

**REPORT TO SHEFFIELD CITY COUNCIL AUDIT AND STANDARDS  
COMMITTEE  
13<sup>th</sup> July 2017**

**Internal Audit Report on Progress Against High Opinion Audit Reports.**

**Purpose of the Report**

1. The purpose of this 'rolling' report is to present and communicate to members of the Audit and Standards Committee progress made against recommendations in audit reports that have been given a high opinion.

**Introduction**

2. An auditable area receiving a high opinion is considered by internal audit to be an area where the risk of the activity not achieving objectives is high and sufficient controls were not present at the time of the review.
3. This report provides an update to the Audit and Standards Committee on high opinion audit reports previously reported. Where Internal Audit has yet to undertake follow up work, the relevant Portfolio Directors were contacted and asked to provide Internal Audit with a response. This included indicating whether or not the recommendations agreed therein have been implemented to a satisfactory standard. Internal Audit clearly specified that as part of this response, directors were to provide specific dates for implementation and that this was required by the Audit and Standards Committee.
4. This report also details those high opinion audits that Internal Audit propose to remove from future update reports. The Audit and Standards Committee is asked to support this.
5. It is pleasing to note that 76% of the recommendations included within this report have been completed. A further 23% were deemed to be ongoing, which indicates that work has started but has not yet been fully completed. Only 1 recommendation (0.7%) was considered to be outstanding.

**FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from the report.

**EQUAL OPPORTUNITIES IMPLICATIONS**

There are no equal opportunities implications arising from the report.

**RECOMMENDATIONS**

1. That the Audit and Standards Committee notes the content of the report.
2. That the Audit and Standards Committee agrees to the removal of the following reports from the tracker:
  - Highways Maintenance Client Monitoring Arrangements (Place)
  - Statutory Responsibilities Health Check (Resources)

**SHEFFIELD CITY COUNCIL  
UPDATED POSITION ON HIGH OPINION AUDIT REPORTS AS AT JULY 2017**

The following table summarises the implementation of recommendations, by priority, in each audit review.

Audit Title	Total				Complete				Ongoing				Outstanding
	Critical	High	Medium	Ec/eff	Critical	High	Medium	Ec/eff	Critical	High	Medium	Ec/eff	Critical
Appointeeship Service	2	16	17	1	1	11	15	1		5	2		1
ICAT to STIT	2	7	2		2	6				1	2		
SCAS - Residential and Nursing Agreements	2	8	10	2	2	7	8	2		1	2		
The Markets Service		13	5			9	5			4			
Council Processes for Management Investigations		13	3			8	2			5	1		
Payroll Pension Arrangements		1	1			1					1		
Capital Schemes and Capital Gateway Approvals		2								2			
DOLs	2	4	5	1	1	4	5	1	1				
Safeguarding Administration		8	7	2		6	4	2		2	3		
Highway Maintenance		1				1							
External Funding		2				1				1			
Statutory Responsibilities		2				2							
<b>Total</b>	<b>8</b>	<b>77</b>	<b>50</b>	<b>6</b>	<b>6</b>	<b>56</b>	<b>39</b>	<b>6</b>	<b>1</b>	<b>21</b>	<b>11</b>	<b>0</b>	<b>1</b>

Page 62

Shaded items to be removed from the tracker

**In total, updates have been provided on 141 recommendations. Of these, 107 (76%) have been implemented and 33 (23%) are ongoing, indicating work has been started but not yet fully completed. Only 1 recommendation was considered to be outstanding (0.7%).**

**1. Subject Access Requests, CYPF** (issued to audit and standards committee 28.4.2017)

**As at July 2017**

This report was issued to management on the 18.1.17 with the latest agreed implementation date of 31.10.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

**2. Controls in Town Hall Machine Room** (issued to audit and standards committee 24.5.17)

**As at July 2017**

This report was issued to management on the 27.4.17 with the latest agreed implementation date of 31.12.17. An update on progress with recommendation implementation will be included in the next tracker report.

**3. Continuing Health Care in Learning Disabilities** (issued to audit and standards committee 8.5.2017)

**As at July 2017**

This report was issued to management on the 24.4.17 with the latest agreed implementation date of 31.3.18. An update on progress with recommendation implementation will be included in the next tracker report.

**4. Strong Economy Projects** (issued to audit and standards committee 8.5.2017)

**As at July 2017**

This report was issued to management on the 22.2.17 with the latest agreed implementation date of 29.9.17. An update on progress with recommendation implementation will be included in the next tracker report.

**5. PCI DSS Compliance** (issued to audit and standards committee 8.12.2016)

**As at July 2017**

This report was issued to management on the 18.11.16 with the latest agreed implementation date of 30.6.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

**6. Appointeeship Service** (issued to audit and standards committee 22.7.2016)

**As at Jan 2017**

This report was issued to management on the 11.7.16 with the latest agreed implementation date of 30.11.2016. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

**As at July 2017**

A follow-up audit was undertaken in Feb 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are a therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update. Of 36 agreed recommendations, 28 have been completed, 7 are ongoing and 1 is

outstanding.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position 8/06/2017.
6.1	Management should ensure that the responsibility for keeping up to date with legislation for appointeeships is clearly designated /stated. Membership of appropriate bodies should be considered. A clear process should be in place to keep all staff updated on a regular basis with new or changes to relevant legislation.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/11/2016	Membership of APAD not considered cost effective at this point due to financial position and attendance at other benchmarking meetings where info is shared. This decision will be reviewed each year as part of budget process.  There have been no legislative changes over the past year however this is part of the team agenda as a standing item for discussion when changes are upcoming.  <u>Internal Audit opinion</u>  <b>Action completed</b>
6.2	An updated operational plan is required as soon as possible. It should reflect corporate and portfolio objectives/requirements and reflect changes in legislation that will affect service. It should detail how it is anticipated to meet the needs of the increasing service provision and how this increase will be resourced.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/08/2016	This is included in the service plan and will be updated each year. Current Service Planning for 2017/18 in process and appointeeship service included in planning. Staff awayday for service planning for 17/18 held 14.2.17.  <u>Internal Audit opinion</u> Service plan 16/17 in place and reviewed.  <b>Action completed</b>
6.3	Formal policies should be put in place defining, but not exclusively, 1) the criteria that must be met for the appointee service to be applied, 2) the standard of service that should be expected including clarity if differing levels of service are to be offered for residential and community clients 3) what should happen when a court of protection case is to be	Critical	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities	30/05/2016	Procedures are now written and are updated as live documents, all staff within SCAS have access to these documents.  <u>Internal Audit opinion</u> Internal Audit was provided with a guide for appointeeships in Care homes and one for

	managed and by whom 4) arrangements for managing deceased accounts and the return of client funds including at what point SCC relinquish control 5) for clients in care homes, at what point a new financial assessment will be requested to enable full fee paying for care package costs if funds reach the maximum allowed.		Charles Crowe - SCAS Service Manager, Communities		clients in the Community.  <b>Action completed</b>
6.4	<p>Internal Audit recommend the business case is revisited to confirm and clarify the project plan and supporting plans to ensure a robust transition of service from the external providers.</p> <p>There should be a revised costing completed for the service, highlighting proposed costs versus actual costs including the direct costs of the new Card Payment System.</p> <p>Clarification is required as to what service users will be charged and what the impact of not charging clients will be on budgets.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>31/08/2016</p> <p>Revised implementation date 31/03/2017</p>	<p>This has not taken place. Focus has been on items which impact ongoing work. Charles Crowe, SCAS Service Manager is in discussions Commissioning Head of Service to take this forward.</p> <p><u>Internal Audit opinion</u> Despite the actions outlined in the business case (signed off in May 2015), at the time of the original audit the transfer of clients had begun. A post implementation review of the insourcing needs to be undertaken to ensure the benefits outlined have been realised and to action plan any further work required.</p> <p>Meeting arranged to review business case.</p> <p><b>Action ongoing</b></p>
6.5	In the first instance soft targets should be put in place to enable monitoring of the transfer of clients and the time taken to finalise the transition. These should include time taken to transfer clients, including time taken by DWP, time taken to issue clients new payment cards, number of payments requested in a period, number of additional transactions required in a period, number of additional direct debits set up in a period. Once clients have been transferred in-house, then further monitoring can be performed eg: new referrals in a period, which would help inform whether the referrals system is being used correctly.	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>30/11/2016</p> <p>Revised implementation date 31/05/2017</p>	<p>Update provided by Executor Services Manager 8.6.17</p> <p>No new cases have been accepted while systems are improved and further capacity developed.</p> <p>Monitoring is in place including number of people managed, number of new referrals each month, time from date of referral to first DWP money received.</p> <p><b>Action complete</b></p>
6.6	Management should review the risk management	Medium	Maxine	30/11/2016	<u>Internal Audit opinion</u>

	plan and incorporate more details relating to the increase of clients and funds. It should include the high risk of taking clients from Citizenship First (CF) and other external providers with no reconciliation of accounts and large values. The risk management plan should be updated on a minimum 6 month basis in the first instance to review progress of service provision.		Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	Part Agreed	This action was agreed by management at the time of the original audit. Given that management stated that this risk 'sits' within another team, this risk has not been included in the SCAS risk register.  Internal audit noted however, that to part mitigate this risk, work was ongoing to reconcile client records, however please see comments at point 6.1 which also relates to risk management.  <b>Action complete</b>
6.7	Management should ensure that the BCP document for SCAS includes specific reference to continuity arrangements for Executor Services and Appointeeships. This should cover, staff shortages, building unavailability and especially the unavailability or issues with the proposed card payment system and the bankline system, impacting on client cash flow. Management should password protect the completed BCP to protect staff data.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	30/11/2016	BCP plan reviewed regularly, names added as required. Full reviews take place annually  <u>Internal Audit opinion</u> BCP in place and reviewed.  <b>Action complete</b>
6.8	Management should ensure that all appointeeships documentation has clear information relating to legal requirements and any other regulations affecting appointeeships. This should be included in all policy documents as well as guidance to social workers.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/08/2016  Revised implementation date 30/06/2017	Update provided by Executor Services Manager 8.6.17  This is covered in the procedure documents in relevant sections as required.  <b>Action complete</b>
6.9	Management should undertake a full review of the appointeeship process tasks required, especially in light of the additional services to be provided	High	Maxine Stavrianakos - Head of	31/08/2016	Procedures are now written and are updated as live documents; all staff within SCAS have access to these documents.

	<p>including pre-payment cards. The process notes should contain a flow chart and should be provided as a 'living' manual for all staff - including new starters.</p> <p>Detailed process notes should include clear wording, screen prints, file paths and signposts to finding further information, for example who to contact at the DWP and what should happen if a client loses his prepayment card.</p> <p>These documents should be revisited on a regular basis to ensure that the process is in line with corporate guidance and legislation changes.</p> <p>Appropriate training should be given to the full team informing them of the new processes therefore ensuring knowledge is not retained by one individual.</p>		<p>Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>		<p><u>Internal Audit opinion</u> Internal Audit received and reviewed 2 appointeeship guide documents; 1 covered care homes and the other community appointeeships.</p> <p><b>Action complete</b></p>
6.10	<p>Management should review and update the guidance and documentation (including referral forms) for social workers on the Intranet and ELMA. This should be the first point of call for information on appointeeships for social workers.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities.</p>	30/11/2016	<p>Form has been designed alongside process documents.</p> <p><u>Internal Audit opinion</u> Internal Audit were provided with a copy of the referral form for both care homes and community clients</p> <p><b>Action complete</b></p>
6.11	<p>Management should review and update the request form to reflect the differing and increasing client base moving forward. As a minimum there should be a corporate layout, a review of wording and allow for the movement of required information to make it more prominent ie: criteria to qualify for SCC to be an appointee should be on the front page. The form should allow client managers to complete when the request has been sent to DWP to become the appointee and the start date for service delivery.</p> <p>Management should consider the use of a PO box to</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	30/11/2016	<p>This is completed and was in use prior to freeze on new cases. It will be reviewed when new cases recommence.</p> <p><u>Internal audit opinion</u> An updated request/referral form was reviewed.</p> <p><b>Action complete</b></p>

	ensure that all documentation is sent to the correct address and negate the errors of completed forms/documents being sent to the wrong address.				
6.12	<p>Management should consider introducing a proforma for requesting client funds which can be retained as part of the audit trail. This should include client details, explanation of monies required and how the payment was made as a minimum. Document retention should be electronic where possible. Internal audit acknowledge there is a capacity issue within Carefirst and Wisdom (client management system used for social care records) however this should be the first point of call for electronic document retention.</p> <p>Management should also consider making payments by cheque an exception rather than the rule in line with Council policy.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	30/11/2016	<p>Proforma is now being used by the care homes when requesting money. These are generally e-mailed, some homes do not use e-mail and send by fax or post – we are working with them to move forward onto e-mail</p> <p>Less than 5 care homes still receive cheques as they have no other means to receive client funds. This is an exception not a standard practice. We are working with the remaining homes to resolve this however it is critical that these clients have access to their funds. We will escalate a formal cessation warning to the home management and will notify social workers for the affected clients.</p> <p>A long term storage solution is being pursued, and is an ongoing IT development area.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
6.13	When accepting a new client, the service request form should be a mandatory document to be completed and retained on file. Where possible this should be a signed copy by the service user or the referrer as a minimum.	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	30/11/2016	<p>New forms completed for all new referrals.</p> <p>This will continue to be the process once recruitment complete and capacity returns.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
6.14	Management should ensure that a robust test of the	High	Maxine	31/08/2016	A pilot scheme was put in place and test group



	<p>new appointeeship process, including the new card prepayment system, is completed. The pilot scheme should ensure that the service is fit for purpose, provide the level of safeguarding required and can be delivered while managing expectations of the new and transferring-in clients. A test base of at least 20 clients (10% of the anticipated 207 clients left to transfer) with mixed service needs, should be selected to give a broad spectrum for the new prepayment cards and the test period should be for 4 - 6 consecutive weeks as a minimum to allow for monthly requests. An issues log should be retained to ensure that all queries however small can be reviewed and responses given accordingly from a management view.</p> <p>A post implementation review should be scheduled to look at the lessons learned within 6 months of the remaining clients transferring from CF.</p>		<p>Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>		<p>of 20 clients checked.</p> <p>This was successful and due to the timescale of the termination of the contract, transfers recommenced.</p> <p>These were taken in batches of 20-25, however due to non-compliance by Citizenship First - batches were not evenly distributed and insufficient information was provided.</p> <p><b>Action complete</b></p>
6.15	<p>Management should validate the records of clients transferring in to SCC, to ensure that DWP have the correct details. This should mitigate the risk of future claw back of funds. This risk should also be included on the risk management plan.</p> <p>It is the responsibility of the Service to inform the DWP of client changes in circumstances to avoid benefit claw back. Management should develop a process for notifying changes to the DWP to mitigate the risk in future.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>31/08/2016</p> <p>Revised implementation date 31/08/2017</p>	<p>Update provided by Executor Services Manager 8.6.17</p> <p>Any new cases will be audited and guidelines are in place for when new cases start are accepted.</p> <p>A draft of procedure has been drawn up; this will be an ongoing piece of work.</p> <p><b>Action ongoing</b></p>
6.16	<p>The costs associated with delivery of the appointee service need to be established, in order to calculate a schedule of rates for differing standards of services.</p> <p>A procedure should be established to determine who and how SCC will charge and how this will be collected. Once established, this should be communicated to all staff, key stakeholders and</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p>	<p>31/08/2016</p> <p>Partly Agreed</p> <p>Revised</p>	<p>Update provided by Executor Services Manager 8.6.17</p> <p>Charging for appointeeship part of fairer charging care and as such service is included in social care income.</p> <p>Costs for service delivery based on an average</p>

	clients.		Charles Crowe - SCAS Service Manager, Communities	implementation date 31/03/2017.	cost and budget for team including proportion of on-costs.  <b>Action complete</b>
6.17	Management should reinstate the independent check of banking transactions on a quarterly basis, specifically non DWP receipts and payments to ensure accuracy and legitimacy. These should be matched back to requests for payments to ensure the correct process has been followed and then recorded as reviewed on the banking sheets. Action should be taken if irregularities occur.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	30/11/2016	Banking is now carried out by two people per week and each one takes it in turn. This way they can each detect errors between them and bring to the managers attention. We are currently training up two more members of staff to be able to do this role; this will be an ongoing process and the intention is that all members of staff will form part of this rota.  Manager does QA sample on a monthly basis. Additionally, a business case for improved IT is being developed - to be submitted by April 2017. This is to implement a new system – likely TROJAN but requires input from commercial services.  <u>Internal Audit opinion</u>  <b>Action complete</b>
6.18	Management should review the account details and ensure that policies provide robust guidance on client funds. Internal Audit recommends that the high value of funds should be recorded on the corporate risk management plan. Additionally, management should ensure that there is adequate insurance cover in place for this.  Advice should also be sought from legal as to any statutory or legal requirements with the management of high value accounts, and whether SCC are delivering the best return for clients in terms of interest rates.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities.	31/08/2016  Revised implementation date 31/03/2017	Update provided by Executor Services Manager 8.6.17  List of transfers required sent to ACM for process to appoint Deputy's. Court of Protection (CoP) process takes in excess of one year - so still ongoing.  Process states that we do not accept new cases with high value assets, except as an interim to allow for deputyship to be awarded.  Clarified in risk register to make clear this risk.  <b>Action complete</b>
6.19	Management need to establish the exact number of	Critical	Maxine	31/05/2016	Charles Crowe, SCAS Service Manager is in

	<p>clients that have transferred, those yet to transfer, and the capital involved. A review of the timescales also needs to be conducted.</p> <p>With regard to those clients that have already transferred, a reconciliation of their accounts needs to be undertaken to ensure SCC have sound financial information going forward.</p>		<p>Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>Revised implementation date 31/08/2017</p>	<p>discussions Commissioning Head of Service to take this further.</p> <p><u>Internal Audit opinion</u> It was not clear whether the reconciliation as agreed had been undertaken.</p> <p>Please see point at 1.4 which covers the need for a post implementation review of the business case for the insourcing of appointeeships.</p> <p><b>Action outstanding</b></p>
6.20	<p>A review of cheque signatories and a fresh bank mandate is required as soon as possible, stating who the key authorisers for the Bankline account are.</p> <p>Where possible, BAC's payments should be used rather than cheques.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	31/08/2016	<p>Mandate updated back to 4 signatories.</p> <p><u>Internal Audit opinion</u> No evidence was provided with regards to the updated mandate.</p> <p><b>Action completed</b></p>
6.21	<p>Linked to the recommendation at 1.2, an SLA should be developed and put in place. It should cover the services the team will provide, to whom, when and at what level. It should spell out the differences for residents in care homes and those in the community. Additionally, it should include the setting up of direct debits, providing advice on household providers, how the clients will be referred to the service and the relevant forms required for requesting services/payments etc. Once complete, this should inform the staffing requirements for the service.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>31/08/2016</p> <p>Revised implementation date 31/08/2017</p>	<p>SLA had been drawn up and agreed by Service Managers, this will be included in the work being done for ELMA.</p> <p><u>Internal Audit opinion</u> Copy of SLA reviewed, however this was a service offer (ie: a list of services that could be offered to clients) and not a signed, service level agreement as required per the agreed recommendation. Further work is required.</p> <p><b>Action ongoing</b></p>
6.22	<p>Management should review the amount of office cover required to ensure staff are available to deal</p>	Efficiency and	<p>Maxine Stavrianakos -</p>	Actioned	<p>Rota in place and operates well.</p>

	with any queries, especially in light of the expected increase/transfer in of appointees.	Effectiveness	Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities		Call volume highest early morning declines over course of day but cover exists to match customer service hours.  <u>Internal Audit opinion</u>  No evidence was provided to support the statement made. Internal audit can only then take assurance from the management statement; given this is a low priority action.  <b>Action complete</b>
6.23	Management should ensure that all temporary staff have access to guidance manuals and other training documents with regard to every aspect of the appointeeships process. As a minimum a 'how to' guide should be provided for each temp member of staff, that outlines the required tasks.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	30/11/2016	Procedures are now written and are updated as live documents; all staff within SCAS have access to these documents.  <u>Internal Audit opinion</u> Internal Audit was provided with procedure documents to review. <b>Action complete</b>
6.24	Job descriptions for all staff who deal with appointeeships should be put in place. Each job description should be complete, cover all expected aspects of the appointeeships process and be reviewed on a regular basis.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/08/2016  Revised implementation date 31/08/2017	New recruitment to commence soon so will review as part of process. Existing JD last reviewed in September.  A Local Allocation panel is being set up to evaluate the job.  <u>Internal Audit opinion</u> Internal Audit was provided with a copy of the JD noted above. It was noted that it broadly followed the corporate template, although no date was recorded and the grade still contained the term 'SUG'.  Given that remaining JD's will be reviewed upon

					recruitment, this task is ongoing.  <b>Action ongoing</b>
6.25	<p>Management should ensure that communication between commissioning and executor services is more robust. Additionally, there is a need to provide regular communication and updates to those affected by the changes with regard to the new card payment system, both internal and external.</p> <p>A clear communication plan should be produced to ensure end-users of the new card payment system and kept informed of the progress with implementation.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	30/11/2016	<p>A communication plan was drawn up by Commissioning. This was followed through as a joint partnership with commissioning. This was led by commissioning.</p> <p><u>Internal Audit opinion</u> Whilst management stated that a communication plan was not in place, no evidence was provided to support the statement made by management.</p> <p><b>Action complete</b></p>
6.26	<p>Management should formalise the stakeholders for the appointeeships service. This should include a full and up to date listing of external and internal stakeholders. It should specify how, when and what method of communication is preferred. This list should be reviewed on an annual basis.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>Agreed</p> <p>Revised implementation date 31/08/2017</p>	<p>Update provided by Executor Services Manager 8.6.17</p> <p>A list of stakeholders is being drawn up and preferred routes of communication are being added, this will be an ongoing piece of work. E-mail is the preferred route for all requests and each email is designated to the correct worker.</p> <p>A small minority of providers use fax or letter to make requests but we are working with these to try to move to e-mail solution.</p> <p>Key stakeholders identified by client within Carefirst to allow consistent updates across whole service.</p> <p><b>Action ongoing</b></p>
6.27	<p>Internal Audit recommended that management update the team with the Communities complaints procedure. Additionally, a formal complaints log should be set up which should be reviewed monthly to see if there are any trends, consistent challenges, expectations or errors in service that need to be</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support,</p>	30/11/2016	<p>We have not had any complaints during the period 2016/17.</p> <p>Staff have been made aware of the complaints process and referenced in process documents.</p>

	addressed.		Communities Charles Crowe - SCAS Service Manager, Communities		Complaints log is reviewed in service management meeting as a standing item.  <u>Internal Audit opinion</u> No evidence was provided of a complaints log, therefore internal audit have had to place reliance on management statement made above.  <b>Action complete</b>
6.28	Management should develop and put in place a formal policy, aligned with the corporate policy on the management of confidential and personal data relating to appointeeships.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/08/2016  Revised implementation date 30/06/2017	Update provided by Executor Services Manager 8.6.17  Confidential data is held securely. Data protection training provided to all staff and updated annually.  The policy references corporate data protection policy with some additional information for needs of specific service user group. This was carried out as part of a team meeting in April 2016. Temporary staff do not have access to online training system so was carried out offline. New staff will be required to complete training as part of induction.  <b>Action complete</b>
6.29	Management should ensure that the issues raised are addressed and data being held on appointees is held more securely.  Findings - documents were not password protected - personal data was being sent via unsecure email and again not password protected - client records were not stored consistently; some were in locked cupboards, some were in a locked room.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager,	31/08/2016  Revised implementation date 31/08/2017	Update provided by Executor Services Manager 8.6.17  All staff now have GCSX emails and the spreadsheets we use can only be accessed by this team.  80% of the paperwork has now been referenced. All client files are labelled and are stored in alphabetical order by worker. Client records kept in locked storage. Keys are locked in a key

	<ul style="list-style-type: none"> <li>- client records were mainly stored as paper records, via loose leaf not secured in manila folder</li> <li>- paperwork was not referenced with regard to client name, number,</li> <li>- the executor services safe was located on a corridor, not in an available locked room</li> <li>- records were stored by client manager rather than alphabetically.</li> </ul>		Communities		<p>cupboard at end of each day.</p> <p>Safe has to stay where it is due to weight bearing floor.</p> <p><b>Action ongoing</b></p>
6.30	<p>All team members should complete the following e-learning courses:</p> <ul style="list-style-type: none"> <li>- Access to Information, Protecting Information Level 1, Data Protection and SCC Fraud Protection.</li> </ul> <p>Completed training should be recorded on MyView, which the team leader should review to ensure all team members training is up to date. Further training should be picked up as part of individual performance reviews.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>30/11/2016</p> <p>Revised implementation date 31/03/2017</p>	<p>Update provided by Executor Services Manager 8.6.17</p> <p>Training complete.</p> <p><b>Action complete</b></p>
6.31	<p>Internal audit recommend that all client paper records are indexed and secured to minimise the risk of loss of data. A list of mandatory documents should be included. All correspondence should be retained within the file, and all files should be stored alphabetically. The use of a colour system could be used for easy client/manager identification.</p> <p>All client records should be updated within Carefirst to indicate SCC is the acting Appointee and electronic records should be maintained. A review of current electronic data files is required and when personal data is included then passwords should be used. Additionally, a review of user access to G drive should be completed regularly.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities</p> <p>Charles Crowe - SCAS Service Manager, Communities</p>	<p>30/11/2016</p> <p>Revised implementation date 31/03/2017</p>	<p>Update provided by Executor Services Manager 8.6.17</p> <p>Client records on Carefirst updated to indicate appointeeship status of Sheffield City Council. All correspondence retained in files. Electronic files are held in a section of the council network with limited access for only appropriate staff.</p> <p><b>Action complete</b></p>
6.32	<p>A review of service agreements for all appointees should be undertaken, to ensure consistency with charging.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood</p>	<p>30/11/2016</p>	<p>See 2.8 All clients now have a service package added onto Carefirst.</p> <p>As the costing on CareFirst is primarily an</p>

			Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities		advisement to ACM that this service has a cost this has been left in place as £13. This was discussed with Finance Business Partner. This was communicated to relevant heads of service and agreed.  <u>Internal Audit opinion</u> The comments as per 2.8 relate to costings. Taking into consideration the managers comments made at the time of the original audit, the action taken appears adequate. Internal audit viewed the costings workings, but no other evidence was provided on the consistency of data held. This will need to be examined at the next audit of appointeeship data.  <b>Action complete</b>
6.33	Management should ensure that all staff are aware of and follow the corporate clear desk policy and secure client data and other files at the end of every working day.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	30/11/2016	Clear desk policy reminder issued. Recent check shows no files on desks – some process documents and  Regular checks on Clear desk policy by Service manager. Failure to comply will be raised with team managers where identified.  <u>Internal Audit opinion</u> <b>Action complete</b>
6.34	Management need to ensure that Executor Services are made aware of the Information Risks and Security Incidents Information on the intranet and that guidance is put in place to ensure breaches are managed accordingly.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service	31/08/2016  Revised implementation date 30/06/2017	Update provided by Executor Services Manager 8.6.17 Part of procedure documents. Policy has been revised to cover need to refer to corporate policy on data breaches and action taken to follow latest corporate policy.  It is also part of training for data security awareness that is in place.



			Manager, Communities		<b>Action complete</b>
6.35	Management should update the risk management plan to cover the potential fraud risks associated with the transfer of clients from Citizenship 1st and RFS without any reconciliation of accounts. Additionally, management should include the risk and treatment of the monies sat in the bankline account.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/08/2016  Revised implementation date 30/06/2017	Risk covered in risk plan and clarified to be more explicit.  <b>Action complete</b>
6.36	Fraud awareness training should be undertaken, for all staff, ideally to be completed before the start of the next financial year.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities  Charles Crowe - SCAS Service Manager, Communities	31/08/2016  Revised implementation date 31/08/2017	Update provided by Executor Services Manager 8.6.17  In-house training has been put in place to look when and where a case needs to be referred in case of fraud and how to do so. This is also covered in the procedure documents.  Fraud prevention training has now been put in the training manual so staff have a good understanding of what to look for and what to do in this event.  Option of external training to be explored subject to budget constraints. Awaiting completion of new corporate fraud training.  <b>Action ongoing</b>

**7. Intermediate Care Assessment Team (ICAT) to Short Term Intervention Team (STIT) (issued to audit and standards committee 22.7.2016)**

**As at Jan 2017**

This report was issued to management on the 11.7.16 with the latest agreed implementation date of 30.11.2016. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

**As at July 2017**

A follow-up audit was undertaken in Feb 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are a therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by Head of Access and Prevention, Communities 10/5/2017.
7.1	It is recommended that a service or operational plan (or similar) is developed with more detail than existing documentation, to include items such as budgets, objectives, targets etc. with clear links to Council and City Outcomes.	Medium	Sara Storey – Head of Access and Prevention, Communities	30/11/2016  Revised implementation date : 30.9.17	Service planning has commenced for 17/18. No completed plans are available yet. This is inextricably linked with the adult social care re-structure which is due to be implemented 1.8.17.  <b>Action ongoing</b>
7.2	All job descriptions should be updated in line with current council templates and standard information. There should be an additional section which details the worker's responsibilities in the ICAT team.	Medium	Sara Storey – Head of Access and Prevention, Communities	30/11/2016  Revised implementation date : 30.9.17	Some job descriptions to be reviewed separately to the current on-going MER in adult social care. A decision was taken to delay doing this while the initial stages of the MER consultation were happening. This is not related solely to ICAT as these jobs exist across care and support.  <b>Action ongoing</b>
7.3	Management need to ensure that additional caseloads in ICAT as a result of slow provider pick up are identified and reported to senior management to demonstrate the impact this is having on workloads. Senior management should take appropriate action to reduce the impact of this.	High	Sara Storey – Head of Access and Prevention, Communities  Janet Burke – Service Manager	30/11/2016	There is now a process of escalation in relation to workloads and impacts.  <u>Internal Audit opinion</u> Internal Audit were provided with the Adult Social care escalation policy to review, of which STIT contact time and unit costs were used as an indicator  <b>Action complete.</b>
7.4	Measurable targets and PI's for ICAT be put in place. These should be monitored and reported on a regular basis so staff and management are aware of them. Management should take appropriate action where	High	Sara Storey – Head of Access and Prevention,	Actioned	Robust process of escalation and reporting re agreed targets for assessment and 'one off' pieces of work in place.

	required.		Communities		<p>It was further stated that workloads and impacts were submitted weekly by three team managers to senior managers to quantify the pressure on the service and alert senior managers to the need for remedial actions</p> <p><u>Internal Audit opinion</u> Internal Audit was provided with evidence of reporting of workloads and instances of escalation. Given that this was a part agreed recommendation, the action taken is seen as adequate.</p> <p><b>Action complete.</b></p>
7.5	ICAT and STIT management should work together and ascertain the discrepancies with service user numbers. Once agreed, data and service user numbers should be subject to periodic checks to ensure accuracy. This will be vital to ensure accurate charging for service users.	High	Sara Storey – Head of Access and Prevention, Communities	31/08/2016	<p>Management consider this issue to be resolved. There are no concerns since this audit was carried out with regard to customers 'missing' from any list. Staffplan is the repository for customers on STIT. A weekly report is produced of customers on STIT. There have not been any queries about the accuracy of this data.</p> <p><b>Action complete</b></p>
7.6	Regular reporting of STIT service users and costs to senior management should be put in place. This should include those users approaching the six week point and service users in STIT and their associated costs. This should form part of the suite of performance measures for the STIT service. This should enable a joint approach to be implemented with SCAS and Commissioning.	High	Sara Storey – Head of Access and Prevention, Communities	Actioned	<p>Internal Audit was provided with a STIT report for September 2016 data which provided analysis on clients and hours by a north/south team split and over a number of different care categories (eg: STIT/AR/CICs)</p> <p>Internal Audit was also provided with copies of the weekly report, circulated internally to managers which provided details of numbers of clients and hours on STIT.</p> <p>Additionally Internal Audit was provided with quarterly monitoring reports which detailed unit costs.</p>

					<b>Action complete</b>
7.7	Charging for STIT service users past the six week point should be put in place. A charging policy should be developed and implemented. It should clearly state each team's responsibilities with regard to ensuring that charging can take place, with clear guidance as to how charging takes place. It should state monitoring and reporting required between teams and provide clear pathways for feeding back issues that could affect charging.	Critical	Sara Storey – Head of Access and Prevention, Communities	Actioned	Charging is in place.  <u>Internal Audit opinion</u> Internal Audit was directed to the online Fairer Contribution policy which covered intermediate care.  <b>Action complete.</b>
7.8	Management should agree the basis for the calculation of STIT costs and a reporting process should be put in place to inform and alert senior management to high costs of individual service users remaining on STIT for over six weeks.	Critical	Sara Storey – Head of Access and Prevention, Communities	Actioned	Completed. A process is in place and costs are reported to CSLT quarterly or as required.  <u>Internal Audit opinion</u> Evidence of monthly reporting on performance was provided. This included analysis on unit costs.  <b>Action complete</b>
7.9	It is recommended that data from STIT regarding service users is checked against other sources of information to ensure that the Staff plan reports are correct for charging purposes.	High	Sara Storey – Head of Access and Prevention, Communities	31/08/2016	As above.  <u>Internal Audit opinion</u> Internal Audit was provided with a staff plan report that provided details of hours provided. This is used to support other reporting.  <b>Action complete</b>
7.10	A data cleanse of the open service packages on CareFirst with regards to STIT/in-house packages should be undertaken with old service packages being closed and a differentiation made on the packages between these two types of packages. Once this data cleanse is complete, packages on CareFirst should be checked periodically to ensure that data is correct on an ongoing basis. This should be instigated once the data cleanse has taken place.	High	Sara Storey – Head of Access and Prevention, Communities	30/11/2016  Revised implementation date 1.7.2018	No update – Whole Family Case Management (WFCM) is due for implementation in 2018 and this action will not change before then.  <b>Action dependent on introduction of new system – ongoing but with a long implementation date</b>
7.11	Training should be given to those workers who input	High	Sara Storey –	30/11/2016	Completed.

	and close packages on CareFirst to ensure consistency and to enable robust STIT charging.		Head of Access and Prevention, Communities		
--	---	--	--	--	--

**8. SCAS - Residential and Nursing Agreements** (issued to audit and standards committee 1.8.2016)

<b>As at Jan 2017</b>
This report was issued to management on the 12.7.16 with the latest agreed implementation date of 30.04.2017. An update on progress with recommendation implementation will be included in the next tracker report.

<b>As at July 2017</b>
A follow-up audit was undertaken in May 2017 and the results are reproduced below.

Page 81

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by Head of Access and Prevention, Communities 10/5/2017.
8.1	An updated operational plan is required as soon as possible. It should reflect corporate and portfolio objectives/ requirements and reflect changes in legislation that will affect service. It should detail how it is anticipated to clear the backlog of activities and how this will be resourced.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager	30/09/2016	Service plan now in place.  <u>Internal Audit opinion</u> Internal Audit was provided with and reviewed the service plan for 2017/18. It was found to include the services that made up SCAS, was broken down to six service objectives and it broadly included reference to allocating resources to improve productivity.  <b>Action completed.</b>
8.2	A review of key performance indicators should be completed to enable more relevant management information to be available. Relevant measures to determine how many packages have been completed within different time brackets for example within 8 weeks, between 8-12 weeks, between 12-24 weeks, and how	Medium	Maxine Stavrianakos- Head of Neighbourhood Intervention and Tenant Support	31/12/2016  Revised implementation date  30/09/17	KPI's have been reviewed. The KPI's in place show processing time on average, numbers of referrals received, and trend over time. These are broken down by team and by type of support including residential.  <u>Internal Audit opinion</u>

	<p>many over 6 months. The breakdown of package type i.e. short term/long term care should be included.</p> <p>Structured KPI's would highlight where issues are and assist management to establish if there are training and communication requirements which would help speed up the process.</p>		<p>Charles Crowe - SCAS Service Manager</p>		<p>Internal Audit was provided with the revised KPI dashboard in place. Whilst it covered waiting times for clients awaiting service it did not include a breakdown of package type as per the agreed recommendation. Internal Audit considers that further work is therefore required, as per the agreed recommendation.</p> <p><b>Action ongoing</b></p>
8.3	<p>As part of the F3 contract review, targets should be considered around the completion of all contracts. Implementing SMART targets would assist in performance management and give measurable data for improving the service. Achievable targets would help staff be more proactive in their approaches.</p>	Medium	<p>Maxine Stavrianakos- Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	31/12/2016	<p>The target for the team to complete an F3 is 2 weeks.</p> <p>Significant changes to the process are to come into effect which will allow monitoring of the work within SCAS excluding time with providers.</p> <p>Chasing of F3's is carried out monthly to accompany remittance advice to the provider.</p> <p><u>Internal Audit opinion</u> Internal Audit was provided with the process for chasing F3's.</p> <p><b>Action completed</b></p>
8.4	<p>Resources should be allocated to clear outstanding activities as soon as possible along with a review of the impact completing the activities has had. For example, what financial impact there would be on the 16/17 budget and, if possible, what impact the delays may have had on client care.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	30/09/2016	<p>Resources were allocated to allow the chasing of unreturned F3 from the providers. This was completed a few times without success in getting the unreturned F3 back from the providers. We have now, however, got a process to allow a monthly chasing. We have also been able to build a report that will allow us to quantify in financial terms the value of the unreturned F3's.</p> <p><u>Internal Audit opinion</u> Internal Audit was provided with the process for chasing F3's and a spreadsheet which listed all those F3's classed as 'unreturned' ie: outstanding. Internal Audit was told that if an F3</p>

					is not returned, the supplier does not get paid. <b>Action completed</b>
8.5	Management should consider adding an item on the SCAS risk register relating to the backlog of activities to recognise that there is service, client and financial risks associated with the outstanding tasks.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager	31/12/2016	Mitigations in place that reduce below threshold and held on SCAS risk register.  <u>Internal Audit opinion</u> Internal Audit was provided with the SCAS risk register which showed an entry relating to delays in processing requests for care. This has been included in January 2017 and was next due to be reviewed in July 2017.  <b>Action completed</b>
8.6	It is recommended that the business continuity plan is updated to reflect the changing environment and update staff changes. This should be completed on a yearly basis.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager	31/12/2016	Business continuity plan reviewed.  <u>Internal Audit opinion</u> Internal Audit was provided with the business continuity plan for the service. This has been updated in January 2017.  <b>Action completed</b>
8.7	It is recommended that the Review of Contractual Arrangements Discussion Paper and recommendations are revisited and implemented. A working party should be set up between management, contract services, the commissioning team and service deliverers to deliver a robust contract that is in line with SCC policies and procedures as well as linking more closely with CCG & CQC with a view to sharing information and streamlining processes.	Critical	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager	30/06/2016	The Head of Service raised this with Commissioning and consideration is now being given by Commissioning and Commercial Services to new contractual arrangements. Action now outside of SCAS.  <u>Internal Audit opinion</u>  <b>Action completed</b>

8.8	<p>Management should undertake a full review of the SCAS nursing and residential process tasks required. The process notes should contain a flow chart and should be provided as a 'living' manual for all staff - including new starters. The guidance should include clear wording, screen prints, file paths and signposts to finding further information.</p> <p>The documents should be revisited on a regular basis to ensure that the process is in line with corporate guidance and legislation changes in particular reference to the Care Act 2014.</p> <p>A clear list of roles and responsibilities is required for the team covering the F3 contract process.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager.</p>	30/09/2016	<p>Process manual in place produced by temporary acting role. As a living document this is on rolling review and continues to be improved.</p> <p><u>Internal Audit opinion</u> Internal Audit was provided with all the process notes compiled.</p> <p><b>Action completed</b></p>
8.9	<p>Timescales should be put into place for completing F3 contracts to enable timely payments to providers. While ownership sits primarily with social workers and providers to obtain the correct information, the onus should be on the team to carry out proactive chasing of contracts issued. This would mitigate potential charging errors to clients and reduce possible eviction notices.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	30/09/2016	<p>Chasing of unreturned F3's has been carried out on a number of occasions. This is now built into current processes to be done on a monthly basis.</p> <p>This has not resolved the issue with a number of providers and escalation has been carried out resulting in a review of the process. Further action is being considered by Commissioning and Commercial Services to implement recommended changes to contractual framework (see 2.1).</p> <p><u>Internal Audit opinion</u> Internal Audit was provided with the process for chasing F3's.</p> <p><b>Action completed</b></p>
8.10	<p>In the interim, prior to the completion of the F3 review, all forms should be updated to reflect the changes that have taken place within teams. If a process has been updated outside of the financial procedures document, this should be communicated alongside the amended forms ie RA1 process.</p>	Critical	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant</p>	30/06/2016	<p>Communication to providers is done electronically via secure email for F3's, remittance advices and chasing of unreturned F3's.</p> <p>Providers are using electronics returns for RA1</p>



	Where possible electronic returns should be introduced and if not, it is recommended that a PO Box be used as a return address to enable tracking of documents and reduce the risk of missing post.		Support Charles Crowe - SCAS Service Manager.		as appropriate to their business.  Providers have been advised to use electronic communication.  <u>Internal Audit opinion</u>  <b>Action completed</b>  Please note: Internal Audit have not conducted further onsite testing to validate the assurance provided by the Head of Service.
8.11	A system based process should be implemented to track outstanding contracts and be implemented as part of proactive working. By adding an electronic tag/record to a contract, an auditable trail would be produced which would support proactive working methods.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager.	30/09/2016	F3's are tracked electronically via Carefirst. Processes have been amended to include practices that allow reporting on unreturned F3's and enable monthly chasing of these.  Month chases go to providers.  <u>Internal Audit opinion</u> Internal Audit was provided with the process for chasing F3's.  <b>Action complete</b>
8.12	Greater measures should be put in place to understand uncompleted F3 contracts for permanent and respite care. A report showing contracts over 3, 6, 9, 12 months old for example, would enable the team to work proactively by contacting social workers and providers to enable speedier payments. It would assist in the monitoring of budgets and give management a better understanding of potential budget pressures.  The measures required are dependent on the work to be completed on the F3 contract which will have a direct impact on the whole delivery of the payments processes required in future.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager.	31/12/2016	This is now built into process: F3's are tracked electronically via Carefirst. Processes been amended to include practices that allow to report on unreturned F3's and enable monthly chasing of these. In addition SCAS is liaising with Contracts and Commissioning to inform them of which contracts are being chased to enable them to raise these as part of contract monitoring activities.  <u>Internal Audit opinion</u> <b>Action complete</b>
8.13	In line with the SCC Information Security policy passwords should not be shared under any	High	Maxine Stavrianakos -	30/09/2016	Management addressed this with staff in team meetings. Regular reminders have been issued

	<p>circumstances. Management should ensure staff adheres to this policy at all times.</p>		<p>Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager.</p>		<p>and all staff are required to complete data security training.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action completed.</b></p>
8.14	<p>As part of the review of timescales for completing F3 contract by SCC staff, as per the recommendation earlier, a review of timescales should be implemented and responsibility awarded to relevant parties to complete.</p> <p>While it is acknowledged that there are always difficulties obtaining information or signatures, these should be classed exception rather than the norm and where possible a time period should be enforced for completion. Implementing timescales will by its nature encourage smarter returns.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	31/12/2016	<p>As per 2.5 and 2.6 above chasing of unreturned F3's is now built into processes on a monthly basis. We are escalating the information to Contract and Commissioning.</p> <p>Financial assessment letters are being issued to the social workers, the service users/family or financial agents and the providers once a financial assessment is completed. These are sent to the care home via secure e-mail.</p> <p><u>Internal Audit opinion</u></p> <p>Internal Audit viewed a copy of the letter used to chase unreturned F3's. It clearly stated what was required by providers and when.</p> <p><b>Action completed.</b></p>
8.15	<p>The review of the RA1 form should be completed as soon as possible. The format of the form should include guidance boxes to remind providers why they need to complete certain data and allow them to chase outstanding payments for clients. Consideration should be given to adding a column for 'internal use only' which could be used to add date the form was received, if contract details are correct and what the anticipated value of the claim is etc.</p> <p>Communication of the new form should be sent to providers along with guidance on the expectation of usage.</p>	High	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	30/09/2016	<p>New RA1 in place and in use. Using secure e-mail through approach alongside F3 contracts as system used by Safeguarding team not suitable for SCAS use at this time.</p> <p><u>Internal Audit opinion</u></p> <p>Internal Audit clarified that the service receives the RA1 using secure email.</p> <p><b>Action completed.</b></p>

	Consideration should be given to obtaining a PO Box for returns.				
8.16	A review of the RA1 log and how it is used should be undertaken. Consideration should be given to adding dates and approximate values to the log so that management can pinpoint if there are potential financial issues.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager.	31/12/2016	RA1 log reviewed in consultation with Commissioning. It was agreed that a minimal model was better in practice to reduce administrative burden.  <u>Internal Audit opinion</u>  <b>Action completed.</b>
8.17	Monthly reconciliation should be completed of RA1 forms submitted against OEO payments made to ensure that the anticipated expenditure for care home provision has actually been paid and that the Carefirst reconciliation matches.  A payment period tolerance should be introduced and where contracts are exceeding this, explanations why and what affect this will have should be reported to management. More awareness is required about the contract dates covered when processing invoices for payment.  It should be considered when looking at the future Carefirst system requirements, that it should be able to provide invoice and payment analysis so that it can support more robust budgeting and reconciliations.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support  Charles Crowe - SCAS Service Manager.	30/09/2016  Revised implementation date  30/09/17	We have been working to effectively and efficiently chase the RA1 on a monthly basis. This work is currently being finalised as we are testing it. This work also include liaising with Contracts and Commissioning to be included in monitoring activities and for escalation purposes  <u>Internal Audit opinion</u> Internal Audit was provided with the 'chasing RA1 process' notes in place.  Internal Audit, spoke to the finance business partner about the responsibility for carrying out a reconciliation of RA1 payments to OEO and clarified that this in not a finance role, but belongs in service – as per the recommendation.  Further action required. Service need to liaise with FBP to clarify the responsibilities of the Service, and agree an approach for reconciling payments to providers.  <b>Action ongoing.</b>
8.18	Management should review the RA1 submission	Medium	Maxine	31/12/2016	RA1 in place on electronic format.

	<p>process and make it electronic. This would speed up the processing of the RA1 forms and give officers more time to investigate recurring issues ie if a client name is continually being submitted, establish if they should have a contract or be a full fee payer. It would enable providers to include more details with the submission in a more timely manner.</p> <p>Once the electronic system has been developed, monitoring and reconciliation work can take place and give more assurance to managers re outstanding workloads.</p> <p>The monitoring document should contain a current list of full fee paying clients and S117/Health clients that is regularly updated and can be referred to thus saving time in the payments process.</p>		<p>Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager.</p>		<p>Larger scale changes to use of RA1 and other processes included in review of F3 contractual arrangements sat within Contracts and Commissioning.</p> <p><u>Internal Audit opinion</u> Internal Audit was provided with the 'chasing RA1 process' notes in place, and an electronic copy of an RA1</p> <p><b>Action completed</b></p> <p><b>Action now outside the remit of SCAS.</b></p>
8.19	<p>It is recommended that the distribution of the new financial year payment timetable be used as an opportunity to update providers of other changes that may have taken place and future work being planned and remind them of their responsibilities for returning F3 contracts in a timely manner.</p> <p>This should be sent separate to the remittance advice as is the current process to avoid any confusion. It should be sent electronically where possible to both the head office and individual care homes so that there is no failing to see the documentation.</p>	Efficiency/ effectiveness	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	30/04/2016	<p>Timetable is now distributed electronically</p> <p>Timetable is sent electronically to the email addresses communicated by the homes. This is sent with the remittances advices as it helps them with confirming dates of period when payments were made.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action completed</b></p>
8.20	<p>Management should ensure that all staff are aware of and follow the information security policy and secure client data and other files at the end of every working day. All files should be locked away when not in use. Keys should be stored in a lockable cupboard and not in the doors at night.</p> <p>After discussions with management, internal audit accept that there changes have been made with regards to greater cupboard security.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS</p>	30/09/2016	<p>Key safe in use.</p> <p>Data security training completed by all staff and regularly refreshed as per corporate standard.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action completed.</b></p>

			Service Manager		
8.21	<p>Management should consider the validity of retaining paper and electronic copies of documentation with a view to utilising more complete electronic records with tracking possibilities. The question of whether paper copies should be retained if stored electronically should be explored.</p> <p>Communication to all users of Carefirst and Wisdom should be undertaken to remind staff of the importance of timely document retention.</p> <p>The Communities Document Retention and Disposal Practice Guidance 2015 (available on Sharepoint) provides information regarding paper and electronic records.</p>	Efficiency/ effectiveness	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	30/11/2016	<p>The Communities Document Retention and Disposal Practice Guidance 2016 circulated to staff and discussed.</p> <p>Electronic storage only used for or res/nursing with the exception of RA1's. Council archiving used for RA1's.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action completed.</b></p> <p>Please note: Internal Audit have not conducted further onsite testing to validate the assurance provided by the Head of Service</p>
8.22	<p>Fraud awareness training should be undertaken by all staff as soon as possible, to ensure that all staff are aware of the process in place.</p>	Medium	<p>Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support</p> <p>Charles Crowe - SCAS Service Manager</p>	<p>30/09/2016</p> <p><b>Revised implementation date</b></p> <p><b>30/11/17</b></p>	<p>Training removed last year and currently under review by Internal Audit. SCAS to be informed once the training is available</p> <p><u>Internal Audit opinion</u></p> <p>Fraud awareness training e-learning package is in the process of being updated by Internal Audit. Implementation date for this training is July 2017.</p> <p>This will then be rolled out corporately via the Sheffield Hub training database.</p> <p>Therefore the service will action this when this is rolled out.</p> <p><b>Action ongoing – due to the corporate roll out of e-learning package.</b></p>

9. The Markets Service (issued to audit and standards committee 28.9.2016)

**As at Jan 2017**

The final report was issued to management on the 9.9.16 with the latest agreed implementation date of 31.3.2017. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

**As at July 2017**

A follow-up audit was undertaken in May 2017 and the results are reproduced below. Of 18 recommendations agreed, 14 have been implemented and 4 are ongoing. Please note: Internal Audit have not conducted further onsite testing to validate the assurance provided by the Head of Service.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated Position & Revised Timescale from Richard Eyre, Head of Markets. 16/05/2017
9.1	<p>Internal Audit notes the intentions of the Head of Markets and recommends that arrangements be put in place for the systematic replacement of all Moor Market Tenancies at Will with the preferred 5-year leases.</p> <p>Arrangements should include the monitoring of responses from traders to ensure that all leases are implemented on a timely basis and that no traders continue to operate on Tenancies at Will after an agreed date.</p>	High	Head of Markets	<p>30/12/2016</p> <p>Revised implementation date</p> <p>30/11/17</p>	<p>Three lease agreements have been drafted by Legal.</p> <p>To implement across the market it would be extremely difficult as there is no financial incentive for the trader to move onto a new lease as it will cost the trader more.</p> <p>Agreed that all tenancies at will shall be transferred to leases with 3 months break clauses.</p> <p><u>Internal Audit opinion</u></p> <p>Given that work is ongoing to transfer the tenancies at will, Internal Audit considers that this work is yet to be completed.</p> <p><b>Action ongoing</b></p>
9.2	<p>Markets Management should carry out a thorough review of all Crystal Peaks Market traders to identify all of those without a current 5-year lease. All such traders should then be placed on a 5-year lease or removed from the Market.</p> <p>Robust arrangements should be put in place across the Markets Service for the monitoring of traders</p>	High	Head of Markets	<p>31/03/2017</p> <p>Revised implementation date</p> <p>31/07/2017</p>	<p>Majority completed and full completion before end of July 2017. Delays as all licenses and leases need to be fully audited due to poor management previously. Revised and realistic deadline agreed by HoS.</p> <p><u>Internal Audit opinion</u></p>

	<p>leases to ensure that:</p> <ul style="list-style-type: none"> <li>- No trader is given access to market stalls without first having returned a fully signed lease; and</li> <li>- All leases due for renewal are identified and actioned in advance of the termination date.</li> </ul> <p>Over and above this, Markets management should seek guidance from Legal &amp; Governance as to the recoverability of arrears relating to traders without a current lease, as well as the Council's vulnerability to legal obligations in relation to prolonged occupation by traders without lease or licence. Where arrears were considered to be irrecoverable, arrangements should be made to write-off the income.</p>				<b>Action ongoing</b>
9.3	<p>Management should exercise appropriate control and security over stall and warehouse keys. Traders should be informed that the passing on of keys to other traders will not be tolerated and be required to return keys promptly for vacated premises.</p> <p>Markets management should carry out regular spot-checks to ensure that vacant warehouse units are not being used.</p> <p>Informal access to stalls and warehouses should not be provided. Wherever necessary, appropriate temporary lease arrangements should be entered in to and recorded in the appropriate tenancy files and arrangements made to recharge for these lettings.</p>	High	Head of Markets	30/11/2016	<p>All actions completed 28/02/2017.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.4	<p>Traders should not be allowed to trade from their stalls prior to the start of their leases. Markets management should inspect the market floor on a frequent basis to ensure that there is no unauthorised trading from market stalls.</p>	High	Head of Markets	<p>31/03/2017</p> <p>Revised implementation date 31/07/2017</p>	<p>All traders informed that they cannot use empty stalls for storage and regular checks are carried out.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.5	<p>Traders should be reminded that unauthorised access</p>	High	Head of	30/09/2016	SOP in place.

	<p>to other units will not be tolerated.</p> <p>Robust arrangements should be put in place to ensure that all keys are recovered from traders vacating units. Where those keys are not forthcoming or keys are known to have been duplicated or passed on to other traders, appropriate arrangements should be made to secure the units in question and recharge the former tenants for the cost of repairs.</p> <p>Consideration should be given to the withdrawal of the traders discount arrangements and the recharging of the unauthorised use of any units from the point that they were vacated by the previous occupant.</p>		Markets		<p>All traders have been reminded, and continue to be, that they are not allowed unauthorised access to other units. Full clear out of stalls underway (and will be completed by end of May) to get rid of clutter etc so that every vacant stall is completely empty to enable easier monitoring of unofficial use.</p> <p>Checks now form part of the security team's weekly checks. Any issues raised to the Market Manager.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.6	<p>Traders found to be encroaching across adjoining units or public areas should be required to remove their stock and/or fixtures.</p> <p>Action should be taken against those continuing to do so.</p>	Medium	Head of Markets	31/10/2016	<p>All completed and SOP in place. However encroachment into the aisle and across the external area of empty stalls is still an issue which management will continue to address where possible. Removing discount will work in the Moor but as there is no discount at Crystal Peaks there is no incentive other than breaching their agreements which currently lacks legal commitment to enforce (ie. no judge would ever back SCC that we took someone's livelihood away as they were 50cm further out in the aisle than they are allowed). Management will continue to pro-actively look at options to control this.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.7	<p>Decisions taken by markets management in relation to markets policy and individual tenancies or traders should be appropriately documented and held on the tenancy files.</p>	Medium	Head of Markets	31/08/2016	<p>All decisions now documented on traders files.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.8	<p>Permanent or temporary lettings and other tenancy</p>	Medium	Head of	31/08/2016	<p>Only traders who have no debt or are in a</p>



	<p>arrangements should not be allocated to traders in arrears and not in the process of making payments to reduce the level of debt.</p> <p>In the specific instance noted opposite, management should consider whether the temporary arrangement should be withdrawn, so as to confirm its commitment to the policy.</p>		Markets		<p>repayment programme will be allowed to expand. Picked up as part of the debt management group.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.9	<p>The Markets arrears process flow charts should be amended to refer to the Council's 60-day rule.</p> <p>Markets staff involved in rent collection and arrears management should be made aware of the rule and of the benefits in prompt recovery of arrears for the service.</p> <p>Markets arrears debt management processes should encourage the early recovery of rent arrears so as to maximise the benefit to the Service.</p>	High	Head of Markets	31/08/2016	<p>The group continue to meet with full involvement of the ICAMS team and legal as and when required. Chaired by the HoS.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.10	<p>The monthly Markets debt management arrangements should be extended to incorporate the review and administration of debts in Crystal Peaks and Parkway Wholesale Markets.</p>	High	Head of Markets	<p>31/08/2016</p> <p>Revised implementation date 30/06/2017</p>	<p>Parkway was included on the agenda but then meetings ran out of time so Parkway was taken off and dealt with internally by the team.</p> <p>Recent review by HoS to ensure Parkway is on the debt group agenda and followed up (figure for parkway has increased by 7k over the year).</p> <p><u>Internal Audit opinion</u></p> <p>Internal Audit was provided with a monitoring note on markets debtors dated 10 May 2017. It recorded that monitoring of Parkway Markets was to be part of all future meetings. Internal Audit confirmed that the next meeting was to be on June 14<sup>th</sup> 2017.</p> <p><b>Action ongoing</b></p>
9.11	<p>Markets management should systematically review Crystal Peaks and Parkway Wholesale Markets</p>	High	Head of Markets	31/08/2016	<p>Completed.</p>

	<p>traders' arrears on a case-by-case basis and determine action to be taken to address the arrears.</p> <p>Particular attention should be given to whether sufficient, timely and appropriate management action had been taken to recover the most significant levels of arrears following the previous Internal Audit report in January 2015.</p> <p>Procedures reflecting those in place for the Moor Market should be adopted for the Crystal Peaks and Parkway Wholesale Markets:</p> <p>The Markets Manager should be required to review arrears on a monthly basis and report to the debt recovery meeting on the current position and action taken.</p> <p>All action should be formally set out to the trader in question and retained on the respective tenancy file Once defined the situation should be monitored to ensure agreed action is followed</p> <p>Prompt review and action should be taken in line with the 60-day rule so as to maximise income retained by the Service.</p> <p>Consideration should be given to referring cases on to debt collection agencies or initiating legal action through the Legal &amp; Governance team.</p> <p>Over and above this, all other recommendations raised in respect of the management of arrears and debt recovery should automatically apply to Crystal Peaks and Parkway Wholesale Markets.</p>			<p>Revised implementation date 30/06/2017</p>	<p>Fully incorporated into the debt management group.</p> <p><u>Internal Audit opinion</u> Linked to 2.2 above, Parkway Markets debtors are to be incorporated into the monthly debt management process.</p> <p><b>Action ongoing</b></p>
9.12	<p>Full consideration should be given to the recovery of Markets rent arrears in line with the Council's "60-day Rule" to ensure that the service takes maximum benefit from the income collected. The Markets Service</p>	High	Head of Markets	31/08/2017	<p>Action completed.</p> <p>All debts pre 60 days now chased as a priority, a dedicated manager is to lead on this.</p>

	should be more responsive in initiating informal debt recovery action once debts exceed the 30 days. In such instances, traders should be visited and encouraged to make alternative arrangements to pay, such as via the Markets' chip 'n' pin facility.				<p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.13	<p>Markets management should apply the recommendations as set out in this report, ensuring a consistency in the procedures and processes across all markets.</p> <p>The Interim Head of Markets should further review individual tenancy arrangements (based on the information provided by Internal Audit) for indications of inappropriate management. Where necessary appropriate action should be taken to address issues regarding the letting of stalls, or the recovery of arrears.</p>	High	Head of Markets	31/08/2016	<p>Fully implemented.</p> <p><u>Internal Audit opinion</u></p> <p><b>Action complete</b></p>
9.14	<p>Markets management should liaise with ICAM to establish strategies and guidance for the referral of traders' arrears to DCAs. This should include:</p> <ul style="list-style-type: none"> <li>• Guidance as to at what point arrears should be referred to DCAs;</li> <li>• How DCAs are to be updated with traders latest arrears positions;</li> <li>• Monitoring of all arrears referred to DCAs, to ensure that DCAs deal with the arrears on a timely basis or enable alternative courses of action to be taken;</li> <li>• Confirmation that markets managers retain a responsibility to monitor all arrears and to encourage prompt payment from traders, irrespective of whether those arrears have been referred to a DCA.</li> </ul> <p>As a matter of urgency, Markets management should review current arrears in the Crystal Peaks and Parkway Wholesale Markets and refer to DCAs where</p>	High	Head of Markets	31/08/2017	<p>ICAMS now part of the Debt Management Group and reporting underway.</p> <p><u>Internal Audit opinion</u></p> <p>Internal Audit reviewed the individual monitoring of traders in debt and updates were provided at the monthly meetings.</p> <p><b>Action complete</b></p>

	appropriate.				
9.15	Markets management should continue to maintain robust debt management arrangements to ensure that current arrears are cleared and to establish the necessary culture with traders to demonstrate that arrears will not be tolerated in future.	High	Head of Markets	31/08/2016	Action completed. <u>Internal Audit opinion</u> <b>Action complete</b>
9.16	In addition to the recommendations raised at 2.3 & 2.6, management should carry out a review of trader arrears in Crystal Peaks and Parkway Wholesale Markets and identify those where recovery has stalled and would benefit for passing on to Legal & Governance.	High	Head of Markets	31/08/2016	This forms part of the aged debt group. <u>Internal Audit opinion</u> <b>Action complete</b>
9.17	Markets management should review current individual debtors, particularly those posted to now defunct Markets Business Units, for suitability for formal write-off. As a minimum requirement this should be done on an annual basis, preferably in advance of the closedown of that year's financial accounts.	Medium	Head of Markets	31/03/2017	Picked up as part of the debt management group <u>Internal Audit opinion</u> <b>Action complete</b>
9.18	In view of the current commercialisation project currently in Place, Markets management should identify and review the options for cashless outdoor rents collections and consider whether these represented more efficient and economic methods than those currently in operation.	Medium	Head of Markets	31/03/2017	Chip & pin machine now in use. <u>Internal Audit opinion</u> As per the recommendation, chip and pin machines/technology now in use. <b>Action Complete</b>

**10. Council Processes for Management Investigations** (issued to audit and standards committee 21.11.2016)

<b>As at Jan 2017</b>
This report was issued to management on the 20.9.16 with the latest agreed implementation date of 31.12.2016. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

<b>As at July 2017</b>
An update on progress made with the recommendation implementation is included below. Of 16 recommendations agreed, 10 have been implemented and 6 are ongoing.

Ref	Recommendation	Priority	Original	Original	Updated position - provided by
-----	----------------	----------	----------	----------	--------------------------------

			Responsible Officer	Implementation Date	Head of Human Resources 8.6.17.
10.1	A protocol detailing the necessary criteria to be fulfilled in order to access financial data via the Accredited Financial Investigator within Trading Standards should be documented.	Medium	Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016	Contact has been made and a process agreed and is in place for requesting assistance from the financial investigators. That process has not as yet been required.  <b>Action complete</b>
10.2	The Disciplinary Procedure Flowchart should be updated to include instructions to contact Human Resources Advisory Team and in instance of potential financial irregularity, fraud or theft to contact Internal Audit.	High	Lynsey Linton, Head of Human Resources	31 <sup>st</sup> December 2016	This has been done. There is now frequent reporting through to Internal Audit of incidents.  <b>Action complete</b>
10.3	When receiving the initial call from service regarding an issue relating to irregularities in funds, timesheets, stores or other property which could be considered fraud or theft, Human Resources Advisory Service / relevant HR consultant should inform the service of the requirement to contact Internal Audit.  All such issues should be recorded by the HR Advisory Service and a list emailed to Internal Audit on a monthly basis to ensure all cases have been reported.	High	Lynsey Linton, Head of Human Resources  Peter White, Human Resources Service Manager	31 <sup>st</sup> December 2016	There is now regular reporting through of information on frauds.  All members of the HR Advisory Service Team are aware of the need to advise managers to contact Internal Audit and back this up with direct notification.  HR Advisory submit a monthly Financial Irregularity, Fraud or Theft Report to Internal Audit. This includes a nil return.  <b>Action complete</b>
10.4	Human Resources Client Management should advise CAPITA of the requirement to provide Internal Audit with requested information. A method of requesting information should be agreed upon, documented and implemented to ensure requests are not declined or delayed.	High	Peter White, Human Resources Service Manager	31 <sup>st</sup> December 2016	Human Resources Client Management advised Capita of this access requirement and believe the issue is now resolved.  <b>Action complete</b>
10.5	The Code of Conduct should be reviewed with specific reference to fraud awareness. Consideration should be given to using MyView or the Learning Development Hub to obtain confirmation from all employees that they have read the updated Code of Conduct. A full refresh of the fraud Internet site should be	High	Lynsey Linton, Head of Human Resources  Stephen	31 <sup>st</sup> December 2016  Revised implementation	The refresh of all of the Council's fraud documentation is currently underway and should be relaunched by the End of July 2017.  <b>Action ongoing</b>

	undertaken and then details published on the homepage to raise fraud awareness.		Bower, Finance Manager, Internal Audit	date: 30.9.2017	
10.6	Internal Audit should review and update the counter fraud training course on line. There should be a corporate mandate for all employees to undertake this training by the end of the year.	High	Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016  Revised implementation date: 30.9.2017	As Above  <b>Action ongoing</b>
10.7	Senior management should request that all service areas review their risk registers, to ensure that the appropriate fraud risks have been identified and risk mitigation strategies put in place.	High	Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016  Revised implementation date: 30.9.2017	As above.  <b>Action ongoing</b>
10.8	The fraud reporting process should be updated on both the internet and the intranet, part of the refresh recommended in 1.5.	Medium	Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016  Revised implementation date: 30.9.2017	As Above  <b>Action ongoing</b>
10.9	The whistleblowing policy should be reviewed to ensure that it still meets the requirements of the Council and should be published on a regular basis.  A group made up of officers from HR, Legal and Governance and Internal Audit should meet on a regular basis to review the usage of the whistleblowing policy. HR should provide a list of the issues raised and the actions to be undertaken. This should ensure consistency or approach and ensure that the issues are investigated and resolved in a consistent manner. The group does not need to know the officer raising the issue unless they are required to be involved in the investigation or resolution. The meeting should be monthly, However the length of the meetings will be determined by the number of new and on-going	High	Lynsey Linton, Head of Human Resources	31 <sup>st</sup> December 2016	The Whistleblowing Policy was reviewed and launched in Jan 17.  <b>Action complete</b>

	issues.				
10.10	As required in the policy the Director of Legal and Governance should report annually to the Audit Committee on the use of the whistleblowing processes.	High	Lynsey Linton, Head of Human Resources	31 <sup>st</sup> December 2016	This information is provided to the Director of Legal and Governance.  <b>Action complete</b>
10.11	As the council has agreed to abide by the Nolan Principles on conduct in public life, it is important that the Code of Conduct requires staff to support agencies where they are trying to prosecute fraud against Council employees, which may include providing witness statements and attending court.	Medium	Lynsey Linton, Head of Human Resources	31 <sup>st</sup> December 2016	This was reviewed by the Head of HR with legal advice. It was determined that the code of conduct is proportionate in relation to this issue.  <b>Action complete</b>
10.12	In order to ensure consistency of approach in financial investigations, it is important that a gateway process is established involving review or oversight by Internal Audit to ensure that there is consistency of approach.  As a minimum, there should be involvement by Internal Audit and Human Resources at three stages of the investigation <ol style="list-style-type: none"> <li>1) Initial allegations to determine the actions (possible investigation) to be taken.</li> <li>2) Determining the outcomes. To look at the results of the investigation prior to writing the appropriate statement of case (fi required).</li> <li>3) Conclusion – to record the outcomes of the case and discuss any learning points for the future.</li> </ol>	High	Lynsey Linton, Head of Human Resources  Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016	HR Consultancy contact Internal Audit in relation to such issues.  <b>Action complete</b>
10.13	Impartiality is essential to an investigation and therefore senior managers should ensure the investigating manager is able to investigate the allegation effectively without bias. Should there be any doubt, Internal Audit should be contacted for assistance and to ensure impartiality and consistency.	High	Lynsey Linton, Head of Human Resources  Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016	Actioned and in place per above and evidenced in recent investigations.  <b>Action complete</b>

10.1 4	The method of recording of cases should be reviewed and all cases should include the relevant details including name of the investigating manager, hearing officer, a brief outline of both the allegation and the outcome.	High	Peter White, Human Resources Service Manager	31 <sup>st</sup> December 2016  Revised implementation date 30.9.17	This is being factored as part of the transitional activity in terms of the return of HRConnect to the council as different elements of the process exist between SCC/Capita.  <b>Action ongoing</b>
10.1 5	The fraud e-learning should be updated and be mandatory for all service staff to complete. This will ensure that all staff have adequate training and knowledge to identify potential fraud at early stage and take the appropriate action, further aiding consistency across the Council.	High	Lynsey Linton, Head of Human Resources  Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016  Revised implementation date 30.9.17	Management teams briefed. Awaiting updated e-learning per reference above.  <b>Action ongoing</b>
10.1 6	Service managers should consult Human Resources and Internal Audit prior to accepting an employee's resignation where there is an allegation or suspicion of fraud or theft to ensure consistency when dealing with these.  The Council's zero tolerance on fraud and theft should be observed by all staff when dealing with investigations to ensure consistency.	High	Lynsey Linton, Head of Human Resources  Stephen Bower, Finance Manager, Internal Audit	31 <sup>st</sup> December 2016	<b>Action complete</b>

**11. Payroll Pension Arrangements** (issued to audit and standards committee 21.6.2016)

<b>As at July 2016</b>
This report was issued to management on the 14.4.2016 with the latest agreed implementation date of 1.7.2016. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

<b>As at Jan 2017</b>
An update on progress made with the recommendation implementation is included below. 5 out of 7 recommendations have been implemented and with work ongoing on the remaining 2. There are known issues with processes at SYPA and so for the 2 ongoing recommendations a long revised implementation date is expected to enable improvements to be implemented within SYPA.



**As at July 2017**  
 An update on the 2 remaining recommendations is included below. As per the update in January, a long revised implementation date was given to enable improvements to be implemented within SYPA. This date has still not passed and so the action continues to be on-going.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by HR Service Manager 19/5/2017.
11.1	These timescales SYPA has to respond/communicate with members and SCC should be altered so that they are very clearly defined. It is recommended that SYPA have a period of time from receiving the query to completing an initial verification of all required information, for example, through a checklist. SYPA will then have the timescales outlined in the Pensions Administration Strategy to reply to the query - this will stop the process being unduly delayed.	Medium	Peter White, HR Service Manager	21/03/2016  Revised implementation date: 1/4/2018	<b>Action ongoing</b>  SYPA disclosed on 30/11/16 at their AGM that they are intending to move towards monthly returns for Payroll data in April 2018. Part of this approach will enable SYPA to have access to real-time Payroll data ensuring they have the necessary information to hand to enable it to perform the task within timescale.  Work with SYPA and Capita Payroll is ongoing to resolve current data transfer issues, whilst recognising the future systems approach so they dovetail effectively.
11.2	An agreement should be sought with SYPA regarding the staff based at the SYPA satellite office that results in either Capita/SCC taking control of the tasks they perform, having control over these staff or SCC no longer being held accountable for these performance targets.	High	Peter White, HR Service Manager	01/07/2016  Revised implementation date: 1/4/2017	<b>Action complete</b>  The funding arrangements for the SYPA Sheffield Office have been reviewed with funding arrangement agreed between SCC and SYPA.

**12. Delivery of Capital Schemes and Capital Gateway Approvals (Place) (issued to audit and standards committee 19.4.2016)**

**As at July 2016**  
 This report was issued to management on the 29.03.16 with the latest agreed implementation date of 31.12.16. An update on progress with recommendation implementation will be included in the next tracker report.

**As at Jan 2017**  
 An update on progress made with the recommendation implementation is included below. 6 out of 8 recommendations have been implemented and with work ongoing on the remaining 2.

**As at July 2017**

An update on progress with the 2 recommendations that were ongoing in the last report is included below. Both remain ongoing but are due for completion by the end of July 2017.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - Taken from the Place SharePoint tracker system
12.1	<p>Transitional and successor planning arrangements should be introduced for the effective hand-over of responsibilities in order to ensure the prompt and effective roll-out of the new Capital Approvals Framework.</p> <p>In the short term, the acting post holder should be given suitable support and guidance to avoid unnecessary delays and the effective embedding of the arrangements across the Council.</p>	2 - High	Director of Business Strategy & Regulation, Place	<p>31/03/2016</p> <p>Revised implementation date 31/7/2017</p>	<p><b>Action ongoing</b></p> <p>The Director of Business Strategy and Regulation is in the process of arranging for the vacancy to be filled.</p>
12.2	<p>Recommendations raised at 1.1, 1.2 &amp; 1.3 further apply to these findings.</p> <p>Consideration should be given to alternative methods of funding the PMO.</p> <p>Actions agreed as part of the Head of CDS's report in to fees and charges should be implemented within appropriate time frames so as to further embed the service as the Council's provider of project design, management and delivery functions.</p>	2 - High	Director of Business Strategy & Regulation, Place	<p>31/03/2016</p> <p>Revised implementation date 31/7/2017</p>	<p><b>Action ongoing</b></p> <p>Following EMT on the 1/11/2016 a meeting is to be held between the Director of BS&amp;R and Executive Director of Resources to review current CDS fee structure.</p> <p>The detailed paper back to EMT will include the benchmarking of CDS fees both internally with other fee charging services and externally with appropriate consultancy rates.</p>

**13. Deprivation of Liberties Safeguards (DOLS) (Communities)** (issued to the audit and standards committee 15.4.2016)

**As at July 2016**

This report was issued to management on the 21.03.16 with the latest agreed implementation date of 30.9.2016. An update on progress with recommendation implementation will be included in the next tracker report.

**As at Jan 2017**

An update on progress made with the recommendation implementation is included below. In summary 24 of the 31 recommendations have been completed and work is ongoing with the remaining 7 recommendations. A follow-up audit is currently underway and will validate the update provided through limited

testing.

**As at July 2017**

A follow-up audit was undertaken in Feb 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update. 11 recommendations were deemed to be complete and 1 was ongoing.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Latest update
13.1	Management should establish and formally document the objectives of the section. The objectives should have a clear link to the corporate objectives of the council, and be subject to regular (at least annual) reviews.	Medium	Simon Richards - Head of Quality & Safeguarding	31/03/2016	Service Plan for 17/18 sets out Practice Development Team including DoLS team objectives for 17/18. Reviewed monthly at PDT meeting. No further action required. <u>Internal Audit opinion</u> Service Plan for 17/18 provided as evidence.  <b>Action complete</b>
13.2	It is recommended that an operational plan is produced and documented for the DOLS team which: o Reflects corporate, portfolio and other objectives/requirements: o Reflects statutory requirements o Details how the service is to be delivered o Is regularly reviewed o Is supported by adequate resources.	High	Simon Richards - Head of Quality & Safeguarding	29/02/2016	DoLS team Operational objectives are contained in the Service plan 17/18.  <u>Internal Audit opinion</u> Service Plan for 17/18 provided as evidence.  <b>Action complete</b>
13.3	Management should ensure that all the identified senior managers complete their training as soon as possible and establish an implementation date for the formal quality assurance process by senior management.	Medium	Simon Richards - Head of Quality & Safeguarding	29/02/2016  Revised implementation date: 13/12/2016	Training has been delivered to senior managers to enable them to authorise assessments (29.4.16). One senior manager attends scrutiny panel each month to QA.  We have 2 more senior managers to attend panel and following this we will review formal quality assurance process by senior management.

					<p><u>Internal Audit opinion</u> Internal Audit was shown CSLT minutes whereby a formal QA process was to be instigated in 2017.</p> <p><b>Action complete</b></p>
13.4	The service should develop a detailed action plan to clear the backlog in the DOLS and CoP DOLS requests and reassessments. In clearing the backlog situation, management should also ensure that adequate resources are allocated to expedite new applications and upcoming reviews to prevent these cases being delayed. Progress on clearing the backlog to be reported monthly.	Critical	Simon Richards - Head of Quality & Safeguarding	31/03/2016  Revised implementation date: 31/07/2017	<p>Risks associated with the DoLs backlog are understood and proactively managed, taking into consideration the nationally acknowledged deficit between demand and available resources to meet that demand. Progress on clearing the backlog is reported monthly to CSLT.</p> <p>In line with risk assessments resources are prioritised on predominantly the most urgent cases, high risk cases</p> <p>Increases in output are being achieved with existing resources however these are in themselves insufficient to make an appreciable difference to the level of risk inherent in the size of the backlog.</p> <p>An updated Business Case has been submitted to PLT recommending additional funding to address DOLS backlog. PLT recognise that carrying the current and projected level of risk is not a preferable option and that the allocation of further resource would be needed to mitigate this. PLT decision awaited.</p> <p><b>Action ongoing</b></p>
Court of Protection DOLS – Leadership					
13.5	Internal Audit recommends that a lead person should be assigned for Court of Protection DOLS, and they should perform a full review of the current situation and the actions required to address the backlog of cases. This review to be presented to the service management team/portfolio leadership team and the	Critical	Simon Richards - Head of Quality & Safeguarding	31/03/2016	<p>We now have a designated contact in Legal services for CoP DOLS, and work has been undertaken on the current situation and backlog of cases.</p> <p><b>Action complete</b></p>

	executive management team as a priority.				
13.6	To fully and clearly document the process regarding CoP DOLS.	High	Simon Richards - Head of Quality & Safeguarding	31/03/2016	Process is in place. <b>Action complete</b>
13.7	In order to ensure consistency of information, standard letters should be determined, documented and used to communicate the CoP decisions to the relevant interested parties. These should clearly state the decision of the CoP and their responsibilities to notify of changes etc.  Copies of the letters sent should then be held on the Carefirst/wisdom system file for each client.	High	Simon Richards - Head of Quality & Safeguarding	31/03/2016  Revised implementation date: 31/01/2017	Standard letter produced informing interested parties that a DOL in the community has been authorised.  <b>Action complete</b>
13.8	To ensure the completeness of the recording process it is recommended that all forms completed as part of the CoP DOLS process are scanned and copied into the individuals' Carefirst/wisdom records.	Medium	Simon Richards - Head of Quality & Safeguarding	31/03/2016  Revised implementation date: 31/01/2017	Legal do not have access to Care First, however have incorporated a paragraph within their initial instructions form requesting that the client upload the form to Wisdom once completed and sent to legal.  <u>Internal Audit opinion</u> Internal Audit reviewed copies of the instructions which now included instructions to upload to Wisdom.  <b>Action complete</b>
13.9	All DOLS requests should be treated consistently; therefore the carers responsible for clients in supported living arrangements should receive a letter acknowledging the CoP DOLS request and the care arrangements for the client pending the decision on the CoP DOLS request.	High	Simon Richards - Head of Quality & Safeguarding	31/03/2016  Revised implementation date: 31/01/2017	Confirmed that legal will notify interested parties of any other hearing. Letter produced to evidence this.  <b>Action complete</b>
13.10	There should be a documented training and development plan for the section that is compiled following mentoring/1:1 sessions or team meetings for the section. This would ensure that gaps in training requirements etc. are identified and that specific training can be investigated or developed and the relevant individuals targeted as to their	Medium	Simon Richards - Head of Quality & Safeguarding	30/09/2016  Revised implementation date: 31/03/2017	BIAs have to attend specific training to keep their qualification. Training and development is a standard item on the corporate supervision template. Individual training needs are identified in supervision and course attendance agreed. If a training need is identified that can't be met a request is made to the T&D manager to consider

	needs.  The delivery of training and development should be monitored and reported against the training and development plan at management meetings.				developing training in that area. We have a mentoring scheme in place within the DoLS team.  <u>Internal Audit opinion</u> Service plan and training plan for DoLS team 17/18 attached as evidence.  <b>Action complete</b>
13.1 1	To formally document the identification of stakeholders and methods of communication with stakeholders within a communication plan. This plan to be subject to regular review to ensure it remains up to date with stakeholder contact information (care homes/hospitals).	Medium	Simon Richards - Head of Quality & Safeguarding	31/03/2016	Service Plan includes stakeholder analysis and communications  <u>Internal Audit opinion</u> Service Plan provided as evidence  <b>Action complete</b>
13.1 2	The new contract for RPRs, to include stated requirements regarding the security of the sensitive information handled by staff used by the contracted supplier, and the procedures to report any such instances of security breaches.	Efficiency/Effectiveness	Simon Richards - Head of Quality & Safeguarding	29/02/2016  Revised implementation date: 31/03/2017	Not possible to complete action at this time due to circumstances outside our control. New contract for Relevant Persons Representatives was to include Data Processing Agreement provision but this was not included as this was not a Corporate requirement at the time the contract was drafted.  To resolve Information Management need to prioritise a variation to contract but not progressed due to competing work pressures.  No further action for DoLS team.  <b>Action complete</b>

**14. Safeguarding administration and governance (Communities)** (issued to the audit and standards committee 15.4.2016)

<b>As at July 2016</b>
This report was issued to management on the 21.03.16 with the latest agreed implementation date of 31.03.17. An update on progress with recommendation implementation will be included in the next tracker report.

**As at Jan 2017**

An update on progress made with the recommendation implementation is included below. 8 out of 17 recommendations have been implemented and with work ongoing on the remaining 9.

**As at July 2017**

A follow-up audit was undertaken in Jan 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are a therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update. Of 17 recommendations, 12 have been completed and 5 are ongoing.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by Head of Quality and Safeguarding 13/6/2017
14.1	Whilst internal audit recognised that safeguarding in Sheffield was part of the Safeguarding Adults Strategic Partnership (SASP), objectives for the service in Sheffield City Council should be considered and put in place. As a minimum it should be recorded that the service follows the objectives as per the SASP.	Efficiency/Effectiveness	Simon Richards, Head of Quality and Safeguarding	31/07/2016	<p>The Safeguarding Adults Strategic Partnership has a 3 year strategic plan in place and an annual business plan. SCC, as the lead partner agency, continues to be signed up to deliver the objectives in these plans.</p> <p>The Safeguarding Adults Office (SAO) Service Plan has been updated to directly reference that the Service follows the objectives as per the SASP.</p> <p>The Service Plan for 17/18 sets out team objectives including specific objectives for SCC in relation to Adult Safeguarding.</p> <p><b>Action complete</b></p>
14.2	Internal Audit recommends that Safeguarding put together a single document to state that South Yorkshire Procedures are followed, with the exception of the Self Neglect Model, which is Sheffield's own. It should also include that there is no 'near miss' process, and that in these cases the safeguarding process should be followed. It should also include that the council-wide Serious Incident Policy is followed.	Medium	Simon Richards, Head of Quality and Safeguarding	30/04/2016	<p>The Safeguarding Adults Office Service plan has been reviewed to cover these points.</p> <p>The existing SCC procedure reference the Self Neglect Risk Management Model and the SY Procedures state that each South Yorkshire area is developing or has their own defined policy in dealing with this subject.</p> <p>The Communities Serious Incident Policy clarifies that if at any time a vulnerable person</p>

					<p>is deemed to be at risk then Safeguarding procedures must be instigated (page 5).</p> <p><u>Internal Audit opinion</u> Internal Audit reviewed the online guidance - which had been reviewed since the full audit had been undertaken - and noted that this now stated that safeguarding guidance should be read in conjunction with the south Yorkshire safeguarding adults procedure.</p> <p><b>Action complete</b></p>
14.3	<p>The Managing Self Neglect model should be reviewed and updated to clearly state who the document is aimed at, the process to be followed, and what mandatory information is required. Ideally this should be a step by step user guide that is subject to review on at least an annual basis.</p>	Medium	Simon Richards, Head of Quality and Safeguarding	30/04/2016	<p>The Self Neglect Risk Management Model states who the document is aimed at, the process to be followed, and what mandatory information is required.</p> <p>It is subject to review on an annual basis.</p> <p><u>Internal Audit opinion</u> Internal Audit reviewed the online guidance and noted that the above was included.</p> <p><b>Action complete</b></p>
14.4	<p>Internal Audit recommends that the safeguarding processes explicitly include that there is no separate near misses policy and that near misses go through the same process as safeguarding.</p>	Medium	Simon Richards, Head of Quality and Safeguarding	<p>30/06/2016</p> <p>Revised implementation date: 31/08/17</p>	<p>The review of South Yorkshire Safeguarding procedures is underway and is now scheduled for completion by August 2017. This will include the near miss procedure.</p> <p><b>Action ongoing</b></p>
14.5	<p>Linked to the above recommendation, once the safeguarding process has been formalised and put in place, management should ensure that all staff and appropriate stakeholders have access to them, either via Elma or the internet/internet.</p>	Medium	Simon Richards, Head of Quality and Safeguarding	<p>30/04/2016</p> <p>Revised implementation date: 31/03/17</p>	<p>The current safeguarding process is available via ELMA (Adult Care and Support Manual). The SY Safeguarding Procedures are on the SCC website. No further Action proposed</p> <p><b>Action complete</b></p>
14.6	<p>To ensure completeness and accuracy of information, management should provide clear</p>	High	Simon Richards, Head of Quality	31/07/2016	<p>The current Safeguarding Process is available via ELMA. The SY Safeguarding Procedures</p>



	<p>guidance on the mandatory safeguarding information required. It should be clearly stated what system these must be recorded on and in what format.</p> <p>There should be a requirement for mandatory details on one system eg: carefirst, with notes made stating when other systems may hold supplementary information.</p>		and Safeguarding	<p>Revised implementation date: 31/03/17</p>	<p>are on the SCC website.</p> <p>We have reviewed the internal SCC safeguarding process as part of the ASC restructure work stream. We have simplified the so practitioners are clearer about what are the mandatory requirements. Further developmental work is now part of the Whole Family Case Management system and will not be progressed through Care First. No further action required.</p> <p><b>Action complete</b></p>
14.7	<p>Management should introduce a more robust checking system, whereby a proportion of screened out concerns get revisited by Safeguarding. This will enable Safeguarding to identify any trends and introduce more training within service if the same types of concerns are being screened out when they should be proceeding to the next stage.</p>	Medium	Simon Richards, Head of Quality and Safeguarding	<p>31/07/2016</p> <p>Revised implementation date: 31/03/17</p>	<p>This is now in place the first checking audit will take place on 22/06. A dip sample of 30 cases screened out of Safeguarding will be reviewed by a Quality Assurance Panel with the results reported to ASCLT and the Safeguarding board in July. This sampling exercise is the first of a rolling quarterly programme of Safeguarding quality assurance exercises</p> <p><b>Action ongoing as business as usual.</b></p>
14.8	<p>Internal Audit recommends that the Adults Safeguarding Office and Commissioning work more closely together when dealing with safeguarding concerns about care providers, and that this is included in the processes being put into place in Sheffield. This would ensure that both teams are aware of any problem or potential problem with a provider. In addition, it is advised that operational teams have a stronger link with both Adults Safeguarding Office and Commissioning, so that the operational teams are kept aware of policies, procedures and problems with providers.</p> <p>To ensure that all concerns with regard to safeguarding are captured, a contract concern form should be completed for all incidents related to an independent provider. Management should ensure</p>	High	Simon Richards, Head of Quality and Safeguarding	<p>30/09/2016</p> <p>Revised implementation date: 30/09/17</p>	<p>Closer working between Safeguarding and Commissioning has progressed since interim Head of Service (HoS) for Commissioning has been in post.</p> <p>Commissioning HoS presented Safeguarding Assurance paper at Safeguarding Executive Board on 17/03/17.</p> <p>Safeguarding HoS attended Commissioning team meeting to discuss closer working on Safeguarding. Follow on meeting to progress this and draft protocols on 20/06/17.</p> <p><b>Action ongoing</b></p>

	that this is included as part of the new processes being put in place.				
14.9	Internal Audit recommend that clear, measurable performance measures are put in place, with a clear reporting structure and a clear way of feeding these back to other key stakeholders (e.g. service). This could be, for example, time taken between receiving a concern and a case conference.	High	Simon Richards, Head of Quality and Safeguarding	31/03/2016	<p>A robust and comprehensive Performance Management Framework is now in place, with measurable performance measures (including time taken between all key stages and end to end timescales).</p> <p>We have a clear reporting structure whereby performance is scrutinised on four weekly cycle by Care and Support Leadership Team (CSLT) and reported to SASP Board at every meeting. CSLT and SASP are responsible for feeding information back to other key stakeholders (e.g. service) as required.</p> <p><u>Internal Audit opinion</u> Internal Audit reviewed the reporting of performance and issues to the CSLT.</p> <p><b>Action complete</b></p>
14.10	Internal Audit recommends that as part of the Sheffield processes, a resolution policy is put in place. In addition, it should be clear within the processes how and who to report problems to and any actions that could be taken as a result of this.	Medium	Simon Richards, Head of Quality and Safeguarding	31/03/2016	<p>We have had a dispute resolution policy in place since June 2014. It clearly states how and who to report problems to and any actions that could be taken as a result of this.</p> <p><u>Internal Audit opinion</u> Dispute policy reviewed.</p> <p><b>Action complete</b></p>
14.11	Internal Audit recommends that all job descriptions be brought up to date with current arrangements. In addition it is recommended that the structure chart be reviewed at least annually, with a review date recorded on the chart.	Efficiency/Eff ectiveness	Simon Richards, Head of Quality and Safeguarding	31/03/2017  Revised implementation date: 30/6/2017	<p>All Job Descriptions have been reviewed as part of the Achieving Change and MER processes which governed the creation of the PDT. JDs have been revised where appropriate. No need to further amend at this point. Structure chart and Org Plus reviewed and accurate. No further action required.</p> <p><b>Action complete</b></p>

14.12	Internal Audit recommend that succession planning/continuity planning takes place so that all the knowledge, experience and expertise that the service manager has is made available to the wider team and management.	High	Simon Richards, Head of Quality and Safeguarding	31/12/2016	This was addressed at the point which the service manager post was deleted as part of the service manager MER across C&S (summer 2016). <u>Internal Audit opinion</u> <b>Action complete</b>
14.13	Internal Audit recommends that management identify those staff who have not had an appraisal in the last 12 months and ensure that they are included in the next round of appraisals.	High	Simon Richards, Head of Quality and Safeguarding	30/06/2016 Revised implementation date: 31/03/17	All appraisals are being picked up in the current round of appraisals (HoS has now taken over line management arrangements for the team, following deletion of service manager post).  <u>Internal Audit opinion</u> This will all be via Sheffield Hub, therefore Internal audit have placed reliance on head of service statement.  <b>Action complete</b>
14.14	It is recommended that formal agreements are in place for all partnerships and collaborative workings. In addition, it is recommended that all external partners have formal communication channels in place.	High	Simon Richards, Head of Quality and Safeguarding	30/04/2016	We have a prospectus in place which governs the relationships between partners, as well as the SY Safeguarding Procedures.  The SASP provides an opportunity for formal communication channels between external partners.  <u>Internal Audit opinion</u> Internal Audit reviewed the prospectus in place this covers partnership working in SY.  <b>Action complete</b>
14.15	Management should ensure that there is a process in place to take account of feedback and learning from complaints.	Medium	Simon Richards, Head of Quality and Safeguarding	31/03/2016 Revised implementation date: 31/08/17	Workshop held with HoS on 18/05/17 to look at issues in relation to complaints, including learning from complaints, agreed actions to be completed.  <b>Action ongoing</b>
14.16	It is recommended that all data sharing agreements	High	Simon Richards,	30/04/2016	The SY Safeguarding Procedures includes a

	are logged with the Council's Information Sharing Agreements Sharepoint site.		Head of Quality and Safeguarding	Revised implementation date: 30/09/17	<p>section on information sharing on the ISA SharePoint site.</p> <p>The aim of this section is to facilitate and provide clear guidance on the exchange of personal and sensitive information for the investigation and responding to suspected Abuse and neglect of adults within south Yorkshire.</p> <p>Further work is ongoing to develop detailed Information Sharing Agreements to support the SY Safeguarding Procedures. This work is being done in conjunction with Corporate information Management team and is delayed due to conflicting work pressures</p> <p><b>Action ongoing</b></p>
14.17	Management should ensure that a process is put in place to handle breaches in security, and that all staff are made aware of this.	High	Simon Richards, Head of Quality and Safeguarding	30/04/2016	<p>We continue to follow the Communities Serious Incident process in relation to information security breaches. Staff are aware of the process and the requirement to follow it.</p> <p><b>Action complete</b></p>

**15. Highways Maintenance Client Monitoring Arrangements (Place)** (issued to audit and standards committee 5.1.2016)

**As at July 2016**  
 This report was issued to management on the 15.12.15 with the latest agreed implementation date of 31.3.2016. A follow-up audit was undertaken in March 2016 and an update on progress made with recommendation implementation is included below.

**As at Jan 2017**  
 An update on progress made with the 3 ongoing recommendation implementation is included below. 2 recommendations have been implemented and are now business as usual, and 1 is still ongoing. Service management wanted to highlight the significant impact that the current tree campaign has had on the highways maintenance programme, and the delays this has caused in implementing all recommendations.

**As at July 2017**

An update on progress made with the remaining ongoing recommendation is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by the Head of Highways Maintenance 12/05/2017
15.1	Management should continue to review the situation and consider the on-going impact of staff vacancies on the effectiveness of the Client Team and the operational performance of the contract.  Consideration should be given to alternative recruitment strategies.	High	Head of Highways Maintenance	31/12/2015  Revised Implementation date 31.5.17	Following a Place restructure the new Executive Director and Director have provided additional resources to address key areas.  <b>Action complete</b>

**Internal Audit proposes to remove this item from the tracker**

**16. External Funding (corporate review)** (Issued to the audit and standards committee 01.06.15).

**As at July 2015**  
**Internal Audit:** This report was issued to management on the 07.05.15, with the latest agreed implementation date of 30.09.15. Therefore an update will be provided in the next high opinion update report.

**As at January 2016**  
 An internal audit follow-up review is scheduled for quarter 1 of 2016/17. A key challenge with regard to external funding is getting managers across portfolios to comply with the process, this has resulted in slippage in some of the original implementation dates. An update was provided by service management.

**As at July 2016**  
**Internal Audit:** An update of progress with the 6 recommendations outstanding in the last report was provided.

**As at Jan 2017**  
**Internal Audit:** An update of progress with the 4 recommendations outstanding in the last report is provided below. 3 recommendations have been implemented, and 1 has elements that are still ongoing.

**As at July 2017**  
**Internal Audit:** An update of progress with the 2 recommendations ongoing in the last report is provided below.

Ref	Recommendation	Priority	Original	Original	Updated position - provided by External
-----	----------------	----------	----------	----------	---

			Responsible Officer	Implementation Date	Funding Manager 8.6.17
16.1	<p>It is recommended that where appropriate approval has not been sought for external funding and where there is a lack of clarity with regards to the key funding arrangements (including match funding arrangements), this is clearly detailed and escalated to the relevant Executive Director/Director for information and appropriate action to be taken (where necessary).</p> <p>The External Team should continue to publicise the process across the Council with periodic updates placed on the intranet.</p>	High	Finance Manager, External Funding	<p>Management actions in progress at the time of the discussion meeting. Actions to be confirmed as satisfactory at the time of the follow-up review.</p> <p>Revised implementation date 30.9.17</p>	<p>Where necessary, excessive delays in Leader’s scheme reports are progressed with appropriate level of management. – <b>Action complete</b></p> <p>A presentation on the operation of the Leader’s Scheme of Delegation in relation to external funding has now been delivered to Resources Leadership Team. Further presentations will be delivered to all Portfolio Leadership Teams, during Summer 2017 – <b>Action ongoing</b></p> <p>Legal and Governance have recently changed the Leaders’ Scheme approval levels (June 2016) so that the block approval report for annually recurrent grants, previously intended for Cabinet, can be signed off by the Cabinet Member. The report was approved by the Cabinet Member for Finance and Resources in August 2016. – <b>Action complete</b></p> <p>In agreement with Legal, a speedier approval process has been agreed whereby new non-EU grants below £100k can be signed off more efficiently without diminishing Finance and Legal controls. The scheme has operated from April 2017.</p> <p>Intranet updates are under review and are something that External Funding will be looking into during 2016/17 as part of the wider process review. A number of External Funding process reviews in higher priority areas have already been undertaken resulting in a delay to this one. In the interim</p>

					<p>new grant applicants are directed to the SCC's web page that explains how the Leader's Scheme works and the documents needed to be completed for grant applications.</p> <p><b>Action ongoing</b></p>
16.2	<p>A timescale should be set for the implementation of the use of SharePoint for recording all key grant funding information.</p> <p>A review should take place on legacy arrangements across the Council and how these can potentially be included on SharePoint using a cost benefit analysis to assess the cost of doing this with potential claw back etc.</p>	High	Finance Manager, External Funding	30.9.2015	<p>A SharePoint site is being developed by the Capital Delivery Service to hold centrally, all information relating to capital projects. The External Funding Team is also going to use the site to retain all documentation relating to the capital funding.</p> <p>The current electronic record retention processes have been reviewed and there have been improved checks and controls made on all current grant record keeping with a particular focus and emphasis on record retention for current EU projects.</p> <p><b>Alternative action completed</b></p>

**17. Statutory Responsibilities Health Check (Resources).** (Issued to the audit and standards committee 14.01.15).

**As at July 2015**

**Internal Audit:** This report was issued to management on the 12.01.15, with the latest agreed implementation date of 31.03.15. An update of progress to date is provided below from the interim director of Legal and Governance. A follow up will be undertaken as part of the 15/16 audit plan.

**As at January 2016**

An Internal Audit follow-up review was undertaken in October 2015. 2 of the 8 recommendations have been actioned and the remaining 6 are ongoing for completion as part of the Annual Governance Statement production for 2015/16.

**As at July 2016**

An update of progress with the 6 recommendations stated as being 'on-going' in the last report was provided.

**As at January 2017**

An update of progress with the 2 recommendations stated as being 'on-going' in the last report was provided.

**As at July 2017**  
 An update of progress with the 2 recommendations stated as being 'on-going' in the last report was provided.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Update provided from Director of Policy Performance and Communications (PPC) as at 8.6.17
17.1	Having established registers of statutory responsibility, directors should ensure that these are considered as part of the monthly governance arrangements. Compliance with statutory responsibilities should be incorporated in to the framework of governance meetings covering service managers, heads of service and their respective directors.	High	All executive directors	31.03.15  Revised implementation date 30.06.17	New service planning guidance has not been issued as this is linked to changes that are being considered as part of broader business planning. In the meantime, our expectation is that Directors produce/update service plans for their services, based on the current guidance, which already requires the inclusion of statutory responsibilities and a description of how these will be fulfilled.
17.2	All portfolios and services should monitor compliance with statutory responsibilities in the context of staff changes and reduced funding levels. This should incorporate: <ul style="list-style-type: none"> <li>• As part of the annual service business planning process, identifying the service costs required to ensure compliance;</li> <li>• The consideration of alternative strategies for delivering compliance;</li> <li>• The use of appropriate performance indicators where applicable to aid monitoring; &amp;</li> <li>• Incorporation of compliance monitoring in to the monthly governance framework;</li> </ul> Over and above this, executive directors should report to EMT annually at the culmination of the service business planning process, setting out the impact of reduced resources on compliance with statutory responsibilities.	High	All executive directors	31.03.15  Revised implementation date 30.06.17	See above.

**Internal Audit proposes to remove this item from the tracker**