

Audit Committee – 1 December 2008

Submission of Internal Audit Reports For Scrutiny

Summary of report:

This report presents the two reports selected for scrutiny at the Audit Committee meeting on the 13 October 2008.

Background papers:

Internal audit reports/files/working papers.

Recommendation:

1. To note the contents of the report.



James Walsh – Assistant Director of Finance (CFO)

13 November 2008

Resource and legal considerations:

The cost of providing internal audit is charged to services based on audit activity. These projects were included within the annual risk assessed audit programme discussed with managers before the start of the respective financial year.

Citizen impact:

Report scrutiny assists in demonstrating that the council and its officers are protected and provides an assurance to stakeholders about the security of the council's operations.

Performance and risk management issues:

Many Audit Committee activities are an important and integral part of the council's performance/risk management and corporate governance frameworks. In selecting specific reports for detailed scrutiny the committee is able to ensure that operational and control issues are being dealt with appropriately and that managers' agreed actions are being implemented. The committee may seek explanation from managers failing to progress agreed actions.

Equality Implications:

None arising from this report

Consultation:

The annual audit work programme was discussed with relevant senior managers before the start of the year. Following completion of each audit review, the auditee's agreement to implement the agreed actions was sought before issuing the final report. Shortly afterwards, the relevant manager was asked to formally confirm that the agreed actions had been implemented.

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SUMMARY OF REPORTS SELECTED FOR SCRUTINY

Allens Centre Learning Disabilities Team

An audit review of Allens Centre Disabilities Team was undertaken as part of the 2007/08 audit plan. Allens Centre Disabilities Team provides support to adults with learning or physical disabilities.

The objectives of the audit were to assess the adequacy of controls governing financial and management arrangements, to test the accuracy of records maintained and to assess the implementation of previously agreed.

The conclusions detailed within the final report (**Appendix 1**) were that:

Internal audit is able to give a limited assurance opinion on the system of internal control operating within Allens Centre Disabilities Team. A number of good practices were noted during the audit, including those in relation to general procedures and performance management. Some areas for improvement have been identified, including qualification for service provision, procurement, security, and inventory.

Thirty actions were agreed as part of the review including 8 at high priority. On the 25 September 2008 the Centre Administration Manager confirmed that 29 of the agreed actions had been implemented. The one remaining action is due for completion during December 2008.

Broadway North Disabilities Team

An audit review of Broadway North Disabilities Team was undertaken as part of the 2007/08 audit plan. Allens Centre Disabilities Team provides support to adults with learning or physical disabilities.

The objectives of the audit were to assess the adequacy of controls governing financial and management arrangements, to test the accuracy of records maintained and to

assess the implementation of previously agreed actions.

The conclusions detailed within the final report (**Appendix 2**) were that:

Internal audit is able to give a limited assurance opinion on the system of internal control operating within Broadway North Learning Disabilities Team. A number of good practices were noted during the audit, including: contributions / board & lodge payments from clients, procurement and budget monitoring. Some areas for improvement were identified, including processes regarding qualification for service provision, clients' property & savings, staff records, security, inventory and petty cash.

Twenty eight actions were agreed as part of the review including 8 at high priority. On the 5 November 2008 the Team Manager confirmed that 26 of the agreed actions had been implemented. The 2 remaining actions are due for completion during December 2008.

Walsall Council
Internal Audit Service

Allens Centre Disabilities Team

Audit Report 2007 / 2008
June 2008

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EXECUTIVE SUMMARY

A. Introduction

1. An audit review of Allens Centre Disabilities Team was undertaken as part of the 2007/08 audit plan. Allens Centre Disabilities Team provides support to adults with learning or physical disabilities.
2. The objectives of the audit were to assess the adequacy of controls governing financial and management arrangements, to assess the implementation of previously agreed actions and to seek assurance that:
 - there is an appropriate signed agreement in place to support partnership working arrangements;
 - corporate governance arrangements are operating effectively;
 - day to day office procedures are recorded in writing and are available to all staff;
 - adequate records are maintained for all cash held on the premises and cash is securely held;
 - adequate documentation is available to support provision of the service to clients and subsequently arranged care packages / care plans;
 - where appropriate, client contributions are made in accordance with the authority's scale of charges and are appropriately recorded;
 - where service users' property / savings is held, it is appropriately administered and records maintained;
 - adequate records are maintained for all cash held on the premises and cash is securely held;
 - any income collected is appropriately recorded, banked and reconciled;
 - where fund raising activities / day trips are organised, satisfactory records are held;
 - petty cash is appropriately administered;
 - budget monitoring is of a good standard;
 - procurement is in accordance with the authority's financial and contract rules;
 - any stocks held are appropriately administered;
 - staff records e.g. car allowance log books, sickness absence records, flexi records and annual leave cards are appropriately maintained;
 - security arrangements, including computer security, are of a good standard;
 - an inventory is maintained in accordance with financial and contract rules;
 - performance management arrangements are appropriate;
 - requests for financial assistance to clients (where applicable) are appropriately authorised and evidence that the money has been spent on the purpose for which it is intended is retained; and
 - procedures are in place to record the private use of facilities.
3. The scope of the audit is as set out on the contents' page. An overall opinion, points of good practice and an improvement action plan for each of the areas audited are attached. Actions for improvement, in general, are prioritised as high (***) , medium (**) or low (*).

4. Within a short period of issuing the final audit report, the head of service will be contacted to formally confirm that the action plan has been implemented as agreed. Managers should be aware that a formal response will be required in all cases and that details of these responses will be included within the internal audit quarterly monitoring report to the Audit Committee.
5. Under the Council's corporate governance arrangements, the outcomes of audits are reported routinely to the Audit Committee. This includes providing an overall report opinion and details of agreed actions successfully implemented.
6. The committee has expressed concern with a failure, in a number of instances, to implement agreed actions. The committee will seek explanation from managers failing to ensure that appropriate action is taken.
7. All audit reviews undertaken include checks that previously agreed actions have been implemented. Due to the disappointing level of overall achievement in this area, executive directors have asked for regular updates on all internal audit reviews undertaken together with details of actions agreed and actually implemented. This is included as a standing item for discussion at all directorate leadership team meetings.

B. Overall Audit Opinion

1. Internal audit is able to give a limited assurance opinion on the system of internal control operating within Allens Centre Disabilities Team, as described below:

Overall Audit Opinion		
	Full assurance	Full assurance that the system of internal control is designed to meet the organisation's objectives and controls are consistently applied in all the areas reviewed.
	Significant assurance	Significant assurance that there is a generally sound system of control designed to meet the organisation's objectives. However, some weakness in the design or inconsistent application of controls put the achievement of particular objectives at risk.
→	Limited assurance	Limited assurance as weaknesses in the design or inconsistent application of controls put the achievement of the organisation's objectives at risk in the areas reviewed.
	No assurance	No assurance as weaknesses in control, or consistent non compliance with key controls, [could result / have resulted] in failure to achieve the organisation's objectives in the areas reviewed.

2. A number of good practices were noted during the audit, including those in relation to general procedures and performance management. Some areas for improvement have been identified, including qualification for service provision, procurement, security, and inventory.
3. As this has been the first audit review of the Allen's Centre Disabilities Team, there were no previously agreed actions to follow up.

4. There are 8 high priority actions, as follows:-

Section	Action Plan Ref.	Agreed Action
Qualification for service provision	2.1	<p>The team are aware of the importance of obtaining service user and / or the family carer's signature on the completed care assessment and care plan.</p> <p>Case managers will ensure that a review of care plans are undertaken and held on file for reference.</p> <p>The team will be reminded to ensure that client contact sheets are up to date and held on the appropriate client file.</p>
Clients' property & savings	4.1	<p>Procedures have been put in place to ensure receipts are issued to clients for cash held on their behalf, and that a deposit & withdrawal sheet is maintained for each client's cash transactions.</p> <p>When a client's cash is retained in the safe beyond one week authorisation from the team manager will be sought.</p> <p>In respect of SM the relevant social worker will review the current situation. If the cash is no longer needed, it will be repaid to the client for banking. Guidance procedure notes will be held within the safe for officers to access when needed.</p>
Cash held	8.1	The safe contents' sheet will include all monies and items held within the safe.
	8.2	<p>On a weekly basis the duty admin officer will check all cash held in the safe. On a monthly basis the senior admin officer reviews cash held to the safe contents sheet. The team manager will review the sheets and cash on a quarterly basis. Reviews are verified by the appropriate officer's signature.</p>

Section	Action Plan Ref.	Agreed Action
Procurement	16.1	All officers are now aware that computer purchases should be obtained through ICT.
	16.2	Procedures have been put in place to ensure that in future, orders are raised prior to invoice receipts in accordance with the authority's financial and contract rules.
Security (including computer security).	20.1	Keys have now been adequately secured.
	20.2	Only authorised officers now have access to the key cabinet.

C. Summary of Findings

	Full Assurance	Significant Assurance	Limited Assurance	No Assurance
General procedures		✓		
Qualification for service provision			✓	
Contributions / board & lodge payments	-	-	-	-
Clients' property & savings			✓	
Clients' admissions / discharges	-	-	-	-
Personal allowances / allowances paid to clients	-	-	-	-
Financial assistance to clients (e.g. WSS80's)	-	-	-	-
Cash held			✓	
Register of day attendee's	-	-	-	-
Lunches	-	-	-	-
Fund raising	-	-	-	-
Day trips / holidays	-	-	-	-
Receipt books / other income	-	-	-	-
Petty cash			✓	
Budget Monitoring			✓	
Procurement			✓	
Food & cleaning materials	-	-	-	-

Staff Records			✓	
Private Phone Calls/Photocopies/Faxes/Payphone Records			✓	
Security (including computer security)			✓	
Inventory			✓	
Performance management		✓		

D. Acknowledgements

1. Please thank all relevant staff for their help and co-operation during the audit, particularly for making records available and providing suitable accommodation for the auditor.

1. **GENERAL PROCEDURES**

AUDIT OPINION

Significant assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- A shared network is in operation for officers to access procedures when needed.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
1.1	**	From an examination of procedure notes held on the shared network drive, it was identified that the name of the officer preparing / reviewing procedures was not always identifiable e.g. procedure note in respect of petty cash.	In the event of a query, the preparing officer may not be identifiable.	All written procedures \ of the preparing / review officer to contact in the
1.2	**	The printed procedure note detailing the process for officers' private use of Council telephone facilities includes rates which are not in line with the Council's current scale of charges.	Officers may be unaware of the current scale of charges. Incorrect charges may be made.	The procedure note for the Council telephone f updated to reflect the c charges.

2. **QUALIFICATION FOR SERVICE PROVISION.**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
2.1	***	<p>From a sample of 10 client files selected for examination:</p> <ul style="list-style-type: none"> • 2 occasions were identified where the social worker assigned to the client was not evident (JC & MC); • 4 occasions were identified where the client had not signed the community care assessment (JC, JB, DW & GC); • 1 occasion was identified where the care plan had not been dated (JH); • 2 occasions were identified where the care plan had not been reviewed on at least an annual basis (JC & JB); and • 2 occasions were identified where the client contact sheet had not been updated (GC & MC). 	<p>In the event of a dispute/query, terms and conditions of provision may be unclear.</p> <p>Incomplete records maintained.</p> <p>Unclear roles and responsibilities.</p>	<p>The team are aware of obtaining service user / carer's signature on the assessment and care p</p> <p>Case managers will ensure care plans are undertaken for reference.</p> <p>The team will be reminding client contact sheets are on the appropriate client</p>

3. CONTRIBUTIONS / BOARD & LODGE PAYMENTS.

AUDIT OPINION

Allens Centre Disabilities Team do not have any clients who contribute towards their support.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

4. CLIENTS' PROPERTY & SAVINGS

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Safe content checks are regularly undertaken.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
4.1	***	<p>From an examination of cash held in the safe on behalf of clients it was noted that:</p> <ul style="list-style-type: none"> • Official receipts had not been issued to clients for cash held on their behalf (SM & CH). • Deposit / withdrawal sheets were not maintained for client cash transactions (CH & SM). • Cash has been held for SM for 12 months without any transactions taking place. 	<p>Difficult to determine whether all clients' property / cash savings have been recorded.</p> <p>Errors/omissions or theft may go un detected.</p> <p>Potential weakness in the management of cash held on behalf of clients.</p>	<p>Procedures have been ensure receipts are iss: cash held on their behz & withdrawal sheet is n client's cash transactio</p> <p>When a client's cash is beyond one week auth team manager will be :</p> <p>In respect of SM the re will review the current : is no longer needed, it client for banking. Guic held within the safe for when needed.</p>
4.2	**	<p>From an examination of 5 deposit / withdrawals made on behalf of client CH, it was found that:</p> <ul style="list-style-type: none"> • on 1 occasion the date of the transaction had not been noted; and • on 5 occasions the transaction had not been evidenced by the signature of two officers. 	<p>Lack of audit trail.</p> <p>Inadequate protection of staff.</p>	<p>A new procedure will b ensure all transactions officers always sign to , transaction undertaken</p>

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
4.3	**	During a check on clients' personal monies it was found that for client CH, £500 was held in the safe on his behalf.	Potential that the safe limit may be exceeded. In the event of theft / fire, safe contents may not be adequately insured.	Client cash held in the : the maximum of £50. If than the maximum is tc authorisation will be sa team manager. Guidan drafted.	
4.4	*	The carer / client representative are not asked to sign for cash transactions if clients themselves are unable to sign.	Inadequate protection of staff. Errors/omissions or theft may go un detected.	Legal advice is being s acceptable for clients w sign for the receipt of c have a designated care sign on their behalf.	

5. CLIENTS' ADMISSIONS / DISCHARGES

AUDIT OPINION

An admissions and discharge register is not maintained as the team do not provide residential services.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

6. PERSONAL ALLOWANCES / ALLOWANCE PAID TO CLIENTS

AUDIT OPINION

No allowances are paid to clients.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

7. **FINANCIAL ASSISTANCE TO CLIENTS (e.g. WSS80's)**

AUDIT OPINION

No requests for financial assistance (WSS80's) are made by the team.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

8. **CASH HELD**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Cash is held securely in the safe.
- Access to cash is restricted.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
8.1	***	The safe contents' sheet does not include all items held e.g. radar keys, blue badges, travel warrants and spare keys.	Lack of accountability.	The safe contents' sheet monies and items held	
8.2	***	Officers do not count cash or sign the safe contents' sheet when the responsibility for safe contents is handed over.	Errors/omissions may go undetected.	On a weekly basis the check all cash held in the monthly basis the senior reviews cash held to the sheet. The team manages sheets and cash on a daily basis. Reviews are verified by officer's signature.	
8.3	**	Records of blue disabled parking badge usage are not up to date e.g. on the 13/08/07 the record states 1 badge had not been returned when all 3 were accounted for at the time of the audit. Further, the records do not show the number of the badges issued / returned.	Errors/omissions or theft may go undetected / inaccurate records held	A procedure is in place of blue disabled badge: <ul style="list-style-type: none"> • Prior authorisation • The date, time and location • The badge reference noted. • The destination • The badge returned 	

Ref	Priority	Finding	Risk Exposure	Agreed Action	
8.4	*	At the time of audit, it was found that although there are 3 blue disabled badges in use by the team, cardboard clocks issued along with the badges were missing.	Contravention of the blue badge parking scheme.	All blue badges now have cardboard clock and are	
8.5	**	For both the travel warrant issues and disabled blue badge records, officers do not state their destination and reason for the journey undertaken.	Poor audit trail. Inaccurate records held	After reviewing the current travel warrants and now recording the usage of been implemented, it has the current administrative an adequate audit trail.	

9. REGISTER OF DAY ATTENDEES

AUDIT OPINION

The team do not have day care clients.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

10. LUNCHES

AUDIT OPINION

Lunch is not provided to clients.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

11. **FUND RAISING**

AUDIT OPINION

No fund raising activities are undertaken.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

12. DAY TRIPS / HOLIDAYS

AUDIT OPINION

No day trips / holidays are undertaken.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

13. RECEIPT BOOKS / OTHER INCOME

AUDIT OPINION

No income is received.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

14 **PETTY CASH**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- The imprest balanced on testing.
- Petty cash keys are taken home
- Petty cash is held securely.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
14.1	**	The officers with responsibility for the petty cash on a weekly basis do not sign to acknowledge transfer of the keys to the petty cash.	Inadequate protection of staff.	A handover sheet is not to confirm by their sign received all keys at the new period of responsibility	
14.2	*	A description of the expenditure is not always included in the petty cash reclaim book, e.g. claim number 73301.	Lack of accountability	Within the space provided in the reclaim book, officers to detail as possible	
14.3	**	It is understood that although the office manager initials the petty cash reconciliations as correct, the cash is not counted.	Lack of accountability	The office manager to initial relevant records clearly	

15. **BUDGET MONITORING**

AUDIT OPINION

For the financial year 2007/08 the profiled budget for year totals £28,630 against expenditure for the same period of £23,106 giving a total under spend of £5,524.

Good practice includes:

- Senior managers review monthly budget reports produced by finance.
- The administration manager pro administration costs for service

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
		None		

16. **PROCUREMENT**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Delivery notes are attached to invoices for reference.
- Orders raised had been appropriately authorised
- Separate officers are involved in invoices.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
16.1	***	The team use the supplier Spectrum to purchase computer consumables. Spectrum is not an official contracted supplier for the council.	Value for money may not have been obtained.	All officers are now aware purchases should be obtained	
16.2	***	One occasion was noted where an order had been raised following receipt of the invoice. (Order number 1010882 Aquaid invoice number 62360).	Non compliance with financial and contract rule 8.3.	Procedures have been ensure that in future, officers to invoice receipts in accordance authority's financial and	
16.3	**	The team has bottled water supplied by Aqua Aid rather than Angel Springs who are the Council's contracted supplier.	Value for money may not have been obtained.	The team manager has Council's current contract for bottled water.	

17. **FOOD & CLEANING MATERIALS**

AUDIT OPINION

No stocks are held by Allens Centre Disabilities Team.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

18. **STAFF RECORDS**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Sickness monitoring is undertaken in accordance with Council policies.
- All car mileage log books examined by officer.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
18.1	**	From an examination of 5 leave records it was found that on 2 occasions leave had been taken prior to authorisation. (SF and HOR).	Unauthorised leave may be taken.	The team have been made aware that leave should be authorised prior to it being taken.	
18.2	*	From an examination of 5 IPM records, it was noted that on 1 occasion the date of the previous IPM had not been recorded on the recent IPM undertaken for JG dated 12/07/07.	Omissions in record keeping.	Care is now taken to ensure relevant paperwork for states the date the previous IPM undertaken.	
18.3	*	From an examination of 5 mileage log book records it was found that on 2 occasions officers were not recording mileage start and finish for each journey and destination undertaken (DH & RJ).	Potential for inaccurate mileage to be claimed.	Officers will be reminded to record each journey undertaken and closing mileage shown on their mileage log book.	

19. **PRIVATE PHONE CALLS / PHOTOCOPIES / FAXES / PAYPHONE RECORDS.**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- The mobile phone service provider is an authority approved supplier.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
19.1	**	It was found during the audit that income had not been collected for the private use of the Council's facilities, especially private phone calls, because officers were unaware that they should declare usage.	Potential for the non – collection of authority income.	Officers now declare at Council facilities on a s sheets will be collected Cash collected will be p

20. **SECURITY (INCLUDING COMPUTER SECURITY)**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes: <ul style="list-style-type: none"> • Data is backed up. • There is a visitors' book in operation. 	<ul style="list-style-type: none"> • Passwords are changed regularly. • Computer virus software is up to date.
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ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
20.1	***	The key to the key cabinet is hidden in an office overnight.	Lowers security arrangements. Council's insurance could be invalidated.	Keys have now been a	
20.2	***	Access to the key that opens the key cabinet is not restricted.	Unauthorised access may be gained. Lowers security arrangements.	Only authorised officers: the key cabinet.	
20.3	**	A key register is not currently maintained.	The location of copy key sets may not be known, which lowers security arrangements. Keys may not be recovered when officers leave.	A key register will be r	<input type="text" value="Comment:"/>

21. **INVENTORY**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- All portable items of equipment are security marked.
- There is a system in place to re

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
21.1	*	Although a certificate had been completed to indicate that an annual stock check of inventory items had been undertaken, there is no evidence on the inventory that this check had been carried out.	Potential weakness in the management of authority assets.	The inventory will be of a hard copy signed and Amendments to the inv of the admin duty rota.	
21.2	**	Serial and model numbers had not been recorded within the inventory for all items of equipment.	Potential weakness in the management of authority assets. Authority assets may not be promptly recovered in the event of a theft.	Serial and model number item, will be individually inventory.	
21.3	**	Costs are not recorded within the inventory for all items of equipment.	Potential weakness in the management of authority assets	As 21.2	
21.4	**	Similar assets are grouped together under one general header in the inventory making it difficult to identify individual items.	Authority assets may not be promptly identifiable in the event of a theft.	As 21.2	

22. **PERFORMANCE MANAGEMENT**

AUDIT OPINION

Significant assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Regular meetings are held between managers and staff to review the service plan.
- Staff training needs are regularly reviewed.
- The authority's news and views is communicated to all staff.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
22.3	*	A copy of the equality racial incident report submitted to the authority on a monthly basis is not retained.	Incomplete records / unable to verify if the task had been undertaken.	A copy of the equality r submission is now reta administration officer a manager.	

Walsall Council
Internal Audit Service

**Broadway North Learning Disabilities
Team**

Audit Report 2007 / 2008
August 2008

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EXECUTIVE SUMMARY

A. Introduction

1. An audit review of Broadway North Learning Disabilities Team was undertaken as part of internal audit's work on disability teams during 2007/08. Broadway North Learning Disabilities Team offers support to adults with learning disabilities.
2. The objectives of the audit were to assess the adequacy of controls governing financial and management arrangements, to assess the implementation of previously agreed actions and to seek assurance that:
 - there is an appropriate signed agreement in place to support partnership working arrangements;
 - corporate governance arrangements are operating effectively;
 - day to day office procedures are recorded in writing and are available to all staff;
 - adequate records are maintained for all cash held on the premises and cash is securely held;
 - adequate documentation is available to support provision of the service to clients and subsequently arranged care packages / care plans;
 - where appropriate, client contributions are made in accordance with the authority's scale of charges and are appropriately recorded;
 - where service users' property / savings is held, it is appropriately administered and records maintained;
 - adequate records are maintained for all cash held on the premises and cash is securely held;
 - any income collected is appropriately recorded, banked and reconciled;
 - where fund raising activities / day trips are organised, satisfactory records are held;
 - petty cash is appropriately administered;
 - budget monitoring is of a good standard;
 - procurement is in accordance with the authority's financial and contract rules;
 - any stocks held are appropriately administered;
 - staff records e.g. car allowance log books, sickness absence records, flexi records and annual leave cards are appropriately maintained;
 - security arrangements, including computer security, are of a good standard;
 - an inventory is maintained in accordance with financial and contract rules;
 - performance management arrangements are appropriate;
 - requests for financial assistance to clients (where applicable) are appropriately authorised and evidence that the money has been spent on the purpose for which it is intended is retained; and
 - procedures are in place to record the private use of facilities.
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4. The scope of the audit is as set out on the contents' page. An overall opinion, points of good practice and an improvement action plan for each of the areas audited are attached. Actions for improvement, in general, are prioritised as high (***) , medium (**) or low (*).

5. Within a short period of issuing the final audit report, the head of service will be contacted to formally confirm that the action plan has been implemented as agreed. Managers should be aware that a formal response will be required in all cases and that details of these responses will be included within the internal audit quarterly monitoring report to the Audit Committee.
6. Under the Council's corporate governance arrangements, the outcomes of audits are reported routinely to the Audit Committee. This includes providing an overall report opinion and details of agreed actions successfully implemented.
7. The committee has expressed concern with a failure, in a number of instances, to implement agreed actions. The committee will seek explanation from managers failing to ensure that appropriate action is taken.
8. All audit reviews undertaken include checks that previously agreed actions have been implemented. Due to the disappointing level of overall achievement in this area, executive directors have asked for regular updates on all internal audit reviews undertaken together with details of actions agreed and actually implemented. This is included as a standing item for discussion at all directorate leadership team meetings.

B. Overall Audit Opinion

1. Internal audit is able to give a limited assurance opinion on the system of internal control operating within Broadway North Learning Disabilities Team, as described below:

Overall Audit Opinion		
	Full assurance	Full assurance that the system of internal control is designed to meet the organisation's objectives and controls are consistently applied in all the areas reviewed.
	Significant assurance	Significant assurance that there is a generally sound system of control designed to meet the organisation's objectives. However, some weakness in the design or inconsistent application of controls put the achievement of particular objectives at risk.
→	Limited assurance	Limited assurance as weaknesses in the design or inconsistent application of controls put the achievement of the organisation's objectives at risk in the areas reviewed.
	No assurance	No assurance as weaknesses in control, or consistent non compliance with key controls, [could result / have resulted] in failure to achieve the organisation's objectives in the areas reviewed.

2. A number of good practices were noted during the audit, including: contributions / board & lodge payments from clients, procurement and budget monitoring. Some areas for improvement have been identified, including processes regarding qualification for service provision, clients' property & savings, staff records, security, inventory and petty cash. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.
3. As this has been the first audit review of Broadway North Learning Disabilities Team, there were no previously agreed actions to follow up.

4. There are 8 high priority actions, as follows:-

Section	Action Plan Ref.	Agreed Action
Qualification for service provision	2.1	<p>Officers will be reminded to ensure that the most relevant and up to date documentation is maintained within the clients' files, which is signed and dated by all relevant parties.</p> <p>Case reviews will be completed every 6 - 12 months with documentary evidence retained on the client's file.</p>
Clients' property & savings	4.3	<p>This was an emergency situation. The £10 borrowed from GS's money has now been reimbursed.</p> <p>Under no circumstances will clients' money be borrowed in future.</p>
	4.4	<p>All entries on the clients' personal monies are now signed by two officers.</p> <p>Receipts are obtained for all items purchased on behalf of clients.</p>
	4.5	<p>All property held on behalf of clients is now listed on the safe contents' sheet and every transaction is witnessed by two officers' signatures.</p> <p>The cheque, which is now out of date, has been returned to the client. All monies held for this person are now managed at the Civic Centre and are no longer held at Broadway North.</p> <p>Cheques / bank books are not held on behalf of clients for lengthy periods of time</p>
Cash held	8.1	<p>Officers will ensure that:</p> <ul style="list-style-type: none"> • transaction record sheets are fully completed; • receipts are obtained for all items of expenditure; and • a designated officer from the team regularly reviews transaction sheets and evidences them as such, to ensure expenditure is reasonable and records are being adequately maintained.

Section	Action Plan Ref.	Agreed Action
	8.3	All assets held by officers on behalf of clients are now recorded within the safe contents' register. Additionally, two officers reconcile the safe contents to the corresponding record sheet on a regular basis and both officers sign and date the reconciliation in evidence of this.
Receipt Books / Other Income	13.2	Officers now ensure that all cash receipted is recorded within the clients' deposit and withdrawal sheet which is witnessed, where possible, by two signatures. Officers now ensure that when cash is returned to clients, where possible, clients' evidence to acknowledge receipt. Officers now ensure that receipts are fully completed. Clients' monies are only handled in exceptional circumstances
Security (including computer security)	20.1	The access key to the key safe is held securely at all times and is removed from the premises overnight.

C. Summary of Findings

	Full Assurance	Significant Assurance	Limited Assurance	No Assurance
General procedures		✓		
Qualification for service provision			✓	
Contributions / board & lodge payments	✓			
Clients' property & savings			✓	
Clients' admissions / discharges	-	-	-	-
Personal allowances / allowances paid to clients	-	-	-	-
Financial assistance to clients (e.g. WSS80's)	-	-	-	-

	Full Assurance	Significant Assurance	Limited Assurance	No Assurance
Cash held			✓	
Register of day attendees	–	–	–	–
Lunches	–	–	–	–
Fund raising	–	–	–	–
Day trips / holidays	–	–	–	–
Receipt books / other income			✓	
Petty cash / postage			✓	
Budget Monitoring	✓			
Procurement	✓			
Stock records	–	–	–	–
Staff Records		✓		
Private phone calls/ photocopies/faxes	✓			
Security (including computer security)			✓	
Inventory			✓	
Performance management		✓		

D. Acknowledgements

1. Please thank the assistant team manager, service manager, joint administration manager, administration support officer's, administration assistant's and social worker's for their help and co-operation during the audit, particularly for making records available and providing suitable accommodation for the auditor.

1. **GENERAL PROCEDURES**

AUDIT OPINION

Significant assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Procedures are held on the shared network drive.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
1.1	**	<p>From an examination of current procedures it was noted that:</p> <ul style="list-style-type: none"> • procedure notes held on the shared network drive are not dated and do not include the name of the officer who completed them. • there are currently no procedures in place for lost property or the disposal of unclaimed items. 	<p>In the event of a query, the preparing officer may not be identifiable. Officers may be unable to conclude whether procedures are current/in date.</p> <p>In the absence of officers, other staff may not be aware of their roles and responsibilities.</p>	<p>All administrative procedure comprehensively detailed ir completed, procedures will relevant staff who will to acl receipt and confirmation of comply fully with them.</p> <p>Thereafter procedures will i reviewed on an annual basi dated by the completing off</p>

2. **QUALIFICATION FOR SERVICE PROVISION**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Care provided appeared to be in accordance with the care plan for all clients sampled.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
2.1	***	<p>From a sample of 10 client files tested, it was noted that:</p> <ul style="list-style-type: none"> On 3 occasions care assessments were not on file (EH, AK & SL). On 2 of these occasions the original care assessment had been sent out to the client in error (AK & SL). On 2 occasions the client had not signed the care assessment (CJ & SI). On 2 occasions the care plans were not on file (EH & SL). On 6 occasions an annual review of the care plan had not been undertaken (JT, TH, SB, CJ, EH & MP). 	<p>In the event of a dispute/query terms and conditions of provision may be unclear.</p> <p>Incomplete records maintained.</p>	<p>Officers will be reminded to most relevant and up to date is maintained within the client file is signed and dated by all relevant staff.</p> <p>Case reviews will be completed within 6 months with documentary evidence on the client's file.</p>

3. CONTRIBUTIONS / BOARD & LODGE PAYMENTS.

AUDIT OPINION

Full assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Client records were correctly detailed on the NURCISS system.
- Financial assessments had been completed on 10 clients sampled.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

4. **CLIENTS' PROPERTY & SAVINGS**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Property and savings are held in the safe.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
4.1	**	At the time of the audit, although cash was held in the safe on behalf of 3 clients, a record of the cash had not been included on the safe contents' sheet (JS, AN & GS).	Difficult to determine whether all clients' cash has been recorded. Errors / omissions or theft may go undetected. Potential weakness in the management of cash held on behalf of clients.	Procedures are now in place individual records are made held in the safe and detailed contents' register.
4.2	*	At the time of the audit a balance of £10.85 activities monies in respect of AB was retained in the safe.	Errors / omissions or theft may go undetected.	New procedures are in place monies which are no longer promptly re-banked.
4.3	***	It was noted on the envelope for GS that £10 had been borrowed, but no further details were recorded as to who borrowed the money and whether it had been returned.	Inadequate protection of staff.	This was an emergency situation borrowed from GS's money reimbursed. Under no circumstances will be borrowed in future.

Ref	Priority	Finding	Risk Exposure	Agreed Action	
4.4	***	<p>From an examination of the personal money record held for client AB for the period of 05/05/06 to 21/07/06 it was found that:</p> <ul style="list-style-type: none"> For 11 transactions only 1 had been signed by 2 officers. A receipt for £40 was not on the client's file for shoes bought by an officer on the client's behalf. 	<p>Inadequate protection of staff.</p>	<p>All entries on the clients' pe are now signed by two offic</p> <p>Receipts are obtained for a purchased on behalf of clien</p>	
4.5	***	<p>A record is maintained of property held in the safe, on behalf of clients, in their file. However, it was found that:</p> <ul style="list-style-type: none"> Not all property held in the safe had been recorded. Each entry had not been witnessed by two officers. A cheque payable to a client for £991.91 dated 22/03/07 was held (RT). A bank book had been held on behalf of a client for some time (RT). 	<p>Potential weakness in the management of residents' assets.</p> <p>Inadequate protection of staff.</p> <p>Errors / omissions or theft may go undetected.</p>	<p>All property held on behalf c listed on the safe contents' transaction is witnessed by signatures.</p> <p>The cheque, which is now c been returned to the client. for this person are now mar Civic Centre and are no lon Broadway North.</p> <p>Cheques / bank books are l behalf of clients for lengthy</p>	

5. CLIENTS' ADMISSIONS / DISCHARGES

AUDIT OPINION

An admissions and discharge register is not required.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

6. PERSONAL ALLOWANCES / ALLOWANCE PAID TO CLIENTS

AUDIT OPINION

No allowances are paid to clients.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

7. **FINANCIAL ASSISTANCE TO CLIENTS (e.g. WSS80's)**

AUDIT OPINION

No requests for financial assistance (WSS80's) are made by the team.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

8. **CASH HELD**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- All cash is held in the safe.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
8.1	***	<p>£80 has been obtained from the activities budget to enable a client (AB) to socialise / integrate into the community, as part of their care plan. The client had a support worker from "Lifeways" who escorted them during activities and recorded the transactions on a record sheet, attached receipts and returned the documentation to the administration officer. It was however, found that:</p> <ul style="list-style-type: none"> • not all required fields on the transaction record sheet were fully completed; • receipts had not been provided for all expenditure; and • a designated officer from the team did not undertake an independent review of the records submitted by the Lifeways officer. 	<p>Potential weakness in the management of funds.</p> <p>Inadequate protection of staff.</p> <p>Potential of the misappropriation of funds provided.</p>	<p>Officers will ensure that:</p> <ul style="list-style-type: none"> • transaction record sheet completed; • receipts are obtained for expenditure; and • a designated officer regularly reviews transactions and evidences them to ensure expenditure and records are being maintained.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
8.2	*	Administration officers stated that the safe insurance limit was £2,500. However, on checking with the insurance officer it was found that the limit is £1,000.	In the event of theft / fire, safe contents may not be adequately insured.	All relevant officers will be r actual safe limit and will en: contents do not exceed £1, to be written into guidance i administration staff.	
8.3	***	The safe contents' register was not fully completed and did not include all cash held at the time of the audit. There was no evidence to suggest that regular safe content checks are undertaken.	Potential weakness in the management of cash / assets.	All assets held by officers o clients are now recorded wi contents' register. Additionally, two officers rei contents to the correspondi on a regular basis and both and date the reconciliation i this.	

9. REGISTER OF DAY ATTENDEES

AUDIT OPINION

The team does not provide day care services.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

10. LUNCHES

AUDIT OPINION

Lunches are not provided to clients.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

11. **FUND RAISING**

AUDIT OPINION

No fund raising activities are undertaken.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

12. DAY TRIPS / HOLIDAYS

AUDIT OPINION

There are no day trips / holidays undertaken.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action		
		None				

13. **RECEIPT BOOKS / OTHER INCOME**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
13.1	**	Receipts had not been issued for property held on behalf of clients for safekeeping.	Potential misappropriation of property / lack of accountability.	Officers now ensure that all property received is receipt
13.2	***	<p>From an examination of 3 receipts issued it was found that:</p> <ul style="list-style-type: none"> On 3 occasions the income received had not been included in the clients' personal files (receipt numbers 23, 28 & 32). On 1 occasion the value of cash received was not recorded (receipt number 23). On 1 occasion the client had not signed to acknowledge receipt of the returned cash (receipt number 28). 	<p>Inadequate protection of staff.</p> <p>Potential weakness in the management of clients' assets.</p> <p>Difficult to determine if all transactions have been recorded.</p>	<p>Officers now ensure that all is recorded within the client withdrawal sheet which is w possible, by two signatures</p> <p>Officers now ensure that w returned to clients, where p evidence to acknowledge r</p> <p>Officers now ensure that re completed.</p> <p>Clients' monies are only ha exceptional circumstances.</p>

14 **PETTY CASH / POSTAGE**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- The petty cash imprest balanced on testing.
- Petty cash expenditure is appropriately reconciled.
- Receipts are obtained for all petty cash expenditure.
- Petty cash is held within the safe.
- Keys to the petty cash are removed

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
14.1	*	A list of staff authorised to sign petty cash vouchers is not maintained.	Unauthorised payments may be made.	Staff have been made aware authorised to sign petty cash	
14.2	*	The date and total value of the reclaim submitted for reimbursement is not shown on the carbon copy of the reclaim book.	Lack of audit trail.	Officers will record the total claim and the date it was submitted on the carbon copy of the reclaim book.	
14.3	**	Petty cash vouchers are only numbered when they are entered into the petty cash reclaim book.	Vouchers may not be accounted for / lost.	Petty cash vouchers are not numbered when authorised immediately recorded within book.	

Ref	Priority	Finding	Risk Exposure	Agreed Action	
14.4	*	At the time of the audit, it was found that the number of postage stamps held did not agree to the balance recorded in the postage book.	Errors / omissions / or theft may go undetected. Inaccurate records held.	The number of postage stamps reconciled to the number in the postage book and any irregularities investigated.	

15. **BUDGET MONITORING**

AUDIT OPINION

For the financial year 2007/08 the profiled budget for year totals £839,692 against expenditure for the same period of £808,583 giving a total under spend of £31,109. This is attributed to reduced spend on employee costs.

Good practice includes:

- Senior managers review monthly budget reports produced by finance.
- The administration manager produce administration costs for service mar

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

16. **PROCUREMENT**

AUDIT OPINION

Full assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Delivery notes are attached to invoices for reference.
- Orders and invoices tested had been appropriately authorised.
- There is a clear segregation of duties between those who raise orders and those who authorise the orders.
- Official orders had been raised where appropriate.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

17. **STOCK RECORDS**

AUDIT OPINION

No stocks are held

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

18. **STAFF RECORDS**

AUDIT OPINION

Significant assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Sickness monitoring is undertaken in accordance with council policies.
- All car mileage log books examined were authorised by a second officer.
- Annual leave records were correctly

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
18.1	**	<p>From a sample of 5 flexi sheets examined, it was found that in 1 instance, there was a debit balance carried forward of 48.21 hours at the end of the 13 week period ending 18 June 2007 (MW).</p> <p>The flexible working hours scheme states that employees should accrue no more than 4 hours debit at the end of the accounting period.</p>	<p>Lack of compliance with the flexible working hours scheme.</p>	<p>Officers have the requirement working hours balance for this investigated ar</p>

19. **PRIVATE PHONE CALLS / PHOTOCOPIES/FAXES**

AUDIT OPINION

Full assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Officers are aware of the procedures for private photocopying/phone calls and faxes.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
		None			

20. **SECURITY (INCLUDING COMPUTER SECURITY)**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- There is a visitors' book in operation.
- Passwords are changed regularly.
- Computer virus software is up to date.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
20.1	***	The access key to the key safe is held in the administration office overnight.	Lowers security arrangements.	The access key to the key safe is held securely at all times and is not taken to the premises overnight.	
20.2	**	The safe combination code is not changed on a regular basis.	Unauthorised access may be gained.	The safe code will be changed on a regular basis and following the departure of members of staff.	
20.3	**	A key register is not maintained.	The location of copy key sets may not be known, which lowers security arrangements. Keys may not be recovered when officers leave.	A key register	

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
20.4	**	The record maintained of building access swipe cards does not include all necessary information, for example the number of the swipe card issued to each member of staff. Swipe cards are not held in the safe when not in use.	Unauthorised access may be gained. Lowers security arrangements.	The record of swipe cards t updated to include: <ul style="list-style-type: none">• number of the swipe c; each member of staff;• dates of issue and retu cards; and• the total number of swi Swipe cards are held secur use.	
20.5	**	A blue parking disabled badge and clock has been issued to the team for social workers to use when accompanying clients to appointments. A record of usage is not currently maintained.	Badges may be misused / unclear procedures.	A record detailing usage of disabled badge will be mai	

21. **INVENTORY**

AUDIT OPINION

Limited assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Model and serial numbers are recorded where possible.

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action	
21.1	**	4 items of computer equipment detailed on an inventory list provided by ICT could not be located within the learning disabilities team (ID numbers 26068, 24189, 24190, 31876 and 26160).	Inadequate accountability of council assets. Potential that council assets have been lost/stolen.	The 4 items of equipment have been located.	
21.2	**	Items of valuable portable equipment have not been security marked.	Stolen items recovered may be difficult to identify. Authority assets may not be promptly recovered in the event of a theft.	All items of valuable portable equipment are now security marked.	
21.3	**	There was no evidence within the inventory that a stock check had been undertaken.	Missing items may not be promptly identified for officers to take appropriate action.	An annual inventory check has been undertaken. Evidence of this is detailed within the inventory.	
21.4	*	One item of equipment was not listed in the inventory (digital camera).	Increased risk for misappropriation of council equipment.	All items of equipment are now recorded within the inventory.	
21.5	**	Officers were not aware of the procedure for the disposal of inventory items.	Potential weakness in accountability of council assets.	Officers are now aware of the procedure for the disposal of inventory items.	

22. **PERFORMANCE MANAGEMENT**

AUDIT OPINION

Significant assurance can be given that controls are in place to meet objectives in this area

Good practice includes:

- Regular meetings are held between managers and staff to review the service plan
- The authority's news and views is communicated to all staff.
- Staff training needs are regularly assessed
- Equality objectives are encompassed in the service plan

ACTION PLAN

Ref	Priority	Finding	Risk Exposure	Agreed Action
22.1	**	<p>From a sample of 5 individual performance management reviews (IPM's) it was found that:</p> <ul style="list-style-type: none"> • In 2 instances the IPM's had not been dated (JA & TG). • In 4 instances the IPM paperwork had not been signed by both the manager and the relevant officer (MW, AB, JA & TG). 	<p>Unable to conclude on the timeliness of the IPM.</p> <p>In the event of a query / dispute, aims and objectives may not be agreed by both parties.</p>	<p>The manager undertaking the review ensures that IPM documentation is signed by both the employee and also the manager who undertook the review.</p>