

Appendix A

Completed Audits for the period October to December 2021.

Audit Title	Summary of Key Findings
<p>Homecare</p> <p><i>Indicative Scope:</i> a risk based review to provide assurance surrounding the implementation of the new home care provision. The review focused on assessing the effectiveness of controls across a number of key areas, including: policies and procedures, performance monitoring, direct payments and management reporting.</p>	<p>Three findings (one high and two medium risk) were raised in the following areas:</p> <p><u>High Risk Finding</u></p> <p>1) Through review of a sample of 20 direct payment accounts, it was noted that in some instances excess funds were being held within both managed and non-managed accounts. Excess funds were identified as balances which exceeded the combined value of 3 months' worth of direct payments.</p> <p><i>Management Response:</i></p> <p><i>During the Covid-19 pandemic the day to work of the Direct Payments Team focused on supporting clients at the expense of some tasks, such as clawback. Additionally, some service users stopped using their DP to pay for care during the pandemic. As a result, funds have built up in some accounts that would, in ordinary circumstances, have been spent.</i></p> <p><i>The number of DPs that Brent Council administers has also increased from under 800 in February 2021, to 1200 in October 2021. Additional work in setting up these DPs means there has been less time to complete clawback work.</i></p> <p><i>A clawback exercise is underway now. Officers are satisfied that now is an appropriate time to undertake a clawback.</i></p> <p><u>Medium Risk Findings</u></p> <p>2) Through review of a sample of non-managed Direct Payment accounts, it was noted that some of these had not been subject to a regular and periodic review.</p> <p><i>Management Response:</i></p> <p><i>A sample of non-managed accounts will be reviewed on a quarterly basis, based on a</i></p>

Audit Title	Summary of Key Findings
	<p><i>risk profile of the accounts, to determine whether there has been misspending on the accounts. Care management teams will be reminded to check DP fund levels before carrying out annual Care Act Reviews to ensure that issues around spending are dealt with and care plans adjusted if necessary.</i></p> <p>3) It was noted that all safeguarding referrals, complaint and concerns received are logged using the CarePlace system. Where a complaint or concern is raised via the phone relating to a homecare provider, the Community and Prevention Team will attempt to resolve the concern via the call; however, it was noted that these may not always be added/recorded to the concerns log.</p> <p><i>Management Response:</i></p> <p><i>Complaints from DP service users about care providers will be logged on Care Place. Work will be done to check whether they can be differentiated from commissioned services.</i></p>
<p>Gifts and Hospitality</p> <p><i>Indicative scope:</i> a risk based review to provide assurance on the effectiveness and robustness of the Council's systems and policies for recording and monitoring gifts and hospitality for officers and Members.</p>	<p>Three medium risk findings were raised in the following areas:</p> <p><u>Medium Risk Findings</u></p> <p>1) It was identified that the Gifts and Hospitality policy requires updating, including the responsibility for monitoring compliance with the policy;</p> <p><i>Management Response:</i></p> <p><i>The policy will be updated and going forward HR will include this in the quarterly HR Management Information update to CMT.</i></p> <p>2) It was noted that there is currently a lack of regular reminders for staff and Members to complete a gifts and hospitality and declaration of interest return;</p> <p><i>Management Response:</i></p> <p><i>This will be addressed for staff by the details contained in the Managers and All Staff briefings which internal communications circulate.</i></p>

Audit Title	Summary of Key Findings
	<p>3) It was noted that whilst monitoring of gifts and hospitality takes place, this could be further enhanced at a service and divisional level.</p> <p><i>Management Response:</i></p> <p><i>HR will provide monitoring information via regular communications to Operational Director's and Heads of Service.</i></p>
<p>Housing Client Function</p> <p><i>Indicative Scope:</i> a risk based review to provide assurance that adequate governance arrangements are in place for managing the Council's portfolio of social housing, including: Tenancy Management Organisations (TMOs); Private Finance Initiatives (PFIs) and Public Private Partnerships (PPP).</p>	<p>Four medium risk findings were raised in the following areas:</p> <p><u>Medium Risk Findings</u></p> <p>1) The Council's agreements with the TMOs, PFI and PPP include obligations for each of the third parties to provide periodic reports and information to the Council. It was noted that when such information and reports are received by the Council, these are not always subject to formal review or escalation for senior management oversight, including the sharing of areas of good practice. Furthermore, it was also noted that actions arising from performance monitoring are not always tracked and hence, implementation of such actions are not always evidenced.</p> <p><i>Management Response:</i></p> <p><i>Presentation of TMOs, PFI and PPP performance will be presented to DMT on a quarterly basis and this will also be used as an opportunity to share good practice. Examples of good practice will be formally captured and communicated across relevant teams to encourage and promote good practice when identified.</i></p> <p>2) It was noted that the requirement and process for undertaking financial reviews of the TMOs, PFI and PPP are not formally documented to ensure consistency and continuity within working practices. In addition, we also noted that the implementation of actions following a review are not always formally tracked or monitored.</p>

Audit Title	Summary of Key Findings
	<p><i>Management Response:</i></p> <p><i>There are plans in place to improve documentation and processes around the annual review of the Affordability Model, however these were delayed due to other pressures, including Covid.</i></p> <p>3) It was noted that risk management processes for the TMOs, PFI and PPP have not been formally documented to ensure the identification and documentation of all relevant risks and mitigations.</p> <p><i>Management Response:</i></p> <p><i>TMO staff to attend the Council's Risk Management training. Management will review the risk management process for TMOs, PFI, and PPP. Specific risks will be considered with regards to health and safety risks and environmental risks including statutory housing management service requirements and escalated to and reported to senior management and across the Council.</i></p> <p>4) A number of observations were also noted and reported in respect of further enhancing the governance arrangements for the TMOs, PFI, and PPP, including documenting all governing activities within a process note/checklist, defining roles and responsibilities and identifying training requirements.</p> <p><i>Management Response:</i></p> <p><i>The Council recognises that there is a need for it to further develop appropriate processes to manage its relationship with the TMOs, PFI, and PPP to include a structure which outlines the roles and responsibilities.</i></p>

