

**FINAL INTERNAL AUDIT REPORT**  
**EDUCATION CARE AND HEALTH DEPARTMENT**

**REVIEW OF NO RECOURSE TO PUBLIC FUNDS AUDIT FOR 2018-19**

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## REVIEW OF NO RECOURSE TO PUBLIC FUNDS AUDIT 2018-19

### INTRODUCTION

1. This report sets out the results of our systems based audit of No Recourse to Public Funds 2018/19. The audit was carried out in quarter 4 as part of the programmed work specified in the 2018/19 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. Any Priority 1 recommendations or Limited Assurance opinions must be considered for inclusion in the Department's Risk Register.
3. The No Recourse to Public Funds (NRPF) function for families with children is part of the Referral and Assessment Team. Cases are referred through the MASH team and allocated to the designated Social worker and Social Worker Assistant for eligibility to access support from the Authority as NRPF clients. The initial assessment, collection of key documents, verification of a connection to Bromley, Home Office application status and evidence of destitution is recorded and held within the system used by the MASH team. Once the case is accepted as NRPF, the administrative team will create a record on the case management system and scan supporting documentation. The quality assurance of the social worker assessment and decisions recorded in the MASH IT system are not within the remit for Internal Audit. This audit review has considered the controls for the system to assess, procure accommodation and make subsistence payments to NRPF clients identified on the case management system. The processes in place to detect fraud and the arrangements to share data with neighbouring Authorities to mitigate fraud, was also considered.
4. The 2018/19 budget for NRPF was £300,570 for accommodation and £108,860 for subsistence payments; actual expenditure at year end was £166,373 for accommodation and £55,815 for subsistence. The number of cases presenting at Bromley is lower compared to neighbouring Boroughs and the number of active cases has decreased over the last three financial years. Monthly data reported to the Performance team show that there were 53 children supported at the start of 2016/17, 36 children in April 2018 and the team have just reported that there are 17 children currently supported as NRPF cases in April 2019. This is a snapshot of the service at the start of the year; it was noted that the number of new referrals was similar each year.

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### AUDIT SCOPE

5. The scope of the audit was outlined in the Terms of Reference issued on the 24/9/18. This audit considered the processes and controls for the NRPF cases managed by Children's Social Care. Adult Social Care currently supports 4 NRPF cases managed by the allocated social worker in the relevant service team; these cases were not reviewed this time.

### AUDIT OPINION

6. 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.

### MANAGEMENT SUMMARY

7. Controls were in place and working well in the areas of utilisation of the Home Office online system to record cases, track progress and support counter fraud initiatives. Interrogation of the Home Office online system in the first instance allows timely confirmation that the client has a live application to the Home Office to support eligibility. Uploading all applications also allows connected Authorities to check for duplicate applications and enable counter fraud initiatives. All applicants sign a declaration to allow data sharing which allows the team to request a credit check undertaken by Greenwich Fraud Team (GFT). This credit check supports information declared by the applicant and has also highlighted withheld information that can be discussed with the applicant. There is a designated social worker (SW) and social worker assistant (SWA) for the NRPF cases that should allow a good working knowledge of this specialist area.
8. Our testing identified the following issues which we would like to draw to management's attention:-
  - There is no formal contractual arrangement with the accommodation provider. The procurement process is weak and does not comply with Contract Procedure Rules. Comparison to rates paid by Housing for similar properties suggest the NRPF service are paying higher nightly rates and therefore not achieving value for money.
  - There are no locally agreed procedures to support the work undertaken by the SWA.

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- The Financial Assessment should support the payments to the client but this is an informal document that is not dated, owned or records standard information. There is no authorisation or sign off of the information reported.
- Scanned documents are not held in a standard referenced format in an agreed location.
- The subsistence payments did not agree to the published Home Office allowances. Discretionary payments and deviation to these allowances were not supported by an adequate audit trail.
- The information uploaded to Home Office online system for the sample of clients was incomplete. There are other users in the Council, Adult Social Care and Housing that would benefit from direct access to the Home Office via online system but this function is not available to them
- There is no classification for NRPF clients on the case management system.

### SIGNIFICANT FINDINGS (PRIORITY 1)

9 There is one significant finding identified in this review relating to the procurement of accommodation for the NRPF clients.

10. The Social Worker assessment will consider eligibility and with regard to destitution will recommend the level of financial support for accommodation. The Social Worker Assistant (SWA) will procure accommodation for the NRPF families but this process does not meet the requirements of Contract Procedure Rules or Financial Regulations.

11. Accommodation is procured by the SWA via a telephone call; there is no contractual agreement with the providers or formal order. Recently Provider A has returned a booking confirmation to detail the rate and the property but this document was only retained for the last two placements. With no contract or purchase order there are no agreed terms and conditions that may impact on liability around health and safety, compliance to Housing Regulations and payments. The spend on accommodation has been committed by the SWA; the authorisation is on the funding decision form as the service agreement is uplifted to the case management system. The SWA had assumed that the contractual arrangement with the provider was actioned by the Central Placements Team when the service agreement is created on the case management system.

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12. The actual spend for accommodation in 2018/19 was £166,373. The SWA indicated that advice had been sought from Housing in the past but there is no formal communication or contact established. Housing had suggested a provider, Provider B and one of the current cases is placed in their property. The SWA provided a summary of rates charged by the current provider but this was an informal document not originating from the provider and was not dated to put the charges to a time frame.

13. Concerned with the weakness in procurement for accommodation and the lack of competitive quotes, challenge or scrutiny for the rates accepted from in the majority of cases for the same provider, Internal Audit liaised with colleagues in Temporary Accommodation to quantify the cost of nightly rates paid by the NRPF team.

14. The nightly rate paid for the sample of 10 NRPF cases (6 current and 4 former) selected for audit testing was compared to the pan London maximum rate. The weekly rate, including utilities was used as a comparison to the actual cost paid by the NRPF team. The post code of the accommodation was checked to identify the Borough, inner or outer and then the type of unit provided. The main issues arising were that:-

- The accommodation charge paid by NRPF to the provider was higher in 8 cases. The difference in cost for the period of placement during 2018/19 totalled £24,617.
- The placement through Provider B, suggested by Housing, has the same weekly rate.
- For one property the tenant was in situa when presenting as NRPF and received a weekly allowance to cover rent, utilities and subsistence; this case was not compared.

15. In summary, if Housing had placed these clients according to the Pan London guidelines, £24,617 could have been saved for the 8 cases sampled. If this value is indicative and applied to previous years, savings would have been significant. The actual cost of accommodation for NRPF 2018/19 is £166,373; the potential saving represents 15% of this value.

16. During the course of the audit it was noted that the SWA had also procured accommodation from the Provider A on behalf of other CSC teams. The findings identified for NRPF will therefore be replicated for the accommodation procured for the families in these other teams.

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17. As part of the Transformation agenda the Authority will be reviewing Housing services. There will be scope to refer the accommodation element of the NRPF to Housing if sufficient resources are available. There is also the provision of Temporary Accommodation at Belle Grove and Manorfields that needs to be fully occupied to minimise the cost of voids. Given the audit testing highlighted that the NRPF SWA places families on behalf of other CSC teams, using Provider A for these placements will also need to be identified and reviewed. There is a need for all processes relating to accommodation and Housing to be standardised.

### DETAILED FINDINGS / MANAGEMENT ACTION PLAN

18. 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

19. 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><b>Accommodation</b>                      The Social Worker assessment will consider eligibility and with regard to destitution will recommend the level of financial support for accommodation.</p> <p>The Social Worker Assistant (SWA) will procure accommodation for the NRPF families but this process does not meet the requirements of Contract Procedure Rules or Financial Regulations.</p> <p>Accommodation is procured by the SWA via a telephone call; there is no contractual agreement with the providers or formal order. Recently Provider A has returned a booking confirmation to detail the rate and the property but this document was only retained for the last two placements. With no contract or purchase order there are no agreed terms and conditions that may impact on liability around health and safety, compliance to Housing Regulations and payments.</p> <p>The actual spend for accommodation in 2018/19 was £166,373. The SWA indicated that advice had been sought from Housing in the past but there is no formal communication or contact established. Housing had suggested Provider B as a</p>	<p>The Authority has placed clients with a provider without any contractual arrangement and may therefore be unable to enforce terms and conditions regarding standards or payments.</p> <p>The Authority may be at risk for placing clients with a provider without ensuring adequate insurance, health and safety and compliance to Housing legislation is in place.</p>	<p><b>The Department must review the process to procure accommodation for NRPF to ensure compliance to contract procedure rules and financial regulations.</b></p> <p><b>The arrangements to procure accommodation must be formalised, transparent and ensure an adequate audit trail is evident of any communication or decision.</b></p> <p><b>The contractual arrangements with the provider must be formalised to ensure that</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
	<p>provider and one of the current cases is placed in their property.</p> <p>The spend on accommodation has been committed by the SWA; the authorisation is on the funding decision form as the service agreement is uplifted to the case management system. The SWA had assumed that the contractual arrangement with the provider was actioned by the Central Placements Team when the service agreement is created on the case management system.</p> <p>The SWA provided a summary of rates charged by Provider A but this was an informal document not originating from the provider and was not dated to put the charges to a time frame.</p> <p>Concerned with the weakness in procurement for accommodation and the lack of competitive quotes, challenge or scrutiny for the rates accepted from in the majority of cases the same provider, Internal Audit liaised with colleagues in Temporary Accommodation to quantify the cost of nightly rates paid by the NRPF team.</p> <p>The nightly rate paid for the sample of 10 NRPF cases (6</p>	<p>The Authority may not be achieving value for money and incurring additional expenditure.</p>	<p><b>the provider has adequate insurance arrangements (public liability cover), compliance to health and safety and Housing regulations. Contract management should then include placement reviews and formal meetings with the provider.</b></p> <p><b>All documentation including e-mails must be retained on the client file in the case management system.</b></p>

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	<p>current and 4 former) selected for audit testing was compared to the pan London maximum rate. The post code of the accommodation was checked to identify the Borough, inner or outer and then the type of unit provided. The main issues arising were that:-</p> <ul style="list-style-type: none"> <li>• The accommodation charge paid by NRPF to the provider was higher in 8 cases. The difference in cost for the period of placement during 2018/19 totalled £24,617.</li> <li>• The placement through Provider B, which was suggested by Housing, has the same weekly rate.</li> <li>• For one property the tenant was in situa when presenting as NRPF and received a weekly allowance to cover rent, utilities and subsistence; this case was not compared.</li> </ul> <p>In summary if Housing had placed these clients according to the Pan London guidelines, £24,617 could have been saved for the 8 cases sampled. If this value is indicative and applied to previous years, savings would have been significant. The actual cost of accommodation for NRPF 2018/19 is £166,373; the potential saving represents 15% of this value.</p>		<p><b>The Department will need to identify placements for families in other CSC teams, arranged by the NRPF SWA and confirm the procurement and contractual arrangements.</b></p> <p><b>All current placements should be reviewed and the Team liaise with Housing colleagues to identify opportunities to reduce costs and ensure compliance.</b></p> <p><b>[Priority 1]</b></p>

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	<p>During the course of the audit it was noted that the SWA had also procured accommodation from Provider A on behalf of other CSC teams. The findings identified for NRPF will therefore be replicated for the accommodation procured for the families in these other teams.</p> <p>As part of the Transformation agenda the Authority will be reviewing Housing services. There will be scope to refer the accommodation element of the NRPF to Housing if sufficient resources are available. There is also the provision of Temporary Accommodation at Belle Grove and Manorfields that needs to be fully occupied to minimise the cost of voids</p>	<p>The Authority may not be maximising the opportunities in terms of skills or costs by not utilising Housing specialists to procure accommodation.</p>	

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2	<p><b>Procedures</b></p> <p>NRPF is a section included in the Children’s Social Care Procedure Manual. There are no additional procedure notes held in the Bromley Resources section which would be specific to the working practices of the Bromley Team.</p> <p>Given the SW and SWA are exclusively assigned to the NRPF cases it would be imperative that the locally agreed procedures and working practices be documented. There had previously been a flow chart to support the referral, assessment and ongoing support for cases but these have lapsed and were not available.</p> <p>The SWA relies on external agencies such as Greenwich Fraud Team and the Home Office to process the NRPF and there was no formal record of the relevant contacts, templates and working practices to allow another officer to cover the role during absence.</p> <p>The SWA evidenced a “Client Documentation Request” checklist that had been developed to ensure collection of key documentation but this record had not been formalised.</p>	<p>Business continuity may not be effective. The NRPF is reliant on one officer, in her absent the delivery of the service may be compromised.</p>	<p><b>The development of locally agreed procedures and working practices will allow business continuity, cover should the designated officer be absent and allow management to exercise challenge and scrutiny of working practices.</b></p> <p><b>The flowcharts should be reviewed, revised and stored in a shared area available to all appropriate officers.</b></p> <p><b>The Client Document Request should be used</b></p>

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	<p>Completed and attached to the client record this would be an acceptable record to support the application.</p> <p>The Central Placements Team (CPT) will set up the service agreement for accommodation on the case management system on receipt of the authorised funding request form. Approval to extend the service agreements is evidenced by an e-mail exchange between the CPT Administrative Officer and the SWA. It is unclear if the extension is appropriately authorised and what oversight management have of NRPF caseload.</p>		<p><b>for all new cases to ensure the eligibility is complete and be a guide to all information collected.</b></p> <p><b>Procedure notes should be dated “owned” and a revision note embedded in the footer of the document.</b></p> <p><b>[Priority 2]</b></p>

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3	<p><b>Financial Assessments</b></p> <p>To be eligible for financial support the applicant is financially assessed to determine destitution. Based on this assessment the client will receive support for accommodation, subsistence or both. The SWA will complete a financial assessment that is used by the SW to extract information to include in the Initial Assessment.</p> <p>The Financial Assessment is a key document to support the payments made to NRPF clients. The main issues with the current practice are as follows:-</p> <ul style="list-style-type: none"> <li>• The Financial Assessment is currently a word document with no standard text</li> <li>• The document is not dated or owned</li> <li>• The document is not authorised</li> <li>• The SWA confirmed that there had been a Financial Assessment template developed for the planned new case management system that was abandoned</li> <li>• The financial assessment should be reviewed and updated annually</li> <li>• Long term clients were not supported by a financial assessment as the informal document was introduced</li> </ul>	<p>Payments made to NRPF may not be supported by key documentation.</p>	<p><b>The Financial Assessment should be developed as a standard template document to capture all relevant information.</b></p> <p><b>The document can be used to record referral and responses from the Greenwich Fraud Team.</b></p> <p><b>The Financial Assessment should be signed, dated and authorised.</b></p> <p><b>Financial Assessments should be reviewed regularly, at a minimum annually.</b></p>

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	<p>during 2018/19 and not backdated for existing clients.</p> <ul style="list-style-type: none"> <li>Financial Assessments and GFT credit checks should be available for all clients currently receiving support.</li> </ul>		<p><b>A financial assessment should be available for all clients currently supported by the Authority</b></p> <p><b>Priority 2</b></p>
4	<p><b>Scanned Documents and Retention of Evidence</b></p> <p>Since 2016 the SWA has referred all new cases to GFT for a credit check. At the initial assessment clients are asked to sign a declaration that the information supplied is correct (financial interests), submit copies of bank statements and are advised that a credit check will be undertaken.</p> <p>GFT is e-mailed the client details and will return the credit check as an attachment. Currently the SWA retains these e-mails in her Outlook folders but as part of the assessment process these responses should be stored in a secured location on the shared drive or secured folder on the case management system.</p>	<p>Information may not be available to appropriate officers to support payments.</p> <p>Business continuity may not be effective</p>	<p><b>All documentation supporting the payments made to a client should be available for inspection and therefore stored in a shared area appropriately secured.</b></p>

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	<p>A check with the Information Governance Officer agreed that the bank statements could be retained in a secured format as they support the financial assessment and the expenditure. As detailed in the online procedures there are four elements to eligibility. These should be available in a standard format and stored in a standard location on the case management system. Initial checks on the sample identified that the reference to scanned documents did not always agree to the content and more than one category of documents were batched together.</p>		<p><b>Scanned documents should be batched and referenced to allow identification and retrieval.</b></p> <p><b>Priority 2</b></p>
5	<p><b>Subsistence Payments</b></p> <p>The subsistence should be a standard weekly fee per child as set out on the Home Office web site. The SWA confirmed that at Bromley the financial assessment may be taken into account to calculate the subsistence. There was no formal trail to document any deviation from the standard allowance, however both the petty cash vouchers and funding request forms are authorised by the Team Leader.</p> <p>For clients with a bank account the subsistence is paid direct, supported by an authorised funding decision sheet and a service agreement on CareFirst. For clients without a bank account, weekly cash payments are sourced from the imprest</p>	<p>The Authority may make payments above the Home Office published allowances</p>	<p><b>The agreed weekly subsistence allowance should be in line with the published Home Office rates. Deviation to these rates should be supported by the authorised financial assessment and manager’s approval.</b></p> <p><b>For cases that span financial years the Team should ensure that</b></p>

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	<p>account. The signed petty cash voucher should be scanned and held on the case management system but was not available in all cases. The main issues arising from the audit testing was that:-</p> <ul style="list-style-type: none"> <li>• Inconsistency of information recorded on the case management system; in some instances the weekly amount was divided equally between all siblings in another the full amount was shown against one child.</li> <li>• For the three vouchers sampled £136 (sample 7), £151 (sample 8) and £163.50 (sample 1) was paid but this did not equate to the weekly rate of £37 per child.</li> <li>• Inadequate documentation to support deviation from the published allowances.</li> </ul>	<p>The information on Case management system may not reflect the actual service activity</p>	<p><b>allowances are updated in line with published allowances.</b></p> <p><b>The Team should ensure that the subsistence allowance is divided equally between siblings on the case management system or agree the standard representation.</b></p> <p><b>Priority 2</b></p>

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6	<p><b>Home Office Online System</b>                      Access to the Home Office online system has improved the process to verify eligibility and track the progress of each case.</p> <p>In the first instance the team can check on Home Office online system to verify that the applicant is known to the Home Office including checking the photograph that has been uploaded to each record. The immigration status and history allows the team to identify if the applicant is known to another Authority. On line access to the Home Office via the message function expedites enquiries. Access to the Home Office online system and the information uploaded by Bromley is a useful tool to mitigate the risk of fraud.</p> <p>The sample of NDPF cases selected for audit examination was checked to the online system and agreed. The summary reports, generated from Home Office online system, were also checked for the sample cases, the following issues arising:-</p> <ul style="list-style-type: none"> <li>• Incomplete data as not all fields had been completed for each case</li> <li>• The case management system unique P number was not recorded for all cases</li> </ul>	<p>Inaccurate or incomplete information may negate the effectiveness of counter fraud initiatives</p>	<p><b>Ensure that the information uploaded to the Home Office online system is accurate and complete. All relevant fields should be completed and the information reconciled to the details held in the case management system.</b></p> <p><b>Consideration should be given to allowing access to colleagues in ASC and Housing or liaising with colleagues to facilitate improved communication with the Home Office.</b></p> <p><b>Priority 2</b></p>

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	<ul style="list-style-type: none"> <li>5/10 cases in the sample were not found but this may be due to the lead name on Home Office online system being different to the children.</li> <li>Values declared as payments did not agree to the service agreements on the case management system.</li> </ul> <p>Access to the Home Office online system is a key resource for the CSC NRPF team but during the course of the audit it was evident that other teams in the Council would also benefit from access, namely ASC (currently supporting 4 NRPF cases) and Housing (required verification of the legal status of a Temporary Accommodation client)</p>	<p>Protracted communication with the Home Office may incur unnecessary costs</p>	
7	<p><b>Classification on the Case Management System</b></p> <p>At the start of the audit the Children’s Performance Team was requested to generate a report showing all NRPF cases. However there is no specific classification in the case management system to identify these cases and the report had to be filtered on case load allocation to the designated SW and SWA. This is limited given some NRPF cases will start in other teams, for example Children with Disabilities and both officers may have non NRPF cases assigned to them.</p>	<p>NRPF clients may not be identified on the case management system</p>	<p><b>NRPF cases should be assigned a unique classification on the case management system.</b></p> <p><b>Priority 3</b></p>

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MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
1	<p><b>Accommodation</b> The Department must review the process to procure accommodation for NRPF to ensure compliance to contract procedure rules and financial regulations.</p> <p>The arrangements to procure accommodation must be formalised, transparent and ensure an adequate audit trail is evident of any communication or decision.</p> <p>The contractual arrangements with the provider must be formalised to ensure that the provider has adequate insurance arrangements (public liability cover), compliance to health and safety and Housing regulations. Contract management should then include placement reviews and formal meetings with the provider.</p>	1	<p>Please note that the current arrangement for procuring NRPF accommodations were in place before the current post holders joined Bromley.</p> <p>Action will be taken to review the current procurement of provision.</p>	Head of Service, Referral and Assessment/ Group Manager (MASH)	May 2019

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
	<p>All documentation including e-mails must be retained on the client file in the case management system.</p> <p>The Department will need to identify placements for families in other CSC teams, arranged by the NRPF SWA and confirm the procurement and contractual arrangements.</p> <p>All current placements should be reviewed and the Team liaise with Housing colleagues to identify opportunities to reduce costs and ensure compliance.</p>		<p>Social Worker and NRPF will ensure that all correspondence are placed on the relevant sections of the child's case file</p> <p>A meeting with Housing colleagues will be arranged to consider contractual arrangements and suitable housing providers</p>	<p>Head of Service, Referral and Assessment/ Group Manager (MASH)</p> <p>Head of Service, Referral and Assessment</p>	<p>July 2019</p> <p>July 2019</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
2	<p><b>Procedures</b>                      The development of locally agreed procedures and working practices will allow business continuity, cover should the designated officer be absent and allow management to exercise challenge and scrutiny of working practices.</p> <p>The flowcharts should be reviewed, revised and stored in a shared area available to all appropriate officers.</p> <p>The Client Document Request should be used for all new cases to ensure the eligibility is complete and be a guide to all information collected.</p> <p>Procedure notes should be dated “owned” and a revision note embedded in the footer of the document.</p>	2	This is under review.	Head of Service, Referral and Assessment/ Group Manager (MASH)	June 2019

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
3	<p><b>Financial Assessments</b>                      The Financial Assessment should be developed as a standard template document to capture all relevant information.</p> <p>The document can be used to record referral and responses from the Greenwich Fraud Team.</p> <p>The Financial Assessment should be signed, dated and authorised.</p> <p>Financial Assessments should be reviewed regularly, at a minimum annually.</p> <p>A financial assessment should be available for all clients currently supported by the Authority.</p>	2	<p>The Group Manager is currently reviewing the financial document from another Local Authority which will be adapted for Bromley once agreed by Senior Management.</p>	<p>Group Manager (MASH)</p>	<p>June 2019</p>

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
4	<p><b>Scanned Documents and Retention of Evidence</b>                      All documentation supporting the payments made to a client should be available for inspection and therefore stored in a shared area appropriately secured.</p> <p>Scanned documents should be batched and referenced to allow identification and retrieval.</p>	2	This is being reviewed and will agree if Business Support or the Social Worker/NRPF worker) should be uploading scanned documents and evidence to the system.	Group Manager (MASH)	Immediate.

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
5	<p><b>Subsistence Payments</b>                      The agreed weekly subsistence allowance should be in line with the published Home Office rates. Deviation to these rates should be supported by the authorised financial assessment and manager’s approval.</p> <p>For cases that span financial years the Team should ensure that allowances are updated in line with published allowances.</p> <p>The Team should ensure that the subsistence allowance is divided equally between siblings on the case management system or agree the standard representation.</p>	2	<p>This was addressed when the issue came to our attention. The NRPF officer has amended previous existing payments to be in line with the Home Office rates and this has been authorised on the Child’s file on the database.</p>	Group Manager (MASH)	In place.

MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
6	<p><b>Home Office Online System</b> Ensure that the information uploaded to the Home Office online system is accurate and complete. All relevant fields should be completed and the information reconciled to the details held in the case management system.</p> <p>Consideration should be given to allowing access to colleagues in ASC and Housing or liaising with colleagues to facilitate improved communication with the Home Office.</p>	2	<p>To be reviewed and improved upon. The knowledge here has not been passed on to other workers who should be using the system.</p> <p>Management will identify an appropriate worker that can support training officers to be able to use Home Office online system without the reliance on one worker.</p>	Head of Service, Referral and Assessment/ Group Manager (MASH)	August 2019.
7	<p><b>Classification on Case management system</b> NRPF cases should be assigned a unique classification on CareFirst.</p>	3	To be discussed with HOS and Change Management control	Head of Service, Referral and Assessment	July 2019

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.

<b>Assurance Level</b>	<b>Definition</b>
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.