

AMBER REPORTS ISSUED DURING QUARTER 1 2013/14

TEMPORARY ACCOMMODATION – Family & Cohesion (12/13 audit)

1. Introduction and Scope

- 1.1 An audit review commenced October 2012 to provide an opinion on the control environment and a level of assurance for the Benefits Service including Temporary Accommodation Benefit Payments.
- 1.2 The scope of the audit was agreed by the – Benefits Service Delivery Manager.
- 1.3 We would like to thank the following for their help during the audit :
- ✱ Benefit Welfare & Assurance Group Manger
 - ✱ System Support Officer
 - ✱ RBS Team Leader
 - ✱ Housing Options Team Leader
 - ✱ Service Improvement Officer
 - ✱ Accountancy Team Leader

2. Management Summary and Overall Opinion

- 2.1 On the basis of the work carried out our proposed opinion based on the level of assurance provided by the controls for Temporary Accommodation is Limited- whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls. This non-compliance has continued despite recommendations being agreed for implementation in the 2010 audit. The Amber grading was discussed and agreed with Jas Bedesha, Service Delivery Manager Cohesion, during the discussions of the draft report.
- 2.2 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown below.

Recommendation Category & timescale	Number	Percentage
Legal Requirement – immediate implementation	-	-
Financial Regulation – immediate implementation	1	6%
Policy/Procedure – implementation within a month of agreement to the report.	15	94%
Best Practice – implementation at a mutually agreed date	-	-
Total	16	100%

- 2.3 As part of this audit we have also followed up the implementation of recommendations made in the 2010 Audit. The table below shows the action taken since that audit:

Recommendation Category	Implemented	Not Implemented	Superseded
Legal Requirement	-	-	-
Financial Regulation	-	1	-
Policy/Procedure	5	15	3

Best Practice	2	1	2
Total	7	17 *	5

* These recommendations have been re-iterated below but some have been combined. They are marked as repeat recommendations.

- 2.4 The implementation of the recommendations made in this report and those outstanding from the previous review will further strengthen the controls and processes in your area

ELECTRONIC CLIENT RECORD – Adult Care & Support (12/13 audit)

1. Introduction and Scope

- 1.1 An audit review commenced in December 2012, to provide an opinion on the control environment and a level of assurance for Electronic Client Records.
- 1.2 The scope of the audit was agreed by the Service Delivery Manager – Assessment & Case Management.
- 1.4 We would like to thank the following for their help during the audit :
- ⌘ Service Delivery Manager – Assessment & Case Management
 - ⌘ Team Secretary – Assessment & Case Management
 - ⌘ Senior Internal Governance Officer – Adult Safeguarding
 - ⌘ Team Leader Business Support – Assessment & Case Management

2. Good Practice Areas

- 2.1 During the audit a number of good practice areas within the process for Electronic Client Records were identified. These included:
- ⌘ We were able to confirm that there are a number of detailed policies and procedures in place in this area. These provide users with sufficient detail to ensure that there is a consistent approach throughout the team to working practices. It was however noted that a number of these documents review dates had passed.
 - ⌘ There is a well documented and reasonably detailed file audit procedure in place. This helps to ensure that the content of the electronic files are maintained to a good standard and shows what is expected of team leaders in terms of monitoring.
 - ⌘ We were able to confirm that the CareFirst system allocates each service user an individual, unique reference number.
 - ⌘ The quality of the documents recorded on the CareFirst system was found to be of a sufficient standard to ensure that they are legible as well as clear and concise.
 - ⌘ The CareFirst system contains a reminder system so that actions can be input for future dates and members of staff are reminded of these actions.

3. Management Summary and Overall Opinion

- 3.1 On the basis of the work carried out our opinion on the level of assurance provided by the controls for this audit area is Amber - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls. This Amber grading has been discussed and agreed with the Service Delivery Manager – Assessment & Case Management.
- 3.2 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown below.

Recommendation Category & timescale	Number	Percentage
Legal Requirement – immediate implementation	2	33.3%
Financial Regulation – immediate implementation	-	-
Policy/Procedure – implementation within a month of agreement to the report.	4	66.7%
Best Practice – implementation at a mutually agreed date	-	-
Total	6	100%

- 3.3 The implementation of the recommendations made in this report will further strengthen the controls and processes in your area.

JOHN FLETCHER of MADELEY PRIMARY SCHOOL – Education & Corporate Parenting (12/13 audit)

1. Introduction and Scope

- 1.1 An audit review commenced on 4 February 2013, to provide an opinion on the control environment and a level of assurance for John Fletcher of Madeley Primary School.
- 1.2 We would like to thank the following for their help during the audit:
- ⌘ Business Manager
 - ⌘ Senior Administrator
 - ⌘ Administration Assistant
 - ⌘ Head Teacher

2. Good Practice Areas

- 2.1 During the audit a number of good practice areas within the process for John Fletcher of Madeley Primary School were identified. These included:
- ⌘ The files held by the Business Manager and the Administration Team were well organised and information could easily be found;

- ⌘ A well managed imprest account;
- ⌘ Personnel files seen during the audit were very well structured with all information present;
- ⌘ The policy planner which clearly shows when policies are in need of review by Governors.

3. Management Summary and Overall Opinion

3.1 On the basis of the work carried out our opinion on the level of assurance provided by the controls for this audit area is Limited - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.

3.2 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown over the page.

Recommendation Category & timescale	Number	Percentage
Legal Requirement – immediate implementation	6	40%
Financial Regulation – immediate implementation	6	40%
Policy/Procedure – implementation within a month of agreement to the report.	1	7%
Best Practice – implementation at a mutually agreed date	2	13%
Total	15	100%

3.3 The implementation of the recommendations made in this report will further strengthen the controls and processes in your school.

3.4 Previous recommendations were made at both Madeley Infants School and John Fletcher Primary School prior to the amalgamation to form John Fletcher of Madeley Primary School. These have not been covered as part of this review as systems and processes that were previously examined have changed.