






# Appendix A





## Internal Audit Reports (Recently Issued)







Generated on: 10 September 2014







| Action Status   |                                    |
|---|------------------------------------|
|  | Cancelled                          |
|  | Overdue; Neglected                 |
|  | Unassigned; Check Progress         |
|  | Not Started; In Progress; Assigned |
|  | Completed                          |

### Project 71. Working Time Directive (Report issued June 2014)




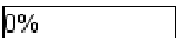
| Recommendation   | Agreed Action   | Status  | Progress Bar   | Original Due Date of Action | Actual Due Date of Action | Assigned To    | Note      |
|--|---|---|--|-----------------------------|---------------------------|----------------|-----------|
| 1. <u>WTD Opt Out form not signed</u><br>Employees who may approach or exceed 48 hours a week (17 week average) must be asked to complete an opt-out form in order that they can work over 48 hours per week (High risk) | Those carers who have two contracts which exceed 48 hours, for those managers have undertaken the completion of opt-forms with HR.                            |  |  | 30-Jun-2014                 | 30-Jun-2014               | Lynne McKnight | Complete. |
| 2. <u>No approach established to identify staff working more than 48 hours</u><br>Homecare Management must introduce procedures to identify staff with more than 1 job, with or including outside the Council and all    | Work has been undertaken with HR to identify staff with dual contacts with the Council and NHS Greater Glasgow & Clyde. We have agreed an approach with HR in |  |  | 30-Jun-2014                 | 30-Jun-2014               | Lynne McKnight | Complete. |

| Recommendation  | Agreed Action  | Status  | Progress Bar   | Original Due Date of Action | Actual Due Date of Action | Assigned To    | Note   |
|---|--|---|--|-----------------------------|---------------------------|----------------|--|
| other employees they consider are likely to approach or exceed 48 hours per week regularly (Medium Risk)  | relation to staff that has a job out with the Council or Health. Lead/dominated manager identified to have responsibility for each worker. |   |  |                             |                           |                |  |
| <u>3. Weakness in procedure for correct rate of pay for staff with more than 1 jobs</u><br>Procedures should be introduced to ensure that there is a double check that the hourly rate of pay is correct, for employees with more than 1 job with WDC, before data is passed to the payroll section (Medium Risk) | Home Help Organiser/Co-ordinator signs off hourly rate for all sessional or work paid at a higher rate.                                    |    |    | 30-Jun-2014                 | 30-Jun-2014               | Lynne McKnight | Complete.  |
| <u>4. Overpayment identified</u><br>Homecare Management should recover the overpayments of £223.43. £43.54 overpaid in relation to wrong rates of pay and £179.89 overpaid in relation to overlapping hours between two different WDC jobs (Medium Risk)  | £223.43 is being recovered.  |    |    | 30-Jun-2014                 | 30-Jun-2014               | Lynne McKnight | Complete.  |
| <u>5. Attendance Record is not updated with annual leave taken</u><br>Employee Attendance Records must accurately reflect when an employee has not done any work and annual leave days taken so that regulations relating to minimum leave days can be monitored taking into account other employments            | CHCP Managers will query this with HR.   |  |  | 31-Jul-2014                 | 31-Jul-2014               | Lynne McKnight | Staff have been instructed that attendance record cards must reflect accurately whether the employee was on leave, taking account of other employments. This will be spot checked by the Service Managers. |





| Recommendation  | Agreed Action  | Status  | Progress Bar               | Original Due Date of Action | Actual Due Date of Action | Assigned To    | Note      |
|---|--|---|----------------------------|-----------------------------|---------------------------|----------------|-----------|
| (Medium Risk)   |  |   |                            |                             |                           |                |           |
| <u>6. Breaches with Working Time Directive</u><br>Procedures should be introduced to test check that the employees are not breaching the WTD in relation to:<br>· Average hours worked per week (no opt-out form signed).<br>· Rest periods between shifts.<br>· 24 hours rest in a seven day period ( Medium Risk) | The service has recently purchase a new scheduling system which will flag when someone has reached or is reaching 48 hours. The system will also highlight if someone is working seven days. The system will report this information to the line supervisor and a senior manager. In the meantime two Care at Home Co-ordinators are carrying out regular spot checks. |    | <div><div>100%</div></div> | 31-Aug-2014                 | 31-Aug-2014               | Lynne McKnight | Complete. |
| <u>7. Employees are not monitoring compliance with WTD</u><br>Employees should be reminded of their own obligation, under the Homecare Induction Handbook, to monitor their adherence to the WTD (Low Risk)   | This has been raised at team meetings and staffs were asked to sign a declaration that they understand.  |    | <div><div>100%</div></div> | 30-Jun-2014                 | 30-Jun-2014               | Lynne McKnight | Complete. |
| <u>8. Additional testing for compliance with WTD</u><br>Consideration should be given to introducing additional testing to check that there are no employees working an average (over 3 months) of over 60 hours a week even if an opt-out form has been signed (Low Risk)  | Exercise was undertaken and reported back to the Integrated Operations Manager broken down by patch.   |  | <div><div>100%</div></div> | 30-Jun-2014                 | 30-Jun-2014               | Lynne McKnight | Complete. |






|   |   |   |  |             |             |                |  |
|---|---|---|--|-------------|-------------|----------------|--|
| <p><u>9. Value for money</u><br/> Homecare Management should assess if value for money is obtained by paying overtime hours to the employees who work abnormally high hours per week (Low Risk)</p> | <p>Review of overtime underway. Use of peripatetic and bank staff whilst being mindful of consistency in line with the national care standards and the Care Inspectorate. The service is working towards minimising work paid at premium rates.</p> |  | <div> <div></div> <div>100%</div> </div> | 31-Jul-2014 | 31-Jul-2014 | Lynne McKnight | <p>In conjunction with HR, a short life working group has been set up, and based on issues identified, actions agreed as follows:</p> <ul style="list-style-type: none"> <li>• Overtime costs to be highlighted at team meetings in relation to budgetary pressures</li> <li>• Examine all cover situations in terms of cost, quality, consistency and speed of response</li> <li>• Regular weekly overtime reports to be examined</li> <li>• Complete recruitment exercise for SVQ college students from West of Scotland to provide holiday cover, and term time sessional work</li> <li>• Progressing pilot of CM2000 scheduling system, which optimizes selection of appropriate cover staff taking account of weighted criteria including hours worked</li> <li>• Ensure compliance with working time directive</li> <li>• Any service delivery incurring double time payments to be signed off by appropriate Service Manager</li> <li>• Extend pool of bank staff</li> <li>• Extension of peripatetic staff, with appropriate training to cover all areas within home care – including sheltered housing, community alarms</li> </ul> |
|---|---|---|--|-------------|-------------|----------------|--|






**Project 72. Council Tax Collection & Refunds (Report issued September 2014)**

| Recommendation  | Agreed Action   | Status  | Progress Bar   | Original Due Date of Action | Actual Due Date of Action | Assigned To  | Note      |
|---|---|---|--|-----------------------------|---------------------------|--------------|-----------|
| <u>1. Transfers Between Accounts Are Not Authorised</u><br>It is recommended that a proper authorisation process is put in place. As a minimum a monthly test should be carried out on the transfers between accounts on a sample basis by authorised personnel (Medium Risk)   | A 10% audit check will be carried out for transfers between accounts.                           |  |  | 30-Sep-2014                 | 30-Sep-2014               | Marion Smith | Complete. |
| <u>2. Council Tax Collection &amp; Refunds Risk Register</u><br>It is recommended that a risk register is developed by carrying out an analysis on what the risks and opportunities are for the Council Tax collections and refunds and linking these with business continuity plans for the Council Tax systems (Medium Risk). | Draft Risk register developed and business continuity plans are being developed for Council Tax |  |  | 31-Oct-2014                 | 31-Oct-2014               | Marion Smith | On track. |





**Project 73. Housing Tenancy Transfers, Terminations & Mutual Exchanges (report Issued September 2014)**


| Recommendation   | Agreed Action  | Status  | Progress Bar             | Original Due Date of Action | Actual Due Date of Action | Assigned To  | Note      |
|--|--|---|--------------------------|-----------------------------|---------------------------|--------------|-----------|
| <b><u>1. Repossessions - Documentation Not Signed</u></b><br>All documentation relating to repossessions should be signed where appropriate including file copies of documents issued to tenants (Medium Risk)   | An instruction will be issued reminding staff of the significance of signing and dating important documentation.                                     |    | <div><div>0%</div></div> | 31-Oct-2014                 | 31-Oct-2014               | Andy Cameron | On track. |
| <b><u>2. New Lets Secure Tenancy Agreement</u></b><br>The date of the signing of the Secure Tenancy Agreement should always be documented providing evidence of the date the event took place (Medium Risk)  | An instruction will be issued reminding staff of the significance of signing and dating important documentation.                                     |    | <div><div>0%</div></div> | 31-Oct-2014                 | 31-Oct-2014               | Andy Cameron | On track. |
| <b><u>3. Mutual Exchanges - Notification of Decision Outwith Time Limit</u></b><br>Housing Officers should ensure that decisions are made for Mutual Exchanges within the statutory 28 day period to ensure compliance with legislative requirements (Medium Risk) | An instruction will be issued to staff advising of the legal obligations of issuing decision letters within the 28 day limit.                        |    | <div><div>0%</div></div> | 31-Oct-2014                 | 31-Oct-2014               | Andy Cameron | On track. |
| <b><u>4. Clydebank Filing System</u></b><br>The action points contained within the Health & Safety Report should be considered in order to reduce the risks associated with the issues which currently exist within the filing room at Clydebank (Medium Risk)     | The Head of Housing & Community Safety will lead in initial discussion with relevant Heads of Service to address the issues contained in the report. |  | <div><div>0%</div></div> | 31-Oct-2014                 | 31-Oct-2014               | Helen Turley | On track. |

|   |   |   |               |             |             |                               |           |
|---|---|---|---------------|-------------|-------------|-------------------------------|-----------|
| <u>5. Transfers Non filing of Documentation</u><br>All documentation should be fully completed, signed and dated and filed appropriately in the house files (Low Risk)                            | Action will be taken by both Estate Management and Allocations to ensure that all documentation is present when tenant files are created.                           |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron; Janice Lockhart | On track. |
| <u>6. Transfers New Tenant Visit Checklist</u><br>Housing Officers should ensure that that documentation is signed and dated appropriately by themselves and the tenant where required (Low Risk) | Instructions will be issued to ensure that all documentation is signed and dated by Housing Officers and Tenants where appropriate.                                 |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron                  | On track. |
| <u>7. Terminations</u><br>Staff should ensure that documentation is witnessed and signed appropriately (Low Risk)   | Processes are currently under review, however in the interim, an instruction will be issued to ensure that all documentation is signed and dated where appropriate. |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron; Janice Lockhart | On track. |
| <u>8. Repossessions - Documentation Not Held</u><br>All appropriate documentation should be retained on file as evidence of issue and/or completion (low risk)                                    | Instructions will be issued reminding staff that all documentation should be held on file as appropriate.   |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron                  | On track. |
| <u>9. New Lets Documentation Not Held</u><br>All documentation should be fully completed, signed and dated and retained appropriately within the files (Low Risk)                                 | Action will be taken by both Estate Management and Allocations to ensure that all documentation is present when tenant files are created.                           |  | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron; Janice Lockhart | On track. |

|   |  |   |    |             |             |              |           |
|---|--|---|----|-------------|-------------|--------------|-----------|
| <u>10. New Lets Viewing Form</u><br>Where appropriate, documentation should be signed and dated by the Housing Officer and Tenant (Low Risk)  | An instruction will be issued reminding staff of the significance of signing and dating documentation.                         |    | 0% | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron | On track. |
| <u>11. Mutual Exchanges Signing of Wrong Application</u><br>Housing Officers should ensure that the Mutual Exchange application forms are fully completed, signed and dated by the applicants as appropriate (Low Risk)   | An instruction will be issued reminding staff that they ensure that tenants sign the correct documentation.                    |    | 0% | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron | On track. |
| <u>12. Mutual Exchanges Report Not Signed by Tenants</u><br>After carrying out the house inspection and noting the general condition of the property, the Housing Officer should ensure that the report is signed and dated by themselves and the tenant (Low Risk) | An instruction will be issued reminding staff that documentation should be signed by themselves and tenants where appropriate. |    | 0% | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron | On track. |
| <u>13. Mutual Exchanges Decision Letter Not Held on File</u><br>Copies of all important documentation issued to tenants should be held on file as evidence of issue (Low Risk)  | Instructions will be issued to ensure that all important documentation is held on file.  |  | 0% | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron | On track. |
| <u>14. Mutual Exchanges Record Sheet Not Fully Completed</u><br>Where a Mutual Exchange is refused, the Mutual Exchange Record sheet should be fully completed by documenting the reason for refusal and thereafter   | Instructions will be issued to ensure that all documentation is fully completed, signed and dated as appropriate.              |  | 0% | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron | On track. |



|   |   |   |               |             |             |               |           |
|---|---|---|---------------|-------------|-------------|---------------|-----------|
| signed and dated by the Housing Officer (Low Risk)  |   |   |               |             |             |               |           |
| <u>15. Mutual Exchanges Termination Form Not Signed</u><br>Housing Officers should ensure that all important documentation issued to tenants is fully completed, signed and dated as appropriate (Low Risk)                             | An instruction will be issued reminding staff that tenants should sign and date documentation where appropriate.  |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron  | On track. |
| <u>16. Mutual Exchanges File Copy Not Signed</u><br>The file copies of the documentation issued to tenants should be signed by the issuing Housing Officer (Low Risk)   | An instruction will be issued reminding staff that file copies of all documentation issued to tenants should be signed and thereafter held on file.   |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron  | On track. |
| <u>17. Mutual Exchanges Incomplete Files</u><br>Housing officers should ensure that all documentation for Mutual Exchanges is completed and retained on file as evidence that procedures have been carried out appropriately (Low Risk) | An instruction will be issued to staff advising that files should contain all documentation as appropriate.   |    | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Andy Cameron  | On track. |
| <u>18. Transfers Completion of Documents</u><br>The Maintenance Officer should ensure that all documents are fully completed, signed and dated before being passed to the Allocations Section (Low Risk)                                | Officers will be reminded and briefed on the requirement to sign all necessary documents used to carry out their duties. The process will be reviewed and if amended, reinserted into the Maintenance & Repair Officer's employee manual. |  | <div>0%</div> | 31-Oct-2014 | 31-Oct-2014 | Martin Feeney | On track. |

|   |  |   |  |                    |                    |                      |                  |
|---|--|---|--|--------------------|--------------------|----------------------|------------------|
| <p><u>19. New Lets Documentation Not Signed</u></p> <p>The Maintenance Officer should ensure that all documents are fully completed, signed and dated before being passed to the Allocations Section (Low Risk)</p> | <p>Officers will be reminded and briefed on the requirement to fully complete all necessary documents used to carry out their duties.</p> <p>The process will be reviewed and if amended, reinserted into the Maintenance &amp;Repair Officer's employee manual.</p> |  | <div data-bbox="884 387 1057 427" data-label="Text">0%</div> | <p>31-Oct-2014</p> | <p>31-Oct-2014</p> | <p>Martin Feeney</p> | <p>On track.</p> |
|---|--|---|--|--------------------|--------------------|----------------------|------------------|