

Moray Council

Internal Audit Section

BODY: Health & 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 (Revised Implementation Date 31/08/2023)	Outstanding. 4 temporary positions have been approved and recruitment is currently in progress. Additional resources will allow the backlog of financial reviews to be worked through and an annual review routine to be established going forward. Dependent on temporary positions being extended beyond March 2024, a revised date for recommendation implementation is set at 30/09/2024.
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	Medium	Yes	31/12/2021	Implemented. Reports are being produced by the CareFirst system to detail financial reviews due and their priority.

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	management to prioritise workloads accordingly. The 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 (Revised Implementation Date 31/08/2023)	Implemented. Targeted prioritisation is now in place with a policy of prioritisation of reviews of unmanaged accounts, early reviews 3 months after package commencements, closing reviews and where service has been made aware of discrepancies.	

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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. Initial reminders were issued and are now scheduled annually each January, 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 (Revised Implementation Date 31/08/2023)	Part Implemented. The majority of account balances have now been obtained and 4 temporary posts have been approved to complete the backlog and move forward with routine financial reviews in line with timescales set for the service. As in 5.02, a revised date	

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					for recommendation implementation of 30/09/2024 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 (Revised Implementation Date 31/08/2023)	Part Implemented. Work on the backlog of one-off direct payment reviews is in progress and is being addressed. A revised implementation date of 31/03/2024 has been agreed for full implementation.	
5.08	The Service should comply with the monitoring requirements detailed within an agreement between the Council and Service	Medium	Yes	31/12/2021 (Revised Implementation Date 31/03/2023)	Part Implemented. Partial checks on contract requirements have been undertaken to date. The first MOT of the vehicle is now falling due and evidence of this is to be collated. On an ongoing annual basis, insurance, MOT and	

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	User for the purchase and adaptation of a mini van.				service detail will be obtained. A revised implementation date of 31/12/2023 has been agreed for full implementation.	
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 (Revised Implementation Date 31/08/2023)	Outstanding. Aligned to 5.02 and 5.04. Closing reviews are being prioritised within the work programme but the backlog requires to be cleared by additional resources. A revised implementation date of 30/09/2024 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 (Revised Implementation Date 31/08/2023)	Outstanding. Work is being undertaken with Social Work to develop a strategy to ensure all reviews are completed in time. This recommendation has also been made in the recent SDS Option 2/3 internal audit report in which an implementation date of 30/09/2024 has been agreed.
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 have reminded Social Work Teams regarding the requirement to refer support package changes where there is a financial implication.

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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 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.	Low	Yes	30/09/2022 (Revised Implementation Date 31/03/2023)	Implemented. Revised arrangements have been implemented for monitoring performance of the SDS Team. Regular meetings are utilised to discuss performance, monitor progress and escalate any concerns to the Service Manager. Resourcing issues have been considered by the Senior Management Team and additional support posts approved to increase service capacity.	

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