

# APPENDIX D

## Summary of Key Points Relating to “Partial or No Assurance” Reviews

AUDIT TITLE	AUDITORS OPINION
Adults Safeguarding - PARTIAL	This opinion reflects that although the service is actively engaged in improving processes, there are still significant failings relating to ineffective or inaccurate recording. For the cases sampled, there is no evidence that these failings had a detrimental effect on the investigation outcomes or the safety of the client. However, the ability to evidence actions taken is vital not only to prove due diligence but to ensure the good work and commitment of the service is recorded. This audit also noted that there is a greater awareness of the issues than in the previous audit. This is evident in the amount of work underway to improve the service and the comprehensive and thorough responses received.
Members Expense Claims - PARTIAL	The audit opinion reflects the fact that, although no discrepancies of any significant value were identified, there was no authorisation process in place and of the 60 expense claims tested just over 70% were either missing receipts or didn't have sufficient information to fully substantiate the claim. There is a high public expectation of accountability with regards to payments to elected members and this has been taken into consideration in forming the audit opinion.
Court of Protection - PARTIAL	Since the previous audit in 2011 there have been improvements made such as the new system CASPAR has been implemented with electronic records on the individual clients and file reviews are carried out and recorded. However the audit identified some key areas where improvements are still required such as a lack of records on the client's personal assets and property and draft procedures which need to be reviewed and formally signed off. Due to the need to be able to demonstrate accountability for the proper treatment of clients' funds, clear procedures and complete records are of particularly high importance in this Service area.
Expenses HMRC - PARTIAL	The Service is clearly storing receipts submitted and retaining them for a number of years. However they are not held in a way that enables a receipt for an individual claim to be readily retrieved. Audit were therefore unable to test the completeness of records and are not able to give any assurance in that respect. The indicator on SAP that a receipt has been received is checked as a default so it has not been possible to place reliance on that either.