

# Internal Audit Report 2019-20 - Recently Issued



Generated on: 20 May 2020




## Th 1. Recently Issued Internal Audit Action Plans



## P 1. Procurement Follow Up (Report Issued June 2019) Updated actions

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/031	<u>1. Roads - Formalising Reconciliation of Capital Works</u> The existing process for reconciling the records maintained for capital works to the ledger should be formalised and carried out on a regular basis.  (Medium Risk)	Format will be developed with colleagues in Resources section to improve processes.		31-Mar-2020	31-Mar-2020	Complete	Gail Macfarlane	Gail Macfarlane
IAAP/032	<u>2. Roads &amp; Greenspace - Revenue Works Records</u> A more comprehensive approach to recording of revenue works should be introduced, including reconciliations.  (Medium Risk)	Roads - Format to be developed with colleagues in Resources section to ensure full compliance. Greenspace - will replicate capital approach for revenue projects.		31-Mar-2020	31-Mar-2020	Complete	Ian Bain; Gail Macfarlane	Ian Bain; Gail Macfarlane
IAAP/033	<u>4. Roads - Evidenced Monitoring of Works</u> Introduce a proforma document for both capital and revenue works in order to formally evidence the completion of works and also the	Proforma will be held within each project file and completed following inspection at completion of works. At present payment not made until works inspected.		31-Mar-2020	31-Mar-2020	Complete	Gail Macfarlane	Gail Macfarlane

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
	decision to release retentions.  (Medium Risk)							


**P 2. CM2000 Functionality (Report Issued February 2020)**

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/026	<b><u>Compliance with Clocking in and out in the CM2000 system</u></b> It is recommended that Management formalise checks/follow up for the clocking in and out on a regular basis. Results should be cascaded to Team Leaders/Supervisors to discuss missed clocking in and out with relevant staff to help achieve the target with the compliance level. (Medium Risk)	We have committed that back office staff will undertake live monitoring. We have written a "Reconciliation Standards" document for the admin team. It explains how they are to handle each Reconciliation scenario, We will work with HR to undertake formal action under the performance management policy for those staff who failed to log in and out of visits.		30-Apr-2020	30-Nov-2020	Two employees have been identified to support the administration team in following up on compliance.  The planned review of care at home services has been delayed due to Covid-19 Pandemic, however, CM2000 compliance actions will be covered in service delivery plans currently in draft.  Staff have been formally notified by letter on requirements to comply with CM2000 procedures.	Richard Heard	Lynne McKnight
IAAP/027	<b><u>Compliance with Clocking in and out in the CM2000 system</u></b> b) It is recommended that Management roll out this new App as soon as the pilot is completed in order to assist with increasing the compliance level. (Medium Risk)	New app will be rolled out in next three months as tags for all clients will need to be re-programmed and training provided for front line Home Carers.		30-Apr-2020	30-Nov-2020	As action IAAP/026 above.	Richard Heard	Lynne McKnight
IAAP/028	<b><u>Overtime Payment</u></b> It is recommended that: • all timesheets are checked and agreed to CM2000 system before being authorised for payment; • where there are instances of non-	We are working with CM2000 to develop a payroll report which will be used to pay staff. This report will be implemented by September 2020. In the meantime Admin will do cross checks against clocking in		30-Nov-2020	30-Nov-2020	Further information is required to confirm if this date is still realistic.	Richard Heard	Lynne McKnight


Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
	compliant clock in overtime, appropriate additional authorisation should be obtained. (Medium Risk)	and out. A communication will be issued to all home care staff re compliance and claims for overtime.						
IAAP/029	<u>Implementation of additional CM2000 Functionality</u> a) It is recommended that Management pilot and fully implement the Mileage functionality across the Homecare team within the planned time frame. (Medium Risk)	Mileage Wizard will be rolled out in next six months. This will depend on high compliance.		30-Jun-2020	30-Nov-2020	Further information is required to confirm if this date is still realistic.	Richard Heard	Lynne McKnight
IAAP/030	<u>Implementation of additional CM2000 Functionality</u> b) It is recommended that Management develop a plan in collaboration with WDC ICT and Payroll to implement the Financial module. (Medium Risk)	We are working will CM2000 to develop a payroll report which will pay staff directly from the system. This report will be implemented for testing by September 2020		30-Nov-2020	31-Jan-2021	Further information is required to confirm if this date is realistic.	Richard Heard	Lynne McKnight

	<b>Members Expenses</b>
--	-------------------------


## Appendix 2



Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/019	<u>1. Guidance for Elected Members</u> It is recommended that a clear set of guidance is developed for Members' Travel & Subsistence to ensure consistency of approach for all Elected Members.  (Medium Risk)	Produce a clear set of Rules and Guidance for Council approval.		01-Apr-2020	01-Apr-2020	Complete	George Hawthorn	Peter Hessem




	<b>Cash and Banking</b>
--	-------------------------

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/034	<u>Stock of Controlled Stationery</u> A record of all controlled stationery (receipt books) should be maintained which includes stock on hand and stock issued.  (Low Risk)	Stock on hand and stock issued will be maintained for controlled stationery (receipt books)		29-Feb-2020	29-Feb-2020	Complete	Karen Shannon	Gillian McNeilly


	<b>168. Access Controls (Report Issued May 2020)</b>
--	--

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/035	<u>1. Lack of Review of Super User Access</u> Management should ensure that periodic checks are undertaken of tasks carried out by super users to ensure that all access is valid and	Management will introduce suitable periodic checks of the number of Super Users. Management to approve the creation of new Super Users.		31-Jul-2020	31-Jul-2020		Gillian McNeilly	Stephen West

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
	authorised. In addition, management should monitor the number of super users to keep these to a minimum and approve the creation of any new super user accounts.  (Medium Risk)							
IAAP/036	<u>2. Adequacy of Procedural Documentation</u> A comprehensive procedural document should be established which should include all key processes involved in access controls for the Agresso system. In addition, the document should be periodically reviewed particularly where any updates/amendments to the system are made and the procedures should be updated as appropriate.  Low Risk	Existing procedures will be merged into a single document and remaining areas not already covered will be added. A suitable review process will be introduced.		31-Jul-2020	31-Jul-2020		Adrian Gray	Gillian McNeilly
IAAP/037	<u>3. Retention of User Requests</u> All new user requests should be retained in the Document Archive part of the Agresso System in order to ensure ease of reference. In addition, the Business Partner should sample check new user requests to ensure that what is being processed is accurate.  (Low Risk)	New user access requests will in future be stored within Agresso's built-in Document Archive. A suitable review process will be introduced.		31-Jul-2020	31-Jul-2020		Adrian Gray	Gillian McNeilly

<div>  <b>169. Housing Rent – Calculation and Collection (Report Issued May 2020)</b> </div>								
Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/038	<p><u>1. Monitoring the work of the Housing Team</u></p> <p>Team meetings should be formalised and note taken detailing issues discussed and actions to be taken. Meetings should be held at regular intervals.</p> <p>There is a need to prioritise the implementation of the Arrears module to enhance the 1-1s and facilitate the on going monitoring of the performance of Housing Officers.</p> <p>(Medium Risk)</p>	<p>Weekly service performance meetings, alternating between Alexandria/Dumbarton &amp; Clydebank, have been in place for several years and action notes are recorded, however these were adjourned at the time of our new system being implemented and would have been reinstated by now but for the recent disruption arising from the coronavirus pandemic. The less formal approach described was a temporary acknowledgement of the scale of service change arising from the system rollout and dynamic changes to process and a resumption of the substantive process meets the objectives identified. In doing so, we will ensure the new system is used in an optimal way. This process may however be in an alternative format given the ongoing restrictions which are likely to remain once lockdown has eased.</p>		31-Aug-2020	31-Aug-2020		Edward Thomas	Peter Barry
IAAP/039	<p><u>2. Accurate and timely identification of rent payments</u></p> <p>The QL integrated Housing Management System (IHMS) team should provide additional guidance and training to assist officers in identifying the source of payments received.</p> <p>(Medium Risk)</p>	<p>The QL system does differentiate between different payment sources and records payment dates; whilst user guides are sufficiently detailed to access this information from relevant fields, however we acknowledge that in some areas such as rent statements, this could be clearer for officers and work will be undertaken to ensure this is improved.</p>		31-Aug-2020	31-Aug-2020		Edward Thomas	Peter Barry

## Appendix 2

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/040	<p><u>3. Management of potential conflict of interests</u></p> <p>The team responsible for implementing IHMS should investigate the feasibility of a blocking process being incorporated through system functionality where available. In the meantime, all users should complete the Friends and Family declaration as soon as possible. A listing of all Housing employees that have declared an interest in Council properties should be maintained and reviewed on a regular basis at least annually.</p> <p>(Medium Risk)</p>	We will review the present process for declaring potential conflict of interest, both to tighten up the identified issues and ensure configuration within the new system.		31-Aug-2020	31-Aug-2020		Edward Thomas	Peter Barry

# Internal Audit Report 2019-20 - Outstanding Actions







Generated on: 20 May 2020


## Th 2. Incomplete Internal Audit Action Plans

### P 145. Building Standards (Report Issued March 2019)

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/694	<u>8. Use of Comino</u> When an application is open all information should be stored in the one place and thought should be given to moving older parts of the application into Comino.  (Low Risk)	The remaining paper based files between 2010 - 2016 will be electronically back scanned and imported into the electronic document management system.		30-Sep-2019	31-May-2020	Successful scanning company assigned and hardcopy files uplifted from WDC.  Scanning completed however company reported a delay indexing the scanned files reason given COVID-19.  New estimated delivery of electronic files late April 2020.  Quality control and CIVICA linking to application case still to be carried out by WDC but only after quality control is completed.	Irene McKechnie	Pamela Clifford

<div>  <b>151. Performance Indicator Review – Library Visits (Report Issued May 2019)</b> </div>								
Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/719	<u>1. Information obtained from the electronic counters is not user friendly and is time consuming to analyse</u> Management should consider how the data provided by the electronic counters can be improved either by upgrading or replacing the current system to ensure useful management information is available. (Low risk)	We will look at alternative solutions and make an assessment on suitability in the 2019/20 financial year.		31-Mar-2020	31-Dec-2020	Global events overtook the finalising of this action, with all Libraries closed to the public in accordance with government guidelines. A Business Case has now been prepared to consider alternative systems at a time the libraries re-open.	David Main	Stephen Daly

P	154. Charging Policy - Non Residential Services (Report Issued May 2019)							
Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/732	<p><u>1. Financial Assessments Not Located/Provided</u></p> <p>Service areas should ensure that it is built into their processes that Financial Assessment reviews are undertaken on an annual basis as this does not appear to be happening as standard. In addition, record keeping needs to be improved.</p> <p>(High Risk)</p>	<p>The Head of Service will issue an instruction to Integrated operational Managers on the requirement to undertake a Financial Assessment as part of the initial assessment of care and also that this should be reviewed annually. Evidence should also be retained to verify that this has been done.</p> <p>The HSCP SMT has agreed that an Extended Management Team session will be held around the operational responsibilities of social care staff.</p>		30-Jun-2019	30-Sep-2020	<p>The request to commission a care package for any client group will only be considered by the Area Resource Groups when accompanied by a Financial Assessment with evidence of Income Maximisation being offered to the individual. This process is clearly set out in the Draft Charging Policy currently being finalised with a focus on Equalities Impact Assessment.</p> <p>The Coronavirus Act has allowed for a relaxation of a full social care assessment being undertaken (including financial assessment) as staff resource is under strain.</p> <p>It is requested that the completion date is extended to 30 September 2020 to allow for the draft Charging Policy to be consulted upon and the Self Directed Support actions to be completed.</p> <p>Internal Audit will review the Financial Assessment process in 2020/21 as part of their planned programme of audits.</p>	Fraser Downie; Jo Gibson; Jonathan Hinds	Beth Culshaw
T&PSR/IA AP/734	<p><u>3. Evidence of Benefits</u></p> <p>When carrying out Financial Assessments, verification of the clients Benefits/Income/Capital should be carried out, this verification should be retained as evidence to the assessment. Alternatively, consideration should be given to accessing/sharing information from the IWorld Benefits system as this is</p>	<p>The revised Charging Policy will stress that evidence must be provided and retained to allow for a robust financial assessment to be undertaken. If service user refuses then the full charge will be applied. This will be detailed within the financial assessment.</p> <p>IWorld access to be given to members of staff currently carrying out Financial Assessments for</p>		30-Aug-2019	30-Sep-2020	<p>Linked to AP732 above: It is requested that the completion date is extended to 30 September 2020 to be consulted upon and the Self Directed Support actions to be completed.</p> <p>Internal Audit will review the Financial Assessment process in 2020/21 as part of their planned programme of audits.</p> <p>The draft Charging Policy has placed more emphasis on the responsibility of the</p>	Jonathan Hinds	Beth Culshaw

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
	verified/evidenced information which would also ensure that the client is only being asked once for the information.  (Medium Risk)	Residential Placements. Extending this will be considered where appropriate.				Service User/Representative that without evidence of income/benefits the full charge will be applied.		
T&PSR/IA AP/735	<u>4. Charging Policy</u> As the Community Based Care Charging Policy - Non Residential Services has not been reviewed for at least eight years and as some parts of the policy requires to be more generic and other parts require to be more specific, it is recommended that the policy be fully reviewed and revised. This will therefore provide more clarity, eliminate ambiguity and make it fit for purpose. It is also recommended that all services be included in the review to ensure input from all areas. In addition, once reviewed, the date of the revision should be recorded on the policy to ensure that there is proper version control. (Medium Risk)	A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.		31-Aug-2019	30-Sep-2020	<p>The impact of responding to the Covid-19 Pandemic has directed all levels of staff in Health and Social Care to support front line service delivery. This has resulted in a delay in finalising a number of outstanding actions including revised guidance on eligibility and self directed support assessments which impact on the review of the Charging Policy.</p> <p>The draft Charging Policy has taken account of policy, COSLA guidance and legislation changes and is currently with the SMT for comment, revisions and agreement. This will be followed by a process of consultation with the wider community.</p> <p>This stems from some opposition to the introduction of the £10/day Day Opportunities charge incorporating transport and meals and the Chief Office committed to a survey of Service Users and dependent on outcome a report may be required to be considered by WDC.</p> <p>The work of the SDS Programme Board will also be reflected.</p>	Jonathan Hinds	Beth Culshaw

**P 157: Social Work Tendering & Commissioning (Report Issued 7 June 2019)**

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/760	<p><u>2. Resources Allocation Meetings</u> (a) It may be helpful for the CPU attend some of the resource allocation meetings to establish ways they could work more collaboratively and if tools such as frameworks could be used.</p> <p>(b) Minutes should be taken at all such meetings in order to show the rationale of procurement decisions. In addition these notes should be included in service users' files.</p> <p>(Medium Risk)</p>	<p>(a) It would be beneficial for the CPU to have insight into the Resource Allocation Meetings process, but only with regard to the type of provider and service type required.</p> <p>(b) Rather than a full minute there will be a Decisions Summary produced after every meeting which will be distributed to both CPU and HSCP Finance Team.</p>		30-Sep-2019	30-Sep-2020	On going work through SDS review. Short term working group established to review financial processes and agree across teams, procurement to be invited to be part of process. The SMT are considering the current ARG process.	Fraser Downie; Hazel Kelly; Robert MacFarlane; Lynne McKnight; Annie Ritchie; Bernadette Smith	Jo Gibson; Jonathan Hinds; Julie Lusk; Annabel Travers
T&PSR/IA AP/762	<p><u>4. Monitoring Providers</u> All monitoring should follow the procedures and be consistent across the partnership.</p> <p>(Medium Risk)</p>	Our review of commissioning and quality within the HSCP will ensure that a consistent monitoring approach will be developed across services. This will include a review of the functions within the Quality Assurance Team, in tandem with a review of the HSCP SMT structure.		31-Dec-2019	31-Oct-2020	The review of the organisational structure has not fully commenced due to the timing of the 3 new Heads of Service taking up post. The Head of People & Change took up post on 1 May and will work with the new Head of Strategy & Transformation on taking this forward within existing budget limits.	Margaret-Jane Cardno	Beth Culshaw


**P 163. Debt Recovery (Report Issued November 2019)**

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/018	<p><u>1. Policy Renewals</u> The Council should update its Rent Collection Policy to ensure it is up to date with current legislation and work practices.</p>	The Rent Collection policy is to go to the West Dunbartonshire Tenants & Residents Organisation for consultation. Following the consultation the renewed Rent		31-Mar-2020	31-Aug-2020	Public consultation on Rent Collection Policy ended on 13th April, this was extended from mid March to tie in with Housing News being issued to all tenants to maximise participation on survey. Draft policy will be	Ryan Chalmers	Arun Menon

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
	(Low Risk)	Collection Policy will be presented to the Housing & Communities Committee for approval.				going to next Housing Committee for approval.		


	<b>3. Other Internal Audit Action Plans</b>
--	---

	<b>Code of Good Governance - Improvement Actions for 2019-20</b>
--	--

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
GOV-19-004	<u>6. Sensitivity Analysis</u> Embed sensitivity analysis in service level budget and service planning	This will form part of the Service Delivery Plans for 20/21.		31-Mar-2020	30-Sep-2020	The action will to be completed by adding a section to the Service Delivery Plans which were due to go to Committee in April/May however due to Covid-19 Pandemic the plans are not going to be approved until later in the year therefore this deadline has been extended.	Gillian McNeilly	Stephen West






	<b>4. Incomplete External Audit Action Plans</b>
---	--






	<b>27. Audited Annual Accounts 2018/2019 – Annual Audit Report to Members and Controller of Audit</b>
--	---




Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
EAAP/002	<u>2. Group accounting errors</u> Multiple errors were identified in the group account statements in the unaudited accounts.  <i>There is a risk that errors in the</i>	An improved year-end process will be implemented to avoid future errors.		31-Mar-2020	31-Mar-2020	training has been completed & revised template developed  final review will be during the drafting of the financial statements in June 2020	Gillian McNeilly	Stephen West




## Appendix 2

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Note	Assigned To	Managed By
	<p><i>group accounts consolidation process result in a material misstatement in the annual accounts.</i></p> <p>Procedures should be put in place to ensure that the unaudited group accounts statements are free from misstatement and reflect the component group bodies accounts.</p>							






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

PI Status	
	Alert
	Warning
	OK
	Unknown
	Data Only

Long Term Trends	
	Improving
	No Change
	Getting Worse

Short Term Trends	
	Improving
	No Change
	Getting Worse

Risk Status
-------------

	Alert
	High Risk
	Warning
	OK
	Unknown