

**FINAL INTERNAL AUDIT REPORT**  
**CHIEF EXECUTIVE'S DEPARTMENT**

**REVIEW OF TELL US ONCE SCHEME OPERATED BY REGISTRARS FOR 2013-14**

**Issued to:** Registrations Manager,  
Legal Services & Democracy,  
Head of Benefits,  
Head of Parking,  
Head of Assessment & Care Management,  
Head of Shared Library Service,  
Electoral Services Manager,

**Cc:** Director of Corporate Services,

**Prepared by:** Principal Auditor.

**Date of Issue:** January 10th 2014

**Report No.:** CX/049/02/2013

## REVIEW OF REGISTRARS AUDIT FOR 2013-14

### INTRODUCTION

1. This report sets out the results of our systems based audit of **Registrars Audit for 2013-14**. The audit was carried out in quarter 2 as part of the programmed work specified in the 2014 Internal Audit Plan agreed by the Section 151 Officer and Audit Sub-Committee.
2. The controls we expect to see in place are designed to minimise the department's exposure to a range of risks. Weaknesses in controls that have been highlighted will increase the associated risks and should therefore be corrected to assist overall effective operations.
3. The original scope of the audit was outlined in the Terms of Reference issued on 22/7/13. The period covered by this report is from April 1<sup>st</sup> 2013 to September 30<sup>th</sup> 2013.
4. The net budget for this service area is £130,320. This includes operating the Tell Us Once Scheme. It should be noted that the Authority does not receive any additional monies for participating in the Tell Us Once scheme.

### AUDIT SCOPE

5. The scope of the audit is detailed in the Terms of Reference.

### AUDIT OPINION

6. Overall, the conclusion of this audit was that Substantial Assurance can be placed on the effectiveness of the overall controls. It should be noted that limited testing was undertaken and therefore it was not possible to fully evaluate the risks detailed on the terms of reference. However, it is Internal Audit's view that the benefits of the Tell Us Once scheme are directly beneficial to the Authority. Definitions of the audit opinions can be found in Appendix C.

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### MANAGEMENT SUMMARY

7. 'The Tell Us Once Scheme is a voluntary service that provides citizens with an alternative method of notifying central and local government of a change of circumstance (a birth or a death) just once and trusting them to share this information with other relevant departments and local authority services. The Department for Work and Pensions (DWP) delivers this Tell Us Once (TUO) Programme'.
8. The Memorandum of Understanding (MOU) was made on April 26<sup>th</sup> 2011 and was signed by all relevant parties. The MOU is not legally binding but instead reflects good faith, intentions and commitments of both parties.
9. The Tell Us Once Scheme has been operating at Bromley for approximately 2 years and at Bromley only death notifications are processed and not births. Other local authorities do both birth and deaths but the Registration Manager advised that they do not have the resources at Bromley to manage this. It is understood from the Registrations Manager that there is also a proposal to extend the TUO scheme to also to include the pension scheme. The Implementation Manager left the Authority in August 2013 and since then there has not been corporate ownership of this scheme.
10. An informant will arrange to register a death. At the time of the appointment, the details of the death is collected which is known as the 'capture', the choice is whether they wish to take part in the 'enrichment'. The informant has a choice whether the notifications go through to various agencies. If they decline, then the informant is responsible for contacting all other government agencies themselves. If they wish to go ahead then at the end of the appointment, the informant is provided with a print out of data collected for confirmation.
11. Once the information is completed on the Tell US Once system, the data cannot be changed and the informant would have to contact the DWP helpline.
12. Information was requested for the number of complaints that had been received within the period and it was confirmed that there had been none but there had been 2 cases where there had been issues with incorrect data input. This was highlighted as an area of conflict. Since the Implementation Manager left in August 2013, all complaints are directed to the Registrations Manager.

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13. Data is input to the Tell Us Once System and notification data is received by the participating agencies. Within the Authority, the monitoring reports includes notifications for the following areas :-
- Electoral Services
  - Sundry debts / Miscellaneous Income
  - Housing Benefit
  - Adult Social Services
  - Council Tax
  - Blue Badges
  - Library Services
14. The audit concentrated on the data reported by the DWP on the total number of notifications made by department and trying to reconcile this with records held by the individual listed services. For the period April 1<sup>st</sup> 2013-July 21<sup>st</sup> 2013, there were 1352 notifications made for Bromley. Difficulties were encountered in accessing notification data in order to ensure that they had been acted upon promptly and efficiently. Access to data was restricted due to data protection and the need to seek the informant's prior permission for the purpose of accessing this data.
15. An alternative approach was made to this data in comparing the total number of notifications made within a specific period as recorded by the DWP and comparing this to the service records. Three individual service areas were selected for review. Departmental contacts were contacted and asked to submit the total number of notifications for the period April 1<sup>st</sup> 2013 to July 21<sup>st</sup> 2013 specific for that service area.

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16. The results are summarised below : -

<b>Notifications received for the period April 1<sup>st</sup> 2013-July 21<sup>st</sup> 2013.</b>			
<b>Service Area</b>	<b>Number of Notifications Recorded by Service Area</b>	<b>Total Number of Notifications recorded by DWP for the period</b>	<b>Difference (+/-)</b>
<b>Blue Badges</b>	<b>181</b>	<b>158</b>	<b>+23</b>
<b>Adult Social Services</b>	<b>131*</b>	<b>194</b>	<b>-63</b>
<b>Council Tax</b>	<b>305</b>	<b>368</b>	<b>+63</b>

\* For this figure, it was highlighted that there was missing data for 01/04/13-21/04/13 and 01/05/13-20/05/13. Assumption is made that DWP data is correct.

17. Audit testing revealed that not all departmental contacts for TUO are retaining notification data and therefore it was not possible to test this effectively. It is also not possible to compare the results as there is no baseline data for comparison purposes (as confirmed by the Implementation Manager), to measure the impact of participating in this scheme and whether being part of the scheme has been beneficial. Confirmation was sought from the individual service areas that all notifications had been processed.

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18. It should be noted that the Authority does not receive any additional monies for participating in the Tell Us Once scheme. The immediate benefits are that government agencies and local authority departments can halt services quickly and efficiently and examples include reduction in debt recovery action; equipment being recovered and possibly re-issued; services ended promptly and blue badges cancelled to prevent possible fraudulent use. In addition, the scheme will also reduce avoidable contacts with the Authority. With the TUO scheme, all avoidable contacts are potentially removed and this cost is saved. The Avoidable contact National Indicator NI 14) is no longer collected).
19. It has not been possible to determine whether the Tell US Once scheme is operating effectively and whether value for money has been achieved as there is not the data available.
20. Issues that have arisen during the audit are :
- Staff are not aware of their responsibilities with this data.
  - Handling notifications by departments and data retention requirements.
  - Complaints should be handled by an independent officer.

### SIGNIFICANT FINDINGS (PRIORITY 1)

21. None.

### DETAILED FINDINGS / MANAGEMENT ACTION PLAN

22. The findings of this report, together with an assessment of the risk associated with any control weaknesses identified, are detailed in Appendix A. Any recommendations to management are raised and prioritised at Appendix B.

### ACKNOWLEDGEMENT

23. Internal Audit would like to thank all staff contacted during this review for their help and co-operation.

DETAILED FINDINGS

No.	Findings	Risk	Recommendation
1	<p>Testing was undertaken to determine the total number of death registrations through TUO from April 1st 2013 to July 21st 2013. A DWP report detailed that for this period there were a total of 1352 notifications (for all service areas).</p> <p>Additionally, audit requested details of the following:-The total number of notifications to Council Tax, Blue Badges and Adult Social Services from April 1st 2013 to date. (Please see table on Page 5).For the three areas tested there i.e. Blue Badges, Adult Social Services and Council tax there were discrepancies highlighted between DWP notification and receipt of referrals.</p> <p>Inconsistencies arose in the reconciliation of the DWP data to individual service records.</p> <p>Staff are not all aware of their responsibilities with the TUO data.</p>	<p>Unable to determine whether all notifications have been acted upon. Effectiveness of the Tell Us Once scheme is undermined.</p>	<p><b>The responsibilities of each designated contact for the Tell Us Once programme should be reviewed. Staff are not aware of their responsibilities with this data. It is not possible to determine whether or not the Tell Us Once Scheme is effective in the absence of accurate data.</b></p> <p><b>[Priority 2]</b></p>

**Priority 1**  
**Required to address major weaknesses and should be implemented as soon as possible**

**Priority 2**  
**Required to address issues which do not represent good practice**

**Priority 3**  
**Identification of suggested areas for improvement**

DETAILED FINDINGS

No.	Findings	Risk	Recommendation
2	<p>Procedures could not be found detailing what staff responsibilities are when a notification is received. This was also confirmed by the Registrations Manager who was not aware of any specific procedures, but believed that individual sections would have their own protocol and procedures regarding action to be taken upon receipt of notification. Additionally, it needs to be established whether all staff are retaining the notification data and also for what period of time as in some cases recent data had been deleted and were unaware that this should be retained. One service area had disposed of data for the period 01/04/13-21/04/13 and 01/05/13-20/05/13.</p> <p>It should also be confirmed that all notifications are being acted upon as currently it can only be ascertained if the notifications have been read. The Registrations Manager does not have access to such monitoring reports currently.</p> <p>‘Compliance checks’ undertaken by the DWP, if the TUO Programme identifies a potential risk in a local authority business process or when a check is required as part of TUO random enquiry regime. (Memorandum of Understanding’. These checks may not be possible in the absence of missing data.</p> <p>Project Code: CX/049/02/2013</p>	<p>Staff may be operating to different working practices.</p>	<p><b>Clarifications should be sought on the required process for dealing with notifications and staff should be reminded of the responsibility to retain notification data. All notifications data should be acted upon. DWP compliance checks may not be undertaken as and when required.</b></p> <p><b>[Priority 2]</b></p>

**Priority 1**  
**Required to address major weaknesses and should be implemented as soon as possible**

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**Identification of suggested areas for improvement**



DETAILED FINDINGS

No.	Findings	Risk	Recommendation
3	<p>The processing of complaints is an area of conflict. When a complaint is made it would be made through corporate complaints team and are then passed to the Registrations Manager. The complaint may be specific to the data input made by their staff.</p> <p>Information was requested for the number of complaints that had been received within the period and it was confirmed that there had been none but there had been 2 cases where there had been issues with incorrect data input.</p> <p>The Registrations Manager confirmed that complaints will go to individual service areas. It is not known if any of the complaints specifically relate to the TUO scheme.</p>	<p>Complaints may not be dealt with appropriately.</p>	<p><b>Consideration should be made to complaints being made to a separate officer than the Registrations Manager due to the area of conflict.</b></p> <p><b>[Priority 3]</b></p>

**Priority 1**  
**Required to address major weaknesses and should be implemented as soon as possible**

**Priority 2**  
**Required to address issues which do not represent good practice**

**Priority 3**  
**Identification of suggested areas for improvement**

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
1	The responsibilities of each designated contact within the Authority should be reviewed. It is not possible to determine whether or not the Tell Us Once Scheme is effective in the absence of accurate data.	2	Managers within receiving service areas to review roles and responsibilities of designated staff – Registration Manager to request feedback regarding actions taken and timescales.	Registration Manager and Managers within the service areas.	April 2014
2	Clarifications should be sought on the required process for dealing with notifications and staff should be reminded of the responsibility to retain notification data. All notifications data should be acted upon. DWP compliance checks may not be undertaken as and when required	2	Clarification has been sought from DWP regarding the use of and retention of notification data, this will be cascaded to managers in the individual service areas.	Registration Manager.	10/1/14

**Priority 1**  
Required to address major weaknesses and should be implemented as soon as possible

**Priority 2**  
Required to address issues which do not represent good practice

**Priority 3**  
Identification of suggested areas for improvement

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
3	Consideration should be made to complaints being made to a separate officer than the Registrations Manager due to the area of conflict.	3	Current route for complaints to be clarified with the Head of Benefits.	Registration Manager.	10/1/14

**Priority 1**  
 Required to address major weaknesses and should be implemented as soon as possible

**Priority 2**  
 Required to address issues which do not represent good practice

**Priority 3**  
 Identification of suggested areas for improvement

## OPINION DEFINITIONS

## APPENDIX C

As a result of their audit work auditors should form an overall opinion on the extent that actual controls in existence provide assurance that significant risks are being managed. They grade the control system accordingly. Absolute assurance cannot be given as internal control systems, no matter how sophisticated, cannot prevent or detect all errors or irregularities.

### **Assurance Level**

### **Definition**

Full Assurance

There is a sound system of control designed to achieve all the objectives tested.

Substantial Assurance

While there is a basically sound systems and procedures in place, there are weaknesses, which put some of these objectives at risk. It is possible to give substantial assurance even in circumstances where there may be a priority one recommendation that is not considered to be a fundamental control system weakness. Fundamental control systems are considered to be crucial to the overall integrity of the system under review. Examples would include no regular bank reconciliation, non-compliance with legislation, substantial lack of documentation to support expenditure, inaccurate and untimely reporting to management, material income losses and material inaccurate data collection or recording.

Limited Assurance

Weaknesses in the system of controls and procedures are such as to put the objectives at risk. This opinion is given in circumstances where there are priority one recommendations considered to be fundamental control system weaknesses and/or several priority two recommendations relating to control and procedural weaknesses.

No Assurance

Control is generally weak leaving the systems and procedures open to significant error or abuse. There will be a number of fundamental control weaknesses highlighted.