

Moray Council

Internal Audit Section

DEPARTMENT: Health and Social Care Moray

SUBJECT: Self-Directed Support

REPORT REF: 22'013

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: Clear and current policy documents and operational guidelines have been developed for the financial administration of SDS packages.						
5.01	The SDS Direct Payment guidance and financial monitoring procedures should be reviewed and updated on a regular basis.	Low	Yes	30/04/2022	Implemented. Financial Monitoring Procedures were updated in October 2021 and SDS Direct Payments Guidance was revised in April 2022.	

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Key Control: Financial reviews are being carried out to monitor the usage of SDS funding in accordance with operational guidelines.						
5.02	Annual financial reviews should be undertaken in line with the direct payment financial monitoring procedures.	High	Yes	31/01/2022	Not implemented. The review found a backlog in the Service undertaking annual financial reviews. Discussions with the Service noted there had been multiple staffing changes and vacancies for a prolonged period. It is hoped that with a stable staffing position, the resources are now available for implementing this recommendation by 31/08/2023.	
5.03	Consideration should be given to the routine production of reports from the Care First System which can be used to detail financial reviews falling due and allow management to prioritise workloads accordingly. The	Medium	Yes	31/12/2021	Implemented. Reports are being produced by the CareFirst system to detail financial reviews due and their priority. The reports have also indicated a data cleansing need within CareFirst which is being undertaken to ensure data remains accurate.	

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	requirement of manual spreadsheets should be minimised wherever possible to ensure information reference points come direct from the Care First system.					
5.04	A risk based approach should be initiated by management to prioritise outstanding financial reviews and work through the backlog in an order which makes best use of limited resources.	High	Yes	31/12/2021	Not implemented. The review noted a backlog remains in the Service undertaking financial reviews. It was found the service had developed a prioritisation plan, but due to resourcing issues, it has not been possible to implement this recommendation. A revised implementation date of 31/08/2023 has been agreed.	

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5.05	A reminder should be issued to service users, and approved payroll providers where applicable, to inform the Authority when funds in excess of the contingency amount are held. This may assist in the prioritisation of early financial reviews and highlight issues for further investigation.	High	Yes	30/04/2022	Implemented. Assurance has been obtained from the Service that this has been undertaken. Further reminders are to be issued in January 2023 and will be scheduled annually each January going forward, incorporated into an annual data check.
5.06	A review should be undertaken of all Service Users in regard to the current balances held within their SDS bank account. Action should then be taken to recover excess funds.	High	Yes	30/04/2022	Not implemented. Significant surpluses were reclaimed on managed accounts as a result of obtaining details of all bank balances following the audit undertaken. The Service commenced work on a review of unmanaged accounts, but this has not been completed due to staffing issues. A revised implementation date of

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					31/08/2023 has been agreed.
5.07	In compliance with established procedures, one-off direct payments should be subject to a financial monitoring review 3 months (or in limited circumstances at another interval) after the funding has been distributed to confirm its appropriate usage.	Medium	Yes	30/04/2022	Not implemented. The Service has detailed staffing issues as the reason for not implementing this recommendation. A revised implementation date of 31/08/2023 has been agreed.
5.08	The Service should comply with the monitoring requirements detailed within an agreement between the Council and Service User for the purchase and	Medium	Yes	31/12/2021	Not implemented. The Service has detailed staffing issues within the SDS Team and Social Work as the reason for not implementing this recommendation. While some details of the purchase have been obtained, many other conditions in the legal

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	adaptation of a mini van.				agreement between the Council and the Service User have not been evidenced. SDS Team to liaise with Social Work, and a revised implementation date of 31/03/2023 has been agreed.	
5.09	Closing financial reviews of SDS care packages should be undertaken in accordance with agreed procedures. Evidence should be retained of any expenditure outwith the agreed support plan and of the full discussions held and decisions made by Social Workers regarding retrospective authorisation.	Medium	Yes	31/12/2021	Not implemented. At the end of a direct payment package monies are returned, but closing reviews have not been carried out to confirm monies have been applied appropriately. The Service has detailed staffing issues as the reason for not implementing this recommendation. A revised implementation date of 31/08/2023 has been agreed.	

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Key Control: SDS Funding is only used to support the service user's support plan outcomes and compliance is monitored to ensure public funds are spend appropriately.						
5.10	Care and Support Plans should be reviewed annually to ensure the agreed care is being provided and continues to meet the service user's needs.	High	Yes	01/05/2022	Not implemented. The follow-up audit exercise noted that since the pandemic annual support plan reviews have not recommenced across all parts of the Service. Limitations were stated in resources with staffing vacancies and workload pressures due to an increased demand for care, including the requirement to deal with particularly complex cases and increasing difficulties in sourcing care. Priority has been given to support plans for new and changing care arrangements rather than routine annual reviews. The newly appointed Head of Service will review current procedures. The current status of this recommendation will be reviewed in the follow-up audit after 31/08/2023.	

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5.11	All Social Workers should be reminded of the requirement to inform the SDS Team of any amendment to a Support Plan that will have a financial change to a service user's care package.	High	Yes	01/12/2022	Implemented. The SDS Team sends reminders to Social Work regarding the requirement to refer support package changes where there is a financial implication. A recent reminder to officers was noted on 01/12/2022.
Key Control: SDS service has effective arrangements in place to monitor support packages and report on performance.					
5.12	Consideration should be given to the development of appropriate performance monitoring measures to be reported to service management on a regular basis. Given the current backlog of reviews and consequences of direct payment accounts not being	Low	Yes	30/09/2022	Not implemented. Performance measures for Health & Social Care as a whole are being developed using Pentana. Initial work on developing these measures is being led by the Performance Team and started in July 2022. A delay has been experienced due to workload pressures and the 30/09/2022 target has not been met. The Performance Team is to commence engagement with the SDS Team

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	scrutinised on a timely schedule, it may be beneficial for performance information to be made available for management to identify any resourcing issues arising and assess risks involved.				on their specific performance measures in November 2022. The Commissioning Manager has agreed to a revised implementation date of 31/03/2023.	