

## Classification of Audit Recommendations

Recommendation	Description
High Risk	Action by the client that we consider <b>essential</b> to ensure that the service / system is not exposed to <b>major risks</b> .
Medium Risk	Action by the client that we consider <b>necessary</b> to ensure that the service / system is not exposed to <b>significant risks</b> .
Low Risk	Action by the client that we consider <b>advisable</b> to ensure that the service / system is not exposed to <b>minor risks</b> .
Good Practice	Action by the client where we consider <b>no risks</b> exist but would result in better quality, value for money etc.

## Audit Assurance Levels

Assurance Level	Basis	Description
High Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High or Medium Risk. Any recommendations are mainly Good Practice with few Low Risk recommendations.	There is a sound system of internal control designed to achieve the system objectives and the controls are being consistently applied.
Substantial Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High Risk. Occasional Medium Risk recommendations allowed provided all others are Low Risk or Good Practice.	There is a sound system of internal control but there is some scope for improvement as the ineffective controls may put the system objectives at risk.
Moderate Assurance	Recommendations for ineffective controls affecting the material areas of the service are at least Medium Risk.	The ineffective controls represent a significant risk to the achievement of system objectives.
Limited Assurance	Recommendations for ineffective controls affecting the material areas of the service are High Risk.	The ineffective controls represent unacceptable risk to the achievement of the system objectives.

Appendix B – Community Equipment Service Audit Action Plan Update

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
<b>Expenditure</b>					
2.2.3	All purchases should be made in accordance with the Council's Contract Procedure Rules.	MR	<p>Our service is jointly funded via a S33 agreement between Swansea Council, Neath Port Talbot Borough County Council and Swansea Bay University Health board. The equipment catalogue is agreed by all three partners, and specialist equipment is selected by the individual organisations. Therefore, in many cases, we are instructed where to purchase an item from.</p> <p>We have been working with Procurement to ensure there are contracts in place however this is an on-going project.</p> <p>There are plans to create a post and Admin/procurement officer in the new structure whose main duty will be to ensure contracts are in place for all items purchased through our service.</p> <p>Our onsite Occupational Therapist is also working with therapists across the partnership to evaluate specialist products in order to reduce the number of companies we purchase specialist items from. This is on-going project, with our next evaluations taking place on slings in late September. The OT plans to carry out evaluations against all specialist products.</p>	MMW/GR Procurement	31 <sup>st</sup> March 22

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2.2.4	A purchase order must be created before all goods and / or services are procured.	LR	709486 – requested copy invoice from Civic Centre.	MMW	Implemented
<b>Payment Cards (P-Cards)</b>					
2.3.2	All payments made by P-Card must be approved by the cardholder's authorised line manager.	MR	All P-Card approvals are now being completed by the line manager in compliance with the Council's Policy on the Use of Purchase Cards.	MMW	Implemented
2.3.4	The gift vouchers should not be distributed to staff until the decision to approve this expenditure has been made by the Trustees of the fund.	LR	The service followed all the advice and gained the correct approvals before purchasing the gift cards.  The cards are secure in a safe at Suresprung. Chris Davies is currently looking into this and will advise when approval has been granted by the Trustees.	MMW/CD/LF	1 <sup>st</sup> December 2021
2.3.5	A VAT receipt should always be requested at the time of purchase and the VAT shown reclaimed on the P-Card system.	LR	Agreed – VAT receipts will be requested at the time of purchase on P-Card System.	MMW/MR/JW	Completed
<b>Stock of Equipment</b>					
2.4.3	A full review should be undertaken to establish the reason the 6,700 items are classed as "Missing in Action".	HR	These are items that date back over 12 years and are items that have not been able to be located out in the community.  There are various reasons why this may happen.	MMW/LF	16 <sup>th</sup> September 2021 – ongoing.

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			<ul style="list-style-type: none"> <li>○ Items are issued to clients in the community and in nursing homes and in many instances, are transferred from one patient to another, or to family members without informing the Community Equipment Service.</li> <li>○ Items issued to Hospital satellite stores are not being correctly updated on the IT system i.e. an item issued against a client's record incorrectly, then the item isn't available for collection so is then recorded as MIA.</li> <li>○ Very often these item will be returned from a completely separate service user due to the records being updated incorrectly.</li> </ul> <p>MIA items and appropriate processes will be established within the service. This will be an on-going task and will be balanced against resource required and value/age of items.</p> <p>The new proposed business structure includes two additional admin staff whose duty will be to investigate items that are existing in MIA and newly returned items that need investigating.</p> <p>Clear procedures to be written with agreement from Lucy Friday (PO) on value of individual items to be investigated (threshold to be agreed) and the process for writing these items off.</p>		

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			MMW to discuss further with CCS (software manufacturer) on the feasibility on moving an item from scrap into stock, if in future the item is returned to service.		
2.4.4	Procedures should be reviewed to ensure low stock warnings on Pro- Cloud are monitored and actioned when the Stores & Warehouse Officer is absent.	LR	<ul style="list-style-type: none"> <li>• Low stock warnings are not currently a feature of our stock system.</li> <li>• MMW to contact CCS (software Co) to write a stock report to include stock warnings so that these can be easily monitored and actioned when the Stores &amp; Warehouse Officer is absent.</li> <li>• MMW to set up monitoring spreadsheet for top 30 items issued to ensure close stock monitoring in the interim. To be issued to HOS on a weekly basis.</li> </ul>	MMW	<p>1<sup>st</sup> December 2021 (dependent on response from CCS)</p> <p>COMPLETED: Spreadsheet implemented 15<sup>th</sup> September 2021 and shared with HOS.</p>
<b>Servicing of Equipment</b>					
2.5.2	All overdue inspections should be carried out as soon as possible.	MR	<p>Due to the pandemic, some inspections were behind target primarily due to engineers unable to gain access to properties.</p> <p>The Loler team has been focussing on bringing all servicing up to date which is now complete.</p>	JW/GW/RL	COMPLETED
<b>Vehicles</b>					
2.6.1	The central record of vehicle usage should be brought up to date.	LR	Agreed and to be actioned	MMW/SG	1 <sup>st</sup> November 2021

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2.6.3	The central records for fuel usage should be brought up to date.	LR	Agreed and to be actioned.	MMW/SG	1 <sup>st</sup> November 2021
2.6.4	The record of driver licence details should be brought up to date.	LR	Agreed and to be actioned	SG	1 <sup>st</sup> November 2021
<b>Inventory</b>					
2.7.1	A physical check of the Inventory should be carried out annually by an officer who is not responsible for maintaining the Inventory. An Inventory Certificate should then be completed.	LR	Agreed – Inventory Certificates to be readily available and checks to undertaken annually.	MMW	1 <sup>st</sup> November 2021
2.7.2	An official Disposal Form should be completed and authorised whenever items are disposed of.	LR	Disposal forms to be completed for all items written-off and authorised.	MR/MMW	1 <sup>st</sup> November 2021
2.7.3	A list of all equipment taken off-site should be maintained.	LR	Actioned and completed	MMW	16 <sup>th</sup> September 2021
<b>GDPR / Data Retention</b>					
2.12.1a	All eligible staff in the service must complete the mandatory GDPR training provided.	MR	<ul style="list-style-type: none"> <li>Agreed, staff to complete asap.</li> <li>Supported employees – guidance to be sort from LF (some staff unable to read/write)</li> </ul>	MMW/AE/LF	1 <sup>ST</sup> December 2021

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			<ul style="list-style-type: none"> <li>• Training schedule to be set up for staff who do not have access to Laptops (drivers, support drivers assistants and maintenance engineers)</li> <li>• MMW to discuss further with the services Digital Business relations Officer for guidance to arrange for training laptops at the service to allow staff to complete mandatory training.</li> </ul>		
2.12.1b	All Service Manager's must complete a GDPR Manager's Checklist and return it to the Data Protection Officer.	MR	Checklist to be completed and sent back to Michael Powney/Kim Collis	MMW	COMPLETED
2.12.1c	It should be confirmed that all records are held in accordance with the Council's official retention policy.	LR	MMW to confirm with Finance officer that all records are being held in accordance with the Council's official retention policy.	MMW/MR/SP	1 <sup>ST</sup> January 2022