

Appendix 1 – Internal Audit Report 2310 Action Plan Update

A summary of progress against specific recommendations within Internal Audit Report 2310 – Assurance Review of Adults with Incapacity is provided below, as at March 2024.

Item No.	Recommendation	Grading	Person(s)	Due Date	Progress	Status
1.1	<p>The Service should document and implement procedures in respect of DWP appointeeship / Intervention Orders / Access to funds / guardianship and POA in dealing with Adults with Incapacity.</p> <p>Staff required to apply the procedures should be adequately trained in their application.</p>	Moderate	North Partnership Manager / North Mental Health and Learning Disabilities Service Manager	February 2024	<p>The Health and Social Care Partnership short life working group continues to meet to take forward the actions from this Internal Audit.</p> <p>The Aberdeenshire Health and Social Care Partnership Department for Work and Pensions Corporate Appointeeship Policy is being used appropriately to support with the management of DWP Appointeeships, Intervention Orders and Access to Funds.</p> <p>A separate group continue to take forward the development of an ALDO Training Course for staff who require to use Department for Work and Pensions Corporate Appointeeship. Further work is ongoing around developing an ALDO Training Course for Access to Funds.</p> <p>This recommendation has been closed off as completed.</p>	Completed
1.2	<p>The Service should implement processes and controls to ensure consistent and complete records.</p> <p>AWI records are held, and these are accessible to relevant officers.</p> <p>A reconciliation of existing files against system records should be undertaken, and corrections applied where necessary.</p>	Major	North Partnership Manager / North Mental Health and Learning Disabilities Service Manager	February 2024	<p>Our Finance Teams along with our Administrative Support and Social Work Teams have completed all cross checks on service users and are satisfied all records are consistent and complete.</p> <p>It continues to be the intention of the short life working group as it completes the Internal Audit to move into being an oversight and monitoring group for the Corporate Department for Work and Pensions Appointeeship, which will provide a mechanism to support with periodic assurance over content and financial records.</p>	Completed

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	A system of review should be developed and implemented to obtain regular periodic assurance over the content and accuracy of AWI financial records.				This recommendation has been closed off as completed.	
1.3	The service should ensure authorisations are adequately documented, maintained up to date, retained in an accessible location, and communicated to relevant parties.	Major	North Partnership Manager / North Mental Health and Learning Disabilities Service Manager	February 2024	<p>In conjunction with 1.4 of this Internal Audit a support plan for the management of Corporate Department for Work and Pension Appointeeship's has been developed. It will be a requirement of all service users to have this support plan completed, which will detail how their monies will be managed. This will be stored within our electronic recording system – Carefirst.</p> <p>The Aberdeenshire Health and Social Care Partnership Department for Work and Pensions Corporate Appointeeship Policy provides clarity around audit. This has been completed by Team Managers, with an ongoing rolling program.</p> <p>This recommendation has been closed off as completed.</p>	Completed
1.4	The Service should ensure there is a clear and consistent audit trail for all instances where funds are managed on behalf of service users. This should be subject to periodic reconciliation against other records (e.g. bank statements, cash balances, and other source documentation), and potential discrepancies escalated, and the results and actions recorded.	Major	North Partnership Manager / North Mental Health and Learning Disabilities Service Manager	February 2024	<p>A support plan has been developed and agreed by the short life working group. This has been developed to be available within our electronic recording system of Carefirst. All service users who have a Corporate Department for Work and Pensions Appointeeship will have a support plan created that can be reviewed and monitored regularly. It will provide an overview of how day to day monies is managed, it will provide clarity on larger spends and who has authorised this.</p> <p>Our Finance Department working with our Social Work Team Managers, as part of the policy will provide periodic audit with any issues being escalated through usual management structure and a link to the oversight and monitoring group.</p> <p>This recommendation has been closed off as completed.</p>	Completed

Item No.	Recommendation	Grading	Person(s)	Due Date	Progress	Status
1.5	<p>The Service should establish and implement protocols for cash withdrawals which adequately balance the resource and other risks.</p> <p>The Service should review the security arrangements for money held on behalf of service users, and ensure they are adequate.</p> <p>The Service should ensure appropriate controls are in place to manage cash balances, including all cash movements being signed and witnessed.</p>	Major	North Partnership Manager / North Mental Health and Learning Disabilities Service Manager	February 2024	<p>Guidance has been implemented to provide continuity of cash/card security for employees managing Corporate Department for Work and Pensions Accounts. This includes movement of cash and it being signed and witnessed.</p> <p>In discussion with our insurance, facilities, asset management, finance, and social work teams, access to safes have been found or the need for additional safes have been identified and the arrangements around purchasing and installing is completed.</p> <p>This recommendation has been closed off as completed.</p>	Completed
1.6	<p>The Service should ensure client accounts with balances in excess of specified thresholds are reviewed to ensure they are managed appropriately.</p> <p>The Service should ensure client inventories are maintained up to date and complete.</p>	Moderate	North Partnership Manager / North Mental Health and Learning Disabilities Service Manager	February 2024	<p>The short life working group has considered how best to support this recommendation. This has been updated and detailed within the Aberdeenshire Health and Social Care Partnership Department for Work and Pensions Corporate Appointeeship Policy.</p> <p>The Aberdeenshire Health and Social Care Partnership Department for Work and Pensions Corporate Appointeeship Policy, linking with the Aberdeenshire Health and Social Care Partnership Adults with Incapacity Guidance supports discussions if funds reach a level where a financial guardianship would be more appropriate. Through the tightening of audit this will be monitored, and an appropriate Adults with Incapacity Case Conference would be convened to discuss should funds go above this level.</p> <p>Discussion around inventories has been ongoing, it has been agreed these will be present within the support plan.</p> <p>This recommendation has been closed off as completed.</p>	Completed

