

FINAL INTERNAL AUDIT REPORT

EDUCATION, CARE AND HEALTH SERVICES DEPARTMENT

REVIEW OF TRANSITION TEAM AUDIT FOR 2014-15

Issued to: Peter Davis, Joint Team Manager, CLDT
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Prepared by: Principal Auditor.
Date of Issue: March 9th 2015
Report No.: ECH/035/01/2014

DETAILED FINDINGS

| No. | Findings | Risk | Recommendation |
|-----|----------|------|----------------|
|-----|----------|------|----------------|

INTRODUCTION

1. This report sets out the results of our systems based audit of Transition Team Audit for 2014-15. The audit was carried out in quarter 2 as part of the programmed work specified in the 2014/15 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 23/7/14. The period covered by this report is from April 1st 2014 to September 30th 2014.
4. The Transition Team supports young people and adults with learning disabilities from the age of 16 to 25. The team works with young people as they prepare to leave school by helping them to plan their futures. Therefore, clients may also receive additional SEN support for colleges and further education which is dealt with by another team.
5. The budget for the Transition Team is incorporated as part of the Learning Disabilities Care Management budget. The total net budget for Learning Disabilities Care Management is £3,241,020.
6. A sample of 27 transition cases were selected for review.

Project Code: ECH/035/01/2014

Page 2 of 23

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

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| 7. | It was confirmed by the Strategic Commissioner that the brokers will input the service agreements onto Carefirst for the Transition Team across the following services for planned services:- <ul style="list-style-type: none"> • Shared lives respite • Residential • Supported Living | | |
| 8. | The Transition Team currently still have responsibility to input service agreements on Carefirst in respect of :- <ul style="list-style-type: none"> • Non – planned services • Day Care Services • Direct Payments | | |

AUDIT SCOPE

9. The scope of the audit is detailed in the Terms of Reference. Transition cases were reviewed in relation to the social care and the split funded educational placements for SEN/Further education.

AUDIT OPINION

10. Overall, the conclusion of this audit was that limited assurance can be placed on the effectiveness of the overall controls. Definitions of the audit opinions can be found in Appendix C.

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MANAGEMENT SUMMARY

11. We would like to bring the following to the attention of Management :-
- Possible overpayments were identified within a supported living placement
 - Duplicate payment periods existed within service agreements
 - Service agreements were found not to have been authorised in a timely manner
 - Issues arose with sampled direct payments currently in payment in respect of monitoring information and excessive balances.
 - Direct payments were found to be in under or over payment
 - Historical panel papers could only be located for some clients and for one client a panel paper could not be provided.
 - One case was found not to have transferred to adult services.
12. The samples were also reviewed in respect of the social care and the split funded educational placements for SEN/Further education as applicable. No issues arose.

SIGNIFICANT FINDINGS (PRIORITY 1)

13. Priority 1 findings are also listed here. One priority one finding has been identified:-

14. **Direct payments being in under or over payment**

Project Code: ECH/035/01/2014

Page 4 of 23

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Out of the 27 clients selected for review, 24 related to direct payments cases in part , as other services were also provided additionally. In some cases overpayments were identified (Samples 9,26 and 27 as well as underpayments (Samples 5,10 and 24).

15. Overpayments

- For Sample 9, this direct payment was set up as a temporary measure until a new placement was found. The service agreement commenced on 21/4/14 and was ended on 19/10/14. at a weekly rate of £577.22 Alternative placement has been found and this commenced on 1/9/14. It is unclear why this direct payment continued until 19/10/2014. If found to be incorrect an overpayment between 1/9/14-19/10/14 (7 weeks @ £577.22)= £4040.54.
- For Sample 26, the direct payment service commenced on 5/5/14. It was intended to pay £80.50 per week (term time only = 38 weeks equating to £3059. Also £37.15 during the holiday time (14 weeks totalling £520.10) Total direct payment would be £3579.10/52 weeks = average weekly charge of £68.82. It was found that we continue to pay £80.50+37.15 = £117.65 per week. This has resulted in an overpayment of £48.83 x 38 weeks to the end of January 2015 = £1855.54. Additionally, the rate of £11.50 also needs to be uplifted. This had previously been notified to management outside of this review.
- Sample 27, the direct payment service commenced on 5/5/14. The direct payment was intended to be £57.50 x38 weeks (term time only) = £2185 and £138 x14 weeks= £1932 (holiday time). (Again there is a query regarding the £11.50 rate). Total direct payment = £4117/52 weeks = £79.17 per week. The current weekly rate is £94.65 and so the overpayment of £15.48 per week 38 weeks to the end of January 2015 = £588.24. This had previously been notified to management outside of this review.

16. Total potential overpayments identified in relation to direct payments direct totalled £6484.32

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17. Underpayments

- For Sample 5, the service commenced and was ended on 28/7/14, and should have set up a one off payment of £589 (5 weeks x £117.80) but instead a payment of £117.80 was made leaving an underpayment of £471.20.
- Sample10, it should be confirmed whether the £11.50 rate of £11.78 rate should be used as there may be an underpayment of 38 weeks x £57.38.
- Sample 24, has two service agreements commencing 5/5/14. One is an increase of hours to the current provision, but they are paid at different rates. One at £11.50 and one at £11.78. Potential underpayment is £4.48 per week x 38 weeks to the end of January 2015 = £170.28

18. Total underpayment £698.85. It should be noted the personal care rate of £11.78 per hour does not seem to have been uplifted in line with the 2014/15 Contributions Policy.

DETAILED FINDINGS / MANAGEMENT ACTION PLAN

19. 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.

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ACKNOWLEDGEMENT

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

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| 1 | <p>Supported living placement For Sample 23, one service agreement for supported living support was for the period 19/8/13-27/4/14 £1,470.20 for term time and non- term time care. A second service agreement for supported living support for the period 19/8/13-8/9/13 for 2 to 1 care at a weekly cost of £1,789.40 per week (2 to 1 care – 14 weeks holiday). A third service agreement for supported living support for the same period 19/8/13-8/9/13 (1 to 1 care 38 weeks term time) was found to exist at a weekly cost of £1,352.60. Confirmation needs to be made whether these service agreements are valid as it appears at first sight that there may be duplication within the service agreements.</p> | <p>Overpayments are not identified and clawed back.</p> | <p>It should be confirmed whether these service agreements are valid as it appears that duplication exists within the service agreements. These monies should be recovered from the provider if applicable.</p> <p>[Priority 2]</p> |

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| 2 | <p><u>Duplicated payment period</u> A duplicated payment period was found in relation to Sample 9. One service agreement commenced on 21/10/13 and ended on 19/10/14 at a weekly cost of £70.95 to provide 3 days support during the 14 week holiday period via a direct payment A second service agreement commenced on 18/8/14 to 16/8/15 for £70.95 again to provide 3 days support during the 14 week holiday period via a direct payment. It seems that there is a duplicated payment period between 18/8/14 and 19/10/14 at £70.95= £567.60.</p> | <p>Overpayments are not identified and clawed back.</p> | <p>The service lines should be reviewed and it should be determined whether there is duplication within the payment periods. Monies should be recouped in relation to this possible duplicated service agreement as applicable</p> <p>[Priority 2]</p> |
| 3 | <p><u>Service agreements not authorised in a timely manner</u> It was found that at the time of the audit, that for 2 out of the 27 cases tested, had various service agreements unauthorised. This can be summarised as follows. Sample 4 - Direct Payments commencing 1/8/14 at a weekly cost of £27.69 was not authorised until 10/10/14. Sample 5 – service agreement commenced on 8/9/14 but was not authorised until 17/12/14. This was set up by the Central Placements Team.</p> | <p>Inability to effectively undertake budget monitoring.</p> | <p>Service agreements should be set up within CareFirst (with all supporting documentation already in place) and authorised within a timely manner, enabling payment for associated services to be made in respect of the individual client.</p> |

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| | | | <p>Service agreements that have been set up in error should be corrected on the system and seek advice from the Carefirst support team as required.</p> <p>[Priority 2]</p> |
| 4 | <p><u>Direct payment accounts</u> It was found that in the following cases sampled queries arose in respect of seven of the direct payments currently in payment. It is part of the agreement that the direct payments account balance should not exceed more than 8 weeks equivalent of direct payment support unless there is a valid reason for doing so. Sample 10 - Balance in excess of £7K (weekly rate £286.33 x 8 =£2290.64). Sample 13 - Balance in excess of £3K (weekly rate is £20.67x 8 =£165.36). Sample 17- Balance in excess of £4K (weekly rate is £57.67x 8 =£461.36).An amount of £988 has also been recouped previously.</p> | <p>Direct payments may not be utilised as intended.</p> | |

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| | <p>Sample 20- Balance in excess of £2K (weekly rate is £98.56x 8 =£788.48). An amount of £4252 has also been recouped previously).</p> <p>Sample 22- Balance in excess of £4K (weekly rate is £57.67x 8 =£461.36).</p> <p><u>Other issues found on current direct payments samples:-</u></p> <p>Sample 16 – There was a lack of monitoring information recorded as 1/4/12-31/12/12. Also a request was made to see one particular bank statement to ensure a balance did not remain on the direct payment account that was due back to the Authority of which confirmation could not be found. This account has since been transferred to one of our contractors to manage the direct payments.</p> <p>Sample 21 – Was found to have an outstanding issue regarding monitoring information and cash withdrawals that could not be reconciled to receipts as per email dated 12/2/14 which is held on Carestore The account has since transferred to a contractor and confirmation was to be provided if there was a balance due back to the Authority prior to transfer to our contractor to manage the direct payments. This confirmation could not be located.</p> | | <p>Monitoring information should be reviewed and balances in excess of eight weeks recovered in a timely manner. Monitoring information should be submitted as required.</p> <p>[Priority 2]</p> |

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| 5 | <p><u>Direct payments in over or underpayment</u> Out of the 27 cases, 24 related to direct payments cases in part. Other services were also received by these clients. In three cases overpayments were identified (Samples 9,26 and 27) and underpayments in three cases (Samples 5,10 and 24). <u>Overpayments</u> It is recognised that this is a complex cases and has multiple service lines. These cases has been discussed with management at various points during the audit. Sample 9, this direct payment was set up as a temporary measure until a new placement was found. The service agreement commenced on 21/4/14 and was ended on 19/10/14 at a weekly rate of £577.22. An alternative placement was found and this commenced on 1/9/14. It is unclear why this direct payment continued until 19/10/2014. If found to be incorrect an overpayment between 1/9/14-19/10/14 (7 weeks @ £577.22) = £4040.54. For Sample 26, the direct payment service commenced on 5/5/14. It was intended to pay £80.50 per week (term time only = 38 weeks equating to £3059. Also £37.15 during the holiday time (14 weeks totalling £520.10) Total direct payment would be £3579.10/ 52 weeks = average weekly charge of £68.82. It was found that we continue to pay £80.50+37.15 = £117.65 per</p> | <p>Loss of monies if direct payment is not clawed back.</p> | |

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| | <p>week. This has resulted in an overpayment of £48.83 x 38 weeks to end of January 2015= £1855.54. Additionally, the rate of £11.50 also needs to be uplifted. This had previously notified to the Management on 19/3/2014 outside of the audit.</p> <p>Sample 27, the direct payment service commenced on 5/5/14. The direct payment was intended to be £57.50x38 weeks (term time only) = £2185 and £138 x14 weeks= £1932 (holiday time). (Again there is a query regarding the £11.50 rate). Total direct payment = £4117/52 weeks = £79.17 per week. The current weekly rate is £94.65 and so the overpayment of £15.48 per week x38 weeks to end of January 2015 = £588.24. This had previously notified to the Management on 19/3/2014 outside of the audit</p> <p>Total overpayments identified £6484.32.</p> <p><u>Underpayments</u></p> <p>It was also found that there had been underpayments in relation to direct payments.</p> <p>For Sample 5, the service commenced and was ended on 28/7/14, and should have set up a one off payment of £589 (5 weeks x £117.80) but instead a payment of £117.80 was made leaving an underpayment of £471.20.</p> <p>Sample 10, the service agreement commencing 5/5/14 £11.50</p> | | |

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| | <p>rate is used instead of the £11.78 rate for a 38 week period to the end of January 2015 causing an underpayment of £57.41. Sample 24, has two service agreements commencing 5/5/14. One is an increase of hours to the current provision, but they are paid at different rates. One at £11.50 and one at £11.78. Potential underpayment is £4.48 per week x 38 weeks= £170.28</p> <p>Total underpayment £698.85. It should be noted the personal care rate of £11.78 does not seem to have been uplifted in line with the 2014/15 Contributions Policy as expected and the effect is that the incorrect rate is in payment thus creating underpayments. It is the responsibility of the service to uplift rates at the next review as discussed at the Self Direct Support meetings.</p> | | <p>Cases highlighted should be reviewed and service agreements and rates updated accordingly. Any overpayments should be recovered.</p> <p>[Priority 1]</p> |
| 6 | <p><u>Panel Documentation</u></p> <p>It was found that in relation to Sample 20 no panel paper could be located. Additionally, for Samples 2, 7 and 22 only historical panel papers could be located.</p> <p>For 3 of the cases it was found that actual payments made could not be reconciled to panel decisions.(Sample 5,10,14).</p> | <p>Service agreements may not be appropriately authorised.</p> | <p>Panel papers should be readily available to confirm that service agreements are correct.</p> <p>[Priority 2]</p> |

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| 7 | <p><u>Transfer of case to Adult Services</u> It was found that care was in place for a Transition client who was actually aged 27, Sample 2. It is unclear why this client had not transferred to adult services. Transition cases according to guidance 'Transition: Future Planning 16-23' states that ' The Transition Team will provide these services until the age of 23 and then transfer them to the Bromley Adult Learning Disabilities Team, also known as the Assessment and Support Team.</p> | <p>Greater costs impacting on the CLDT budget.</p> | <p>Cases should transfer from the Transition Team, to adult services as appropriate.</p> <p>[Priority 2]</p> |

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MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|--|---|--|---|---------------------|
| 1 | <p><u>Overpayment for supported living placement</u></p> <p>The service lines should be reviewed and it should be determined whether there is duplication within the payment periods. Monies should be recouped in relation to this possible duplicated service agreement as applicable</p> | 2 | <p>The service lines have been reviewed and discussed with the allocated worker. It has been determined that there is no duplication and the supplementary service lines are paid by invoice to reflect variations in care across term and vacation times. Copies of sample invoices have been forwarded to internal audit to verify that these service lines are paid by invoice not stream.</p> <p><u>Internal Audit Comment</u> Testing will be undertaken to verify management comments during the follow up process.</p> | Joint Team Manager/Deputy Team Manager. | Completed. |
| 2 | <p><u>Duplicated payment period</u></p> <p>The service lines should be reviewed and it should be determined whether there is duplication within the payment</p> | 2 | <p>The first service agreement was set up for a service at a Day Centre starting the 19/08/13 and end dated for the 17/08/13. This was for support at the day centre 3 days a week. Two months into this package additional support (making the package 2/1) was</p> | Joint Team Manager/Deputy Team Manager. | Completed. |

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| | <p>periods. Monies should be recouped in relation to this possible duplicated service agreement as applicable</p> | | <p>required due to a breakdown in the clients mental health. Please see panel paper showing the need for additional support (in Carestore for Oct 13). An additional service agreement was put in place starting the 21/10/13 and ending on the 19/10/14. As the first service agreement ended on the 17/08/14 another service agreement was put in place as a continuation and started on the 18/08/14 and is currently end dated for the 16/08/15. The client started an alternative college and settled down so well that their challenging behaviour started to reduce. It was therefore not necessary for the additional 1/1 support package ending on the 19/10/14 to continue. There has therefore been no overpayment regarding this service user.</p> | | |

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| | | | <p><u>Internal Audit Comment</u> Testing will be undertaken to verify management comments during the follow up process.</p> | | |
| 3 | <p><u>Service agreements not being authorised in a timely manner</u> Service agreements should be set up within CareFirst (with all supporting documentation already in place) and authorised within a timely manner, enabling payment for associated services to be made in respect of the individual client. Service agreements that have been set up in error should be corrected on the system and seek advice from the Carefirst support team as required.</p> | 2 | <p><u>Internal Audit Comment</u> No comments provided in respect of these two cases.</p> | | |

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| <p>4</p> <p>Project Code: ECH/035/01/2014</p> <p>Priority 1 Required to address major weaknesses and should be implemented as soon as possible</p> | <p><u>Direct payment accounts</u></p> <p>Monitoring information should be reviewed and balances in excess of eight weeks recovered in a timely manner. Monitoring information should be submitted as required.</p> | <p>2</p> <p>Priority 2 Required to address issues which do not represent good practice</p> | <p>Clients are permitted to have balances greater than 8 weeks if there is a valid reason.</p> <p>Sample 10 - The client still had 5 invoices to pay totalling £4,793.50</p> <p>Sample 13 –The client was not contacted in error regarding the balance in the account. The client has now been contacted and the AP Manager has put in place additional checks to monitor this more closely.</p> <p>Sample 17 –The Care Manager advised £3,143.00 could remain and £988.00 was returned. Re the next surplus the Care Manager agreed it could be used to for Young Epilepsy sessions.</p> <p>Sample 20 –Tax and holiday pay was still due to be paid</p> <p>Sample 22 –The excess of £4k was due to be used for holidays and had reduced to £284.73 by the end of Sep 14.</p> <p>Page 19 of 23</p> | <p>Liberata</p> <p>Priority 3 Identification of suggested areas for improvement</p> | <p>Completed</p> |

MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|---|---|---|---|---------------------|
| 5 | <p><u>Direct payments in over or underpayment</u></p> <p>Cases highlighted should be reviewed and service agreements and rates updated accordingly. Any overpayments should be recovered.</p> | 1 | <p>Sample 10, The old rate is shown. The service line will be amended. Underpayment has occurred Sample 24 We recognise that this is an error and that the full DP should be paid at a consistent rate. Remedial steps to be taken to ensure all both service lines reflect the higher rate. Underpayment has occurred. Sample 26 Further scrutiny reveals that an error was made in not converting the term time payment (38 week service) into a weekly average across a 52 week period. This resulted in the overpayment. Care Management to amend service lines. Sample 27 Same as sample 26. Care Managers to be reminded of need to amend DP rates at the point of annual review.</p> <p><u>Internal Audit Comment</u> <i>No response was provided for Sample 9 within the management comments. Testing will be undertaken to confirm implementation during the follow up process.</i></p> | Joint Team Manager/Deputy Team Manager. | End of March 15 |

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| 6 | <p>Panel Paper Documentation Panel papers should be readily available to confirm that service agreements are correct.</p> | 2 | <p>The Transition team has a process in place for the transfer of cases using the Carefirst H form. Good practice requires a transition case to be stable prior to transfer. In the event of disagreement between the manager of the Transition Team and the manager of the adults team, a decision is made by the joint team manager.</p> <p><i>Internal Audit Comment</i> <i>No individual comments for samples. Testing will be undertaken to confirm implementation during the follow up process.</i></p> | Joint Team Manager/Deputy Team Manager. | Completed |

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| 7 | <p><u>Transfer of cases to Adult Services</u></p> <p>Cases should transfer from the Transition Team, to adult services as appropriate.</p> | 2 | <p>The Transition team has a process in place for the transfer of cases using the Carefirst H form. Good practice requires a transition case to be stable prior to transfer. In the event of disagreement between the manager of the Transition Team and the manager of the adults team, a decision is made by the joint team manager.</p> <p><u>Internal Audit Comment</u> Testing will be undertaken to verify implementation during the follow up process.</p> | Joint Team Manager/Deputy Team Manager. | Completed |

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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.