

Appendix 1: Follow Up of Debt Recovery: Department for People (Social Care) Report

	Original control to be introduced or improved or recommended action	Lead Officer	Status of Recommendation	Last audit and current management assessments
<i>Actions outstanding from the original report</i>				
R1	<p>The Corporate Debt Collection and Recovery Strategy (2010) provides clear direction to staff on:</p> <ul style="list-style-type: none"> • how social care debt will be recovered after standard reminder letters are dispatched by the Accounts Receivable team • what means (performance indicators) will be used to measure that the outcomes for debt collection are being achieved • where performance will be reported. <p>The updated policy is presented to Cabinet for approval.</p>	Head of Finance and Resources	Implemented	None required.

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R2	<p>There are procedure notes for staff on all the actions, checks and controls required to ensure all debt is recovered promptly and any reductions to original debt are justified, e.g. credit notes.</p> <p>These are reviewed and signed off by management.</p> <p>This check along with a formal review date is recorded on the front page of the document.</p>	Group Manager Business Support	<p>Partially implemented</p> <p>Revised date: 30th September 2015</p>	<p>The Department for People's Social Care Debt Policy was updated in April 2015 to reflect changes brought about by implementation of The Care Act 2014. At the time of reporting this document was awaiting sign off by the Group Manager Business Support.</p> <p>Opportunities to improve the draft document include clarity on:</p> <ul style="list-style-type: none"> • the varying roles the team and the manager(s) have in the management of the different debt types, e.g. NHS debt, residential care debt, etc • how staff should record and summarise progress in collection of debt to enable managers to readily monitor progress (for residential and non residential care debt, this has been a series of monthly spreadsheets with notes, but these are difficult to follow and update from one month to the next) • steps to be taken and ongoing monitoring required when routine debt collection processes fail to recover debt, e.g. referral to social workers, referral to legal services or debt collection agencies • the decision making process required where exceptions to recovery action are considered to be appropriate. This should be considered alongside the required authorisation levels for write off of debt.

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				<p>In addition some specific instruction re:</p> <ul style="list-style-type: none"> • Credit Notes – appropriate circumstances for raising a credit note, supporting documentation to be retained and staff authorisation limits. • Payment Plans – guidance regarding minimum amounts, maximum timeframes, whether management authorisation should be sought. • Parked Debt – appropriate circumstances for parking debt rather than using the ‘complaint date’ facility • Safeguarding Concerns – how cases subject to safeguarding concerns should be managed whilst investigations are ongoing • Financial Abuse – actions and monitoring required where there are concerns around possible financial abuse, e.g. referral to the Council’s Fraud Team. <p>Management assessment as at September 2015</p> <p>Fully implemented.</p> <p>Procedure notes have been updated and shared with the relevant staff.</p>

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R3	<p>There are systematic independent management checks to confirm that staff are properly and consistently applying the agreed procedures for recovering individual debts.</p> <p>The outcomes of the checks are recorded, retained and action to address any issues arising is noted.</p> <p>(See also recommendation 10 below regarding the Civica workflow process)</p>	Group Manager Business Support	<p>Not implemented</p> <p>Revised date:</p> <p>31st October 2015</p>	<p>Routine monthly / quarterly checks need to be developed to confirm that key tasks of the debt collection process are being promptly, properly and consistently applied by all staff for debts which are over 30 days old i.e. after the standard reminder letters have been sent by the Accounts Receivable team within the Department for Corporate Services.</p> <p>Debts need to be randomly selected from the monthly detailed Aged Debt report.</p> <p>Records will need to be kept of the checks undertaken and any outcomes / instructions issued to staff as a result of the checks.</p> <p>These checks will be in addition to the ad-hoc random review of individual debts which have been undertaken by the Group Manager Business Support.</p> <p>This management control will need to be supplemented by reviewing management information obtained from the Civica workflow process covered in recommendation 10 below.</p> <p>Management assessment as at September 2015</p> <p>Substantially implemented.</p> <p>Routine monthly checks are now being carried out by team manager.</p> <p>Approx 10 debts are randomly selected from the monthly detailed Aged Debt.</p>

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				<p>The entire debt process is tracked through for each of them to ensure that the debt recovery process scripted in Civica is being followed.</p> <p>An electronic file is currently being created in Civica to record the checks undertaken and any outcomes / instructions issued to staff as a result of the checks.</p> <p>Group Manager Business Support does carry out random reviews of individual debts but will ensure that the outcomes of those are also recorded on Civica, they are now recorded on team meeting minutes.</p>

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R4	<p>The Group Manager Business Support receives and reviews a monthly oversight report of the overall “social care” debt position (as recorded by the Agresso system – Aged Debt Analysis).</p> <p>A clear trail is retained of direction given to staff and actions required to ensure the prompt recovery of debt.</p> <p>Evidence of the follow up of action is retained.</p>	Group Manager Business Support	<p>Partially implemented</p> <p>Revised date:</p> <p>31st October 2015</p>	<p>Since the original audit, the Group Manager Business Support has regularly received the Aged Debt report and has informed audit staff that individual debts reported have been randomly challenged.</p> <p>These checks and agreed action need to be documented within the monthly team meetings with debt recovery staff and the actions followed up and reported at subsequent meetings.</p> <p>Management assessment as at September 2015</p> <p>Fully implemented.</p> <p>The Group Manager’s findings and agreed outcomes from the random checks are documented within the monthly team meetings with debt recovery staff and the actions followed up and reported at subsequent meetings.</p>

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R5	<p>Performance information on the achievement of targets and outcomes required from the Debt Collection and Recovery Strategy is formally reported quarterly to senior management in the Department for People.</p> <p>A commentary explains variations to expected performance and actions to be taken to improve performance.</p>	Group Manager Business Support	<p>Not implemented</p> <p>Revised Date :</p> <p>31st October</p>	<p>Quarterly performance information to Departmental Management Team needs to cover the following data from Agresso:</p> <ul style="list-style-type: none"> • Debt brought forward from previous year and amount recovered • Debt raised in the current year and recovered • Aged Debt by Cost Centre Report (see recommendation 4 above). <p>Performance indicators will need to mirror the key measures reported by the Department for Corporate Services' Accounts Receivable team.</p> <p>Management assessment as at September 2015</p> <p>Substantially implemented.</p> <p>The first report has been prepared and will be sent to Departmental Management Team on 8th October.</p>

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R6	An exercise is undertaken to identify the actions required to reduce the level of historic debt that is over a year old.	Group Manager Business Support	Not implemented Revised date: 31st August 2015	The complete profile of the debt outstanding and the possible routes to recover, cancel or write off individual debt depending on the particular circumstances of each debt need to be examined and relevant action taken. Management assessment as at September 2015 Fully implemented. Evidence of the exercise to reduce historic debt was provided to Internal Audit in August 2015. The service will continue to look at the current over a year old debt as it falls into that category. Processes and systems going forward will focus on ensuring, where appropriate, the debt does not become 'old debt'.
R7	There are quarterly reports to senior management in the Department for People on the progress in reducing the level of old debt.	Group Manager Business Support	Recommendation closed.	Recommendation covered by performance management arrangements covered in recommendation 5 above.

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<i>Additional controls identified to improve processes for the monitoring the prompt collection of debt</i>				
R8	<p>Reconcile the debt reported as outstanding via the separate monthly data downloads obtained from Agresso, with the monthly Aged Debt reports provided by the Department for Corporate Services' Accounts Receivable team.</p> <p>Retain evidence of the reconciliation.</p>	Group Manager Business Support	<p>New Recommendation Implementation date: 31st August 2015</p>	<p>Internal has been informed that the reconciliation:</p> <ul style="list-style-type: none"> • of internal records obtained as data downloads from Agresso and used to monitor debt recovery with the Aged Debt Analysis, has been actioned • is being independently checked by the Group Manager Business Support. <p>Management assessment as at September 2015</p> <p>Fully implemented.</p> <p>The team manager is reconciling the information on the internal debt downloads against the corporate aged debtors list and this is independently checked by Group Manager Business Support.</p>
R9	<p>Further develop the Civica workflow process for the recovery of debt to ensure all stages within the Social Care Debt Policy are incorporated.</p> <p>(See recommendation 2 above)</p>	Group Manager Business Support	<p>New Recommendation Implementation date: 30th September 2015</p>	<p>Internal Audit has provided feedback on the initial Civica process developed by the service area.</p> <p>This feedback along with the further areas of the process referred to in recommendation 2 (debt policy) above will be used to further develop the Civica process.</p>

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R9	Continued			<p>The following principles were to be applied to the development of the Civica process:</p> <ul style="list-style-type: none"> • all stages of the process will remain within the Civica system as opposed to separate manual actions outside Civica, e.g. write-offs will be electronically forwarded for authorisation and sent to the Accounts Receivable team. • once a stage within the process has been followed and resolved there will be the ability to re-route to another part of the process, e.g. if queries over invoice amounts are resolved and payments are still not made, the process should be able to go back to an earlier stage to allow other action - such as a safeguarding referral. • document templates will be developed for each stage of the process to ensure a consistent approach by all officers. • standard timeframes for review of actions will be set where actions have been 'pending' to instigate follow up work where required, e.g. replies to correspondence within 7 days, follow up of cases referred to social workers with 10 days, review and sign off a proposed write off within 5 days, etc. <p>Management assessment as at September 2015</p> <p>Fully implemented.</p> <p>The Civica process has been written and is being followed.</p>

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R10	<p>Obtain regular management information reports from Civica that provides updates on:</p> <ul style="list-style-type: none"> • how many documents are yet to be processed • where there are any significant backlogs • any significant levels of re-diarising work to future dates that could indicate manipulation of the system • any significant levels of “dropped” work that have been marked as complete without actually being complete that could indicate manipulation of the system • failures to meet establish turnaround times or service levels. <p>(Refer also to management control detailed in recommendation 3 above)</p>	Group Manager Business Support	<p>New Recommendation</p> <p>Implementation date: 31st October 2015</p>	<p>Internal audit has been informed that the required reports will be investigated, built (where necessary with support from the Civica administrator) and reviewed by the Finance Team</p> <p>Management assessment as at September 2015</p> <p>Partially implemented.</p> <p>This is a new recommendation and the team manager is working with the Civica administrator to write the necessary reports that will provide the management information required.</p>