

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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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation
					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. 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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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation	
	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.	