

Appendix 1

2018 Financial Assessment and Charging Extended Follow Up

Scope: To continue working with Financial Assessment and Charging to be able to ensure that matters arising from Internal Audit 16-07 and Extended Follow Up 17-07 are dealt with and evidence provided.

The table below gives an overview of progress made and evidence provided.

Audit Action Point	Sub Action	16-07 Management Action Plan	Sept 2017 complete	June 2018 complete	Comment
1.1	1	Information available on the pck.gov.uk/care charges site and information leaflets provided to clients will be reviewed to ensure up to date information is available.	No	Yes	Some information was uploaded following Internal Audit's visit in August 2017. Following discussions in April 2018, the information relating to 2018/19 has been uploaded.
1.2	2	A version control document which outlines all documents/webpages for clients and staff which require review and update will be introduced.	No	Yes	In August 17 this document had not been amended, and was not used as a control, to ensure all relevant information was updated with 2017/18 rates. The document appears to be up to date in May 2018
1.3	3	Operational staff will be reminded of the requirement to complete the Financial Assessment Request.	No	Yes	Whilst the Community Care Management Team no longer exists, evidence of the reminder and user guide has been received by Internal Audit.

		Reports detailing noncompliance will be provided regularly to Community Care Management Team.			
1.4	4	Procedures will be collated, updated as required and uploaded to the team SharePoint site.	No	No	<p>There is a suite of procedures on the SharePoint site, however there are other procedures held off SharePoint. There is therefore a risk that out of date procedures will be used.</p> <p>This action is being taken forward by a project officer who has been assigned to assist the team. She is taking a risk based approach to ensure that the most significant procedures and processes are reviewed and updated first. These will be located in a central repository.</p>
<p align="center">Action Point 2 – Previous Internal Audit Actions</p> <p align="center">Importance Rating: High</p>					
2.1	1	Specific areas highlighted such as lone working procedure and cash handling will be updated immediately. Due to changes in the roles, responsibilities and working practices of the FAOs previous procedures may no longer be relevant. These will be reviewed and where appropriate reinstated; where they are no longer valid, procedures will be reviewed and/or prepared as part of the wider team review of	In part	In part	<p>Independent review of procedures has revealed that, whilst there have been updates to these procedures they could benefit from further development and are not held centrally, in line with 1.4 above. In addition, Internal Audit has been informed that the daily movement sheets are not always fully completed.</p> <p>This action is being taken forward by a project officer who has been assigned to assist the team</p>

		procedures			
2.2	2	<p>In late 2015, an Internal Audit report identified the need for additional control in relation to manual bills. The controls were put in place but were not continued after November 2015.</p> <p>This previously agreed action in relation to manual bills has been reinstated. Clients impacted will be invoiced.</p>	No	In part	<p>The originally identified clients were invoiced.</p> <p>However there is an outstanding query as to whether invoices were raised for a one month period. The Service is investigating this. In addition, the Service is to provide evidence that the invoices are supported by relevant back up information for community meals.</p>
<p style="text-align: center;">Action Point 3 – Data Protection</p> <p style="text-align: center;">Importance Rating: High</p>					
3.1	1	The Service accept that data protection security checks require to be undertaken, and will liaise with the Information Security Manager to agree a protocol which is appropriate for this client base.	Yes	Yes	There is a procedure in place and Internal Audit has received independent confirmation that this appears to be implemented.
3.2	2	Management will liaise with the Information Compliance Manager and consider implementation of call recording facilities within the current review of performance and quality and	Yes	Yes	The Service and the Information Compliance Manager considered the issue of call recording and decided not to progress with recording calls.

		available resources.			
<p style="text-align: center;">Action Point 4 – Supervisory Oversight</p> <p style="text-align: center;">Importance Rating: High</p>					
4	1	<p>The Service will review and document procedures and oversight checks for the full scope of the FA and charging process.</p> <p>This will include reviewing the arrangements for the oversight of the allocation of work within the team alongside verifying FAs and invoices and ensuring that there is an adequate audit trail.</p> <p>As per the third action at Action Point 1, the Service will review how errors are communicated to Community Care teams</p>	No	No	<p>The Service is working with Business Improvement team to develop a technical solution enabling relevant reporting from SWIFT. However this has proved problematic.</p> <p>Evidence provided relating to this action does not cover all aspects and there remains a gap in oversight and monitoring as well as feeding back outcomes of reviews to officers.</p> <p>The Service now has an understanding of the workload of team members relating to the number of assessments / calculations which are in their workload.</p> <p>New arrangements have been put in place in June 2018 to manage new referrals to the Assessment & Charging team through a single point in order to have a clear understanding of cases in the system.</p>
<p style="text-align: center;">Action Point 5 – Annual Review Process</p> <p style="text-align: center;">Importance Rating: High</p>					
5.1	1	During the audit, 59 clients were identified as being in receipt of non-residential services but had not been reviewed by the Assessment	Yes	Yes	Evidence was provided that all of these cases had been reviewed. Sample checks highlighted revealed that invoices were raised appropriately.

		& Charging Team. These 59 cases have been reviewed.			
5.2	2	The Service will document the annual review procedures and ensure that an audit trail and control checks are implemented. Should any historic cases be highlighted, relevant action will be taken.	No	In part	The Service is in the process of documenting the annual review procedure and there is scope to be explicit about control checks. Internal Audit were informed as part of routine follow up that no further cases had come to light during the review. However, a full review was undertaken in March 2018 and this highlighted 413 instances where changes had been made to services provided which may have required the team to be involved. Some changes dated back to 2013. The Service is currently working through these cases to ensure that appropriate action is taken. 35 of these cases had been subjected to a financial assessment but the calculation had not taken place however the team were not aware of the other changes. The issue of Social Work notification of changes to care packages is being progressed through the Board.
<p style="text-align: center;">Action Point 6 – Deprivation Recording</p> <p style="text-align: center;">Importance Rating: Low</p>					
6	1	The form used to assess deprivation cases has been amended	Yes	Yes	A revised form has been in use, however there is no overarching document which records cases where deprivation may have occurred. A review of 3 completed forms revealed that there was scope to develop further processes to ensure clarity around rationale and timeliness.
<p style="text-align: center;">Action Point 7 – Credit Notes & Invoices on Hold</p> <p style="text-align: center;">Importance Rating: High</p>					

7.1	1	The Service will implement a procedure which outlines steps requiring to be taken to investigate the need for a credit note to be issued; this should also document audit trail requirements for rationale of issuance	No	In part	Evidence was provided of the procedures in use. The use of the e-form for raising credit notes resulted in improvements to the process. However the detailed calculations which have taken place are not always retained. This has caused difficulty in the verification of the accuracy of the credit notes raised.
7.2	2	The Service will document the review of the credit note control report along with resultant discussions/actions	No	Yes	Evidence has been provided showing appropriate oversight and conversations relating to credit note control
7.3	3	<p>The Service will undertake a one-off exercise to ensure that all invoices on hold are reviewed with appropriate action taken.</p> <p>Additionally, the Service will introduce a documented control which provides assurance that invoices which have been placed on hold are being reviewed on a regular, at least once a quarter, basis.</p>	No	In part	<p>There is evidence that on-hold invoices have been reviewed.</p> <p>It was noted that all cases where services have ceased relate to either the current or previous financial years' invoices which would suggest service ceased are being completed timeously.</p> <p>Regular checking of invoices which remain on hold has been undertaken in most cases but there is scope to increase the frequency of these reviews.</p>

