

2.2 Audit Reports

2.2.1 The following table shows the audits completed in the period up to March 31, 2024, indicating the relevant assurance level and a reference to the relevant appendix.

TITLE	DEPARTMENT	SERVICE	ASSURANCE LEVEL	APPENDIX
School Funds	Education	Schools	Satisfactory	Appendix 1
Post-16 Provision In Schools Grant	Education	Schools	High	Appendix 2
Planning - Communication Arrangements Follow-Up	Environment	Planning and Environment	Satisfactory	Appendix 3
Garden Waste	Environment	Waste Unit	Satisfactory	Appendix 4
Bulky Waste Collection	Environment	Waste Unit	Satisfactory	Appendix 5
Commercial Income	Environment	Waste Unit	Limited	Appendix 6
Corporate Category Management - Environment	Corporate Support	Procurement	Limited	Appendix 7
Information Management – Establishments	Corporate	-	Satisfactory	Appendix 8
Safeguarding Arrangements – Establishments	Corporate	-	Satisfactory	Appendix 9
Benefits – Key Controls	Finance	Revenue	Satisfactory	Appendix 10
Cefn Rodyn Home	Adults, Health and Well-being	Adults	Satisfactory	Appendix 11

TITLE	DEPARTMENT	SERVICE	ASSURANCE LEVEL	APPENDIX
Liberty Protection Safeguards Follow-up	Adults, Health and Well-being	Across the Department	Limited	Appendix 12

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 31 March 2024:

- Follow-up - Smallholdings (*Housing and Property*)

Numerous requests were made to the Property Service – Estates for an update but no timely response was received. Following discussion with the Head of Housing and Property, the audit will be included in the 2024-25 plan.

4. RECOMMENDATION

4.1 The Committee is requested to accept this report on the work of the Internal Audit Section in the period from 1 December 2023 to 31 March 2024, comment on the contents in accordance with members' wishes, and support the actions agreed with the relevant service managers.

SCHOOL FUNDS

1. Background

1.1 Paragraph 16.22.1 of the Council's constitution states:

'Where an officer of the Council is, by virtue of his official position, responsible for money or goods which are the property of a fund connected with a Council establishment, the purpose of which are analogous to the service provided by the Council:

- (a) The officer shall keep all monies or goods, the property of the unofficial fund, separate from those of the Council.*
- (b) Proper records of account shall be maintained and be kept separately from those of the Council.*
- (c) The fund's controlling body shall appoint a competent person as auditor, to audit the fund's activities annually and report to the fund's controlling body or in the case of schools and colleges the Board of Governors.*
- (d) Such annual reports shall be held available for inspection by the Internal Auditors if requested.'*

2. Purpose and Scope of Audit

2.1 The purpose of the audit was to ensure that suitable management and administration arrangements were in place for school funds. In order to achieve this, a sample of schools were selected, and a full audit was carried out on the accounts up to 2022/23.

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 A sample of 6 primary schools were selected. All schools in the sample use the 'Guidelines for Governors and Headteachers on the Management of School Funds 2010', however the guidelines do not cover processes that are more common today, e.g. online payments and use of bank cards, and the procedure regarding fund closures.
- 5.2 Some of the schools in the sample are using bank cards, although the guidelines do not refer to the use of them. The same procedure as cheques can be followed for online payments and bank cards, with the second person signing a paper copy of what's to be ordered in advance, where possible.
- 5.3 After discussions about a few specific expenditures, the use of funds was found to be appropriate, but there were cases of duplicate payments i.e. an invoice had been paid twice, or staff had claimed the same costs twice. Steps were put in place by the relevant Headteachers to rectify this.
- 5.4 There was a lack of awareness about the accounts auditing arrangements. There were two cases where there was confusion about who was preparing the accounts and auditing them, and the need for these two roles to be separate. In accordance with Cynfor Gwynedd's Financial Procedure Rules 16.22.1 (c), *"The fund's controlling body shall appoint a competent person as auditor, to audit the fund's activities annually and report to the fund's controlling body or in the case of schools and colleges the Board of Governors."* This person should be experienced with suitable qualifications and independent, the auditor should take no part in the day-to-day activities of the fund.
- 5.5 Rule 19.1(d) of the Financial Regulations for Schools with Delegated Budgets states; *"It is required that the annual report with the auditor statement and signature together with a copy of the minutes of the relevant Governor's meeting when the accounts were presented are forwarded annually to the Internal Audit Section"*
This generally does not happen. During the audit some schools noted that they have not received a request to send the documents and therefore have not done so and others were not aware of the need to do so. The current guidelines do not mention this.

6. Actions

The relevant officers are committed to implementing the following steps to mitigate the risks highlighted.

- **Update guidance for governors and headteachers on the management of school funds.**
- **Distribute the guidance to each Headteacher and arrange training as needed.**
- **Provide training on school funds at existing sessions for new chairs and governors.**
- **Distribute and highlight changes to heads, chairs and governors already appointed to ensure everyone is aware of the arrangements and their duties.**

POST-16 PROVISION IN SCHOOLS GRANT 2022-23

1. Background

Cyngor Gwynedd was allocated over £4m by the Welsh Government in order to provide post-16 education in mainstream schools. In addition, up to £189k was allocated for the provision of adult learning.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to certify the 'Sixth Form and Adult Learning in the Community' allocation certificate for the year 2022-23.

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 Assurance can be given that the 'Sixth Form and Adult Learning in the Community' allocation certificate for the year 2022-23 is appropriate. Based on the tests carried out, an appropriate audit trail for the figures was seen and the internal controls in place can be relied upon to achieve objectives.

PLANNING - COMMUNICATION ARRANGEMENTS FOLLOW-UP

1. Background

- 1.1 The Planning - Communication Arrangements audit was carried out as part of the 2022/23 plan to ensure that suitable communication arrangements were in place for the Planning Service. As part of the original audit, the audit included selecting and reviewing a sample of inquiries and planning applications and ensuring that the timeliness of response was in accordance with Cyngor Gwynedd's Planning Charter. 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 the agreed action plan in order to mitigate the associated risks. To achieve this, the follow-up encompassed reviewing a sample of applications and discussing the action plan with the relevant officers.

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 Following the original audit in March 2023, 3 risks were identified, one with a high risk score (R01) and two medium (R02 and R03). The risks identified have been addressed and the conclusions of the follow-up are reported below. The original risks were re-assessed, R01 and R02 are now medium risks and R03 has been replaced as a result of the changes.

5.2 ***Risk R01: Failure to comply with statutory requirements may result in financial losses to the Council and/or complaints to the ombudsman.***

Planning applications

5.2.1 Statutorily, a decision on planning applications should be aimed to be made within 8 weeks (56 days) or with an agreed extension of time. A sample of 20 planning applications that have received a decision were reviewed and found to have taken an average of 6.6 weeks (46 days). 4 applications in the sample had taken more than 8 weeks however extension of letters/emails had been sent and agreed with applicants. In addition, 19 out of 20 applicants had received an application acknowledgement letter.

5.2.2 A copy of the Environment Department's latest 'Challenging and Supporting Performance Report' was received and it was found that 80% of planning application decisions were within the statutory time.

Pre-application advice applications

5.2.3 The Council shall provide written formal advice within 21 days from the date of registration of a pre-application advice form which is the statutory period. A sample of 20 pre-application advice applications but 1 was invalid, of the remaining 19, it was found that they took an average of 46.5 days to respond. 5 out of 19 had received a response within 21 days. For the remaining 14 there were only 2 instances where an extension of time letter/email had been sent to the applicants. All of these applications had received an application acknowledgement letter.

5.2.4 The Planning Manager (Development Control and Enforcement) explained that extension of time letters should be sent to applicants who have submitted an application if they are unable to provide a response within the statutory period. The Manager confirmed that the team is aware of the need to do this and that it is work in progress by the service.

5.3 ***Risk R02: Lack of audit trail can lead to trouble should there be an appeal or complaint against the service.***

Decisions should not be authorised by the Team Leaders until all records are complete, the Planning Manager (Development Control and Enforcement) reminded the Team Leaders to ensure that records have been filed before authorising any decision. A case without records was not encountered when checking the above samples.

5.4 ***Risk R03: Failure to comply with Cyngor Gwynedd's Planning Charter may lead to:***

- **high numbers of incomplete and/or invalid applications**
- **more candidate enquiries**
- **ill feeling.**

It was discussed last year that some elements of the 'Planning Charter' and the 'Guidance Note Pre-Application Advice Service' needed to be updated to manage customer expectations and to align with the service's working arrangements. Following a conversation, the Planning Manager (Development Control and Enforcement) clarified that the charter has now been removed from the Council's website, it is a historical document and the same information is available on the website. In addition, the website needs to be reviewed to ensure that all the information is up to date. The 'Guidance Note Pre-Application Advice Service' fee list has been corrected but the document is due to be reviewed in the near future.

6. Actions

The Planning Manager (Development Control and Enforcement) has committed to implementing the following steps to mitigate the risks highlighted.

- **Respond to more pre-application advice requests and planning requests within the statutory periods and strengthen the extension arrangements for applications.**
- **Ensure that planning officers check that all files are complete before deciding on applications and ensure that Team Leaders confirm this before authorising the decisions.**
- **Ensure details relating to planning applications are up to date on the Council's website.**
- **Review the 'Guidance Note Pre-Application Advice Service'.**

GARDEN WASTE

1. Background

- 1.1 In accordance with the Council's Waste Strategy 2010 - 2025, the Council's garden waste collection arrangements were reviewed in order to achieve savings of £750,000 in the 2017/18 financial year, by introducing a fee for the provision.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that appropriate internal controls are in place when managing and administering the Council's garden waste collection service. In order to achieve this, the audit covered reviewing publicly available information, service requests, financial transactions and stock records.

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	1
LOW	0

5. Main Findings

- 5.1 The garden waste collection service is available in Gwynedd for an annual fee. For 2023 there was a fee of £37 per year for emptying 1 brown bin every two weeks and £31 per year for each additional brown bin (each household can order up to 4 brown bin collections). The fees remain the same for 2024 but the service changes to be over 10 months (there will be no collections in January and December).

- 5.2 Orders for the service are processed through the Ffos system. Requests are allocated to the correct postcodes by the system and then the team prepare the packages with the calendar with the relevant collection dates to that area and the sticker to be placed on the brown bin. The stickers are used together with a tablet in the lorries to identify the collection route and the bins that need to be collected. Garden waste sacks are also available for those who do not have space for a brown bin, but only a small number use these now.
- 5.3 There is no control of the garden waste sticker stock. Packages are prepared in various places and the stock is not kept under lock and key. There is a risk that individuals receive the service without paying for it. Following a conversation with the Waste and Recycling Manager and the Senior Waste/Recycling Officer, they explained that a small team prepare the packages and at times hundreds of applications need to be processed, and this is only one element of their job. As it is, it is recognised that it is open to abuse. Ideally the access to stock should be controlled and it should be possible to reconcile the amount of stock with the number of orders with a tolerance for missing stickers, damaged stickers etc. It was agreed that control over access to the sticker stock should be introduced but when considering the available resources, keeping a record of the stock is not practical and the risk is accepted.
- 5.4 The Council has an Anti-Fraud, Anti-Bribery and Anti-Corruption Strategy, but the waste collection workers do not have easy access to it.

6. Actions

The relevant officers have committed to implementing the following steps to mitigate the risks highlighted.

- **Keep the garden waste sticker stock under lock and key and control access to them.**
- **Identify the main points of the Anti-Fraud, Anti-Bribery and Anti-Corruption Strategy adapt it and present it to staff as part of the 'Toolbox Talks' meetings.**

BULKY WASTE COLLECTION

1. Background

- 1.1 Cyngor Gwynedd provides a bulky waste collection service for Gwynedd residents to get rid of large items e.g. sofa or freezer. The collection cost is £30 for up to 5 items and £60 for up to 10 items. The bulky waste collections do not include collection any builders waste or commercial waste.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that appropriate internal Controls are in place while managing and administrating the bulky waste collection service. In order to achieve this, the audit included checking the information that's available to the public, service requests, financial transactions and training records.

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 Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	1
LOW	0

5. Main Findings

- 5.1 Gwynedd residents are able to book their bulky waste collection online, over the phone or by visiting one of Siopau Gwynedd. By booking online it's possible to choose a collection slot from the dates and times available. It was highlighted that if a customer cancels their collection the slot does not re-appear so that another customer can choose it. However, it is possible to allocate these slots to residents that book the service over the phone or in Siopau Gwynedd only. This means at times it is possible that every slot is not filled as the workers go out to collect the bulky waste.

The Systems and Blue Badge Team Leader has contacted the IT service to try to get a solution for this.

- 5.2 Up to 13 collection slots can be arranged some days of the week. The Goods Distribution Team Leader highlighted, by booking a collection for up to 10 items, one time slot is booked, which is the same as if up to 5 items were being collected. They have noticed that this can cause inefficiency, as the van fills quicker which means more trips back and forth to the Recycling Centre for disposal. There is an intention to discuss this further with the Systems and Blue Badge Team Leader in the new year to resolve this matter.
- 5.3 Four individuals collect the bulky waste, however, only three have completed the Manual Handling training, but they also need to refresh their training.
- 5.4 The Council has an Anti-Fraud, Anti-Bribery and Anti-Corruption Strategy, but the waste collection workers do not have easy access to it. This has already been identified during the 'Garden Waste' audit and the Waste and Recycling Manager has agreed to identify the strategy's main points, adapt it and present it to staff as part of the 'Toolbox Talks' meetings.

6. **Actions**

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

- **Arrange Manual Handling training for the workers and ask the Waste Collection Senior Team Leader if there is any training that can be given in the meantime.**

COMMERCIAL INCOME

1. Background

- 1.1 The Council collects commercial waste, recycling materials and food and glass waste from a number of Gwynedd businesses for fee.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements were in place for administering and receiving commercial income promptly and consistently and are implemented appropriately. To achieve this, the audit reviewed the administration arrangements and the receipt of income together with monitoring payment arrangements by selecting a sample of businesses that receive a commercial waste service from the Council and reviewing applications, invoices and reconciliations 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
LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduce new controls to reduce the risks to which the service is exposed.

4. Current Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	2
MEDIUM	1
LOW	0

5. Main Findings

- 5.1 The service has a dedicated 'Commercial Waste' system, a database where information for all businesses is kept. 'Read only' access to this system was received as well as copies of Excel sheets used as additional database which sets out the disposal fees, collection fees, total fees for 2022-23 and 2023-24, plus customer information. It was seen that the same information is stored on both the spreadsheets and the system which means duplicating work, and it was also not possible to see if the businesses had paid invoices which suggests that the system is not suitable. The Waste and Recycling Manager explained that they are in the process of procuring a new system that will replace the spreadsheets and the original 'Commercial Waste' system.

- 5.2 Fees are published annually for different collections depending on the type and quantity of litres collected for each business. The 'Commercial Waste' system was reviewed for a sample of 10 businesses and prices charged were compared with the published fees document and found that the service has charged the correct fees in each case and that the fees match the collections received.
- 5.3 A sample of 10 invoices were checked from the ledger and these were checked back to the list of services received by the businesses. All the collections were noted on the system and the reconciliations spreadsheet, and it was seen that the amount charged to the businesses was correct for the entire sample. In addition, a further sample of businesses were checked off the system to ensure that they have been invoiced.
- 5.4 The service receives arrears report from the Income Service on a quarterly basis. Businesses that do not pay within a reasonable time are expected not to receive further service, but the ledger was checked for businesses with outstanding amounts and examples were found where businesses have not paid the invoices but continue to receive service. In one example, there were over 5 years of outstanding invoices and the business continued to receive service, and in another example a business had been making instalments for small amounts up to 2021 but stopped paying after this and still received service in 2022 and 2023 without paying the invoices.
- 5.5 The Council has an Anti-Fraud, Anti-Bribery and Anti-Corruption Strategy, but the waste collection workers do not have easy access to it. This has already been recognised during the 'Garden Waste' audit and the Waste Collection and Recycling Manager has agreed to identify the main points of the strategy, to adapt it and present to staff as part of the Toolbox Talks meetings.

6. Actions

The Waste Collection and Recycling Manager has committed to implementing the following steps to mitigate the risks highlighted.

- **Review the arrears report from the Income Service and ensure service is suspended if businesses are in long-term debt.**
- **Continue to look for a suitable system and then switch from the Commercial Waste system that is currently in place.**

CORPORATE CATEGORY MANAGEMENT - ENVIRONMENT

1. Background

- 1.1 Category Management is a new method of purchasing which places specific emphasis on the Council's strategic objectives to keep the benefit local and save money, as well as meeting consumer needs. The expenditure categories are wider expenditure areas than the Council's departmental boundaries. There are three category management teams within the Council namely, environment, people and corporate category team.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to check that suitable arrangements are in place to ensure that the Council spends public money in a strategic and correct manner. To achieve this, the audit reviewed a sample of agreements in order to check the Council's development of cross-departmental category schemes and review that the service prioritises value for money and keeping the benefit local.

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
LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduce new controls to reduce the risks to which the service is exposed.

4. Current Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	1
MEDIUM	2
LOW	0

5. Main Findings

- 5.1 It was discovered that the Category Management service does not have specific policies for how to purchase goods/services through category management. The Corporate Category Manager explained that the service follows the Council's procurement policies and follows the Procurement Unit's procedures, which was appropriate.

- 5.2 The Procurement Unit's procedures were reviewed in order to identify if officers receive any guidance when purchasing new goods/services. The Corporate Category Manager explained that services usually go through the Procurement Unit to start and are then referred to the Category Management team. The Corporate Category Manager explained that although they work closely with staff, it is believed that there is a lack of understanding of Category Management across the Council in general whilst the majority use e-procurement and some services choose to stay with their current suppliers. It was confirmed that they had seen a difference in numbers using the service when the Category Management service has been promoting to raise awareness about the procurement process through Category Management.
- 5.3 Keeping the Benefit Local is part of Cyngor Gwynedd's 2023-28 plan. It was seen that the service measures the performance of the service through performance monitoring meetings which are held four times a year. However, it has been reported that the Category Management service will start performance monitoring meetings themselves from April 2024 onwards and the performance measures includes savings/value for money, as well as keeping the benefit local.
- 5.4 A sample of contracts were reviewed to ensure that agreements were in place and that procurement activities such as quotations, tendering and advertising were completed and followed correctly. It was seen that the agreements were in place for the sample of suppliers selected, and that the tenders have been scored and advertised appropriately. However, the Corporate Category Manager confirmed that the work programme was not complete and that agreements have not been established in many cases for each supplier. From the work programme, it was not possible to identify the number of suppliers who do not have formal agreements and their value and the information was not available to be received by the service during the audit. In addition, there are several contracts that need to be renewed. The Corporate Category Management Manager explained that there was a lack of resources in the service which means that the work programme is suffering, and a discussion about this has been had, and has been given as a main point arising from the discussion and 'Category Management for the Future' meeting held at the end of 2023.

6. Actions

The Category Management Team has committed to implementing the following steps to mitigate the risks highlighted.

- **Raise awareness and try to draw attention to what category management offers as services across the Council can take advantage of the expertise available.**
- **Review the work programme in order to make it more realistic and raise awareness in order that services are aware of their responsibility.**
- **Carry out a research to obtain a more appropriate and suitable system for category management.**

INFORMATION MANAGEMENT - ESTABLISHMENTS

1. Background

- 1.1 The Council makes considerable use of personal information in all its areas of work. As part of its employment with Cyngor Gwynedd, all staff are expected to be familiar with their Data Protection responsibilities and deal with personal information in a manner that complies with the Data Protection Act and General Data Protection Regulation (GDPR).
- 1.2 The GDPR came into force in May 2018, as well as the Data Protection Act 2018 (which replaced the Data Protection Act 1998). This means that organisations will have to comply with the GDPR along with the new Data Protection Act. The changes mean that there is a need to explain much more clearly to the public and staff how their personal information is being used. Individuals have many more rights and will require definitive proof of consent to use information. It must be reported nationally if information goes missing or to the wrong place and it will be necessary to know what personal information is being kept, where it is stored, who it is being shared with and how long it will be kept.

2. Purpose and Scope of Audit

- 2.1 The aim of the audit was to ensure that information held by the Council was kept securely and in compliance with the principles of the GDPR and the new Act. The audit covered the observation of information security arrangements when visiting Council establishments that are outside the main buildings. This included residential homes visited by internal audit as part of the annual internal audit plan 2023-24.

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 Score Risk

4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	1
LOW	0

5. Main Findings

- 5.1 Only two out of the three Residential Home Managers interviewed were aware of the information management team. However, all three homes were seen to have a good understanding of the information security rules. All three homes were seen to be keeping to the clear desk policy, aware of the information retention periods and making use of shredders and red sacks.
- 5.2 Only two out of the three homes had arrangements for checking who is on the other end of the phone, but all three had a private area for handling any confidential matters and the Residential Home Managers confirmed that they do not share any confidential information over the phone. Residential Homes' staff were seen to complete confidentiality forms which are part of the application pack, and therefore aware of the need not to discuss issues outside of work.
- 5.3 Computer screens were locked when not in use on the days of visits in two of the Homes out of the three, but passwords were not seen on screens during the visits in any of the Homes.

6. Actions

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

- **Continue to raise awareness amongst residential homes employees of information management arrangements including the General Data Protection Regulation.**

SAFEGUARDING ARRANGEMENTS - ESTABLISHMENTS

1. Background

- 1.1 One of Cyngor Gwynedd's main priorities is to ensure that robust arrangements and procedures are in place to ensure that residents are protected from abuse, neglect, radicalisation, slavery, domestic violence and exploitation. Every member of staff is responsible to report on concerns or suspicion that individuals are being abused.
- 1.2 A number of posters together with pamphlets and contact cards have been produced to raise staff awareness of issues and safeguarding arrangements. In addition, e-learning modules are available to employees who have access to a computer and through self-service for fieldworkers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that organisations outside the Council's main offices were aware of their responsibility to direct concerns about safeguarding children and adults appropriately.
- 2.2 The audit covered holding discussions with Managers and observed that a safeguarding poster was displayed in establishments outside the main offices. This included Cyngor Gwynedd's residential homes visited by Internal Audit as part of 2023/24 Internal Audit Plan.

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 Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	1
LOW	0

5. Main Findings

- 5.1 There was a general awareness of safeguarding issues, but there was room for further improvement in raising awareness. Amongst the audit programmes, safeguarding arrangements such as safeguarding policies, training and disclosures from the Disclosure and Barring Service (DBS) were examined in the homes. Below is a summary of the findings.
- 5.2 All homes in the sample followed the Council's corporate safeguarding policy, and a copy of the policy was available to staff in the offices or online. A majority of the homes followed the September 2017 version of the policy and were unaware that there was an updated version, October 2023 which was adopted by the Cabinet in February 2024 and presented to the full Council in March 2024.
- 5.3 A safeguarding poster was displayed in 4/6 of the residential homes visited. In the cases where no poster was displayed, the Managers explained that they had started encouraging staff to use the Wales Safeguarding Procedures app on their phones where information is available if required.
- 5.4 E-learning training records were checked including the modules 'Domestic Abuse', 'Safeguarding Adults' and 'Child Protection and Safeguarding'. A sample of 66 members of staff were selected between the 6 homes, 39% of staff members had completed the 'Safeguarding' module, 71% had completed the 'Domestic Abuse' module, and only 16% had completed the 'Prevent' module.
- 5.5 Staff receive a range of safeguarding training as part of their induction. Employees should receive safeguarding training through a classroom form every three years. Not all members of staff in the sample reviewed had received safeguarding vulnerable adults and cases were found where it needed to be renewed.
- 5.6 A sample of 66 members of staff were selected between the homes audited and all were found to have current DBS disclosures.

6. Actions

The Safeguarding Executive Panel has committed to implementing the following steps to mitigate the risks highlighted.

- **Continue to raise council employees' awareness of corporate safeguarding arrangements and the need to complete training.**

BENEFITS – A REVIEW OF THE KEY CONTROLS

1. Background

- 1.1 The Auditor General's Code of Practice May 2018 states that the Authority's external auditors in conducting their audit of the Council's accounts will depend, where possible on internal audit (and others) work. The Benefit System is regarded as an "important financial system" and therefore a review of the key controls of this system is undertaken on an annual basis.
- 1.2 The Benefit Service will process applications for housing benefit and council tax reduction when an applicant submits an application to claim housing benefit and/or council tax reduction along with appropriate evidence, including confirmation that they are short of income and unable to afford rent and/or the cost of council tax.

2. Purpose and Scope of Audit

- 2.1 The scope of the audit was to ensure that appropriate arrangements are in place for assessing and processing benefit applications, that the benefit system accurately calculates benefit amounts and that they are paid in a timely manner by checking a sample of benefit applications for the 2022/23 financial year. The audit also covered confirming that appropriate reconciliations were being carried out, reviewing the unit's performance management arrangements and checking that adequate data protection arrangements were in place.

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 Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	1
LOW	0

5. Main Findings

- 5.1 The review found that strong internal controls exist within the administration of the Benefits System.
- 5.2 A random sample of 20 new applications was selected from the report 'hb7243a' and evidence was seen received for each application and was in line with risk-based policy. Evidence was seen filed on DIP system i.e. application form, ID card/papers and/or rent. In addition, claimant information is available to assessors on the Department for Work and Pensions system, 'Searchlight'. A sample of 5 extended payments and 15 backdated applications were checked and found to be in line with current regulations.
- 5.3 Regular reconciliations had been appropriately carried out from the benefit system to the ledger and the revenue system. Regarding the lack of reconciliations to the Housing system, the response received from the Benefit Manager was that there had been problems between both the Benefit and Housing system since Housing moved away from the 'Academy Housing' system, but since a new housing system from 'Civica' has been implemented and that Benefits has already requested reports from the new system to ensure reconciliations between the two systems could take place.
- 5.4 The parameters set in the Benefits system were checked to ensure that the rates were inputted correctly and in line with the latest benefit rates announcements from the Department for Work and Pensions and found that details appear to have been inputted correctly.
- 5.5 The Benefits Manager expressed that the Capita system allows for documents to be archived and that there are plans in the near future to upgrade the DIP system, and one of the steps would be to look at removing old documents from the DIP system and the associated accounts on Capita.
- 5.6 Daily backups of the benefits system were seen to be maintained. Although there are no regular testing procedures in place, past requests for restoration of the system/files and folders from earlier periods have been carried out and the system has been reported to have proven effective in meeting those needs. A copy of the Finance Department's Business Continuity Service Plan dated September 2019 was received. There appears to be no changes in the processes however the document seems to be outdated in terms of officers and contact details.

6. Actions

The Benefits Manager / Finance Service has committed to implementing the following steps to mitigate the risks highlighted.

- **Enable the use of archiving/disposal of documents/file in the benefit systems and dispose of documentation in accordance with the service's documents retention periods.**

CEFN RODYN CARE HOME

1. Background

- 1.1 Cefn Rodyn Residential Care Home is located in Dolgellau and provides long term and short-term care support for up to 22 residents.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that suitable arrangements are in place for managing and maintaining the home appropriately and in accordance with relevant regulations and standards. In order to achieve this, the audit encompassed ensuring that the home's arrangements were adequate in terms of administration and staffing, budgetary control, procurement of goods and receipt of income, health and safety, and 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 Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	0
MEDIUM	6
LOW	0

5. Main Findings

- 5.1 Care homes have been through a difficult period recently with the impact of covid and staffing shortage disrupting the service. However, it was seen that Cefn Rodyn Care Home has appropriate arrangements in place, although some arrangements need to be tightened.

- 5.2 Since October 2022, care home workers are required to register with Social Care Wales (SCW). Care workers who started their job before September 2022 has one year from their start date to register, but workers only have six months to register if they started their job in or after April 2023. A sample of staff was reviewed and 10 out of 12 were seen to be registered with SCW and that the registration period of 2 who are not registered had passed. The Home Manager explained that she is aware that a few staff need to register, including new staff who are within the registration period, but these are in progress.
- 5.3 The Home has received external audits recently, such as a medication management audit from Betsi Cadwaladr Health Board, an audit from the Housing and Property Department and Care Inspectorate Wales. The Home also is expecting a medication inspection from the community pharmacy, so it was decided to receive such assurance on the home's medication management standards from medication experts to prevent duplication of work. However, the community pharmacy had not been able to conduct their audit before an internal audit visit and therefore it was not possible to receive assurance on the home's medication management standards. However, reports from the Health Board, CIW and the Housing and Property Department were received and it was found that a number of recommendations and actions had been reported and that a few had already been implemented, e.g. installing a digital thermometer in the medication room. It was confirmed that all the reports receive attention, and every effort will be made to act on the recommendations promptly.
- 5.4 Staff supervision is expected to be carried out quarterly by the Manager or Assistant Manager. A sample of 4 members of staff were reviewed and it was seen that practice supervision had taken place in July, April, and August, but personal supervision discussing health and well-being had not taken place since the start of the year. The Manager explained that she was aware that these need to be completed and is working through them.
- 5.5 A sample of 10 members of staff was selected, including day, night and casual staff in order to review their Manual Handling, Safeguarding and First Aid training records. Staff are asked to complete the courses and renew them every 3 years. Although several staff had completed the courses, many had not been renewed within the 3 year period. 4 out of 10 staff had a current Manual Handling qualification, 9 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 the training of some had expired and confirmed she is in the process of arranging for staff to receive training, but 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 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 Welsh Language Awareness. The home requires staff to complete 24 core modules, which are slightly different to the corporate modules, as some are not included in the list. The presentations for some of these modules are the same as the corporate ones, so staff are not expected to complete them again, but the home needs to add three of the additional modules to their list. 8 out of 10 staff had completed the Domestic Abuse module, but only a small number of staff had completed the other modules, e.g. Only 1 in the sample had completed the Prevention module and no one had completed the Welsh Language Awareness module.
- 5.7 The Manager and Clerk receive monthly budget reports from the Finance department, but although support is available from the Area Manager, they believe it would be beneficial for them to receive training on budget monitoring. The Clerk explained that she uses her own budget spreadsheet in order to monitor any over/underspend, but would like to have a more detailed explanation on some elements/headings of the budget.

6. Actions

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

- **Ensure that all staff are able to register with Social Care Wales and that all officers register within the statutory timeframe.**
- **Continue to carry out staff supervision and aim to complete within the timetable.**
- **Request the Finance department for 'read only' access and training on the ledger for proactive budget monitoring.**
- **Act on any recommendations from the following inspections: Care Inspectorate Wales, Betsi Cadwaladr University Health Board, and the Housing and Property department.**
- **Send confirmation to Internal Audit of the results of the home's medicine stock control audit conducted by the community pharmacy when it is carried out.**
- **Review the status of staff training and arrange for staff members to attend training as required.**
- **Add the corporate modules that are not on the service's training matrix to the list of the home's mandatory modules.**

LIBERTY PROTECTION SAFEGUARDS FOLLOW-UP

1. Background

- 1.1 The Liberty Protection Safeguards audit was carried out as part of the 2022/23 plan to ensure that the current Deprivation of Liberty Safeguards (DoLS) arrangements are fit for purpose. As part of the original audit, the requirements of the new Liberty Protection Safeguards (LPS) were reviewed to ensure suitable arrangements are in place to respond to the changes as well as the current arrangements for DoLS assessments. 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 the agreed action plan in order to mitigate the associated risks. To achieve this, the follow-up encompassed discussing the action plan with the relevant officers.

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
LIMITED	Although controls are in place, compliance with the controls needs to be improved and / or introduce new controls to reduce the risks to which the service is exposed.

4. Current Score Risk

- 4.1 The audit's risks are as follows:

<u>Risk Level</u>	<u>Number</u>
VERY HIGH	0
HIGH	1
MEDIUM	0
LOW	0

5. Main Findings

- 5.1 Following the original audit in March 2023, 2 risks were identified. One risk (original R01) is superseded and the agreed actions for the second risk have been implemented however the risk continues to exist, the findings are reported below.

5.2 ***Risk (original R01): Failure to prepare for the changes could lead to the Council being unable to prepare suitable services and safeguard and protect vulnerable/at-risk individuals.***

The Welsh Government published the Written Statement: Update on the implementation of the Liberty Protection Safeguards on the 5th of April 2023: *“The UK Government has announced their intention to step away from the introduction of the Liberty Protection Safeguards (the LPS) and the implementation of the Mental Capacity (Amendment) Act 2019 (the 2019 Act). UK Government has confirmed that the necessary legislation to implement the LPS will not be brought forward within this Parliament.”*

5.3 ***Risk (original R02): The Council is punished due to non-compliance with legal Acts relating to DoLS.***

The Assistant Head - Safeguarding, Quality Assurance, Mental Health and Community Safety reported that the DoLS spreadsheet data has been cleaned i.e. duplicate cases and individuals who have died, this has reduced the number on the waiting list significantly. The data has also been transferred from the spreadsheet to the WCCIS system.

5.4 The Welsh Government statement specifies, *“Welsh Government made £8m funding available in 2022/23 to support preparations for the LPS. As the regulations and Code of Practice had not yet been finalised, a significant amount of that funding has been utilised to deliver Mental Capacity Act training and to manage the current DoLS system, to ensure that Wales is in a stronger position to transition to the LPS....“Welsh Government will therefore continue to provide funding at a comparable level to 22/23 levels, to ensure that that these rights are protected ahead of any future implementation of the LPS.”*

£125,000 of grant money was received during 2023/24, the money was used to fund agency staff and internal Best Interest Assesors (BIA) who carry out assessment in addition to their day-to-day work. Funds for 2024/25 has not yet been established. Usually, they are not informed if there is any grant money available until April in order to apply for the current year.

- 5.5 The Welsh Government have stated that they will consider how to strengthen the current DoLS system in Wales and continue to protect and promote the human rights of those people who lack mental capacity. *“It is right that we re-engage with these stakeholders following this most recent decision by the UK Government so that we can listen and hear what we can do now to address some of the current challenges within DoLS. This will support the current application of DoLS, and strengthen the position that Wales will be in to transition to the LPS in the future.”*

There are no changes to the current arrangements yet. As things stand, there is a high risk that the Council could be punished due to non-compliance with the DoLS arrangements i.e. the number of days to complete a standard authorisation assessment is higher than expected. Despite the waiting list having decreased a large number of applications continue to be received in addition to those who are waiting for an assessment. The Assistant Head - Safeguarding, Quality Assurance, Mental Health and Community Safety intends to present this to the attention of the Care Scrutiny Committee (date to be confirmed) in order to confirm if it is possible to mitigate the risk. With the current resources it appears there is no other practical option and therefore probability is that it will be inevitable to accept the risk that the Council could be punished due to non-compliance with legal Acts relating to DoLS.