

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	14 DECEMBER 2023
TITLE	INTERNAL AUDIT OUTPUT
PURPOSE OF REPORT	TO OUTLINE THE WORK OF INTERNAL AUDIT FOR THE PERIOD TO 30 NOVEMBER 2023
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE ACTIONS THAT HAVE ALREADY BEEN AGREED WITH THE RELEVANT SERVICES

1. INTRODUCTION

1.1 The following report summarises the work of Internal Audit for the period from 1 October 2023 to 30 November 2023.

2. WORK COMPLETED DURING THE PERIOD

2.1 The following work was completed in the period to 30 November 2023:

Description	Number
Reports on Audits from the Operational Plan (2023/24)	6

Further details regarding this work are found in the body of this report and in the enclosed appendices.

2.2 Audit Reports

2.2.1 The following table shows the audits completed in the period to 30 November 2023, indicating the relevant assurance level and a reference to the relevant appendix.

TITLE	DEPARTMENT	SERVICE	ASSURANCE LEVEL	APPENDIX
Plas Maesincla Care Home	Adults, Health and Wellbeing	Residential and Day	Satisfactory	Appendix 1
Plas Ogwen Care Home	Adults, Health and Wellbeing	Residential and Day	Satisfactory	Appendix 2
Hafod Mawddach Care Home Follow Up	Adults, Health and Wellbeing	Residential and Day	Satisfactory	Appendix 3
Bryn Blodau Care Home Follow Up	Adults, Health and Wellbeing	Residential and Day	Satisfactory	Appendix 4
Plas Gwilym Care Home Follow Up	Adults, Health and Wellbeing	Residential and Day	Satisfactory	Appendix 5
Industrial Units	Housing and Property	Housing and Property	High	Appendix 6

2.2.2 The general assurance levels of audits fall into one of four categories as shown in the table below.

LEVEL OF ASSURANCE	HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.
	SATISFACTORY	Controls are in place to achieve their objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.
	LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduces new controls to reduce the risks to which the service is exposed.
	NO ASSURANCE	Controls in place are considered to be inadequate, with objectives failing to be achieved.

3. WORK IN PROGRESS

3.1 The following work was in progress as at 30 November 2023:

- Unofficial School Funds (*Education*)
- Post-16 Provision in Schools Grant (*Education*)
- Garden Waste (*Environment*)
- Bulky Waste (*Environment*)
- Follow up - Planning Communication Arrangements (*Environment*)
- Corporate Category Management (*Corporate*)
- Information Management – Establishments (*Corporate*)
- Safeguarding Arrangements – Establishments (*Corporate*)
- Benefits Key-Controls (*Finance*)
- Follow up - Liberty Protection Safeguards (*Adults, Health and Wellbeing*)
- Cefn Rodyn Care Home (*Adults, Health and Wellbeing*)
- Commercial Income (*Highways, Engineering and YGC*)
- Follow up – Smallholdings (*Housing and Property*)

4. RECOMMENDATION

4.1 The Committee is requested to accept this report on the work of the Internal Audit Service in the period from 1 October 2023 to 30 November 2023, comment on the contents in accordance with members' wishes, and support the actions agreed with the relevant service managers.

PLAS MAESINCLA CARE HOME

1. Background

- 1.1 Plas Maesincla care home is in Caernarfon and provides long-term, short-term, respite and day care support for up to 23 residents.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements are in place for appropriately managing and maintaining the home in accordance with relevant regulations and standards. To achieve this, the audit encompassed reviewing that the home's arrangements were adequate in terms of administration and staffing, budgetary control, procurement of goods, receipt of income, health and safety, performance monitoring, together with ensuring that the service users and their property are protected.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
SATISFACTORY	There are controls in place to achieve objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	3
LOW	0

5. Main Findings

- 5.1 Care homes have been through a difficult period with the impact of Covid together with staffing shortages and recruitment challenges disrupting the service. The Manager reported that the home had received a visit from Care Inspectorate Wales during September 2023, but the report had not been published at the time of the audit.

- 5.2 A sample of 10 members of the home's staff including day, night and occasional staff were selected to verify their Moving and Handling, Safeguarding and First Aid training records. Staff are asked to complete these courses and renew them every 3 years. Although several in the sample had completed the courses, they had not been renewed within the 3-year period. 7 out of 10 had a current Moving and Handling qualification, 2 out of 10 had a current First Aid qualification and 7 out of 10 had completed the Safeguarding course in the last 3 years. The Manager was aware that some training had run out with a few having ended during the Covid period and some have secured places on courses over the next few months. It must be ensured that there are enough staff on duty in the home at the same time which hinders the ability for everyone to attend courses, as well as the limited number of places available on the courses.
- 5.3 As a member of Cyngor Gwynedd staff, each member of staff is expected to complete the 7 mandatory corporate e-learning modules namely: Data Protection, Equality, Safeguarding, Domestic Abuse, Prevention, Health and Safety and Welsh Language Awareness. 6 out of the sample of 10 staff had completed the 'Domestic Abuse' and 'Protection' modules but very small numbers have completed the other modules e.g., only one in the sample had completed the 'Prevention' module and 2 have completed the 'Equality' module.
- 5.4 The home has arrangements to account for and record the residents' medication daily. The member of staff who provides the last dose of the day, whether during the day or at night, is responsible for accounting and recording the amount left in the packet on the residents' individual Medication Administration Record (MAR) sheets. The amount should match the last entry and the number that have been taken during the day. A sample of these records were checked against the relevant medicines, and some records did not agree. In addition, two members of staff should check the initial quantity of the medication, record the date, and enter their initials on the MAR sheets but this had not happened in all cases. A staff meeting was held following our visit to discuss this.

6. Actions

The Manager has committed to implementing the following steps to mitigate the risks highlighted.

- **Arrangements have been made for all members of staff to attend a first aid course in the new year.**
- **Area Manager to develop a training matrix as support for the Home Managers.**
- **Monitor MAR sheets and complete a monitoring form.**

PLAS OGWEN CARE HOME

1. Background

- 1.1 Plas Ogwen care home is in Bethesda and provides long-term, short-term, respite, enabling and intermediate care for up to 27 residents.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements are in place for appropriately managing and maintaining the home in accordance with relevant regulations and standards. To achieve this, the audit encompassed reviewing that the home's arrangements were adequate in terms of administration and staffing, budgetary control, procurement of goods, receipt of income, health and safety, performance monitoring, and ensuring that the service users and their property are protected.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
SATISFACTORY	There are controls in place to achieve objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	3
LOW	0

5. Main Findings

- 5.1 Care Homes have been through a difficult time recently with the impact of Covid, together with staffing shortages disrupting the Service. Despite this, Plas Ogwen Care Home received a positive report from Care Inspectorate Wales in May 2022.
- 5.2 The home has a credit card, with arrangements where the Assistant Manager used the card, and the Manager approved the expenditure. However, since the Assistant Manager's departure, the Manager has been using and approving all expenditure on the card, with no segregation of duties in place. In addition, the card is still under the Assistant Manager's name which is no longer in post. A new Assistant Manager has since been appointed. The Manager has contacted the Senior Control Technician to obtain a new card and implement new arrangements which will enable segregation of duties.

- 5.3 Occasionally, the Home organises activities for the residents such as Bingo. Any monies raised is then spent on the residents, however, the monies are not banked. There is no record of the income or expenditure. The Manager has discussed the issue with the staff and have agreed to bank all monies raised from activities going forward.
- 5.4 An inconsistency was identified in the annual leave records of a sample of staff and the issue was referred to the Assistant Head of Adults, Health, and Wellbeing.
- 5.5 A sample of 10 members of staff was selected, including day, night and casual staff and their Manual Handling, Safeguarding and First Aid training records were checked. Staff are asked to complete the courses and renew them every 3 years. Although several staff had completed the courses, many had not renewed within the 3-year period. 4 out of 10 had a current Manual Handling qualification, 6 out of 10 had a current First Aid qualification and 2 out of 10 had completed the Safeguarding course in the last 3 years. The Manager was aware that the training of some had run out with a few having ended during Covid. The Manager has enrolled all staff on the Manual Handling course. Enough staff on duty must be arranged which hinders the ability for everyone to attend a course, as well as the limited number of places available on the courses.
- 5.6 As a member of Cyngor Gwynedd staff, each member of staff is expected to complete the 7 mandatory corporate e-learning modules namely, Data Protection, Equality, Safeguarding, Domestic Abuse, Prevention, Health and Safety and the Welsh Language Awareness. It was seen that 8 out of 10 had completed the Domestic Abuse module but small numbers had completed the other modules e.g., only 2 in the sample had completed the Welsh Language Awareness and Prevention modules.
- 5.7 Medicine training records for a sample of staff were checked. It was seen that all members of staff who administers medication have completed the relevant training, but some need to be updated. A new Medication Policy and Standard Operating Procedure has been published by Betsi Cadwaladr University Health Board. The Manager and some other members of staff have started to receive training with the intention that they would cascade the information down to the rest of the staff.

6. Actions

The Manager has committed to implementing the following steps to mitigate the risks highlighted.

- **Activate the new credit card under the new Assistant Manager's name and implement steps to ensure she understands her role.**
- **Manager to complete the new medication training and then assess staff's medication competency.**
- **Arrange for staff that provide medication to attend training.**
- **Obtain the training records of all staff from the Learning and Development Service to identify any courses that require renewing.**
- **Area Manager to develop a training matrix to aid progress monitoring and update training records for each staff.**

HAFOD MAWDACH CARE HOME FOLLOW-UP

1. Background

- 1.1 An Internal Audit of Hafod Mawddach Home was conducted as part of the 2022/23 plan, to ensure that suitable arrangements are in place for appropriately managing and maintaining the home and in accordance with relevant regulations and standards. As part of the original audit, the home's arrangements were reviewed for adequacy in terms of administration and staffing, budgetary control, procurement of goods, receipt of income, health and safety, performance monitoring, together with ensuring that the service users and their property are protected. The audit was given a limited level of assurance, that is, although controls were in place, compliance with the controls needed to be improved and / or new controls needed to be introduced to reduce the risks to which the service is exposed.

2. Purpose and Scope of Audit

- 2.1 The purpose of the follow-up was to ensure that the service has implemented on the action plan to mitigate the associated risks. To achieve this, the follow-up encompassed reviewing a sample of residents and care staff since the original audit to ensure that the evidence present is up to date and check medication and fire records to ensure they have been conducted regularly and recorded correctly.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
SATISFACTORY	There are controls in place to achieve objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	3
LOW	0

5. Main Findings

- 5.1 Out of 11 actions agreed from the original audit in November 2022 (five with a score risk of 12 or higher and the rest with a score of 9 or less), 8 have been implemented and the rest partially implemented.

- 5.2 From a sample of 4 resident's care plans checked, all were reviewed promptly. The home reported that its intention is to transfer all care plans onto the new care plan format for ease of use, allowing the care workers to update the plan electronically and then print a paper copy for residents' file.
- 5.3 The Manager explained that the home had fallen behind on the timetable for conducting staff supervision, but it is expected that there will be improvement following the appointment of a new Assistant Manager.
- 5.4 A comprehensive inventory register of the home has been established.
- 5.5 Weekly fire tests of the home were conducted.
- 5.6 The home's generic risk assessment was in place and maintained by the clerk.
- 5.7 The training records of a sample of staff were checked to ensure that the Council's corporate mandatory training modules have been completed. Not all care workers were seen to have completed all the modules. In some cases, it appears that officers have received similar training, but an enhanced module specialised to their area of work e.g., Safeguarding. There are 24 key modules which are mandatory for all care staff to complete prior to being able to carry out their roles, where there are only 7 corporate modules that are mandatory namely, Data Protection, Equality, Safeguarding, Domestic Abuse, Prevention, Health and Safety and Welsh Language Awareness. All staff members are asked to complete the 24 core modules however it was seen that not all the 7 corporate mandatory modules were included in the list of core modules to be completed by the care staff.
- 5.8 The Auditor received a copy of the Home's Medication Management Inspection Report that was carried out by the health Team. The Auditor has taken assurance from the report on the quality of the home's medication management. In addition, the Home Manager reported that new medication training is currently in the process of being completed by the Manager and the Assistant Manager, which allow them to update/assess all staff who are responsible for providing medication on their competency in medication distribution in the near future.
- 5.9 The Manager and Clerk confirmed that all invoices that have been paid by the Clerk since the original audit are provided for the attention of the Manager.

6. **Actions**

The Home's Manager has committed to implementing the following steps to mitigate the risks highlighted.

- **Ensure that all staff receive a supervision review every 3 months.**
- **Ensure that all staff complete the mandatory e-learning training modules.**
- **Ensure that all staff responsible for providing medication are given a medication competency assessment annually.**

BRYN BLODAU CARE HOME FOLLOW-UP

1. Background

- 1.1 An Internal Audit of Bryn Blodau Home was conducted as part of the 2022/23 plan, to ensure that suitable arrangements are in place for appropriately managing and maintaining the home and in accordance with relevant regulations and standards. As part of the original audit, the home's arrangements were reviewed for adequacy in terms of administration and staffing, budgetary control, procurement of goods, receipt of income, health and safety, performance monitoring, together with ensuring that the service users and their property are protected. The audit was given a limited level of assurance, that is, although controls were in place, compliance with the controls needed to be improved and / or new controls needed to be introduced to reduce the risks to which the service is exposed.

2. Purpose and Scope of Audit

- 2.1 The purpose of the follow-up was to ensure that the service has implemented on the action plan to mitigate the associated risks. To achieve this, the follow-up encompassed reviewing a sample of residents and care staff since the original audit to ensure that the evidence present is up to date and check medication and fire records to ensure they have been conducted regularly and recorded correctly.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
SATISFACTORY	There are controls in place to achieve objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	3
LOW	0

5. Main Findings

- 5.1 Out of the 10 actions agreed from the original audit in November 2022 (five with a risk score of 12 or higher and five with a score of 9 or less), 6 have been implemented and the rest partially implemented.

- 5.2 From the sample of current staff checked, it was seen that supervision needed to be conducted. The temporary Manager stated that a timetable is in place to identify who requires supervision. It was noted that the home was running behind on its schedule with maintaining staff supervision since the temporary Manager took responsibility in October 2022 but that every effort had been made to catch up. The temporary Manager explained that every discussion is documented including visits/contact with staff on sick leave, and staff working on night shifts to be able to supervise night staff. In addition, the home has had a staff meeting session recently where staff have been able to report any concerns.
- 5.3 The home's fire test records were received, a weekly test is conducted every Monday apart from bank holidays, where tests are conducted on the following day.
- 5.4 Training records were checked for a sample of 14 staff members for Moving and Handling and First Aid. Staff are asked to complete these courses and renew them every 3 years. Although several in the sample had completed the courses, they had not been renewed within the 3-year period. 11 out of 14 have a current Moving and Handling qualification. Of the remaining 3, 1 needs renewal, 1 has attended a People Handling (Practical Modules) course in 2020 and 1 has completed a People Handling - Law e-learning module. 4 hold a current 'Emergency First Aid in the Workplace' qualification.
- 5.5 Of the staff that provide medication, a sample of 10 training records were checked and only 3 had a current 'Key Module of Medicine' qualification. This qualification needs to be renewed every 2 years. From the sample, all had received a medication distribution assessment in the past but not reviewed annually. The temporary Manager explained that a 3-day medication course had been planned for the Manager, Assistant Manager and Senior Care Assistant before being it will presented to the rest of the staff.
- 5.6 The temporary Manager reported that the Council's policies, including new medication policy and the Vulnerable Adults policy are available for staff to read on a laptop at the home, up to 3 carers are allowed to train during working hours at the same time, where resources permit.

6. Actions

The Manager has committed to implementing the following steps to mitigate the risks highlighted.

- **A timetable in place to ensure that all members of staff receive supervision every 3 months.**
- **Ensure that all staff members have up-to-date Moving and Handling, First Aid and Safeguarding training, as well as completing mandatory e-learning training modules.**
- **Ensure that all staff members responsible for providing medication receive an annual competency test.**
- **Ensure that all members of staff read the Safeguarding Vulnerable Adults policy, and the Medication Policy and sign to state that.**

PLAS GWILYM CARE HOME FOLLOW-UP

1. Background

- 1.1 An Internal Audit of Plas Gwilym Home was conducted as part of the 2022/23 plan, to ensure that suitable arrangements are in place for appropriately managing and maintaining the home and in accordance with relevant regulations and standards. As part of the original audit, the home's arrangements were reviewed for adequacy in terms of administration and staffing, budgetary control, procurement of goods, receipt of income, health and safety, performance monitoring, together with ensuring that the service users and their property are protected. The audit was given a limited level of assurance, that is, although controls were in place, compliance with the controls needed to be improved and / or new controls needed to be introduced to reduce the risks to which the service is exposed.

2. Purpose and Scope of Audit

- 2.1 The purpose of the follow-up was to ensure that the service has implemented on the action plan to mitigate the associated risks. To achieve this, the follow-up encompassed reviewing a sample of residents and care staff since the original audit to ensure that the evidence present is up to date, and check medication and fire records to ensure they have been conducted regularly and recorded correctly.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
SATISFACTORY	There are controls in place to achieve objectives but there are aspects of the arrangements that need tightening to further mitigate the risks.

4. Current Risk Score

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	4
LOW	0

5. Main Findings

- 5.1 Out of the 12 actions agreed from the original audit in November 2022 (seven with a risk score of 15 or higher and five with a score of 9 or less), 9 have been implemented and the rest partially.

- 5.2 For a sample of residents, it was found that a care plan had been prepared apart from one new resident which had not received a review since his placement in June 2023. This was reported to the Manager to remind the relevant key workers to review the care plans promptly. However, a property list was available on each of the resident's file.
- 5.3 A sample of officers were reviewed to confirm whether supervision had been conducted on a regular basis. The Manager stated that a new timetable has been created since July 2023 for conducting supervisions with 9 officers having received a supervision review so far, either from the Manager or Assistant Manager.
- 5.4 The Manager explained that the procedure for protecting residents' pocket money has been reviewed and additional steps have been taken to protect residents' pocket money i.e., the 'key safe' code has changed and all residents' pocket money envelopes are counted weekly by the Manager and Assistant Manager to ensure accuracy.
- 5.5 The home's fire alarm test records were checked for September and October 2023, tests had not been conducted for two weeks in September. However, tests are usually conducted weekly.
- 5.6 The training records of a sample of 12 members of staff were reviewed. It was found that 10 have attended a Moving and Handling course, with 8 holding a current qualification. Of the Council's mandatory modules, not all officers had completed the modules. The list of exceptions was sent for the attention of the Manager.
- 5.7 Training records were checked for a sample of 10 members of staff who provide medication, 5 have a current 'Key Module Medicine' qualification. This qualification needs to be updated every 2 years. From the sample, all had received a medication distribution assessment in the past, but they need to be updated annually.
- 5.8 The Protection of Vulnerable Adults policy had been printed and placed outside the office for the staff to read and sign.
- 5.9 A sample of medication stock records were checked. Stock checks had been conducted regularly. From the last stock check, there appears to be one discrepancy where there is a difference of 2 tablets between what was recorded and what was in the packet. The record was corrected by the Manager.

6. Actions

The Service has committed to implementing the following steps to mitigate the risks highlighted.

- **Ensure that care plans receive timely reviews, and daily notes are completed on time.**
- **Ensure that all staff members receive supervision every 3 months.**
- **Ensure that all members of staff at the home complete Moving and Handling, First Aid and Safeguarding training, as well as completing the Council's mandatory e-learning modules.**
- **Ensure that all members of staff read the Safeguarding Vulnerable Adults policy, signing to state that.**

INDUSTRIAL UNITS

1. Background

- 1.1 Cyngor Gwynedd owns 48 industrial units, industrial plots of land and 2 enterprise centres across the County. Most of the units fall within business, general industrial or storage/distribution categories. The industrial units are available to rent, with a process in place for submitting and assessing applications using a scoring matrix. The Council also lets out 11 sites as concessions to sell ice cream through a tender process.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements are in place for the letting and management of the Council's industrial units. To achieve this, the audit encompassed reviewing a sample of industrial units that have been let, the income and arrears reports and verify the Council's management arrangements in accordance with the leases, such as maintenance etc.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.

4. Main Findings

- 4.1 In order to ensure that there is an appropriate and transparent process in place for assessing applications, a sample of 8 industrial units' folders were reviewed. It was found that only 6 submitted an application form and 2 submitted business plans together with evidence to support the application. Those who had not submitted the documents were established tenants and had been in the units for years, when these checks were not part of the process. A further sample of 3 units after 2020 were reviewed, and it was seen that all the essential information was included in the folders.
- 4.2 For the sample selected, a lease was in place for all the units, and the amount of rent noted in the leases corresponded with the sum invoiced by the Council, and that any additional items were included.
- 4.3 Application scoring documents were reviewed for the 3 units in the sample, and one was scored through the old method the Economy and Community department used and most of the boxes were incomplete with no final score provided. The other two in the sample were scored using the current method of the Housing and Property department, which is much more detailed. In general, the scoring was correct since using the new matrix, and the companies with the highest final points won the tender in all cases.

4.4 A sample of 2 ice cream concessions were reviewed and the department was seen to adhere to the terms and conditions when awarding tenders, the required documents had been received for each, and two officers were part of the tender opening process. These tenders are not scored using the scoring matrix as applied to the industrial units, as the eligible tender with the highest bid wins.