

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2013/14

COMMITTEE:

AUDIT COMMITTEE

20th November 2013

Item No. 5
Finalised Audit Assignments 2013/14

REPORT OF:-

GROUP DIRECTOR, CORPORATE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

1. PURPOSE OF THE REPORT

This report provides Members with a summary of audit assignments completed between 1st October and 11th November 2013.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Note the contents of this Report.
- 2.2 Consider what comments and recommendations, if any, they wish to make.

3. BACKGROUND

- 3.1 In line with agreed procedures, I attach at **Appendix 1** a summary of audit assignments completed between 1st October and 11th November 2013.
- 3.2 I have provided Members with the Auditor's stated opinion regarding the system or service examined and have summarised the high priority recommendations made together with the management response and the anticipated implementation date for each agreed recommendation.
- 3.3 Members will note that, of the 11 completed assignments, 7 resulted in at least one high priority recommendation being made.

3.4 The audit assignments summarised at **Appendix 1** are: -

ENVIRONMENTAL SERVICES

- LEISURE ESTABLISHMENT REVIEW – CYNON
- LEISURE ESTABLISHMENT REVIEW – RHONDDA

EDUCATION & LIFELONG LEARNING

- PENRHYS PRIMARY SCHOOL
- PENYWAUN PRIMARY SCHOOL
- GLANTAF INFANTS
- BRYNNAU PRIMARY
- TONYPANDY PRIMARY
- GWAUNMEISGYN PRIMARY
- YSGOL GYFUN Y CYMER

COMMUNITY & CHILDREN'S SERVICES

- SUPPORTING PEOPLE
- HOMES FOR THE ELDERLY – SYSTEMS REVIEW

4. SUMMARY

- 4.1 The regular provision of all summarised audit assignments to Audit Committee throughout the year is aimed at assisting Members in evaluating the effectiveness of Internal Audit work across all Council systems and services.
- 4.2 In doing so, it enables Members to form an opinion on the overall control environment prior to the closure of accounts process for 2013/14.

LOCAL GOVERNMENT ACT, 1972
as amended by
THE ACCESS TO INFORMATION ACT, 1985
RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
LIST OF BACKGROUND PAPERS
AUDIT COMMITTEE
20th November 2013

Report of the Group Director for Corporate Services

Author: Marc Crumbie (Operational Audit Manager).

Item	File Ref:
5. Finalised Audit Assignments 2013/14	IA / MC
Contact Officer: Marc Crumbie Operational Audit Manager Bronwydd House Porth CF39 9DL Tel. No. (01443) 680779	

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APPENDIX 1

FINALISED AUDIT ASSIGNMENTS

ENVIRONMENTAL SERVICES		
LEISURE ESTABLISHMENT REVIEW - CYNON		
Date: 11 th October 2013		
INTRODUCTION <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>The Council provides a range of leisure and recreation facilities within its eight Leisure Centres and three dedicated Swimming Pools. These Centres provide a range of indoor activities and courses such as swimming, fitness suites, fitness classes, squash, badminton and 5 a-side football.</p>		
AUDIT OPINION <p>The overall financial administration at the Michael Sobell Sports Centre is considered to be of a satisfactory standard. Notwithstanding this, a small number of recommendations have been made. The implementation of the recommendations included in the report will further enhance the financial administration at the centre.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
7.1.1	AGREED RECOMMENDATION <p>The Recreation Manager should ensure that all 'pay n play' groups pay their annual block booking fee prior to or on the date of their 1st booking.</p> <p>When payment is received a till receipt should be taken by reception staff and provided to the Admin Officer.</p> MANAGEMENT RESPONSE <p>Agree.</p> <p>The Recreation Manager will re-enforce procedures governing the payment of block booking fees for all 'pay n play' groups.</p>	30 th November 2013
7.2.1	AGREED RECOMMENDATION <p>The Recreation Manager needs to ensure that recovery letters in relation to dishonoured bookings are issued in accordance with the guidelines.</p> MANAGEMENT RESPONSE <p>Agree.</p>	30 th November 2013

	The Recreation Manager will meet with relevant staff to re-enforce the procedures to be followed for the recovery of outstanding debt.	
7.3.1	<p>AGREED RECOMMENDATION</p> <p>On receipt of the vending Statement of Account, a member of staff should compare the meter readings detailed on the statement to the meter reading record at the centre to ensure that the correct readings have been used in the calculation of the royalties due.</p> <p>When a commission payment is received, the Recreation Manager should confirm that the payment is accurate.</p> <p>MANAGEMENT RESPONSE</p> <p>Agree.</p> <p>The Recreation Manager will issue an instruction to all relevant staff.</p>	30 th November 2013

ENVIRONMENTAL SERVICES		
LEISURE ESTABLISHMENT REVIEW – RHONDDA		
Date: 15th October 2013		
INTRODUCTION <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>The Council provides a range of leisure and recreation facilities within its eight Leisure Centres and three dedicated Swimming Pools. These Centres provide a range of indoor activities and courses such as swimming, fitness suites, fitness classes, squash, badminton and 5 a-side football.</p>		
AUDIT OPINION <p>The overall financial administration at the Rhondda Fach Sports Centre is considered to be of a satisfactory standard. Notwithstanding this, a small number of issues were noted, but these were generally minor in nature and did not significantly affect the systems of control in place. The implementation of the recommendations included in the report will further enhance the financial administration at the Centre.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
7.1.2	AGREED RECOMMENDATION <p>All staff should be reminded of the requirement to correctly complete the 'No Charge' field when cancelling a booking.</p> MANAGEMENT RESPONSE <p>Agree. All key staff reminded of the process to be undertaken.</p>	Implemented
7.1.3	AGREED RECOMMENDATION <p>A list / register of all dishonoured bookings should be introduced and include the following details:</p> <ul style="list-style-type: none"> • Date of booking • customer name • Amount owing • 1st letter sent date • 2nd letter sent date • Date Paid <p>This should be retained in the Dishonoured bookings file.</p> MANAGEMENT RESPONSE <p>Agreed. A file has been set up to record such information.</p>	Implemented

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EDUCATION & LIFELONG LEARNING		
PENRHYS PRIMARY SCHOOL		
Date: 8th October 2013		
INTRODUCTION <p>The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.</p> <p>Spending through Primary schools accounts for a significant proportion of the Council's expenditure (£76 million for 2013/14).</p> <p>Penrhys Primary School was last subject to an Internal Audit Review in July 2008, and this was the third cyclical visit made to the school to examine progress made under the self-evaluation process.</p>		
AUDIT OPINION <p>Overall, the control environment in the school is considered adequate.</p> <p>Whilst overall the school has demonstrated compliance with the majority of expected financial controls and governance practices, areas of non-compliance in key areas were noted. These included the DBS list not being up to date and the Child Protection Policy not being reviewed annually. Also, 3 members of staff commenced their post at the school without the relevant pre-employment checks (these staff commenced in post prior to the letter issued by the Director Education & Lifelong Learning dated 18th April 2013).</p> <p>Recommendations have been made within this report and when implemented by the Headteacher, will enhance the overall control environment further.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
A6	AGREED RECOMMENDATION <p>Staff should not be permitted to commence employment at the school until satisfactory pre-employment checks are received.</p> <p>The School should have an up to date record to confirm that all necessary staff and volunteers have been subject to the relevant DBS and Reference checks.</p> <p>This should be kept up to date at all times.</p> MANAGEMENT RESPONSE <p>All new appointments are DBS checked and cannot commence duties until two references have been received by HR.</p> <p>Up to date DBS list now in place for all current staff.</p>	Implemented

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EDUCATION & LIFELONG LEARNING		
PENYWAUN PRIMARY SCHOOL		
Date: 29th October 2013		
INTRODUCTION <p>The self-evaluation process is designed to help Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation against expected controls.</p> <p>Spending through Primary schools accounts for a significant proportion of the Council's expenditure (£76 million for 2013/14).</p> <p>Penywaun Primary School was last subject to an Internal Audit Review in April 2008, and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.</p>		
AUDIT OPINION <p>Overall, the control environment in the school is considered adequate.</p> <p>Whilst overall the school has demonstrated compliance with the majority of expected financial controls and governance practices, areas of non-compliance in key areas were noted. These included items of inappropriate expenditure being incurred out of the School Private Fund (£120 for first aid training for 2 members of staff and £75 for windscreen replacement 7/1/13) and 'record of expenditure without receipt' forms were not being used when School Private Fund expenditure did not have a supporting receipt/voucher as proof of payment. Also, 2 members of staff commenced their post at the school without the relevant pre-employment checks (these staff commenced in post prior to the letter issued by the Director Education & Lifelong Learning dated 18th April 2013).</p> <p>Recommendations have been made within this report and when implemented by the Headteacher, will enhance the overall control environment further.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
A6	AGREED RECOMMENDATION <p>Staff should only commence employment at the school once the satisfactory pre-employment checks have been received.</p> MANAGEMENT RESPONSE <p>No staff in future to be employed before all checks are cleared.</p>	Implemented
B16	AGREED RECOMMENDATION <p>In accordance with the School Private Fund Regulations all expenditure should be solely for the benefit of the pupils / school as a whole.</p> <p>This type of expenditure would be more appropriately financed from the budget account in future.</p>	30 th November 2013

	<p>MANAGEMENT RESPONSE</p> <p>Recommendations accepted.</p>	
B19	<p>AGREED RECOMMENDATION</p> <p>Supporting documentation such as receipts/invoice must obtained for all purchases whenever possible. If for any reason these documents are not received/obtained then the school should use the 'Record of Expenditure Without Receipt' proforma as prescribed by the School Private Fund Regulations.</p> <p>MANAGEMENT RESPONSE</p> <p>In the absence of an official receipt a copy of a letter was used but will complete PF2 form for future expenditure.</p>	<p>30th November 2013</p>

EDUCATION & LIFELONG LEARNING
GLANTAF INFANTS
DATE : 03/10/2013
INTRODUCTION The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls. Spending through Primary schools accounts for a significant proportion of the Council's expenditure (£76 million for 2013/14). Glantaf Infants School was last subject to an Internal Audit Review in October 2008, and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.
AUDIT OPINION Overall, the control environment in the school is considered to be satisfactory. Whilst overall the school has demonstrated compliance with the expected financial controls and governance practices, minor issues of non compliance were noted in two areas (School Private Fund and Purchase Card) – these do no impact upon the level of assurance provided. No high priority recommendations made.

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EDUCATION & LIFELONG LEARNING
BRYNNAU PRIMARY
DATE : 08/10/2013
<p>INTRODUCTION</p> <p>The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.</p> <p>Spending through Primary schools accounts for a significant proportion of the Council's expenditure (£76 million for 2013/14).</p> <p>Brynnau Primary School was last subject to an Internal Audit Review in November 2008, and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.</p>
<p>AUDIT OPINION</p> <p>Overall, the control environment in the school is considered to be satisfactory.</p> <p>The School Private Fund was well run and administered, and all expenditure was appropriately incurred. Dinner money was being banked promptly and securely retained at the school. The school's process for Purchasing is robust and the School has a well kept DBS record for all members of staff and the Child Protection Policy and Staff Disciplinary Policy are up to date and have been reviewed. Notwithstanding this, minor issues of non compliance were noted in three areas: 'School Private Fund', 'Collections and Deposits' and 'Data Security and Inventory'. However, these do not impact upon the overall level of assurance provided.</p> <p>Implementing the recommendations contained in the report will further strengthen the controls operating.</p> <p>No high priority recommendations made.</p>

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EDUCATION & LIFELONG LEARNING
TONYPANDY PRIMARY
DATE : 01/10/2013
INTRODUCTION The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls. Spending through Primary schools accounts for a significant proportion of the Council's expenditure (£76 million for 2013/2014). Tonypandy Primary School was last subject to an Internal Audit Review in April 2008, and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.
AUDIT OPINION Overall, the control environment in the school is considered satisfactory. Whilst overall the school has demonstrated compliance with the expected financial controls and governance practices, a low risk issue of non compliance was noted within the area of Safeguarding. Implementing the recommendation contained in the report will further strengthen the controls operating within the school. No high priority recommendations made.

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EDUCATION & LIFELONG LEARNING
GWAUNMEISGYN PRIMARY
DATE : 14/10/2013
INTRODUCTION <p>The self evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.</p> <p>Spending through Primary schools accounts for a significant proportion of the Council's expenditure (£76 million for 2013/2014).</p> <p>Gwaunmeisgyn Primary school was last subject to an Internal Audit Review in September 2008, and this is the second cyclical visit made to the school to examine progress made under the self-evaluation process.</p>
AUDIT OPINION <p>Overall, the control environment at the school is considered to be satisfactory.</p> <p>Overall the school has demonstrated compliance with the expected financial controls and governance practices. Minor issues of non compliance were noted however; these do not impact upon the overall level of assurance provided.</p> <p>Implementing the recommendations contained in the report will further strengthen the controls in place.</p> <p>No high priority recommendations made.</p>

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EDUCATION & LIFELONG LEARNING		
YSGOL GYFUN Y CYMER		
Date: 17/10/13		
<p>INTRODUCTION</p> <p>Ysgol Gyfun Cymer Rhondda is an 11-18 mixed, designated Welsh comprehensive school.</p> <p>There are 776 pupils on roll including 159 students in the sixth form.</p> <p>The School is in an area that is disadvantaged economically, with the proportion entitled to free school meals standing at approximately 16%.</p> <p>The total budget for the School for the current financial year is £3.3m.</p> <p>Ysgol Gyfun Cymer Rhondda was last subject to a routine audit review in July 2010, which was subsequently followed up in July 2011.</p>		
<p>AUDIT OPINION</p> <p>Based upon the audit testing undertaken on a sample of financial transaction and governance practices the overall control environment at the school relating to financial administration and governance is considered to be in need of improvement.</p> <p>It is acknowledged that during the Spring / Summer terms of 2013 the two former administration officers retired and they have now been replaced by a Business Manager who is new to the school and an existing member of staff was appointed to the role of Administration Officer.</p> <p>This report has identified weaknesses in all of the areas examined, 5 of which are a high priority.</p> <p>Testing identified that the school has 'started' 5 members of staff prior to them receiving confirmation of all necessary clearances (DBS and references). These appointments were made prior to the latest letter issued by the Director Education and Lifelong Learning and the Director of Human Resources dated 18th April 2013. This practice identified must cease with immediate effect.</p> <p>The implementation of the recommendations made within this report should provide the Headteacher and the newly appointed Business Manager and Administration Officer with the opportunity to enhance the standard of administration at the school.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
7.1.1	<p>RECOMMENDATION</p> <p>Staff should not be permitted to commence employment at the school until satisfactory pre-employment checks are received.</p> <p>MANAGEMENT RESPONSE</p> <p>This has been fully noted by the Head teacher, Business Manager and Admin staff responsible for HR duties.</p> <p>A list is to be maintained of all current DBS checks for all members of staff along with dates that they were received.</p> <p>We will ensure that all relevant DBS forms are received and the applicants informed before their start date commences.</p>	Implemented

7.1.2	<p>RECOMMENDATION</p> <p>The School should develop a central safeguarding training record, to demonstrate the date and level of attainment alongside individual staff names.</p> <p>This could be incorporated into the Child Protection policy to allow the assessment of training requirements to coincide with the policy's annual review.</p> <p>MANAGEMENT RESPONSE</p> <p>This has been fully noted by the Headteacher and Business Manager.</p> <p>A list is to be created at the rear of the Child Protection Policy within the school which will contain all data relevant to staff training dates and levels and will act as a Central Training Record.</p>	Implemented
7.4.1	<p>RECOMMENDATION</p> <p>A Terms of Reference for the Governing Body and its Sub Committees should be agreed by the Full Governing Body at the start of each year.</p> <p>MANAGEMENT RESPONSE</p> <p>This has been fully noted by the Head teacher and Business Manager.</p> <p>This has now been completed and is in place.</p>	Implemented
7.5.1	<p>RECOMMENDATION</p> <p>It is important that the school plan how they intend to use, maintain and develop their buildings and that a plan is devised which details this process. This should indicate the resource implications of each priority to guide decisions on the school's budget and should be presented to the Governing Body for approval.</p> <p>MANAGEMENT RESPONSE</p> <p>This has been fully noted by the Head teacher and Business Manager.</p> <p>The LEA and Facilities Manager are in the process of putting this together and is being monitored by the Headteacher.</p>	30 th November 2013
7.5.3	<p>RECOMMENDATION</p> <p>A review of the school's inventory assets should be re-undertaken to ensure it accurately reflects the assets of the school.</p> <p>In the event of equipment being disposed of, a formal record should be maintained to reflect this, stating the date, reason for disposal and the name of the responsible officer.</p> <p>A formal process should be introduced to promptly record all new purchases on the inventory.</p> <p>A record should be introduced to document when items of equipment are taken off site. The record should detail the date of removal, item of equipment, serial number, name of the person removing it and the date it was returned.</p> <p>MANAGEMENT RESPONSE</p>	30 th November 2013

	<p>This has been fully noted by the Head teacher and Business Manager.</p> <p>This is to be discussed and reviewed as soon as possible by the Headteacher and Facilities Manager with a view of reviewing the whole process.</p>	
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COMMUNITY & CHILDREN'S SERVICES		
SUPPORTING PEOPLE		
Date: 14/10/13		
<p>INTRODUCTION</p> <p>The overall responsibility for managing and monitoring the Supporting People grant lies with the Supporting People Team within the Commissioning, Business and Housing Division in the Community and Children's Services Group.</p> <p>The Supporting People programme was launched on 1 April 2003 with a commitment to providing a better quality of life for vulnerable people; from elderly persons in sheltered accommodation to women fleeing domestic violence, to live more independently. The programme contributes to the funding of supported housing projects and the provision of housing related support services, commissioned on the basis of need.</p> <p>Housing-related support is a front line support service which provides essential help with life skills such as managing a tenancy, dealing with other agencies and/or budgeting which are an integral part of living independently. The programme provides £138 million of revenue funding for around 50,000 vulnerable people across Wales, of which approximately £9 million is allocated to Rhondda-Cynon-Taff Council. Supporting People is an 'invest to save' programme that often results in savings to other public services including health, social care and criminal justice. For example, preventative services to vulnerable people aim to reduce emergency hospital and residential care use and can also reduce the demand for costly long term adult social care services.</p> <p>The Welsh Government Supporting People Programme Grant (SPPG) guidance was revised in June 2013 to include the key changes/recommendations arising from the Independent Review of the Supporting People Programme in Wales (The Aylward review) undertaken by Professor Sir Mansel Aylward in 2010.</p>		
<p>AUDIT OPINION</p> <p>Overall the control environment requires improvement.</p> <p>The current system for recording referrals uses a spreadsheet that is not fit for purpose. As a result, the integrity of the data cannot be relied upon. Although written procedures are in place, there is no guidance in place for the process of prioritising shortlisted candidates. Furthermore, once the placement/support has been allocated, there is no record retained of those shortlisted or any rationale documented as to why the successful candidate was provided with support over the others on the shortlist.</p> <p>Areas such as the current banding system, file retention, data maintenance and performance monitoring were also identified as requiring enhancement. By implementing the recommendations contained within this report, Management can make the necessary improvements to the current control environment.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
7.1.01	<p>RECOMMENDATION</p> <p>The criteria used for assessing which individual is in greatest need of support should be defined clearly.</p> <p>Where subjective/qualitative considerations are also applied, these should also be documented.</p>	1 st April 2014

	<p>MANAGEMENT RESPONSE</p> <p>Agreed. Criteria will be developed to determine which individual is in greatest need and update referral forms and guidance. This will include the revision of the current referral form to ensure need is clearly defined and identified. A process is to be developed to ensure where there are subjective issues they are considered and recorded appropriately. This will ensure transparency in the decision making process and assist with managing referrals effectively.</p> <p>Information will also be developed for applicants on applying to the single point of entry. This will include a complaints procedure if client wish to appeal against a decision or are unhappy with the service given.</p>	
7.1.03	<p>RECOMMENDATION</p> <p>Management should seek to procure a suitable database system for recording supporting people referrals. As an interim measure, the current spreadsheet should be saved (for reference purposes) and all new referrals recorded in a new spreadsheet. Consideration should be given to reviewing the current information recorded and removing any non-essential columns for completion.</p> <p>MANAGEMENT RESPONSE</p> <p>Agreed. The current system has evolved over a number of years to reflect a number of functions. The result of this is that the system allows for the recording of data that is no longer available, not relevant or required to support the Single Point of Access. Management have agreed to source and procure a specific IT solution that will facilitate the operation and management of the Single Point Of Access.</p> <p>In the interim a new spreadsheet will be created to only capture the data that is appropriate and relevant.</p>	Ongoing
7.1.07	<p>RECOMMENDATION</p> <p>Consideration should be given to retaining a central list of provider placements and the date they became available. For each provider placement assigned, a record of those eligible for the placement, at the time the decision was made should be retained and the rationale (against the agreed criteria as per 7.1.01) for the decision made documented.</p> <p>MANAGEMENT RESPONSE</p> <p>Agreed. A new process will be developed to record the date of notification of the provider placement, the date of a client referral and date of allocation by a support provider. This will be monitored via monthly Team meetings. A record of all the individuals deemed eligible for each placement/project will be maintained and the rationale for their priority recorded and fully documented.</p> <p>The above will be incorporated into operational procedures to reflect the process and to ensure data is accurately recorded.</p>	30 th November 2013
7.1.10	<p>RECOMMENDATION</p> <p>Staff should be reminded that the referral date should match the date-stamp on the referral form.</p>	30 th November 2013

	<p>The errors identified should be corrected.</p> <p>MANAGEMENT RESPONSE</p> <p>Agreed. New procedures will be developed and staff will be reminded of the need to record data accurately. Errors that have been identified will be corrected.</p>	
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COMMUNITY & CHILDREN'S SERVICES		
HOMES FOR THE ELDERLY – SYSTEMS REVIEW		
Date: 17/10/13		
INTRODUCTION <p>An Elderly Residential Home is a residential setting where a number of older people live, usually in single rooms, and have access to on-site care services. A residential home will provide personal care such as help with washing, dressing and giving medication.</p> <p>Some homes are registered to meet specific care needs, for example dementia or terminal illness.</p> <p>The management and control of the Council's twelve Elderly Residential Homes is undertaken by Community Services.</p> <p>The purpose of this audit review is to help and advise Management in achieving general standards of good practice in financial administration at each of its homes, and where weaknesses are identified, to make appropriate recommendations for corrective action.</p>		
AUDIT OPINION <p>Overall, the financial control environment in 3 of the 4 Elderly Care Homes visited (Clydach Court, Garth Olwg, Maesyffynnon and Ystrad Fechan) is considered satisfactory.</p> <p>Notwithstanding this, inconsistencies were found in the procedures across the sample. Management should complete and issue guidance to all homes in order to standardise all processes across the Service.</p> <p>In one Home, Clydach Court, this review has identified a number of issues in each of the 9 areas examined which should to be addressed immediately.</p> <p>Management should also be mindful that although recommendations contained within this report have been highlighted following a visit made to 4 homes, the issues identified should not only be used to strengthen and improve the efficiency and effectiveness of arrangements at these establishments. Rather, Management should check to ensure that the recommended practices are in place at the other 8 homes not subject to audit coverage at this time.</p>		
Report Reference Number	High Priority Audit Recommendations made & Agreed by Management	Agreed Implementation Date
7.2.2	RECOMMENDATION Residents Property <p>All staff should be reminded that care should be taken to ensure the Cash Transaction Records are updated immediately a transaction occurs, in order to maintain an accurate balance of cash held for each resident. In respect of the discrepancies listed, it is imperative that they are investigated immediately.</p> MANAGEMENT RESPONSE <p>All staff have been reminded that transaction records need to be updated immediately.</p> <p>The discrepancies identified were addressed immediately following the Audit visit.</p>	Implemented

7.2.3	<p>RECOMMENDATION</p> <p>Residents Property</p> <p>Members of staff should be reminded that wherever possible original receipts / vouchers should be obtained to support all expenditure. In exceptional circumstances, where a receipt / voucher cannot be obtained then the record of expenditure made without a receipt form should be completed and signed by two members of staff as evidence of the amount involved.</p> <p>MANAGEMENT RESPONSE</p> <p>All staff have been reminded that receipts/vouchers need to be obtained for money spent on behalf of residents to evidence the amounts involved. If it is not possible to obtain receipts / vouchers, staff have been reminded that two signatures are needed for proof of expenditure.</p>	Implemented
7.2.4	<p>RECOMMENDATION</p> <p>Residents Property</p> <p>Management should agree an acceptable upper limit of cash to be held on behalf of each resident. Only in exceptional circumstances should the amounts held on behalf of the residents exceed the upper limit. Thereafter, the pocket money held should be banked regularly into the resident's savings accounts.</p> <p>MANAGEMENT RESPONSE</p> <p>Agreed. Management has determined the upper limit of cash to be held on behalf of each resident.</p>	Implemented
7.3.1	<p>RECOMMENDATION</p> <p>Unofficial Fund</p> <p>The Managers at each establishment should enquire centrally as to the reason for the lack of independent checking of the Unofficial Fund, and make a formal request that the records are checked as soon as possible in order to gain assurance that the fund is being administered in line with the guidelines, and is being used for its intended purpose. At each Home, on receipt of the bank statements, all transactions should be checked for accuracy against the Ledger, making sure that each bank statement balance corresponds to the ledger balance. Any variations should be investigated and resolved.</p> <p>MANAGEMENT RESPONSE</p> <p>The Residential Services Manager will check and sign the unofficial fund records every 6 months when doing supervision with the Home managers.</p> <p>The home managers will also be advised to undertake a reconciliation of the unofficial fund records against the bank statements on receipt and to sign and date both sets of records to demonstrate that a check has taken place.</p>	30 th November 2013
7.3.7	<p>RECOMMENDATION</p>	30 th November 2013

	<p>Unofficial Fund</p> <p>All payments (cheque and cash) should be supported by a receipt / voucher. Where a receipt / voucher can not be obtained then the record of expenditure without a receipt form should be completed and signed by two members of staff as confirmation the amount involved.</p> <p>MANAGEMENT RESPONSE</p> <p>All homes will be advised that all payments should be supported by a receipt / voucher and where a receipt / voucher can not be obtained then the record of expenditure without a receipt form should be completed and signed by two members of staff as confirmation of the amount involved.</p>	
7.5.1	<p>RECOMMENDATION</p> <p>Collections & Deposits</p> <p>Access to the safe at each home should be restricted to one person (i.e. most senior) per shift.</p> <p>MANAGEMENT RESPONSE</p> <p>All managers will be advised that access to the safe at each home should be restricted to one person (i.e. most senior) per shift on duty.</p>	30 th November 2013
7.7.1	<p>RECOMMENDATION</p> <p>Purchase Card Transactions</p> <p>All purchases should be promptly authorised by a member of staff at the Home with delegated authority.</p> <p>The Residential Services Manager should consider arranging further training for responsible staff with the Purchasing Card Administrator in order to improve the current working practices.</p> <p>MANAGEMENT RESPONSE</p> <p>The Residential Services Manager will invite the Purchase Card Administrator to attend a managers meeting for further training for responsible staff in order to improve the current working practices.</p>	31 st December 2013

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