

Summary of Limited Assurance Audit Opinions

1.	Pension Fund Administration
	This report highlighted a need to update procedures and set up a shared risk register and publish the strategy. sampling identified a lack of separation of duties on some between the task and approval.
	<p><u>Update on Priority 1 actions</u> All recommendations accepted. One P1 recommendation due to be implemented in January 2018 'A number of procedure notes are already in existence; further procedure and guidance in this area will be confirmed'</p>
2.	Corporate Procurement
	<p>The most significant points arising from the audit were as follows:</p> <p>Internal Audit identified examples where comments had not being entered on the Off Contract Spend Report; There is currently no exception report that highlights when spend under the contract has exceeded the contract value; Sample testing found 19 out of 34 suppliers where the contract details had not been recorded in Pro Contract. We acknowledge that significant high spend contracts in our sample had followed a formal tender process.</p>
	<p><u>Update on Priority 1 actions</u> All action agreed. Guidance has now been updated to include process for recording of contract award and associated documents on Pro contract Only P1 recommendation in progress:- Total spend per supplier to be added to the off contract spend reports</p>
3.	Direct Payments/Personal budgets
	<p>The main issues identified were:- In the absence of a lead officer, management should ensure that comprehensive policy, procedures and guidance are in place that clearly details the management and administration of direct payments, including roles and responsibilities</p> <p>Financial monitoring of self-managed accounts and prepayment cards should be brought up to date and thereafter, carried out on regular basis and in accordance with the direct payment agreement</p>

	<p><u>Update on Priority 1 actions</u></p> <p>All recommendations agreed. Confirmation of completion of 2 P1 actions required.</p> <p>1 The transformation programme is scheduled to report to CMT in January on proposed new models of working within Adults social care"</p> <p>2 Resources have been identified to pilot a new approach to carrying out reconciliations of self managed and managed direct payments which is now underway. This will complete by March 18.</p>
4.	<p>Sutton companies review</p> <p>The high level recommendations were:-</p> <p>A formal and approved Council code of practice for the arrangement and governance of Council's interests in companies</p> <p>The responsible for the positions of Company Secretary across all of the Council's individual companies to be confirmed.</p> <p>The new code to set the standard for company governance, and performance against to be reported by the annual governance statement to Audit Committee.</p>
	<p><u>Update on Priority 1 actions</u></p> <p>All recommendations accepted. There is one P1 action outstanding in relation to the approved code of practice.</p>
5.	<p>Appointeeship and Deputyship Accounts</p> <p>The key issues identified were that the, procedural guidance requires updating to ensure it aligns with related Council guidance and there was a lack of evidence supporting management checks confirming referrals from Adult Social Care. Council does not charge Appointeeship clients for services rendered, as allowed</p>
	<p><u>Update on Priority 1 actions</u></p> <p>All actions agreed. confirmation of completion of the 3 P1 actions has not yet been received.</p> <p>1. The proposed SLA will set out the expected standards of evidence for approvals and referrals. ASC will ensure these are met and the Appointeeship and Deputyship Team will carry out a periodic review in the form of a sample audit each year, usually in March, The Appointeeship and Deputyship Team will action monthly from December 2017.</p> <p>2 Each quarter the manager of the team will review the Team's financial administration as part of the standard quarterly finance reporting. Both the above actions to be included in the Procedure Manual for clarity.</p> <p>3 A review will be carried out of the appropriate approach to take, including an audit of clients and their income levels.</p>
6	<p>No recourse to public funds (NRTPF)</p> <p>The audit identified that there was a projected overspend against the NRTPF Children's Social Care and Safeguarding clients</p>

	<p>budget. NRTPF Guidance needed updating to include NRTPF Adult Social Care clients and the updated guidance needed a wider circulation. There was a lack of supporting evidence on file to support the client status when they first presented or the validation of any such document with the Home Office and standards of evidence collection and retention were varied. The service has been asked to complete a review of all clients immigration status with the Home Office and request photographic proof of the client's ID.</p>
	<p><u>Update on Priority 1 actions</u> All recommendations have been accepted. There are 3 PI actions that we are waiting confirmation of completion. 1. Project support assigned will be checking all the cases that are currently open in children's services. we will produce a practice directive to advise of action going forward. This will link to the revised policy document This is being taken forward now with project support officer. They will report their findings to the HOS and team manager where the case sits and appropriate action on individual families will be actioned from there. 2 As part to the practice directive inclusion of 3 monthly checks will be incorporated. For current families following the check due to take place they will all be reviewed in March and quarterly thereafter. 3. Will work with managers to implement this practice. NRTPF report is on the agenda to be discussed on Thursday 18th October Workers holding NRTPF cases have recently been re-organised to different teams.</p>
7	Grant to Voluntary Groups follow up
	<p>The audit work identified that insufficient progress had been made at addressing the initial recommendations. Key issues outstanding are that procedures and guidance need to be more robust, the COMPACT Group governance arrangements require enhancing and project monitoring and controls around performance reporting need to be improved.</p>
	<p><u>Update on Priority 1 actions</u> All outstanding actions in progress. Will be seeking confirmation of 5 outstanding PI's implemented by end of December 2017</p>

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