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| COMMITTEE             | <b>AUDIT AND GOVERNANCE COMMITTEE</b>  |
| DATE                  | <b>6 JUNE 2017</b>   |
| TITLE                 | <b>OUTPUT OF THE INTERNAL AUDIT SECTION</b>  |
| PURPOSE OF THE REPORT | <b>TO OUTLINE THE WORK OF INTERNAL AUDIT FOR THE PERIOD TO 31 MARCH 2017</b>   |
| AUTHOR                | <b>LUNED FÔN JONES – AUDIT MANAGER</b>   |
| ACTION                | <b>TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE ACTIONS THAT HAVE ALREADY BEEN AGREED WITH THE RELEVANT SERVICES</b> |

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**1. INTRODUCTION**

1.1 The following report summarises the work of the Internal Audit Section for the period from 30 January 2017 to 31 March 2017.

**2. WORK COMPLETED DURING THE PERIOD**

2.1 The following work was completed in the period to 31 March 2017:

| <b>Description</b>                          | <b>Number</b> |
|---|---------------|
| Reports on Audits form the Operational Plan | 13            |
| Other Reports (memoranda etc)               | 3             |
| Follow-up Audits                            | 3             |

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 show then audits completed in the period to 31 March 2017, indicating the relevant opinion category and a reference to the relevant appendix.

| TITLE   | DEPARTMENT                   | SERVICE                      | OPINION | APPENDIX    |
|---|------------------------------|------------------------------|---------|-------------|
| Safeguarding Arrangements – Disclosure and Barring Service Checks | Corporate                    | -                            | B       | Appendix 1  |
| Safeguarding Arrangements – Employees’ Awareness of the Policy    | Corporate                    | -                            | B       | Appendix 2  |
| Use of Credit Cards   | Corporate                    | -                            | B       | Appendix 3  |
| The Arrangements for Safeguarding and Protecting Children         | Education                    | Resources                    | B       | Appendix 4  |
| Benefits – Review of Key Controls                                 | Finance                      | Revenue                      | A       | Appendix 5  |
| Youth Club Accounts   | Economy and Community        | Youth                        | B       | Appendix 6  |
| Deprivation of Liberty  | Adults, Health and Wellbeing | Across the Department        | C       | Appendix 7  |
| Support Workers - Adults  | Adults, Health and Wellbeing | Across the Department        | C       | Appendix 8  |
| Social Services Complaints Procedures                             | Adults, Health and Wellbeing | Business                     | B       | Appendix 9  |
| Direct Payments   | Adults, Health and Wellbeing | Adults                       | -       | Appendix 10 |
| Fleet Management  | Highways and Municipal       | Fleet                        | -       | Appendix 11 |
| Commercial Waste  | Highways and Municipal       | Waste Management and Streets | B       | Appendix 12 |
| Recruitment and Selection   | YGC                          | Across the Department        | B       | Appendix 13 |

## 2.2.2 The opinion categories within the reports affirm the following:

- Opinion “A” Assurance of financial propriety can be expressed as the controls in place can be relied upon and have been adhered to.
- Opinion “B” Controls are in place, and partial assurance of financial propriety can be expressed as there are aspects where some procedures can be strengthened.
- Opinion “C” Assurance of financial propriety cannot be expressed as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered.
- Opinion “CH” Assurance of financial propriety cannot be expressed as acceptable internal controls are not in place; losses/fraud resulting from these weaknesses were discovered.

## 2.2.3 In addition to the above, the following audits were undertaken where a memorandum was produced rather than a full report, and an opinion category was not given:

- **Safeguarding Arrangements – Establishments** (Corporate) The audit encompassed discussions with managers and observations to ensure that the "Safeguarding" poster was displayed in establishments outside the main offices. The audit was conducted at the request of the Chair of the Safeguarding Operational Panel.
- **Information Management –Establishments** (Corporate). The audit encompassed observing information management arrangements when visiting establishments outside the main offices. The audit was conducted at the request of the Information Manager to gain an understanding of staff awareness on information management issues as well as raising awareness of the Information Management Unit.
- **Statistics and Census – Secondary Schools** (Education). The audit scope was to ensure that adequate arrangements are in place in respect of statistics and census data and that the data was complete and accurate as that this data is the basis of the Post-16 Grant allocation.

## 2.4 Follow-up Audits

### 2.4.1 The following table summarises the follow-up work completed during the period:

| TITLE                              | DEPARTMENT                   | SERVICE                       | FOLLOW-UP OPINION |
|------------------------------------|------------------------------|-------------------------------|-------------------|
| Plas y Don                         | Adults, Health and Wellbeing | Residential and Day           | Acceptable        |
| Plas Hedd                          | Adults, Health and Wellbeing | Residential and Day           | Acceptable        |
| Maintenance of Buildings and Sites | Highways and Municipal       | Workshops, Garages and Depots | Unsatisfactory    |

2.4.2 The conclusion of follow-up work is placed in one of four categories:

|                         |  |
|-------------------------|--|
| <b>Excellent</b> -      | all recommendations implemented as expected.   |
| <b>Acceptable</b> -     | most recommendations implemented as expected.  |
| <b>Unsatisfactory</b> - | several recommendations not implemented.   |
| <b>Unacceptable</b> -   | most recommendations not implemented, and no evidence of efforts to improve internal controls. |

### **3. WORK IN PROGRESS**

3.1 The following work was in progress as at 1 April 2017:

- Storiel – Governance and Management Arrangements (*Economy and Community*)
- Hafan (*Economy and Community*)

### **4. RECOMMENDATION**

4.1 The Committee is requested to accept this report on the work of Internal Audit in the period from 30 January 2017 to 31 March 2017, comment on the contents in accordance with members' wishes and support the actions agreed with the relevant service managers.

## **SAFEGUARDING ARRANGEMENTS - DISCLOSURE AND BARRING SERVICE CHECKS CORPORATE**

### **1. Background**

1.1 Safeguarding children and vulnerable adults is one of Gwynedd Council's priorities. To ensure that the Council delivers its responsibilities in this field, one of the steps implemented is to ensure that every member of staff in relevant posts is checked by means of the Disclosure and Barring Service.

### **2. Purpose and Scope of Audit**

2.1 The purpose of the audit was to ensure that all Council staff who work with children, young people and vulnerable adults have an appropriate and up-to-date criminal check (DBS).

2.2 During the audit, a sample of jobs from across the Council were audited to ensure that officers have appropriate and up-to-date DBS disclosures. It was ensured that new workers are supervised if the Council has not received their disclosure before they commence in post. It was also checked that the arrangements for storing and destroying the disclosures comply with the requirements.

### **3. Main Findings**

3.1 There are controls in place to ensure that all Council staff who work with children, young people and vulnerable adults have an appropriate and up-to-date criminal check (DBS). Additionally, there are arrangements in place to administrate the disclosures.

3.1.1. The renewal process is undertaken in steps, namely:

3.1.2 Step 1 - the Support Service contacts the officer or their Line Manager to notify them of the need to renew the disclosure and sends them the application form. Usually, this step happens approximately three months before the original disclosure expires.

3.1.3 Step 2 - the form must be returned to the relevant Line Manager for completion and then forwarded to the Support Service for a countersignature and to be sent to Liverpool to be checked by the Disclosure and Barring Service.

3.1.4 Step 3 – the individual receives their disclosure from the Disclosure and Barring Service and shows the disclosure to their Line Manager who will then notify the Support Service whether or not they have passed noting the reference number and the date of the disclosure to be recorded in the database. The Council does not receive a copy of the disclosures directly; therefore it is important that the individuals show these disclosures to their Line Managers. However, this does not happen in every case and much work and time goes into pursuing the Line Managers / officers in order to obtain the relevant information.

3.1.5 During the audit four tests were undertaken, the first two tests involved ensuring that a sample of officers had disclosures that were appropriate to their jobs. A sample of job adverts dating to the beginning of 2016 was selected and checked to see what type of disclosure was needed for each post. The DBS disclosures database was

used to check whether these individuals had the appropriate disclosures, and every disclosure was appropriate. Again, this sample was used to ensure that the internal officers had the appropriate disclosures if they had changed jobs. Every disclosure was appropriate for their new job.

- 3.1.6 For the third test, it was checked that the sample had received disclosures within the first two months of commencing in new jobs. 21 out of 24 of them had been received within this timetable. The three remaining officers had commenced the process of renewing their disclosures and had sent the forms to the Disclosure and Barring Service. Two of these officers are still on step 2 of the process and need to submit their disclosures. The auditor is aware that numerous efforts have been made to obtain this information.
- 3.1.7 Finally, the database was used to generate a report of the disclosures where the renewal date has expired (Status - expired). This report changes daily. As noted above, the renewal process begins approximately 3 months before the original disclosure expires, but due to delays in returning the forms etc. there are many officers who are without up-to-date disclosure for extended periods.
- 3.1.8 The officers who have not received their disclosures within the two month period continue to be on a period of supervision; however, this is dependent on the procedure of the department / service.
- 3.1.9 Developments to the Self Service System mean that staff will be able to check when they need to renew their DBS statements which would expedite the renewal process within the Council.

#### **4. Audit Opinion**

**(B) Partial assurance can be expressed of the propriety in the safeguarding arrangements - disclosure and barring service checks as there are controls in place, but there are aspects where some arrangements could be tightened. The Safeguarding Children and Adults Executive Panel is committed to implementing the following steps to mitigate the highlighted risks:**

- Raise Council officers' awareness of the need to submit their disclosures to their Line Managers and of the need for these Line Managers to notify the Support Service to update the database.
- Ensure that departments act in accordance with their department's policies in relation to receiving disclosures within two months of an employee commencing in post, namely the period of time they may work under supervision.

## **SAFEGUARDING ARRANGEMENTS – EMPLOYEES’ AWARENESS OF THE POLICY CORPORATE**

### **1. Background**

- 1.1 One of Gwynedd Council’s main priorities is to ensure that there are robust arrangements and procedures in place to safeguard children and adults. Safeguarding children and adults is the responsibility of everyone who represents or works on behalf of the Council.

### **2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to undertake a review of the awareness of the Council's employees of the Safeguarding Children and Vulnerable Adults Policy and Guidelines, by designing and distributing questionnaires to Council employees with a Gwynedd e-mail account, and compare the results against a similar questionnaire carried out by Internal Audit during 2015/16. It is anticipated that a review of field workers' awareness will be carried out as part of Internal Audit's work programme in the 2017/18 financial year.

### **3. Main Findings**

- 3.1 The questionnaire was produced on the '*limesurvey*' website and a link to the questionnaire was sent via e-mail to all Council employees with an e-mail account. A total of 703 responses were received from 2083 employee e-mail accounts, a response rate of 34%. This percentage does not take into account the employees who were not at work during the audit's period, namely on long-term sickness or maternity leave, etc.
- 3.2 The results of the questionnaire show that 84% of staff, from a sample of 703, are aware that the Council has a Safeguarding Children and Vulnerable Adults Policy and Guidelines. An increase was seen in the level of awareness of the Policy when comparing against the 2015/16 exercise where it was found that only 80% had been aware of the Policy at the time. The increase is encouraging; however, until the awareness reaches 100%, it could be argued that there is always room for improvement.
- 3.3 It is through their line managers that the majority of staff are aware of the policy, followed by e-learning and training.
- 3.4 It can be seen that 95% of workers who are aware of the Policy are also aware and understand its contents. This is progress since the 2015/16 review where it was found that 93% of workers who were aware of the Policy had expressed that they understood the contents. However, considering those who were not aware of the Policy, and therefore, obviously unaware of its content, the percentage of Council employees who understand the contents falls to 81%.
- 3.5 Every Department within the Council has nominated a 'Designated Manager' in relation to safeguarding issues. The link to the list of Designated Managers is attached

to the Policy; however, at the time of the audit, it was seen that the link did not work.

- 3.6 58% of workers who were aware of the Policy also said that they were aware of who their Designated Manager was, which was slightly less than the 60% during 2015/16. Including the workers who were not aware of the Policy (therefore, theoretically are not aware of who their Departmental Designated Manager is), the percentage falls to 49%.
- 3.7 It was asked in the questionnaire whether workers knew what to do if they were concerned that a child or adult was being abused or was at risk of abuse. Presuming that the persons who are not aware of the Policy did not know what the correct steps were (as noted in the Policy), it was found that 75% of all responders believed that they knew what to do in a case, with only 8% uncertain and 17% unaware.
- 3.8 Workers were asked about whether or not there were any obstacles or difficulties that would make it hard for them to share their concerns in a situation where they were aware of abuse or suspected that it was happening, even if they knew that they should. 6% expressed reasons for not sharing their concerns, and here is a sample of the observations received.
- *Fearful of being wrong and that the individual is not being abused*
  - *After reporting back, do not know whether the allegation will be followed-up*
  - *That the person(s) concerned would know/find out that I had reported the concern*
  - *The fact that when you place your concerns you get no feedback as to what has happen regarding the individual, or the situation.*
  - *Not sure with whom I should share my concerns (Which Officer).*
  - *Have reported in the past and aware of others who have reported and no assistance available, therefore there is no point to report*
- 3.9 At the end of the questionnaire, any general comments that the workers wished to add were welcomed. Many positive and negative observations were received. See below a sample of these observations.
- *The link from Appendix 1 of the policy does not seem to lead directly to the list of designated managers.*
  - *Policy terminology needs updating*
  - *Are there arrangements in place to ensure that the staff who do not have access to a computer (some full-time and some seasonal staff) are being informed about this policy?*
  - *Personally, I would like to see a smaller document/pamphlet accompanying the policy document, which is there to remind those who have read the policy document of the main points/principles. .*
  - *I would like to be reminded of the policy from time to time - receive an e-mail to remind me to read it. .*
  - *Have received very poor training through the e-learning module*



**4. Audit Opinion**

**(B) The audit opinion is that partial assurance can be expressed of propriety in awareness of the Safeguarding Children and Vulnerable Adults Policy and Guidelines as controls are in place, but there are aspects where arrangements can be tightened. The Chair of the Safeguarding Operational Panel has committed to implement the following steps in order to mitigate the risks highlighted:**

- Continue to raise awareness of the safeguarding arrangements, by considering the results of the questionnaire and the observations provided by the Council's employees.
- The Chair of the Operational Safeguarding Panel to receive all comments submitted as part of the review, in order to act as required.

## **USE OF CREDIT CARDS CORPORATE**

### **1. Background**

- 1.1 There are ten active purchasing cards in the Council at present; two of which are under the responsibility of the Support Service, and eight of which are under the responsibility of other specific services. The cards of the Support Service serve as the Council's central cards, where officers from the services that do not have their own cards make a request for expenditure by contacting the Support Assistants.
- 1.2 The cards are a part of the Welsh Purchasing Cards - Value Wales scheme, and their use is administered through the Barclaycard Spend Management (BSM) system. The process has now been streamlined since migrating to that system, therefore, it is much less laborious to the users on the administrative side.

### **2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to analyse the current use made of credit cards across the Council to ensure that appropriate controls have been established.
- 2.2 The audit included assessing whether or not the process of ordering with credit cards offered good economy, reviewing the arrangements for issuing and using the cards, and verifying whether the relevant information kept by the Council was appropriate and protected.

### **3. Main Findings**

- 3.1 When a purchasing card is used to pay for goods or services, a member of the designated staff inputs the expenditure code and attaches the VAT receipt to the BSM system. Subsequently, another officer from the same service (usually, the cardholder) will approve the expenditure in the system. During the course of the audit, one case was seen where there was no separation of duties, as the same person undertook both tasks.
- 3.2 Cases were seen where a considerable amount of time passed before the transactions were approved by the cardholder or their deputy. The transactions are not loaded to the financial ledger unless they have been approved, and this leads to a delay before a number of items of expenditure appear in the ledger and therefore against the budgets of the services in question. During the audit, it was found that there had been a delay of some months in some cases, and that some transactions dated back as long as seven months without being approved.
- 3.3 A case was found where the login details to the BSM system were shared between members of staff; consequently, an officer from the Capital and Management Unit had to amend the internal document 'Credit Card Regulations' to express that this should not happen.

- 3.4 The Credit Card Regulations document was reviewed fairly recently, and a version of it is in the process of being approved in its final form. We were informed that the Regulations would be distributed to the cardholders once this had taken place.
- 3.5 The BSM system retains images (e.g. the receipts attached to the system) for a period of 2 years. Discussions have taken place within the Council in terms of the long-term implications. Currently, individual officers have their own methods of retaining images for a longer period (which involves printing them and keeping them in a paper file on some occasions), and the responsible officers are aware of the need to revisit the matter.
- 3.6 VAT receipts need to be appended to the system for the purposes of reclaiming VAT. Many cases were seen where the document loaded to the system was not a VAT receipt, although the Credit Card Regulations noted the need for this. Two cases were also seen where the same receipt had been attached for two different transactions.
- 3.7 The Support Assistants (from the Support Service) receive requests for expenditure from officers from various services across the Council. No current list is kept of officers authorised to make a request for expenditure, and the Support Assistants depend on their experience to know who is authorised to this end.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be given of propriety in the administration of the Use of Credit Cards as controls had been established, but that there are aspects where some of the arrangements can be tightened. The relevant services are committed to implement the following steps to mitigate the risks highlighted:**

- To agree on arrangements for the retention of electronic images on the BSM system in the long-term (financial information being kept in the ledger).
- To approve the amended version of the Credit Card Regulations, and distribute them to the cardholders.

## THE ARRANGEMENTS FOR SAFEGUARDING AND PROTECTING CHILDREN EDUCATION

### 1. Background

- 1.1 All of Gwynedd's Educational establishments are expected to ensure that they have an up-to-date and comprehensive safeguarding policy in place. It is expected for all new staff at the Education Service, including schools, to undertake Level 1 / basic training as soon as possible, in accordance with Gwynedd's corporate safeguarding training policy. Additionally, staff are expected to receive refresher / renewal training at least every three years.

### 2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that appropriate arrangements are in place to protect and safeguard children in schools by checking that safeguarding and radicalisation policies have been adopted by the county's schools, and that all school staff, including ancillary staff and governors, have been trained in safeguarding matters.
- 2.2 The audit involved checking that up-to-date policies are in place and that they have been formally adopted by the relevant governing body, in addition to checking that staff have received training and at the appropriate level.

### 3. Main Findings

- 3.1 It was seen that child protection and safeguarding arrangements exist in Gwynedd's schools; however, some matters require attention:
- 3.1.1 There are 109 schools in Gwynedd including 14 secondary schools, 93 primary schools and 2 special schools. Every school was e-mailed asking them to provide copies of their current Safeguarding Policies and Radicalisation Policies, minutes of the meetings where the School's Governing Body adopted these policies and any records of the School's staff training on safeguarding (including ancillary, catering etc.). A response was received from 91% of the schools, namely 99 schools. The Safeguarding Children Officer was notified of the schools that had not responded and of the schools that did not have up-to-date policies. The Safeguarding Children Officer has already contacted these schools.
- 3.1.2 The versions of the Child Protection and Safeguarding Policy received from the schools vary. Many of the schools used the 'Education Service Safeguarding Policy and Guidelines' which includes the 'Safeguarding Children Model for Ysgol ABC'. However, some of the policies received were obvious copies of the Education Department's templates which had not been amended for the individual schools i.e. Ysgol ABC, no names, signatures or dates. Nevertheless, it appeared that these policies had been adopted by the Governing Bodies. Other policies that were received did not appear to be up-to-date; some of them had been adopted many years ago, with one dating back to 1997. The majority of the safeguarding policies had been reviewed during the last year, but some records showed that they were last reviewed in 2013, 2014 and 2015.

- 3.1.1 A Prevention of Radicalisation policy was introduced to the schools during 2016; therefore every school should have adopted the policy by now. Three schools had an English language policy which was much briefer and more concise. It appears that some schools do not have a policy as we did not receive copies of them and there were no minutes of the Governing Bodies adopting them. A brief reference to radicalisation was seen in the Child Protection and Safeguarding policies of two of the schools which noted that the Head teacher had completed the 'Channel' unit on recognising signs of Radicalisation and had provided guidance to the staff. One school explained that the Governing Body has not adopted the policy as it has another policy that covers it.
- 3.1.4 By checking the schools' training details it was seen that some of their records noted that there was no need for them to renew their training for three years despite the fact that many staff members have received Level 1 training which needs to be renewed every year. Another case was seen where most of the school staff had received Level 1 training in 2015 but it had not been renewed every year. Some schools did not provide their training records and others provided only a summary.
- 3.1.5 A random sample of 11 schools was selected, namely 10% of the total number of Gwynedd schools. Payroll reports were created for every school and they were checked against the training records. Every school had received/held safeguarding training for staff but it was seen that some staff members still needed training i.e. the entire workforce has not been trained.

#### **4. Audit Opinion**

- (B) The Audit opinion is that partial assurance can be stated in the "Arrangements for Safeguarding and Protecting Children (Education)" as there are controls in place, but there are aspects where some arrangements could be tightened. The service has committed to implement the following steps to mitigate the risks highlighted:**
- A request for the schools to send their current policies.
  - Where Governing Body minutes have not adopted policies - ask them to do so as soon as possible.
  - A request for the 10 schools that have not responded to do so urgently.

**BENEFITS SYSTEM - REVIEW OF THE KEY CONTROLS  
FINANCE**

**1. Purpose and Scope of Audit**

- 1.1 The Auditor General for Wales' Code of Practice, April 2010, states that the Authority's external auditors, in conducting their audit of the Council's accounts, will rely wherever possible on the work of Internal Audit (and others). The Benefits System is considered to be a "major financial system" and therefore a review of the key controls of this system was conducted.
- 1.2 The purpose of the audit was to ensure that there are appropriate arrangements in place to assess and process applications for benefits, that the benefits system calculates benefits correctly and that they are paid promptly. Confirm that appropriate reconciliations are held, review the unit's performance management arrangements and check there are sufficient data protection arrangements in place.
- 1.3 For the 2016-17 financial year, a sample of benefits applications were audited to ensure that appropriate assessments were undertaken. It was verified that reconciliations were conducted and that the benefits payments were calculated and paid accurately and promptly. The service's performance status was assessed on implementing benefit applications and notifications, and checks were made that the benefits system was effectively managed and that all the data was appropriately secured.

**2. Main Findings**

- 2.1 It was found that strong internal controls existed within the Benefit System's administrative arrangements.
  - 2.1.1 Officers receive training as needed and are informed of any changes to legislation, as well as any changes or developments to the system.
  - 2.1.2 A random sample of new applications was selected, checking that the risk score had been recorded and that they had been accurately calculated and paid promptly. In addition, a sample of extended payments and requests for back-payments were checked, and it was found that they were in accordance with current regulations, excluding one case of back-payments which has already received attention from the Benefits Manager.
  - 2.1.3 Once again this year it was seen that Unit's performance is good in comparison with the performance of Wales and Britain, in relation to the average time taken to process new benefit applications and the average time taken to process notifications of a change in circumstances.

**3. Audit Opinion**

- (A) **An assurance of propriety can be stated in the Benefits System - Review of the Key Controls, as it is possible to depend on the internal controls that are in place and that these have been followed.**

## YOUTH CLUB ACCOUNTS ECONOMY AND COMMUNITY

### 1. Background

1.1 There are 42 youth clubs in Gwynedd which are run in towns and villages throughout the county and they are held between one and five times a week. The clubs are open between the months of September and April with some of them open until June.

### 2. Purpose and Scope of Audit

2.1 The purpose of the audit was to ensure that robust arrangements exist to administrate the accounts of Gwynedd youth clubs in order to appropriately manage and mitigate risks, and to ensure conformity with the Council's internal procedures and other relevant legislations.

### 3. Main Findings

3.1 It was found that robust internal controls are in place in youth club accounts, but that some aspects have been identified where the arrangements need to be tightened.

3.1.1 The staff turnover of the youth clubs is very high which means that the appropriate officers are included on the bank mandates. In order to add officers to the bank mandates, there will be a need to visit the bank and complete forms with their personal details in order to confirm their identity. It was explained that there was some difficulty with visiting the bank because usually the Leaders have other jobs and it is not possible for them to visit the bank during the day. This is an ongoing problem for the service.

3.1.2 Every club has a cheque book to use for the club's expenditure and not many establishments receive cheques any longer, with the exception of large establishments such as Tesco. This means that many workers use their own money to buy stock for the Coffee Bar, or to buy goods for activities and equipment. They receive a refund for the goods from the club's account by cheque.

3.1.3 In addition to a cheque book, it is possible for the Leaders to make use of petty cash accounts but not many of them use them, and use their own money instead. One of the main reasons for using their own money and receiving refunds is that many banks have closed and therefore access to them is not so easy, especially in the rural areas.

3.1.4 Some of the Leaders buy goods for their own use as well as goods for the club at the same time, and calculate the difference in order to receive a refund, but in some of these cases, minor mistakes were seen to happen i.e. the sum to be repaid being calculated incorrectly.

3.1.5 An Officer has been noted as 'Treasurer' for many of the youth clubs under his supervision despite the fact that he is not responsible for the money daily and is unaware of the income and expenditure until he checks the bank statement the following month.

- 3.1.6 The account details of some of the youth clubs have appeared on one service worker's personal banking. The officer has visited the bank a number of times in an attempt to remove these accounts from his personal banking.
- 3.1.7 One of the clubs has already received a debit card for the club's account whilst another club is in the process of completing the forms at the moment. Some of the other clubs have also received information regarding acquiring a debit card for their accounts. This arrangement will be piloted by two clubs and, if it is successful, debit cards for other clubs can be considered. It was explained that only the Leader will have a card and if they leave the post, the mandate will need to be changed, the card will need to be destroyed and a new PIN number will be needed. It should be noted that the use of a debit card will not be suitable for every club.
- 3.1.8 Petty cash accounts are also available for the clubs with some clubs already use them successfully. Using petty cash would mean that it would be possible for the workers to use the petty cash to buy goods for sessions etc. rather than use their own money.
- 3.1.9 An officer from the Isle of Anglesey Council audits all Gwynedd youth club accounts annually apart from the Caernarfon club. When checking the accounts, minor differences were seen on the '2015/16 Income and Expenditure Account' and the '2014/15 Statement of the Balance Sheet'.

#### 4. Audit Opinion

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the Youth Clubs' Accounts as there are controls in place, but there are aspects where some arrangements can be tightened. The service has committed to implement the following steps to alleviate the risks highlighted:**

- Remind staff not to buy goods for themselves at the same time as buying goods for the club. In addition, remind them to submit receipts for any expenditure - no receipt, no refund.
- Seek to ensure that the roles on the bank mandates are more relevant from now on.
- The Officer to visit the bank with a written statement to remove the youth clubs from his personal banking.
- One youth club has already received a debit card and another club is in the process of completing the paper work in order to acquire a debit card. These clubs will pilot the cards in order to see if it facilitates arrangements. It is intended to evaluate the arrangement in April and share the findings with the service.
- Remind Leaders and Deputy Leaders that it is possible for them to make use of Petty Cash should they need to and, in addition, should the petty cash sums need to be increased, that they have to receive permission from the appropriate officers.
- Revise the appropriateness of the current arrangements of maintaining and administrating youth club accounts for the purpose of the Service, especially given that the change in the banking world is affecting on the service's ability to follow the procedures effectively.



## **DEPRIVATION OF LIBERTY SAFEGUARDS ADULTS, HEALTH AND WELLBEING DEPARTMENT**

### **1. Background**

1.1 The Deprivation of Liberty Safeguards (DoLS) procedures is a process where anyone who does not have the mental capacity to agree to arrangements for his/her accommodation, support and care, can lose their liberty for their own well-being, and when the choice is the least restrictive.

### **2. Purpose and Scope of Audit**

2.1 It was ensured that the people of Gwynedd who reside in Care Homes are legally safeguarded from losing their liberty. It was verified that necessary assessments in relation to DoLS were carried out in a timely manner for the people of Gwynedd. In addition, it was verified that arrangements are in place to ensure that the appropriate officers are notified of the individual's latest situation and that timely reviews are carried out on the individual.

2.2 A sample of individuals in Gwynedd who are already subject to DoLS were selected in order to confirm the assessment, notification and review arrangements of the cases in the sample.

### **3. Main Findings**

3.1 It was found that procedures existed in relation to Deprivation of Liberty Safeguards but that some aspects need to be tightened, mainly on staff training and resources. Areas in need of attention are detailed below:

3.1.1 Guidelines were distributed to the care home staff in 2014, explaining the procedure in addition to sharing forms which are needed for referral etc. A file was distributed to every Residential Home and the Managers at the time signed to declare that they received the package.

3.1.2 Recently, a letter was provided noting that it is the responsibility of the homes to re-refer the residents when the current DoLS authorisation comes to an end, and it is also their responsibility to contact Gwynedd Council if there is any change which could impact the residents' DoLS authorisation in the meantime. This letter will now be sent out with every DoLS authorisation in order to ensure that the private homes are aware of their duties.

3.1.3 It was found that training has been provided in the past for Managers and Assistant Managers of the Council's Care Homes and the Housing and Support staff, with the majority of them having received training in 2015. However, some of them had not received training since 2013 and two Care Home Assistant Managers had not received training at all.

3.1.4 During the audit, there were times where it was not possible to gain access to the current database with DoLS details due to the Assistant Administrator's long term absence.

- 3.1.5 The Council has an appropriate number of Best Interest Assessors (BIAs), but they do not work full-time on DoLS cases as they are in other posts from day-to-day which has priority. The DoLS Team has submitted a bid to the Council for additional finance towards employing a full-time Best Interest Assessor in order to improve the service of dealing with applications.
- 3.1.6 A large number of individuals in Gwynedd are waiting to be assessed, some for over a year which does not comply with the Act as standard applications are supposed to be assessed within 21 days, and urgent applications within 7 days. As noted above, the main problem is the lack of resources. The Service's bid has been approved and finance is available to employ one full-time officer for two years, or two full-time officers for a year only. No appointments have been made to date.
- 3.1.7 Following the change in the law in relation to the Cheshire West Case ruling, the Coroner should deal with the deaths of individuals with DoLS "As the Law now stands the death of every person subject to DoLS Order must be reported to the Coroner. I emphasize that there must be an Order in existence on the day of death." There is no way of knowing whether the private Homes notify the Coroner when an individual with DoLS dies but, maybe there would be a way of including it in the training or sending a letter reminding the homes of the requirements, including Supported Housing.
- 3.1.8 The Council has identified over 150 individuals who are tenants in Gwynedd and who may need a DoLS authorisation. To date, only one case has been provided for the court. It is understood that the lack of resources to assess the individuals is holding back the process. A lawyer has been appointed specifically to deal with these cases.

#### **4. Audit Opinion**

**(C) The Audit Opinion is that assurance cannot be given of propriety in the administration of Deprivation of Liberty Safeguards as the controls in place cannot be depended upon. The service has committed to implement the following steps to alleviate the risks highlighted:**

- It is intended to create a simple guide to be distributed during the training.
- Training has been arranged in July 2017, four sessions will be held over the course of two days (two Welsh sessions and two English sessions). The purpose of the training will be to raise awareness of DoLS and Care Home Managers, Nursing and Private Homes will be invited to these sessions.
- The Senior Manager - Safeguarding and Quality and Mental Health and the DoLS Co-ordinator to discuss with the Administration Assistant that they have to gain access to the live database rather than receive copies of the document. Establish a read-only access as the Administration Assistant is the only one who updates the details.
- The Service's bid has been approved and finance is available to employ two full-time officers for a year. These posts will be advertised internally in the coming weeks and it is hoped that officers will have been appointed by June/July 2017.
- Incorporate this element into the training held in July.

**SUPPORT WORKERS - ADULTS**  
**ADULTS, HEALTH AND WELLBEING DEPARTMENT**

**1. Background**

- 1.1 The main roles of Support Workers are to support service users to live as independent as possible by offering assistance with day-to-day tasks (for example, housekeeping), provide support in terms of socialising, and provide respite to the carers.
- 1.2 The service is not managed under the Home Care Agencies Regulations and, therefore, it is not part of the Support Worker's duties to provide personal care.

**2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that robust internal controls were established for meeting the needs of users as outlined in their Care Plans.
- 2.2 The audit encompassed the arrangements relating to the roles of Support Workers, ensuring that recruiting, training, monitoring of activities and administration of salaries and re-imbursments were appropriate.

**3. Main Findings**

- 3.1 It was found that the service has no current job description for the Support Worker post, and it was therefore agreed that a review needed to be carried out on it.
- 3.2 Cases were seen where the DBS disclosure date for new workers was later than the date recorded on the new staff appointment form (TR139 forms). The relevant managers and supervisors expressed that they were aware of the expected procedure and rules with DBS disclosures, and it was informed that the Support Worker would not be included on the timetable should they not have an acceptable and current disclosure.
- 3.3 The relevant managers suspect that some Support Workers provide personal care for the service users despite the fact that this does not fall within the scope of the duties.
- 3.4 It is understood that carrying out formal supervision with the Workers is of high importance to the service, but that it proved to be difficult at times with so many staff to supervise periodically. Most of the Support Workers also have other jobs and responsibilities, and it is considered an obstacle when attempting to arrange a time to carry out the supervision.
- 3.5 It was discovered that the care plans of a vast number of service users were not current and did not contain necessary information so that the Support Worker could support the individual in the most appropriate method. The service is committed to revise the structure of the care plans to ensure that they include the necessary information and to ensure that constructive support is provided to service users. That is, that the Support Worker supports in a way that would assist with the development of the service user, and it is considered that the care plans need to focus on outcomes in order to achieve this effectively.

- 3.6 There were two cases within the sample of staff audited where their Safeguarding / POVA training was not current. Often, the Support Workers do not have a Council e-mail address and, as a result, have no access to the e-learning portal.
- 3.7 Cases were seen where Support Workers have claimed a vast number of travelling expenses in a week, e.g. it was found that a worker claimed 200-300 miles weekly, which is a burden on the budget. It was explained that the Supervisor is attempting to connect Workers and service users in an efficient manner, but matters can arise which are beyond their control, such as the need for a specific worker to work with the service user. Carrying out a review of the structure of the care plans, and making them more prescriptive in terms of the activities to be conducted, along with the locations would have the potential of leading to a reduction in the travelling expenses paid

#### **4. Audit Opinion**

**(C) Assurance cannot be given of the propriety of the arrangements of Support Workers - Adults, as the established controls cannot be relied upon. The service has committed to implement the following steps to mitigate the risks highlighted:**

- Revise the Support Worker job description (for all services).
- Carry out an investigation to discover whether any service users receive personal care from the Support Worker, referring them to the appropriate service if so.
- Make arrangements to provide practical support to line managers of the Support Workers with supervising staff.
- Arrange that the service users' care plans have been presented in a manner which focuses on outcomes, and that action plans are based on the care plans.

## **SOCIAL SERVICES COMPLAINTS PROCEDURES ADULTS, HEALTH AND WELLBEING DEPARTMENT**

### **1. Background**

1.1 Following a recommendation submitted to the Cabinet by the Head of Adults, Health and Wellbeing Department, the complaints procedures of Social Services have been divided to coincide with the Children and Adults structure; a number of the audit findings apply to both departments. Welsh Government has published comprehensive guidance to enable Welsh councils to respond to these complaints. Additionally, listening to users' complaints coincides with Ffordd Gwynedd principles, namely to identify the needs of the users in order to shape and improve working arrangements and the service provided to the people of Gwynedd.

### **2. Purpose and Scope of Audit**

2.1 The purpose of the audit was to ensure that appropriate arrangements are in place for the Council to be able to deal with complaints effectively in a way which complies with the regulations and also by giving consideration to the implications of the procedure in terms of appointing independent investigators and securely maintaining the computer system.

### **3. Main Findings**

3.1 The Department succeeds in investigating complaints effectively, and avoiding the need for the vast majority of investigations to escalate to 'step 2' investigation. However, it appears that they do not follow Welsh Government guidelines, and therefore are not taking advantage of opportunities to improve. By listening to the people of Gwynedd, a fundamental change can be made to the way the Department operates and the service can be improved from lessons learned.

3.1.1 It appears that a substantial number of enquiries reach the service that could have been discussed directly with the Unit manager to give them the opportunity to deal with the matters and learn from them. This does not mean that complaints would be turned away, rather it would change practice and culture between the services and the users.

3.1.2 Although there is some information available on the Council website regarding making a complaint and the procedure, there is the opportunity here to promote the new culture of Units using complaints to improve their service. Some of the information was also dated.

3.1.3 Contrary to Welsh Government guidelines, there is no evidence that complaints are discussed with the users at meetings or in formal telephone conversations before closing the complaint. Following investigations, meetings are arranged to discuss the way forward after closing the complaint. It was seen that the content of telephone conversations are confirmed in the formal letter which closes complaints.

- 3.1.4 Formal letters are being used to explain why the Council is not at fault rather than acknowledging and apologising for misconduct or a mistake. Similarly, no solutions are offered in relation to the users' dissatisfaction with the service. When a complaint is made about any action that is in accordance with policies, no consideration has been given to investigating the suitability of the policies, in order to improve the service for the user.
- 3.1.5 The management team discusses an overview of the complaints meaning that some complaints are overlooked while only the matters which come up more than once receive attention. Once a discussion is held on the matters arising, there is no follow-up on progress at the next meeting, and therefore there is no full assurance that the agreed actions have been implemented.

#### **4. Audit Opinion**

**(B) Partial assurance can be expressed of the propriety of the Social Services Complaints Procedure as there are controls in place, but there are aspects where some arrangements could be tightened. The Customer Care Unit is committed to implementing the following steps to mitigate the risks highlighted:**

- Meet as appropriate as each case demands.
- Look at the wording of letters and consider the reader.
- Create a Lessons Learnt Log and administer it continuously.
- Propose suggestions in the complaints form to managers, and also mention them in the e-mail sent.
- Include every complaint in the quarterly report to the Department Management Team.
- Regularly provide a summary of enquiries to relevant managers and senior managers.
- Include a follow up to the lessons log at the meetings of the Department Management Team to confirm that action is being implemented.
- Encourage managers to come up with different options with the support of the Department's Management Team.

## **DIRECT PAYMENTS ADULTS, HEALTH AND WELLBEING**

### **1. Background**

1.1 Direct Payments are offered as an option to meet care needs when a decision is made that this is suitable. It means that an individual can choose their own care and provider, and consider their personal development in terms of skills and social aspects. In 2015, the Council's Direct Payments policy was reviewed and it was vowed that the following would be resolved:

- Poor communication and a lack of suitable information
- Lack of clarity regarding parts of the policy, and unnecessary complications
- Emphasis on reviewing expenditure rather than the outcomes for people
- Shortage of adequate support for people who receive Direct Payments, such as support to meet the requirements which come about as a result of being an employer
- Unnecessary bureaucracy

1.2 In the department's saving schemes for the next three years, a saving of £190,000 has been identified, based on reduced central costs of implementing the Direct Payments procedure. The failure of the service to achieve this change, and attract more users to use this method of meeting needs, poses a risk to achieve the Council's savings.

### **2. Purpose and Scope of Audit**

2.1 The purpose of the audit was to ensure that outcomes for people are realised, and that decisions are being made on this basis. As there is a risk to the Council of not achieving savings, the audit encompassed the Service's financial management, and the decisions they make when allocating Direct Payments by questioning relevant managers and reviewing decisions and other documents.

### **3. Main Findings**

3.1 The Direct Payments system is in a mature situation to receive more users and achieve savings as a result of that, and it is now a responsibility for the service to collaborate with Social Services to promote the option. In progressing to make further use of Direct Payments, consideration should be given to some control areas:

- 3.1.1 More information could be provided on the plan and in various ways. Although it was possible that Social Workers had been trained to discuss the plans with users, it is possible that some individuals would prefer to receive information in different methods.
- 3.1.2 When developing the monitoring process, with the principles of Ffordd Gwynedd in mind, it is possible that the provider company would have a role in the process. It would be difficult to set a sensitive monitoring procedure considering that Social Workers approve and agree with innovative ways of achieving outputs, therefore, it would be beneficial to include them in the system.

- 3.1.3 There is an opportunity to set the value of the payments based on the needs in terms of activities rather than care hours which provides an opportunity to think of more innovative ways of achieving outputs.
- 3.1.4 Should the money need to be reclaimed, the invoicing system could work more effectively, but there would be a need to consider discussing with the individuals to agree that the money is being claimed back.
- 3.1.5 There is room to reduce the period it takes to finalise payments, considering that avoiding any unnecessary payments would also save expenditure and the need to reclaim the money.
- 3.1.6 A system of monitoring the provider company is needed in order to ensure that they deliver their side of the contract so that users can receive care within an acceptable period.

#### **4. Audit Opinion**

**As the service is in transition, Internal Audit is of the opinion that it would not be appropriate to set an opinion category at this point. Nevertheless, aspects were identified that required attention and management.**

**The Department has committed to implement the following steps to mitigate the risks highlighted:**

- Consider alternative ways of promoting the policy.
- Establish suitable monitoring arrangements on payments as well as ensuring that the company meets the implications of the contract.
- Emphasis on monitoring payments made to the "suitable individual" as there is a higher risk of misusing the payments.
- The social worker to hold a review of needs on a regular basis.
- Establish an arrangement with the Income Service to raise an invoice through the debtors model rather than by sending letters.



## FLEET MANAGEMENT HIGHWAYS AND MUNICIPAL

### 1. Background

- 1.1 The IT Service has been developing a new vehicle tracking system on behalf of the Fleet Service. At the time of the audit, the system was not fully operational, and was being run off the test server. It is expected that financial savings will derive from the development of an internal system tailored to Gwynedd's needs, which will replace the current external system with potential for it to be sold to others once the system is live.

### 2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that the new fleet management system worked properly, in a way that assists the Council to manage its business, and also to ensure that full and suitable use is being made of the system. The audit encompassed the arrangements in place for using the system and outputs and the reports produced from the system.

### 3. Main Findings

- 3.1 The system was not fully operational at the time of the audit. This means that the audit was restricted to testing the outcomes of the test system only. It is expected that the system will transfer to the live server soon, and following further development work, the full new system will be in place.
- 3.2 As the system is not live, it was not possible to check how the Council's managers use it for monitoring purposes. The vast majority of the journeys recorded on the system note '*Cerdyn adnabod heb ei gyflwyno*' (ID card not presented) therefore the system has not been able to identify the driver. Originally, it was expected for every driver to present their ID card before they could start the vehicle; however, after reviewing the risk, it was decided to allow drivers to be able to drive the vehicle without an ID card, but a report would be sent to Managers in an attempt to identify why and who.
- 3.3 It was seen that the system could run a variety of reports including, amongst others, identifying speeding, stationary vehicles, journey routes, start and finish times, analysis of individuals' driving hours, etc. However, as the system is not live, it is not possible to check what use is made of it by the managers. In terms of proving the accuracy of the information, it was seen that the IT Service had successfully compared information from the test system with the readings of the current external system, which is under contract until April 2017. However, it found that the test system noted that some vehicles were speeding; however, upon analysing the relevant journeys, it was seen that the 'speeding' was inaccurate as it was seen that the vehicles had not moved much, if at all. After referring this for the attention of the IT Service, it was seen that the reports are now accurate.

3.4 The Fleet Service has been developing policies, procedures and guidance for the use and management of Council vehicles. These include, amongst other things, the Fleet Policy, Safe Driver Procedures, Safe Vehicle Procedures, Safe Journey Procedures and Vehicle Tracking Policy. The Policies were in draft form at the time of the audit; however, it is expected that they will be published formally in due course. It is essential that the Council's drivers are aware of the Policies and thus aware that the Council is monitoring their driving patterns.

**4. Audit Opinion**

**It is assumed premature to provide an official opinion on the audit as the system was not fully operational at the time of the audit.**

## **COMMERCIAL WASTE HIGHWAYS AND MUNICIPAL**

### **1. Background**

- 1.1 The Council collects commercial waste, recycling materials and food waste from a number of Gwynedd businesses. In accordance with the Waste (England and Wales) Regulations 2011, every authority that collects waste must ensure that it has arrangements in place to collect paper, metal, plastics and glass, separately to the waste collected, for recycling.

### **2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that sufficient internal controls are in place when managing and administering the Council's Commercial Waste Service, including compliance with the relevant waste regulations. The audit included checking a sample of contracts and invoices, the database and collection lists, as well as the Council's arrangements of encouraging businesses to use the Service and to recycle.

### **3. Main Findings**

- 3.1 As collecting commercial waste is not included in business rates, this service is carried out for a fee. Businesses have a duty to dispose of their waste responsibly, however, there is no onus on them to use the service offered by the Council. Although collecting commercial waste is an opportunity for the Council to receive an additional income, it must be kept under consideration that one of the main reasons for the existence of the service is to ensure that the service is available within areas where private waste collection companies are not prepared to operate, such as in rural areas and the far end of Llŷn.
- 3.2 Although the Council has the ability to identify all of the County's businesses, the Service does not make an active effort to target and obtain new customers, as this could be seen as unfair use of Council resources. However, efforts to retain customers were seen in the introduction of rolling contracts, which renewed automatically each year, thus reducing administrative work.
- 3.3 As a result of a recent increase in competition, the Service must be cautious that the business does not reduce excessively, and this may be an opportunity to target new customers.
- 3.4 The requirements of the Waste (England and Wales) Regulations 2011 are noted in the letter sent to businesses with the contracts. In order to promote recycling, the Council is offering much lower fees for the service in order to encourage businesses to reduce their residual waste.
- 3.5 A report was run off the database in order to highlight those businesses that do not receive a recycling collection service from the Council. As modifications to contracts (such as adding a collection) are treated as new contracts, it was not possible to see exactly how many businesses did not receive a recycling collection service from the

Council; however, it was seen that the report was suggesting that the numbers were higher than expected.

- 3.6 The Commercial Team chaired by the Head of Department are now responsible for deciding what the Service's fees will be. It was agreed not to disclose the fees publicly so as to avoid giving competitors an advantage. However, it was found that the 2016-17 prices appeared on the Council's website. After bringing this to the Service's attention, a request was made to remove the information off the website, and it was seen that this had now been actioned.
- 3.7 It was not possible to provide assurance that the Anti-Fraud, Anti-Bribery and Anti-Corruption Strategy, as well as Whistleblowing arrangements have been circulated to waste collectors, but Leaders were expected to discuss such matters at team meetings.
- 3.8 It was found that the database cannot calculate the costs of each contract at present, and that the Service is dependent on a spreadsheet to calculate costs when changes are made to the contract in the mid-year.
- 3.9 When carrying out a visual inspection of the bins on the morning of the collection, the bins were compared against the database and the collection list. As the businesses' names are not on the bins (as they are Council property), it was not possible to carry out a detailed analysis, in particular in locations where a cluster of bins are kept by different businesses. Only one example was seen where the Council collected the sacks of a company not included on the collections list, but in this case, they were Gwynedd sacks that had been purchased some time ago. However, it can be analysed that there is a risk for the Council when collecting waste if they do not look at the collections list.
- 3.10 It was seen that businesses that had not paid the invoices for 2015-16 continued to receive a service, however, in the majority of cases, a payment arrangement was in place or the business had paid for 2016-17 in full. The exceptions were discussed and the Service agreed to investigate the invoices where there were no recovery steps in place.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety of the Commercial Waste Service, as there are controls in place, but there are aspects where some arrangements can be tightened. The Service is committed to implement the following steps to mitigate the risks highlighted:**

- Investigate the database in order to identify businesses that do not receive a recycling collection service from the Council, and the reasons for that, e.g. they have an alternative provision in place.
- Remove the fees off the website, and not display the fees for 2017-18.
- Ensure that the Service's waste collectors are aware of the Anti-Fraud, Anti-Bribery and Anti-Corruption Strategy, as well as the Whistleblowing arrangements.
- Reinforce the message that the waste collectors need to check the collection lists.
- Review the arrears lists, ensuring that arrangements are in place to receive a payment from them or consider steps such as suspending their service.

## RECRUITMENT AND SELECTION YGC

### 1. Background

1.1 The corporate Recruitment and Appointment Policy has been established with the principle aim of appointing the best officers to the Council's jobs. Also, the work that YGC undertakes very often requires specialist knowledge and skills and there is evidence of these characteristics in the qualifications that the applicants have gained. Should a job be advertised in the department, which requires specialist skills to undertake the work, these qualifications are noted in the Person Specification that accompanies the job advertisement. The policy notes that people who are not qualified and who do not meet the essential Person Specifications will not be appointed.

### 2. Purpose and Scope of Audit

2.1 The purpose of the audit was to look at YGC's compliance with the Recruitment and Appointment Policy giving specific attention to qualifications that are noted as essential for specific jobs. This was done by checking application forms and ensuring that the procedure is followed when appointing individuals. It was confirmed that the training records of the successful candidate to the job noted that they have the required qualifications.

### 3. Main Findings

3.1 YGC follows the Council's recruitment and appointment policies and makes decisions based on what is best in their opinion when making appointments. Despite this, there are aspects that could be tightened in order to affirm fairness and transparency for job applicants.

3.1.1 The Support Service did not have copies of the key documents, such as Job Descriptions and Person Specification of jobs that were appointed to as part of the restructuring. This is likely to derive from the arrangement that the Support Service, which keeps the documents, was not part of the restructuring appointments process. However, there was assurance that the jobs have been evaluated by the Human Resources Department.

3.1.2 The policy states that only applicants who reach the essential elements of the Person Specification will be interviewed, however, it was seen that other applicants had been included in cases where the number of applicants was low. In such cases, it can be interpreted that the Council is wasting resources by interviewing unqualified candidates, or giving opportunities to individuals who apply for jobs they are not qualified to do.

3.1.3 The Human Resources Department's staff training and qualifications records for the Council are incomplete, and therefore cannot provide any assurance of individuals' qualifications.

3.1.4 For jobs that were selected in the sample where a reference had been provided, they were not professional ones that were based on the individual's work, rather, they were character references from people who knew the applicants. It does not appear that this affected the appointment.

#### 4. Audit Opinion

**(B) The Audit opinion is that partial assurance can be stated of the propriety in YGC's Recruitment and Appointment Arrangements as there are controls in place, but there are aspects where some arrangements can be tightened. YGC has committed to implementing the following steps to mitigate the risks highlighted:**

- Has already transferred Job Descriptions to Support Services, and is in the process of sending the Person Specifications. Complete the review and send the Person Specifications to the Support Service.
- Consider the suitability of the Person Specifications of jobs when reviewing them.
- Discuss the procedure with Unit Managers and agree on a way forward with the Support Service.