

# Moray Council

## Internal Audit Section

**DEPARTMENT:** Health & Social Care Moray

**SUBJECT:** Procurement and Creditor Payments

**REPORT REF:** 23'008

### Follow Up Audit Review

| Risk Ratings for Recommendations  |   |          |   |                    |   |   |
|---|---|----------|---|--------------------|---|---|
| High  | Key controls absent, not being operated as designed or could be improved. Urgent attention required.  | Medium   | Less critically important controls absent, not being operated as designed or could be improved. |                    | Low   | Lower level controls absent, not being operated as designed or could be improved. |
| No.   | Audit Recommendation  | Priority | Accepted (Yes/ No)  | Date of Completion | Status / Explanation  |   |
| Key Control: Effective controls in the processing of creditor payments to ensure compliance with Financial Regulations and Procurement Guidelines |   |          |   |                    |   |   |
| 5.01  | A review should be undertaken across all social care external providers to ensure that payments are not made in advance of the service delivery | High     | Yes   | 15/08/22           | Implemented- A review of providers has been undertaken, and testing noted only one example where payment had been made before the service was delivered. However, further investigation found that approval had |   |

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|                                  |  |          |   |                    | been obtained from the Chief Financial Officer in accordance with Financial Regulations.  |
| 5.02                             | Monitoring arrangements within the Community Care Finance Team should be amended to include a requirement to record all invoices processed for payment | Medium   | Yes   | 31/08/22           | Implemented - The monitoring database recording invoices passed for payment has been amended to include additional information on when care has been provided to service users.<br><br>It was also noted that a revised Standard Operating Procedures (SOP) had been prepared but has not been finalised. The SOP details requirement for recording information on the monitoring database. |
| 5.03                             | The Community Care Finance Team should check invoices received from Care Providers to ensure the care delivered to each                                | Medium   | Yes   | 31/08/22           | Implemented – Invoices are matched to CareFirst to ensure that the care being billed for agrees to the support package as detailed  |

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|                                  | service user corresponds to their individual authorised support package detailed within CareFirst    |          |   |                    | in the system. Where discrepancies arise, confirmation is sought from Social Work.  |   |
| 5.04                             | Payments should be made to the agreed Care Provider and not a sub contracted company                 | High     | Yes   | 31/08/22           | Implemented. - The follow up review has confirmed that payments are no longer being made to a third party but to the Care Provider. |   |