

Appendix 2a: Audits Revisited

Purpose of these Audits

To assess whether the actions agreed in the original audits have been implemented and are now effectively embedded into the day-to-day operation of the service.

Social Care Payments to Individuals and Providers - Children

The original report arising from this work was a management memo not an audit report, due to the status of the Liquid Logic case management system at the time of undertaking the work.

Original Objective

To assess whether the control framework being designed into the new Liquid Logic case management system and the ContrOCC finance module is robust enough to ensure that accurate and timely social care payments are made to individuals and providers.

Summary

Work is underway to move the final payment streams being made via the Children's Payment Database onto the Liquid Logic (LCS) and ContrOCC¹ systems where segregation of duties between requests, authorisation and payment can be enforced. Interim arrangements are being introduced to ensure the ongoing accuracy of payments generated via the Children's Payment Database, including increased review of:

- proposed payments within the Department for People's Finance Team
- actual payments made compared to original requests by the social care service areas.

Increased review of payments is also being introduced by the Foster Care team to confirm the ongoing accuracy of foster care fees which are actioned directly via the finance module (ContrOCC) by the Department for People's Finance Team. Again, the longer term solution, which is also part of the wider piece of work identified above, is to have the end to end process on LCS and ContrOCC, to match the arrangements in place for paying foster care allowances and expenses. As such, the process will automate the workflow for approval and reduce manual intervention.

A regular review of system permissions is to be introduced to ensure access to LCS and ContrOCC by individual officers:

- remains appropriate to current roles
- is restricted to only one system wherever possible (the exception being read only access). Where this is not possible, appropriate monitoring of permission use is to be introduced
- does not allow for one individual to perform any process end-to-end e.g. on ContrOCC, authorise payments and undertake Manual Adjustments.

The process for setting up financial approval limits on LCS and ContrOCC is well designed and aligns to the Council's Scheme of Delegation and the approach used for the Council's key financial system Business World. A report is being designed to

¹ Finance module that interfaces with LCS to facilitate payments

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notify all movers / leavers actioned through MyICT requests to the Department for People's Finance Team to ensure approval limits can be updated / removed as required.

Not all items requiring financial approval are automatically routed on LCS to the appropriate budget holder, instead being routed to the line manager. This is a known glitch of the LCS system and line managers are expected to identify and re-route financial approvals beyond their corporate delegated approval limits to the budget holder. A report has been developed to identify those that have not been re-routed and resulted in line managers authorising beyond their designated approval limits. Regular review of this by the Heads of Service and the Director of Children's Services will allow for any inappropriate authorisations to be identified and addressed as necessary.

Building Control

Original Objective

To assess the robustness of arrangements to ensure a consistent, effective and commercial Building Control service is delivered to the residents of Southend in accordance with statutory requirements.

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Closed
1	6	1	1	0

Audit Committee Summary

A strategy which outlines how the service will reach a break even position by 2020 has not been developed. However, this is due to the market changing, with a competitor in the private sector unable to secure a renewal of their insurance which has led to them being unable to continue within the sector. This has led to a large amount of work reverting back to the Council which has increased their market share by default. Other competitors are due to renew their insurance and this may lead to further withdrawals from the market and increased market share for the Council. Prior to the influx of additional work, plans were in place to attend a Local Authority Building Control (LABC) course on how to better market the service. However, dealing with the influx of new work was prioritised over the development of a strategy.

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A training log has been developed by the Building Control Team Leader which details the time spent on each training module / course. While it was noted that the log is largely a record of Continued Professional Development (CPD) of staff, mandatory training courses are also included. It would be beneficial to include further details within the log such as refresher dates in order to help ensure staff training remains up to date.

A spreadsheet has been developed to record the various spot checks conducted by the Building Control Team Leader. Spot checks on charges applied and site visit notes are conducted quarterly with two cases selected from each month. Results are recorded on the spreadsheet and any issues arising fed back to staff, therefore helping to mitigate the risk that issues persist. In addition, a spot check of larger jobs has been implemented as of July 2019 with a sample of larger jobs selected from the monthly completion report, with these checks recorded on the spot check spreadsheet.

The Council's website has been updated to include the fees and charges applicable for the 2019/20 financial year, which is clearly labelled and therefore reduces the risk of customer confusion.

A procedure log has been developed which includes the issue date of each procedure and the review date, helping the Council to mitigate the risk that reviews are not undertaken in a timely manner.

Performance targets have been identified from the Quality Management System (QMS) ISO 9001. Although the Council has not yet reported on any of these performance indicators, they intend to in the near future.

A conflicts of interest section has been added to the standard forms used by Building Control. However, this had only just been implemented in the week of the re-visit audit and therefore assurance that the section is being consistently completed was limited.