issues of concern that need to be addressed but represent a reasonable level of



assurance. A *'limited'* opinion is given in any area under examination where one or more concerns of a 'fundamental' nature are identified or where there are a considerable number of issues of concern arising which need addressing. A *'no assurance'* opinion is given where the area under review is considered to be fundamentally exposed to critical risks, although *'no assurance'* opinions are extremely rare.

## Summary of Findings from Audit Reviews

2.3 Summary conclusions on all significant audit work completed July to September 2019, are set out in **Appendix A**.

### Audits providing 'limited' assurance opinions

2.4 Our work concluded that the financial administration arrangements within the Civic Office, Governance Services were inadequate, leading to the issuing of a limited assurance opinion in this area.

Some of the issues leading to this opinion were administrative processes including incomplete records, inconsistency and delays in cashing up and banking procedures. All actions required have been agreed and management have stated that all actions are now in place.

No losses were found to have actually been incurred during the audit examination.

### Responsive Audit Work and Investigations

2.5 In addition to our planned assurance work, we also investigate allegations of fraud, corruption or other irregularity and/or error, and respond to requests for assistance from services and functions in the Council. A summary of the significant pieces of work that have been completed or are ongoing is provided below:

Audit Area	Update
Review of Alarm Receiving Centre Practices	<p>The newly procured system is now in operation in a live environment and teething problems are currently being addressed. Internal Audit continue to work with the project consultants to ensure that new processes are robust and sufficient to ensure that key processes are well managed. Benefits already seen cover:-</p> <ul style="list-style-type: none"> <li>• the introduction of a stock / equipment control system,</li> <li>• increased data protection and data accuracy,</li> <li>• better financial control to ensure that bills are raised on time and are accurate,</li> <li>• possible future efficiency savings</li> <li>• better management information.</li> </ul> <p>Some necessary development work is still required / is ongoing and this is expected to be complete by the</p>

Audit Area	Update
	end of October.
Income Management Project Support	Internal Audit are supporting the Financial Management team in developing service staff and their managers to improve income management principles and application – e.g. good income collection practices and reconciliation and accounting processes.
Doncaster East Internal Drainage Board (DEIDB)	<p>Support was provided to the Board in finalising a governance review of a major project. Independent consultants were engaged to support this review and their findings assessed by the Board.</p> <p>Ongoing support and advice to Portfolio Holder and Chair of Board regarding residual matters still to be resolved.</p>
Data Matching - Supplier to Payroll Payments	Monthly checks are completed and are proving very worthwhile in identifying anomalies that require investigating. For example, employees are being paid through both Payroll and Accounts Payable which may be in breach of Inland Revenue regulations (IR35) or where the employee has not informed their manager of secondary employment.
Trading Standards and Food and Animal Safety Review	<p>A full review of the workings of this service is being undertaken at the request of senior / statutory officers after complaints have been received.</p> <p>The fieldwork of this review is nearing completion.</p>
Schools Financial Value Standards Support	Internal Audit identified the changes / requirements to the Schools Financial Value Standard and amended the Authority's documentation accordingly. This piece of work adds value by helping to ensure that Local Authority maintained schools can continue to comply with the Schools Financial Value Standard and is now complete.
Continuous Improvement Framework	This piece of work involved working with Commissioning & Transformation, Learning & Opportunities in order to contribute to the development of a continuous Improvement Framework. This was undertaken as consultancy and is now complete.
Big Picture Learning (Educational Establishment) Grant	Providing ongoing support and assistance working with Children's Commissioning to verify the agreed grant outcomes submitted by Big Picture Learning to the Council. This is to validate the funding that is

Audit Area	Update
Verification Work	eligible to be paid over to Big Picture Learning.
Doncaster Children's Services Trust (DCST)	Internal Audit provided help and support with the methodology for the DCST service specifications. This is to be used by the commissioning team within Learning & Opportunities with the first reviews beginning in September 2019. This work is now complete.
Payroll System Implementation	Internal Audit are involved in the meetings regarding the implementation of the new Rotherham Payroll / Human Resource System to support the project to meet its intended results.
Music Service Instrument Inventory – Follow Up Audit	<p>A follow up of outstanding actions from a previous years audit resulted in further Internal Audit time being spent giving advice and support to progress remaining issues.</p> <p>This work is now complete.</p>

### Section 3: Implementation of Audit Recommendations

- 3.1 Following the completion of audit work, improvement plans are produced in consultation with service management containing details of actions and dates agreed by management for their implementation. Final reports, incorporating agreed improvement plans, are then formally issued to the appropriate Director, Assistant Director and Head of Service.
- 3.2 Internal Audit subsequently seeks assurance that agreed actions arising from audit work have actually been implemented. This involves contacting the officer allocated to complete the action to obtain evidence that agreed actions have been implemented or, where they have not, that appropriate progress is being made. Where fundamental weaknesses in internal control arrangements have been identified, more detailed follow up work is undertaken.
- 3.3 Any major recommendations that are not implemented in line with agreed timescales are reported as part of the Council's Quarterly Resource Management processes and consequently monitored through that process. The total number of overdue recommendations, in addition to major ones, is now being reported. Additionally, Assistant Directors are provided each month with details of all actions outstanding in their area and these are then reviewed with Internal Audit and the Director and their management teams

each quarter. Major recommendations outstanding are reported routinely by Internal Audit to the Audit Committee.

- 3.4 At July's Audit Committee, members expressed their concern over some long standing overdue management actions. Consequently the Chair wrote to the Chief Executive regarding this issue. The Chief Executive has raised this with his Directors and emphasised the importance of implementing audit actions.. He stressed that there is a need to apply direction and focus and expedition to accurately and realistically profile time available to complete outstanding actions, prioritising the 'higher level' ones. Internal Audit continue to work with the Directorate Management Teams and support managers where needed in implementing their agreed actions.

**The number of actions currently awaiting implementation has reduced significantly this period. The reasons for this are twofold. Internal Audit and Directorate Management have continued the practice of rigorously pursuing the completion of all actions alongside the concerns of Audit Committee noted above. Secondly, only a limited number of new actions have been added this period, as the majority of work undertaken has resulted in substantial assurance opinions being given or has been advisory work.**

Further detail on this is set out below.

- 3.5 A summary of overdue major recommendations is provided in **Appendix B**. The number of both major and lower level recommendations that are currently overdue for completion is distributed as follows:

Directorate	Number of high/major recommendations overdue				Number of lower level recommendations overdue			
	At 15/01/19	At 20/03/19	At 09/07/19	At 07/10/19	At 15/01/19	At 19/03/19	At 09/07/19	At 07/10/19
Adults, Health and Wellbeing	10	4	7	2	29	30	13	4
Economy & Environment	0	0	1	0	7	9	18	13
Corporate Resources	0	0	0	0	1	3	5	5
Learning & Opportunities (Children & Young People)	0	0	0	0	2	3	2	0
Council Wide	0	0	0	0	1	0	0	0
<b>TOTAL</b>	<b>10</b>	<b>4</b>	<b>8</b>	<b>2</b>	<b>40</b>	<b>45</b>	<b>38</b>	<b>22</b>

3.6 The majority of the Adults, Health and Wellbeing overdue recommendations listed above are in respect of the audit of the Deprivation of Liberties Safeguards. The Economy and Environment overdue actions are, in the main, in relation to the North Bridge Stores. Further information in respect of these is detailed below.

Deprivation of Liberties Safeguards – 9 actions remain outstanding, of which 2 are overdue major recommendations and 3 are overdue lower level recommendations

5 recommendations have been implemented this period. The 2 remaining major recommendations are interdependent and the required reports, in order to progress the completion of these recommendations, are currently in development.

North Bridge Stores – 11 actions are outstanding, of which 10 are overdue lower level recommendations, including 1 which is the responsibility of Corporate Resources

Significant work has been undertaken in this area with 15 of the original 26 actions having been fully implemented since the audit completion. All of the outstanding actions are in various states of progression and continuous support is being given to the Stores Supervisor by Internal Audit in order to bring these to a satisfactory conclusion. Additionally, 3 sessions have now taken place between Stores and Financial Development and Business Support officers to discuss some of the most problematic processing tasks, provide coaching and / or identify further developments that would improve operational efficiency and control. Regular cyclical stock checks are now in place and the evidence provided so far has not indicated any significant discrepancies.

3.7 The number of major level recommendations overdue has decreased this period from 8 to 2. The number of outstanding lower level recommendations has also decreased significantly. Internal Audit will continue to rigorously pursue their implementation with senior management.

3.8 The number of audit recommendations currently awaiting implementation is 37 (76 reported last period) of which 24 (49 reported last period) have passed their original agreed implementation date. The above noted Deprivation of Liberties Safeguards and North Bridge Stores audits account for half of the recommendations currently awaiting implementation. Internal Audit are working closely with these sections to promote the timely implementation of these recommended actions.

3.9 The spread of recommendations still awaiting implementation is shown below:

Directorate	Number of rec's at April 2019	Plus New rec's in year	Less Rec's implemented	Number rec's at 7 <sup>th</sup> October 2019
Adults, Health and Wellbeing	37	+5	-28	14
Economy & Environment	17	+26	-29	14
Corporate Resources	7	+9	-10	6
Learning & Opportunities (Children & Young People)	8	+1	-6	3
<b>TOTAL</b>	<b>69</b>	<b>+41</b>	<b>-72</b>	<b>37</b>

## Section 4: Internal Audit Performance

### Performance Indicators

4.1 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 actual performance for the 2019/20 Internal Audit Plan:

Performance Indicator	Target	April to September 2019	Variance (positive is good)
Percentage of planned audit work completed	45%	43%	-2%
Draft reports issued within 15 days of field work being completed	90%	95%	+5%
Final reports issued within 5 days of customer response	90%	100%	+10%
% of critical or major recommendations agreed	100%	100%	0%
Percentage of Customer Satisfaction Surveys rated Satisfactory or above	90%	100%	+10%
Percentage of jobs completed within 110% of budget	90%	88%	-2%

- 4.2 The percentage of planned audit work completed at 43% is slightly below target but the plan for the remainder of the Financial Year has been assessed and the Head of Internal Audit considers that sufficient work will be delivered to be able to provide his opinion on the Council's, risk governance and control arrangements
- 4.4 Results relating to major recommendations and customer satisfaction remain very positive, with 100% of critical or major recommendations agreed and 100% of Customer Satisfaction Surveys rated Satisfactory or above.
- 4.5 Issuing draft reports within 15 days of fieldwork completion is above target at 95% and issuing final reports within 5 days of client feedback on the draft report is at 100% which is good performance in this area.
- 4.6 The percentage of jobs completed within 110% of the time allocated is slightly below target but not considered an issue.

## Planned Audit Work Completed in Period / Not Previously Reported

## APPENDIX A

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
<b>LEARNING AND OPPORTUNITIES:CHILDREN &amp; YOUNG PEOPLE - Nothing to Report</b>				
<b>CORPORATE RESOURCES</b>				
Core Financial Processes – Human Resource System and Payroll Processing	To ensure that the systems and processes remain well controlled whilst the newly procured Payroll system is implemented.	20/06/19	Substantial Assurance	None
Core Financial Processes – Benefits	To ensure that the right benefits are paid to the right individuals at the right time.	02/07/19	Substantial Assurance	None
Core Financial Processes – Treasury Management	Examine the extent to which the operational risks and operational processes are effectively managed, ensuring that: Effective monitoring is undertaken on all bank accounts. All Investments made are good value for money and made at the right time and within Council's financial means. Loans made are best value and appropriately accounted for and effectively monitored.	03/07/19	Substantial Assurance	None



Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
Civic Office, Governance Services	Ensure that there are appropriate budgetary and financial processes in controls in place within the service.	23/09/19	Limited Assurance	<p>We were asked by the service areas manager to carry out an audit. The service area had not been audited since 2012 so was seeking assurances that there was a compliance and adherence to new systems such as P2P and changes to financial procedure rules. The service area sought assurance that systems were appropriate and to suggest improvements which could be made.</p> <p>Our work concluded that the financial administration arrangements within the Civic Office, Governance Services were inadequate, leading to the issuing of a limited assurance opinion in this area.</p> <p>Some of the issues leading to this opinion were administrative processes including incomplete records, inconsistency and delays in cashing up and banking procedures. All actions required have been agreed and management have stated that all actions are now in place.</p>

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
				No losses were found to have actually been incurred during the audit examination.
<b>ECONOMY AND ENVIRONMENT</b>				
Bus Service Operators Grant (June Claim)	Confirm expenditure and that it is in keeping with the conditions of the grant. Sign off the grant statement as true and fair as stipulated by the grant.	18/06/19	Not Applicable – Grant Claim	Grant signed, no issues raised.
Highways Grants – No’s 31/3224, 31/3224 & 31/2951	Confirm expenditure and that it is in keeping with the conditions of the grant allowing DMBC sign off.	12/08/19	Not Applicable – Grant Claim	Grant signed, no issues raised.
<b>ADULTS AND COMMUNITIES</b>				
Troubled Families Grant (April to July)	Confirm expenditure and that it is in keeping with the conditions of the grant allowing DMBC sign off.	02/08/19	Not Applicable – Grant Claim	Grant signed, no issues raised.
Building Community Capacity – Community Investment Programme	Internal Audit undertook an oversight role to review and assess the arrangements for the Community Investment Programme as part of building community capacity.	24/09/19	Substantial Assurance	None



## Overdue Major Recommendations

## APPENDIX B

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
<b>ADULTS AND COMMUNITIES</b>						
Contract Monitoring Review - Supported Living	The CareFirst system is not currently capable of being used to record service delivery and associated payment. A project is currently being progressed under the Council's Digital Transformation Programme, which should address this issue.	Changes to client related data may not be updated on a timely basis by both the Council and the CCG. This issue is reinforced as at the 21st July 2017, circa £2.4M of debt was in the process of being recovered from the Clinical Commissioning Group, of which circa £1.3M related to Supported Living.	As part of the scope of the CareFirst project the intention is to move all elements of care packages onto CareFirst which will include Service Provider payment processes.  Progression of the project will be closely monitored in order to ensure that project deliverables are met including improved payment processes.	31/05/18	31/07/19	<b>Complete</b>  Positive intervention has happened with the Supported Living financial controls since the Provider Payments Team absorbed responsibility for Supported Living Financial admin and plan to use the Doncaster Integrated Peoples System project to enable further improvements including forcing records to be recorded through the Mosaic Case Management System. Therefore, there is some level of assurance that the Provider Payments Team is actively working to improve the financial controls and data cleansing. Provider Payments cannot do this all alone so need teams in Adults and the Supplier to help facilitate the

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
						needed future improvements.
Direct Payments / Personalised Budgets Follow up Review	There is still a backlog of care plan reviews to be undertaken to ensure all existing service users have been reviewed within the year. The backlog figure as at December 2017 was 242 reviews overdue out of 760 current Direct Payment service users.	The service user may not be getting the care they require and incorrect payments may be being made.	The Programme Management Office team will work with area teams to reduce the backlog figure and ensure these are as up-to-date as possible.	30/06/18	31/03/19	<p><b>Complete</b></p> <p>Extensive work has been undertaken with the locality teams to reduce the number of outstanding Direct Payment reviews. This is now being managed at the monthly performance clinic, weekly senior leadership teams and manager's one to ones.</p> <p>A backlog report has been produced by the Strategy &amp; Performance Unit validating the reduction in the backlog of Direct Payment reviews and this is utilised by management on a regular basis.</p>
Direct payment follow up review	Whilst there has been a positive increase in Direct Payment uptake of 91%, there is however a concerning increase of 22% in the average	Inconsistency of decisions for service users and therefore inappropriate plans may be	The team are currently undertaking a deep dive audit of all Direct Payments authorised to date	31/12/18	31/04/19	<p><b>Complete</b></p> <p>The number of Direct Payments has continued to increase, however evidence from the financial system and from the social care database</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	cost of a Direct Payment.	agreed. Budgetary pressures on Adult Social Care.	this financial year to ensure the costs associated are reasonable and appropriate plans are in place for service users care needs.			indicates that whilst the average cost of all Direct Payments has remained relatively unchanged at £254 (excluding Continuous Health Care), the average cost of new direct payments is now only £203. DPs continue to be monitored through the homecare project board, the monthly Adult Social Care and Support Clinics, weekly Senior Leadership Team meetings and during staff one to ones to ensure that we have oversight of Direct Payments going forward.
Deprivation of Liberties Standards (DOLS)	The DoLS team have not determined a series of specific exception reports that they require to provide management information on the processes carried out by the team. These would help inform them of any part of the process taking	Management information is not available to enable performance monitoring ensuring key targets are met.  Data quality	The DoLS team will determine what their exception reporting requirements are and arrange for the Strategy and Performance Team to develop the appropriate reports.	30/06/18	30/04/19	The reports are being developed using a reporting software tool, PowerBI, by the Strategy & Performance Unit.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	longer than expected, any cases stuck at particular stages, parts of the process not being completed or data quality errors that require correction.	and processes issues cannot be detected and corrected.				
Deprivation of Liberties Standards (DOLS)	The DoLS team have not determined a series of specific exception reports that they require to provide management information on the processes carried out by the team. These would help inform them of any part of the process taking longer than expected, any cases stuck at particular stages, parts of the process not being completed or data quality errors that require correction.	Management information is not available to enable performance monitoring ensuring key targets are met.  Data quality and processes issues cannot be detected and corrected.		31/08/18	31/01/19	Once the reports have been finalised in PowerBI, management will be able to utilise this information to ensure key targets are met.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Deprivation of Liberties Standards (DOLS)	<p>Data quality within the DoLS element of the CareFirst system is poor. A monitoring exercise was carried out during the audit on cases that had already been validated by the allocated admin worker and issues were found on every case checked which raises serious concerns over the data quality of the information contained in the CareFirst system and consequently the information reported to Audit Committee and the Annual Report. It would be difficult for the team to produce an accurate data response in the event of a Data Subject</p>	<p>Data quality issues may affect the annual return to Government.</p> <p>Poor data quality may lead to inappropriate service decisions and an inability to answer any litigation brought against the Council.</p> <p>Breach of the Data Protection Act (Principle 4 - Accuracy).</p>	<p>Management will ensure that data quality issues within the Carefirst system for 2018/19 cases are investigated and rectified.</p> <p>Once other actions resulting from this audit have been implemented the number of data quality problems should decrease, thereby reducing the number of corrections required.</p>	30/06/18	18/02/19	<p><b>Complete</b></p> <p>Validation work was completed which enabled the 2019 annual return to be completed by the deadline.</p>



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	Access Request.					
<b>ECONOMY AND ENVIRONMENT</b>						
Strategic Asset Management – Income Management Review Follow Up	There are 2 recommendations that still require implementation from a review completed in 2017. The most significant of these requires the Assets Team to conduct a full reconciliation between the lease / rent recording system, Technology Forge Cloud and Accounts Receivable to ensure that all income is being collected. Although this has been started, it has not been completed.	Income may be lost as errors may have occurred resulting in income not being collected and this would not be routinely identified for correction.	A full end of year reconciliation between Technology Forge Cloud and Accounts Receivable will be completed to ensure that all income is being collected.	31/05/19		<p><b>Complete</b></p> <p>All 1956 entries held on the Technology Forge cloud download of all lettings (leases, licenses etc.) have now been matched to a download from the Accounts Receivable system (full year).</p> <p>Further work evidencing the reconciliation and identified anomalies and corrections is now complete.</p>