

MANAGEMENT ACTION PLAN

Directorate:	Business Services
Audit report:	Review of Social Care Debt – Credit Balances
Dated:	November 2013

PRIORITY RATINGS

Priority 1 (high) - major control weakness requiring immediate implementation of recommendation

Priority 2 (medium) - existing procedures have negative impact on internal control or the efficient use of resources

Priority 3 (low) - recommendation represents good practice but its implementation is not fundamental to internal control

Para Ref	Recommendation	Priority Rating	Management Action Proposed	Timescale for Action	Officer Responsible	Audit Agree?
5.13	Reporting on Social Care Debt to the ASC Select Committee must include a regular update on credit balances and reported balances should be gross.	Medium	Monthly reporting to Process Management Meetings and to future Adult Social Care Committees	Effective immediately	Paul Carey-Kent/Jackie Knutton	Yes
5.14	It is essential that the Personal Care and Support and ASC Finance teams work together to produce consistent guidance for managing credit balances which includes a clear escalation process for cases where the next of kin or beneficiaries cannot be traced.	Medium	Clarification of requirements with Legal Services, then guidance to be issued	Aim to complete by April 2014.	Paul Carey-Kent/ David Sargeant	Yes.

Page 51

I agree with the action above and accept overall accountability for their timely completion. I will inform Internal Audit if timescales are likely to be missed.

Head of Service: Simon Pollock

The action agreed is/~~is not~~ satisfactory.

Supervising Auditor: Revinder Hothi

Para Ref	Recommendation	Priority Rating	Management Action Proposed	Timescale for Action	Officer Responsible	Audit Agree?
5.15	If after reasonable efforts have been made it has not been possible to trace the next of kin or executors individual balances less than or equal to £500 should be transferred to the home's welfare fund or budget for the benefit of all people who use that service with detailed notes to evidence the transfer. In the case of pension collect and client accounts the balances should be written back with full explanatory notes.	Medium	Incorporate in guidance as at (5.14) above.	Aim to complete by April 2014	Paul Carey-Kent/Jackie Knutton	Yes
5.16	Where the deceased died without a will or any living relatives individual balances over £500 should be referred to TSoL. (Refer to TSoL guidance on Referring Estates to The Treasury Solicitor.)	Medium	To be covered in new SAP balances guidance procedures.	31/01/2014	Paul Carey-Ken/Jackie Knutton/ David Sargeant	Yes
5.17	A systematic approach should be adopted to manage deceased client credit balances. All material balances including those in the suspense account must be investigated proportionately and corrective action taken.	High	Incorporate in guidance as at (5.14) above.	Aim to complete by April 2014	Paul Carey-Kent/Jackie Knutton / Toni Carney	Yes

Para Ref	Recommendation	Priority Rating	Management Action Proposed	Timescale for Action	Officer Responsible	Audit Agree?
5.18	Full explanatory notes and copies of correspondence should be recorded on AIS or WISDOM as appropriate.	High	Incorporate in guidance as at (5.14) above.	Aim to complete by April 2014	Paul Carey-Kent/Jackie Knutton / Toni Carney	Yes
5.24	Job descriptions should be updated or re-circulated as appropriate to reflect responsibilities with regard to managing credit balances.	Medium	Address as far as possible within current RIE and sourcing review processes.	Aim to complete by April 2014	David Sargeant	Yes
5.27	Responsibility for collecting and reviewing the next of kin information should be clearly assigned to a service area and reviewed as part of the client's annual care review. No client should exist in AIS who does not have next of kin data. Where there is no next of kin a note should be made to record this.	Medium	The guidance will define which specific team will collect the next of kin information.	Aim to complete by April 2014	David Sargeant	Yes

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