

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	AUDITORS OPINION
Adult Social Care: Referrals & Assessments	<p>It was not possible to provide a higher level of assurance for this audit as dates for Initial Assessment visits were not recorded on CareFirst. It was therefore not possible to determine when actual visits were carried out.</p> <p>The Wiltshire Eligibility guidance currently does not publish targets for the completion of assessments. In the absence of this the authority is not able to determine how effectively the services are being delivered.</p> <p>The service has a Quality Assurance manager who is working with the service in an effort to ensure continuous improvement. The above weaknesses should be addressed as part of this process.</p>
Payments Outside SRM	<p>This audit review found that the preferred (MIRO) method is not being used as intended. There are a number of factors as to why this is happening. There is no headline directive on the Intranet that tells officers that they should use SAP SRM or that other forms of payment such as FB60 or raising a retrospective PO are only to be used in specific cases. Knowing that a payment is always assured regardless of which procurement route is used will lead some officers to decide to use the easiest, less time consuming route, which is to order outside SRM. Furthermore, compliance with using the preferred procurement route is not enforced. There is a need for clear guidance and procedures spanning procurement through to invoice payment coupled with the determination of the Council to enforce compliance. If payments are made outside SRM, it is vital that the correct procedures are followed.</p> <p>As well as allowing different routes to make purchases another drawback of current processes is that payment documentation when processed is stored in many different places. There is not one single storage area to find all the papers relating to every payment in SAP. Ease of access to invoices and payment documentation would assist Accounts Payable in processing payments more efficiently and with dealing with payment queries.</p> <p>Whilst no cases of inappropriate expenditure were identified and issues were mainly related to inconsistent presentation, lack of evidence of separation of duties and clear authorisation, the advantages of collecting purchase information on SAP in advance of the invoice appearing and other benefits of the MIRO method are lost. As a consequence of the above issues, more work is placed on Accounts Payable officers.</p> <p>Accounts Payable have done a very good job to adapt to all the different payment routes and make payments in good time and avoid late payment fees and legal action. However, with ongoing budget cuts and ever increasing pressures, it is important that the above issues and inefficient processes are addressed as part of the FIT review.</p>

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Debt Management	<p>Review of the audit sample of debt write offs and referrals to Legal Services across a range of business areas found that the evidence kept by services and the processes for gathering / retaining key information required to take legal action for debt recovery was variable. The main contributing factor to the lack of this key information is that services are not always aware at the outset what may be needed in the event of future debt recovery action. This is vital so that the opportunity to ensure that sufficient evidence is available is not missed.</p> <p>Recommendations have been made to address the key issues identified in the audit and to strengthen the current debt management process.</p>