

Audit 2020

	Findings/potential risk	Actions	Timescale/lead Officer
1.	<p><u>Performance Management</u></p> <p>That all risk reviews have been reviewed</p>	<p>To ensure no outstanding risk reviews in any service area. All risk reviews are complete and up to date and monitoring process in place with [REDACTED] overseeing.</p>	<p>August 2020 [REDACTED] Centre Services and Policy Manager</p>
2.	<p><u>Budget Control</u></p> <p>Head of CSS is responsible for managing and controlling the 5 areas of CSS budget. Budget responsibilities are delegated to Managers at operational levels e.g. Community Centres/transport. Suggestion that Centre Managers are not responsible for spending decisions on provisions, control of maintenance and utility costs.</p>	<p>With respect to running expenses/premises which has 15 areas listed including maintenance and utility costs, Community Support Services only have responsibilities of two of these areas. The service maintenance of kitchen equipment of which actions are managed by [REDACTED] in liaison with AMPs. AMPs have responsibility for all other areas, utilities, the only exception being insurance premises which is managed by the Risk Manager. Centre Managers have complete control on ordering of food provisions with procurement cards and a requirement to maintain a monthly unit food cost. Centre Managers develop their own social fund/fundraising and have complete control. The potential budget which could be split could be fixtures and fittings/furniture and equipment. Currently [REDACTED] works with all Centres around their requirements and monitors accordingly. There is also another expenses budget of £32k that could be split with the admin team</p>	<p>October 2020 Head of CSS Centre Services and Policy Manager Community Transport and Fleet Manager 7 Centre Managers Community Alarm and Telecare Manager Voluntary Sector Manger</p>

	<p>Audit obtained CSS profile budget as of end of period 9 (December 19) and indicated a variance</p> <p>Under performance income budgets</p>	<p>However, a detailed analysis had been undertaken around food costs which would not allow for this as there had been no increase in provisions, but costs had risen. With the introduction of the CSS administrator a full review is taking place of Pelican, food costs which will be a way of further reviewing budgets against demand and expenditure.</p>	<p>concluded October (Covid-19 is impacting on timescales as it is not possible to do visits to suppliers currently)</p> <p>Detailed response provided in report June 2020</p>
	<p>Underspend variance in Meals on Wheels salary which was partly mitigated by wages expenditure but there was no budget allocation</p> <p>There was significant underspend variance in transport services salary budget however under or overspend occurred in services or rents.</p> <p>Liaison between budget holder and accountant could be stronger</p>	<p>Monthly budgeted meeting has been requested with Finance by Head of CSS with the request that ██████████ and ██████████ joins one of the meetings quarterly.</p> <p>Recognised underspend due to Transport Manager vacancy, servicing review being actioned, but current age of fleet inevitably means there is significant servicing pressures. One vehicle alone last year which is 17 years old had a maintenance bill of £7.5k. Full review is being actioned and will go to CMB in August.</p> <p>Monthly meetings are being requested by Head of CSS which will include Centre Services and Policy Manager (currently no Senior Centre Manager) and Transport Manager.</p>	<p>July 2020</p> <p>August 2020</p> <p>July 2020</p>

3.	<p><u>Procurement</u></p> <p>It was acknowledged that frequently CSS purchasing card holders failed to submit their report in a timely manner.</p> <p>Noted there were occasions when procurement card holders failed to include their expenses report documentary evidence e.g. receipts, invoices.</p>	<p>We have seen a change in Centre Managers and will be ensuring new managers are fully inducted into processes and procedures accordingly.</p> <p>All procurement cards are authorised by Head of CSS and any missing receipt reviewed. It is acknowledged that these are supermarket receipts for buying milk and small tea bar items, but monitoring does take place.</p> <p>A comprehensive email was sent on the 16.06.20 by the H of CSS to all card holders reminding them of the procedures including the relevant policy link.</p>	<p>July 2020</p> <p>June 2020</p>
4.	<p><u>Fees, charges and income collected</u></p> <p>There were several areas where income is generated within the Centre where is no corresponding evidence to support transactions. Centre Management relies on trust of Officers and volunteers that all income was banked, bathing, Dial A Ride, hairdressing, reflexology and tea bar.</p> <p>Tea bar, Z reading discrepancies</p> <p>Ensuring that daily operating manuals are updated and reflect Centre operations.</p>	<p>Hairdressing, reflexology have a fixed daily rate which is paid into Centre Manager with a record book but not a receipt. Centres are very keen to progress with electronic financial transactions and hand held devices and had hoped there would have been a programme to facilitate this with ██████████ placement, finance did not wish for CSS to make enquires to the Council supplier to understand how electronic systems might work for us and were unable to support this project going forward so we have been unable to progress but are keen to progress when finance are able to support.</p> <p>Proposed action if different to record actuals and have a tolerance level of £2.</p> <p>██████████ will ensure all manuals are up to date.</p>	<p>Timescale determined by finance</p> <p>July 2020</p> <p>September 2020</p>

	Withdrawal of petty cash floats	We recognise there are inconsistencies in floats at Centres and all remaining floats to be returned.	September 2020
5.	<p><u>Appointment and recruitment of staff</u></p> <p>Noted there was insufficient evidence to confirm DBS checks were undertaken.</p> <p>It was found that a number of transactions were not processed through Matrix for agency staff</p> <p>Review of establishment list.</p> <p>DBS processes</p> <p>It was noted that on a DBS review that some volunteers had CSS DBSs and the need for this was questioned. Accept this was related to 1 volunteer who was a tutor, and this will not occur again.</p>	<p>We recognise that DBSs are not the responsibility of CSS, but we are now going to action our own checking system to ensure compliance.</p> <p>At time of audit, centre and policy manager had been made aware of the fact that matrix had failed to process 40 daily catering positions. Many hours were spent through CSS to make sure payments were actioned as Matrix were unable to secure staff for us we have now actioned a successful recruitment campaign and we don't anticipate the need to use matrix in the future.</p> <p>HR supplied establishment list for checking in February. Initial review deleted 40 posts. Update establishment list requested, and a second review will take place.</p> <p>Head of CSS in direct contact with Nacro concerning a member of staffs DBS level following a review DBS now being actioned.</p>	<p>October 2020</p> <p>June 2020</p> <p>August 2020</p> <p>June 2020</p>

6.	<p><u>Staff supervision and training</u></p> <p>Auditor was unable to confirm that staff members had completed training.</p>	<p>CSS Administrator has now mapped all Centre and transport staff training, both for online and Community Support Services, mandatory and service-based training. Individual review has taken place with managers in the last week with individual feedback on their exact positions with detailed review of any immediate issues that are preventing online training for example long term sickness, challenges with IT equipment currently working from home but we do feel in the next fortnight we would be in a much stronger position in terms of fully understanding the individual challenges to ensure Centre staff can undertake training or will do so when they return to the workplace.</p>	August 2020
7.	<p><u>Security of assets</u></p> <p>Some identified discrepancies in vehicle listing.</p> <p>Vehicles allowed to be taken home.</p>	<p>A full review has taken place between the transport manager and the risk (insurance manager) in terms of the Council fleet.</p> <p>Head of CSS is seeking to re-introduce a system that operated previously where a request was made to CSS staff that took vehicles home to confirm on record that the vehicles were solely being used for business use. This has not come through in previous years.</p>	July 2020

8.	<p><u>Social Fund</u></p> <p>Recognise that the management of social funds is at the management discretion. Auditor highlighted that the Cobham Centre Manager had only recently introduced recording funds electronically. Proposal to include information on social fund operations in the daily operation manuals.</p>	<p>'Guidance to be added to operational manuals by Centre Services and Policy Manager</p> <p>Cobham Centre Manager left in April, new Manager appointed. Comprehensive induction taking place with Manager.</p>	<p>August 2020</p> <p>August 2020</p>
9.	<p><u>Transport Services</u></p> <p>Documentation made available to auditor, noted that not all drivers had access to EBC network.</p> <p>The CT records (CATTs) did not include all service history of vehicles</p> <p>Confirmation of training undertaken</p> <p>RAM tracking system in use but it's capacity not being fully utilised.</p> <p>Fuel invoice authorisation</p>	<p>Community Transport handbook being fully updated with a copy available in each vehicle.</p> <p>There were individual folders for each vehicle with its service history and key documentation. Going forward in addition, all service history will be recorded on CATTs.</p> <p>Full review being undertaken on training with a scaled-up training programme being developed in the next 6 months.</p> <p>The Transport Manager will be looking to fully utilise RAMs capacity in terms of vehicle use, location and speed of vehicle. However, this cannot be implemented until out of Covid and usual journeys resume.</p> <p>Fuel card review commenced between transport manager and procurement officer. It was highlighted that vehicles were recorded refuelling with premium fuel this was with respect to one driver where there was a misunderstanding with regards to the premium diesel requirement. This was immediately rectified.</p>	<p>August 2020</p> <p>June 2020</p> <p>August 2020</p> <p>October 2020</p> <p>March 2020</p>

10.	<p><u>Meals on Wheels</u></p> <p>Audit suggestion that there is a potential for achieving efficiencies by rationalising and preparing of Meals to one Centre and distributing from 1 site.</p> <p>Meals on Wheels procedures</p> <p>No inventory records. Annual stock was discontinued 2 years ago.</p>	<p>Each kitchen produces both Centre Meals and Meals on Wheels so there is multi-use of kitchens and there is also a range of administration behind the Meals on Wheels service. It would not be achievable to expect one Centre to undertake all the meals. We are also totally reliant on volunteers and they identify with their local Centre so to do this would have operational and driver/volunteer challenges.</p> <p>All Meals on Wheels procedures are being updated.</p> <p>Finance colleagues withdrew the need to undertake audit. Initial review concluded that there would be limited benefit doing this annually which is why we believe it was withdrawn. The only effective audit would be weekly and we have anticipated that there would be a 12 hour a week staffing requirement for someone to move round the Centres to undertake a weekly audit so would have financial implications. Opportunity for CMB to consider if this is something they wish to review further.</p>	<p>June 2020</p> <p>August 2020</p> <p>August 2020</p>
11	<p><u>Alcohol Licensing</u></p> <p>The auditor highlighted that the designated premises supervisor named on licences were incorrect.</p>	<p>In the last year 4 Centre Managers have completed the licensee qualifications, unfortunately two of these have now left the authority so there is a request in for these Managers to action as and when the license qualification re-opens. The 2 remaining managers need to register with the authority where they live. Due to Covid we are seeking to find a mechanism of achieving this.</p>	<p>September 2020 (dependent on Covid easing)</p>