

## Appendix 2 - Summary of Audit Findings

Audit Title	Summary of Key Findings
<p><b>Capital Programme</b></p> <p>The objective of this audit was to understand and evaluate the controls in place for the Council’s approach and methodology to Capital Programme. This audit provides assurance over the controls within the following sub-processes:</p> <ul style="list-style-type: none"> <li>• Governance and reporting;</li> <li>• Risk and issue management; and</li> <li>• Budget management.</li> </ul> <p>This audit was limited to the three sub-processes listed above and considered programme-level controls. This review did not provide assurance over the Capital Programme as a whole.</p>	<p>One <b>Medium Risk</b> issue:</p> <p><b>Documentation of risk and issue management process</b></p> <p>There is no documented procedure that sets out the risk and issue management process in relation to Capital Programme. While there appears to be a consistent format for the reporting of risks and issues (i.e., via Status Reports) from each governance group, we noted that not all high rated risks were being captured within the Capital Executive Dashboard and reported to the Capital Programme Board. There was not a clearly documented methodology to outline which risks were to be escalated and reported.</p> <p><i>Management response: Management to document a risk/issue management process to be circulated with those involved with the Capital Programme.</i></p> <p><i>The risk/issue management process to include when risks require escalation as not all high risks require escalating to the Capital Executive Dashboard.</i></p>
<p><b>Key Financial Controls – Payroll</b></p> <p>The objective of this audit was to assess the design and operating effectiveness of the Council’s key financial controls relating to payroll. This audit provides assurance over the below sub-processes and</p>	<p>Two <b>High Risk</b> and two <b>Medium Risk</b> issues were raised:</p> <p><b>High</b></p> <p><b>Over-reliance on line-managers within the leavers process</b></p> <p>The payroll team can only commence the leavers process once appropriate approval has been received from the leaver’s line manager.</p>

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<p>focused on the key controls in place to mitigate the potential risks within the following scope areas:</p> <ul style="list-style-type: none"> <li>• Starters</li> <li>• Leavers</li> <li>• Standing Data</li> <li>• Payroll Processing</li> <li>• Reconciliations</li> </ul>	<p><i>Management Response: Leaver's end to end process is one of the recommendations in the finance 23/24 digital savings programme. All Leaver process activity will consider the recommendations above and aim to reduce the risk identified.</i></p> <p><b>Overtime payments</b></p> <p>The payroll team does not perform checks over overtime claims to ensure that appropriate approvals have been granted or that the claims are validated by supporting documentation before processing overtime payments.</p> <p><i>Management Response: Payroll team to conclude a handful of spot checks per month – check line manager approval and supporting documentation.</i></p> <p><b>Medium</b></p> <p><b>Setting up new starters on the payroll system</b></p> <p>For four out of 25 new starters, the information required to set up the new starter on the payroll system was sent by the onboarding and HR teams to the payroll officers after the employee's joining date, resulting in the delay of a salary payment for one of those four cases.</p> <p><i>Management Response: The payroll team will request from the HR and recruitment teams the updated weekly info re new starters - future positions to be filled.</i></p> <p><i>Starter's end to end process is one of the recommendations in the finance 23/24 digital savings programme. All Starter process activity will consider the recommendations above and aim to reduce the risk identified.</i></p> <p><b>Lack of segregation of duties for processing of late leavers</b></p> <p>For two out of 25 leavers tested, the processing of leavers was both actioned and reviewed by the same officer (the Payroll Team Leader). This could result in error in processing or fraudulent activity.</p> <p><i>Management Response: Payroll Manager to train four other payroll staff members in this process – segregation Is not possible in Oracle Cloud.</i></p>

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<p><b>Financial Strategy/Savings Programme</b></p> <p>The objective of this audit was to review the key controls in place to provide assurance over processes and risks associated with the Medium-Term Financial Strategy (MTFS) and Savings Programme, with specific focus on the following sub-processes:</p> <ul style="list-style-type: none"> <li>• Clear Scope</li> <li>• Governance and Reporting</li> <li>• Delivery Enabling Plans</li> </ul> <p>This review considered programme-level controls (rather than the overarching MTFS and Savings Programme controls) and sampled three projects.</p>	<p>One <b>Medium Risk</b> issue was raised:</p> <p><b>Medium Risk</b></p> <p><b>Post-saving evaluations</b> - Post-saving evaluations are not being carried out following the completion of each savings project.</p> <p><i>Management Response: Guidance for new savings identification should share good practice and lessons learnt from previous savings rounds.</i></p>
<p><b>Family Wellbeing Centres</b></p> <p>To ensure that management has assessed all relevant risks and implemented adequate and effective controls within Family Wellbeing Centres.</p>	<p>Three <b>Medium Risk</b> issues were raised:</p> <p><b>Induction Manuals</b></p> <p>The government produced a Family Hub and Start for Life Programme guide for local authorities in August 2022, which includes a Family Hub Model Framework. The guide has not yet been incorporated into any of the FWC Operational Board and Local Steering Group induction manuals.</p>

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<p>The audit focused on key controls in place to mitigate the potential risks in the following areas:</p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Registration</li> <li>• Performance Management</li> <li>• Reporting</li> </ul>	<p><i>Management Response: The FWC Operational Board and Local Steering Groups induction manuals will be reviewed to incorporate the Family Hub and Start for Life Programme guide that includes a Family Hub Model Framework.</i></p> <p><b>Partnership Agreements</b></p> <p>FWC work with various partners to deliver services. There are contracts in place for their major partners, however, there are no formal agreements in place for the smaller partnership suppliers.</p> <p><i>Management Response: Management will establish a record of all FWC partners and ensure there is an appropriate agreement in place with each of them. The Brent Information Sharing Protocol will be reviewed and signed.</i></p> <p><b>Performance Management</b></p> <p>The Performance Management Framework has not been updated since the publication of the Family Hubs and Start for Life Programme Guide.</p> <p>The work to review and streamline the KPIs and the reporting scorecard should be completed, and an effective performance monitoring system introduced.</p> <p><i>Management Response: The Performance Management Framework which was produced in July 2021 will be reviewed in line with the Family Hub Model Framework published in August 2022. Following the imbedding of the Government Family Hubs and Start for Life programme guide, the work to review and streamline KPIs and the scorecard will be completed, and an effective performance monitoring system introduced. Bi-annual user survey will be carried out with an appropriate action plan if required.</i></p>

## Key Financial Controls - NEC Northgate Housing Benefits

The objective of this review was to ensure that the data relating to housing benefit payments is complete, accurate, valid, and properly recorded in the underlying accounts.

This review provides assurance over four sub-processes and focused on key controls in place to mitigate the potential risks within the following scope areas:

- Governance and Reporting
- Housing Benefit Payments
- Subsidy Implications
- Reconciliations

Two **high risk** and one **medium risk** issues were raised:

### High:

#### **Absence of documented governance procedures (e.g. frequency and responsibilities) relating to reconciliation of modules within NEC**

There was an absence of joint approach between the benefits team with the overpayments team and the finance team for undertaking reconciliations, due to absence of documented procedures and RACI (Responsible, Accountable, Consulted, and Informed) matrix around reconciliation of various modules within NEC. Furthermore, management informed us of a reporting discrepancy which related to housing benefits overpayments between the reports extracted from NEC by the Council's management and the same reports extracted by NEC. The most recent variance being c. £10m at the time of the audit. Management also confirmed that measures are being taken to address this issue.

*Management Response: It has been recognised that there needs to be a more joint up approach and working together with finance and recovery team. It is therefore proposed that a full health check is conducted on the current reconciliation processes as well as lines of communication between all three services. All the agreed governance procedures will be documented for consistency in line with the recommendation. It is proposed moving forward to give a full breakdown of payment posting into HB and Discretionary Housing payments (DHP) by creating a Private tenancy (PTEN) reconciliation spreadsheet that will capture the HB and DHP payments posting respectively to the bank statements each week.*

#### **Absence of documentation for periodic reconciliations between NEC, general ledger, and bank statements**

Reconciliations between NEC, the GL and bank statements were not undertaken at regular and periodic intervals during the audit period (01-Apr-22 to 31-Mar-23). Instead, an annual reconciliation was performed. Management informed us that there is a c. £1-3m difference each year between the general ledger and the housing benefit system (NEC), and that there was no documented timeline to resolve these differences. Also, there were no documented procedures for the reconciliation process between HB, Overpayments and Finance with general ledger and HRA.

*Management Response: To identify reconciling differences between NEC systems, bank statements and general ledger, it is proposed that an end-to-end review is completed as part of the health check and the first meeting is set for 19 September 2023. All the agreed governance procedures will be documented for consistency in line with the recommendation.*

Audit Title	Summary of Key Findings
	<p><i>The reconciliation between the bank statements to the general ledger sits with Finance. In terms of communication, the Benefit service produce a monthly briefing report for finance detailing the HB expenditure and subsidy position as well as giving updates on changes.</i></p> <p><b>Medium</b></p> <p><b>Procedural documentation</b></p> <p>The end-to-end housing benefit process has not been documented. For elements of the process that had existing procedural documentation, there was no evidence to demonstrate who approved them or that they had been recently reviewed. 1 out of 13 job descriptions (JDs) was not reviewed at the time of the last reorganisation of the benefits service. The process for reviewing the organisational chart and associated JDs was not clearly documented.</p> <p>Reporting and escalation protocols were not clearly documented.</p> <p><i>Management Response: We do agree that the current folders with training material is clumsy, and navigation is difficult. To address that, the Benefit Service is looking to acquire a tool which is a one-step web-based knowledge management solution for Housing Benefits, Universal Credit, Council Tax Support and Discretionary Housing Payments. The tool would be the single point of access to regulations, guidance, and training notes for all staff. Membership of The Benefit Directory is available via an annual subscription fee. We will define and document the approval process for authorisation thresholds; review the JDs and structures as part of any reorganisation or restructure; and produce a document which outlines guidance on the various escalation and reporting routes available for staff.</i></p>
<p><b>Licensing</b></p> <p>A risk-based review to provide assurance on the effectiveness and robustness of the Council's arrangements for issuing licenses and monitoring licensed establishments enabling the Council to comply with statutory obligations.</p>	<p>One <b>high risk</b> and <b>four medium risk</b> issues were raised:</p> <p><b>High</b></p> <p><b>Inspections</b></p> <p>Due to a lack of resources, the Regulatory Service Team do not carry out proactive inspections of businesses or visits of new license applications. They do, however, carry out reactive site visits based on received complaints.</p> <p><i>Management Response: A shortage of staff resource means that the team does not have capacity to undertake proactive inspection work. Currently a Licensing Enforcement Officer post is seconded to other duties which further limits capacity and a second post is filled on a temporary basis by an agency employee. A long term</i></p>

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<p>This audit provided assurance over the following sub-processes and control objectives.</p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Licensing Administration</li> <li>• License Fees</li> <li>• Inspections/Breach of License Conditions</li> <li>• Management Information</li> </ul>	<p><i>funding solution is needed to create a new post for the seconded position so that we can then seek to recruit two further, full time Licensing Enforcement Officers. This will provide an increase in capacity to enable some proactive, rather than reactive work streams.</i></p> <p><b>Medium</b></p> <p><b>Procedures</b></p> <p>The Regulatory Service Team does not have comprehensive procedures in place to support staff in carrying out their role.</p> <p><i>Management Response: None of the Regulatory teams have maintained written internal procedures since the council phased out its ISO9001 quality management accreditation which is consistent with other departmental teams. Drafting procedures, reviewing and updating them as well as ensuring they are being followed on a day to day basis, will require resources that we currently do not have and would take away from our priority frontline service delivery and ensuring statutory deadlines for applications and consultations etc are being met. We consider that applying the statutory processes to the teams work provides some procedures already and adding documented internal processes is not going to bring any significant benefit to the way the team operates.</i></p> <p><b>Licence Register</b></p> <p>The publicly available license register contains several anomalies. These include a duplicate entry, reporting duplicates, data quality naming convention issues and missing addresses and names.</p> <p><i>Management Response: "It is not clear what the issue is with some of the errors listed above (possibly because they have already been corrected) but we do accept there are some instances of data that has been duplicated. We intend to adopt a process of asking officers to check the register for existing entries when they are granting new licences and entering new data. If there is an existing entry, these should be removed before adding any new records which will help to reduce the number of duplicates. We have also identified that in some instances, the software is creating technical error by not closing down some records when the tick box is selected giving this instruction.</i></p> <p><b>Licence Fee Reconciliations and Aged Debt</b></p> <p>Monthly outstanding license renewal reconciliations are not being consistently carried out. Also, the monthly reconciliations do not align with the Debt Recovery Teams' licence renewal fees aged debt report.</p>

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	<p><i>Management Response: "Monthly reconciliations have and continue to take place. There were no audits shown as being undertaken during July -October 22 and January 23 because the spreadsheet that was examined, only related to Premise Licence Annual fees and there were no new invoices issued for this licence type during that period. According to the May 23 Accounts Receivable Lifecycle Report, the aged debt for the Licensing Team was £76,000 which included current unpaid invoices that were not yet due indicating a significantly better recovery rate compared to the audit findings. Ideally, a more proactive approach could be taken with the reconciliation process, but this would only be possible with an increased staffing capacity. We do already try to work with the council's Debt Recovery team but find they have only very limited capacity and accordingly, prioritise high value invoices. This means many of the licensing debts fall outside of their scope to chase up.</i></p> <p><b>Performance Monitoring Reports</b></p> <p>The current headline performance data is not comparative either in respect of workload or to previous time periods, such as the previous month/year. The data is presented in isolation for a specific period of time which makes it impossible to determine from the briefing note what progress or issues the Team have achieved or are suffering.</p> <p><i>Management Response: We agree performance data should be improved and have aspirations for a much more comprehensive reporting system. However, staffing shortages, a lack of knowledge and the limitations of the reporting capability in the Tascomi system, mean that we currently are unable to deliver this. In the short term, simple performance data can be taken from other sources available to us, but we cannot offer a longer term solution to provide comprehensive data, at this time. We suggest a further review of the circulation of data when we are closer to being able to record and maintain meaningful data. The Tascomi system is currently part of a council wide, Digital Transformation project, due to be completed by Sep 2024 which we hope will assist with this.</i></p>
<p><b>Tenancy Management Organisation – Kilburn</b></p> <p>To ensure that management has assessed all relevant risks and implemented adequate and effective controls within Kilburn Park Tenancy Management Organisation.</p>	<p>Four <b>high risk</b> and three <b>medium risk</b> issues were raised:</p> <p><b>High</b></p> <p><b>Budgetary controls</b></p> <p>The TMO does not have a budget for the current financial year and has not implemented adequate budgetary controls to review and monitor financial performance.</p> <p><i>Management Response: Due to a change in management in 2022, the TMO did not have access to the co-op email account utilised by the suppliers and the accounting system, Sage. Therefore, we were unable to access invoices and/or procedure financial reports. However, this is continually being remedied by the existing</i></p>



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<p>This audit provides assurance over the following sub-processes and control objectives.</p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Budgetary Control</li> <li>• Purchasing and expenditure</li> <li>• Third-party contractors</li> <li>• Income, charging and banking</li> <li>• VAT</li> <li>• Payroll</li> </ul>	<p><i>management. Management is working on a long-term plan, and this will be discussed at upcoming Board meetings. We have taken note of all the recommendations and will aim to implement them all within the next 12 months.</i></p> <p><b>Purchasing and expenditure</b></p> <p>There are no written financial procedures covering the key financial activities at the TMO. Issues were identified surrounding purchasing and expenditure processes, including instances where POs were not raised, invoices are not stamped with date received, not approved prior to payment and not paid promptly.</p> <p><i>Management Response: We agree that there are no written financial procedures covering the key financial activities at the TMO. We are going to consult our accounting firm to get help in formulating written financial procedures to cover financial activities. All invoices now have Purchase Orders (PO) in place, stamped with invoice received date and checked against original order and paid within 30 days of receipt. All expenditure incurred is recorded within the TMO's financial management system, SAGE. We have taken note with all the recommendations and will work hard to implement them all within the next 12 months.</i></p> <p><b>Payroll</b></p> <p>Inconsistencies were identified in the management of starters and existing staff members. Adequate documents such as ID, qualifications and references have not been retained to aid an audit trail. DBS checks have not been undertaken for any of TMO's staff members.</p> <p><i>Management Response: We will make sure all recruitment is undertaken in accordance with the Recruitment Policy. Staff responsible for recruitment are reminded to sign, date and retain all copies of proof of ID/ academic qualifications to indicate that the originals were submitted and verified. References of all staff members (new and existing) will be retained in personnel files. We will arrange DBS checks for staff and ensure that they have an up-to-date DBS in place.</i></p> <p><b>Contracts</b></p> <p>There is no contract register in place. Additionally, there was no evidence that a tender exercise was undertaken to demonstrate best value as no supporting documentation of the procurement was retained.</p>

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	<p><i>Management Response: There is just one contract which we agree did not follow the proper procurement process. We are reviewing the contract currently and looking for the most advantageous way for the TMO to get out of it. We will give further feedback on what the proposals are, once the review is complete.</i></p> <p><b>Medium</b></p> <p><b>Governance</b></p> <p>Gaps in governance related controls were identified, including outdated Instrument of Government, a lack of clarity surrounding the election of three Board members, failure to effectively follow-up actions arising, absence of a skills audit, outdated procedures and a lack of a register of policies.</p> <p><i>Management Response: The Board has its Annual General Meeting at the end of September. The proposal is for a Governance Review to commence no later than the end of October 2023.</i></p> <p><b>Income</b></p> <p>There is a lack of procedures for income management. The TMO does not raise invoices for the income received. Lack of adequate recording of income as the TMO did not have access to Sage.</p> <p><i>Management Response: We are working on written procedures for income management. The TMO now raise invoices for the income received (i.e. renting out the hall) and this will be recorded into Sage.</i></p> <p><b>VAT</b></p> <p>VAT on income or expenditure is not accurately accounted for or supported by valid documentation.</p> <p><i>Management Response: The TMO has now solved the VAT issue. All returns have been submitted and we are up to date with VAT submission. All current income and expenditure are accurately accounted for, and the VAT is now recorded on Sage.</i></p>
<p><b>Better Care Fund</b></p> <p>The objective of this audit was to assess the control design of the processes related to the planning of</p>	<p>One <b>high risk</b> and three <b>medium risk</b> issues were raised:</p> <p><b>High</b></p> <p><b>Lack of management oversight</b></p>

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<p>the delivery of the Better Care Fund (BCF) and monitoring and reporting of performance and budgets by the integrated service teams.</p> <p>This review provided assurance over two sub-processes and focused on key controls in place to mitigate the potential risks within the following scope areas:</p> <ul style="list-style-type: none"> <li>• Forward Planning</li> <li>• Monitoring and Reporting of Budget and Performance</li> </ul>	<p>Management Information reports were not being produced within the integrated service. As a result, there is no senior officer oversight of the BCF including how it is being managed, progress and delivery of projects, and budget/ spend tracking.</p> <p>In addition, Separate cost codes were not being used for each of the 58 schemes that were utilising the 2022/23 budget of £44.5m. There was a lack of information on scheme-level variations (i.e., planned spend vs actual spend) and how variances were addressed.</p> <p><i>Management Response: Management will:</i></p> <ul style="list-style-type: none"> <li>a) Produce quarterly MI reports containing updates of financial and non-financial performance of the BCF. These will be circulated for review by each team (as relevant) within the integrated service and then shared with senior leadership teams for review and comment via both the ICP Executive and CHW Budget Assurance Panel meetings.</li> <li>b) Set up a mechanism to track the actual spend against each scheme (e.g., by configuration of cost codes in the scheme management or accounting system).</li> <li>c) Define the roles and responsibilities of budget managers.</li> <li>d) Conduct the variance analysis for review at the periodic governance group meetings and investigate unusual or unknown discrepancies.</li> </ul> <p><b>Medium</b></p> <p><b>Lack of governance and meeting forums</b></p> <p>There was no governance group or meeting forum to manage the BCF that contained representatives from all key teams (e.g., Finance, Research &amp; Insights, etc.) involved in managing the programme. Existing meetings were not conducted at periodic intervals, and for those ad hoc meetings that took place, there was no documented agenda and minutes.</p> <p><i>Management Response: Management will:</i></p> <ul style="list-style-type: none"> <li>a) Set up a formal governance group and meeting forum containing key representatives from each team within the integrated service.</li> <li>b) Produce a terms of reference (ToR) document for the governance group to capture the following: Chair and attendees; purpose, objective, mandate, and authority limits; frequency of meetings (every month or</li> </ul>

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	<p>quarter); escalation routes; standing agenda items; pre-read materials; and reporting requirements and frequency.</p> <p>c) Document minutes of meetings and resulting action plans along with due date and follow-up trail and circulate to all representatives.</p> <p>d) Produce a central tracker to record periodic updates from each key stakeholder involved in managing the programme.</p> <p><b>Ownership of planning activities and schemes</b></p> <p>A process flow or timeline for forward planning activities and preparation of an annual task plan did not exist. Roles and responsibilities in relation to completion of planning requirements were not documented. The BCF task plan for 2022/23 did not outline the due dates for each activity, nor did it specify the individuals assigned against each task.</p> <p><i>Management Response: Management will:</i></p> <p>a) Document the end-to-end process for planning and ongoing management of the BCF.</p> <p>b) Document the roles and responsibilities of key persons involved within planning activities and ongoing management of the BCF.</p> <p>c) Assign tasks for planning requirements to individuals and document the due dates for each activity.</p> <p>d) Assign each scheme to an individual. This person will then be responsible for the ongoing management/monitoring of the scheme.</p> <p><b>Recording and tracking the progress of delivery</b></p> <p>There was no mechanism to record and track progress of delivery of the 58 schemes. Post-project evaluations were not being performed to assess whether objectives and benefits associated with each project have been achieved, or to identify any lessons learned.</p> <p><i>Management Response: Management will:</i></p> <p>a) Nominate specific personnel to be responsible for overseeing the delivery of BCF funded schemes.</p> <p>b) Centrally record and track progress of delivery of schemes.</p> <p>c) Consider performing post-project evaluations to assess whether the intended outcomes of each scheme have been achieved and/ or whether any lessons learned can be identified and shared.</p>

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<p><b>Private Sector Property Licensing (HMO)</b></p> <p>To ensure that management has assessed all relevant risks and implemented adequate and effective controls within the Houses of Multiple Occupation (HMO) License process.</p> <p>This audit provides assurance over the following sub-processes and control objectives.</p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Applications</li> <li>• Verification</li> <li>• Enforcement and Monitoring</li> <li>• Fee Income</li> <li>• Complaints Handling</li> <li>• Management Information and Performance Monitoring</li> </ul>	<p>One <b>medium</b> was identified:</p> <p><b>Application Verification</b></p> <p>There was no clear guidance on which checks should be completed and what evidence is required to be retained following the verification process.</p> <p><i>Management Response: Management will document each verification check required and ensure supporting evidence is retained. To ensure checks are being performed as required and evidence retained, Management will consider performing sample spot checks.</i></p>
<p><b>No Recourse to Public Funds (NRPF) and Intentionally Homeless</b></p> <p>To ensure that management has assessed all relevant risks and</p>	<p>One <b>medium</b> was identified:</p> <p><b>NRPF Screening</b></p> <p>The method for recording the screening process for claimants of NRPF support is not being completed consistently.</p>

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<p>implemented adequate and effective controls when providing support to families that have NRPF.</p> <p>This audit provides assurance over the following scope areas:</p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Screening Assessment Process</li> <li>• Continued Monitoring</li> <li>• Management Reporting and Monitoring</li> </ul>	<p><i>Management Response: The Team will be asked to make sure that all information entered into Mosaic is correct and agrees to the family's bio-metric identification records. Checks will be made to ensure that information is not duplicated but amended on Mosaic where names have been spelt wrong or full names have not been entered on Mosaic.</i></p> <p><i>The current NRPF family information recording process guidance will be updated and made available to all officers to ensure that the information gathering process is applied consistently. The updated NRPF family information recording process guidance will include the requirement to reference information already gathered by other teams when completing subsequent entries in Mosaic for the same family.</i></p> <p><i>A note will be included in the updated NRPF family information recording process guidance to require staff to add a note to the Mosaic record when the family name that was captured during the initial NRPF screening is different to the surname of the NRPF support recipient.</i></p>