

DEPARTMENT	AUDIT REVIEW	AUDIT REF
<b>Communities</b>	<b>Supporting People</b>	<b>6119019</b>

**BACKGROUND**

The Authority was allocated Supporting People Programme Grant of £6,495,309 by the Welsh Government for 2018/2019. The purpose of the grant is to provide housing related support to help vulnerable people to live as independently as possible.

**SCOPE**

A review of Supporting People was undertaken to ensure that grant terms and conditions relating to the Supporting People grant have been fully complied with.

**SUMMARY OF RESULTS**

It is pleasing to report that continued progress is being made in relation to the management, administration and monitoring arrangements for the Supporting People Grant.

A 'Schedule 4 – Audit certificate' has been submitted to the Welsh Government which states that the 'details submitted are fairly stated, that expenditure has been properly incurred in accordance with the offer of grant'.

The review did identify some issues which require addressing, details of these issues are summarised in the table on the following page. These issues have been discussed with Management who are making significant progress to ensure the issues are being addressed as a priority. These actions will be followed up by Internal Audit during the next audit.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	<b>0</b>	<b>Acceptable</b>
Priority 2 – Strengthen Existing Controls	<b>2</b>	
Priority 3 – Minor Issues	<b>2</b>	

	Summary of Issues	Agreed Actions/Comments
1	The reconciliation between the Budget Monitoring Report and the Financial Management System for March 2019 did not tally.	<p>A signed Budget Monitoring report was provided but the error was that this was prepared before the end of year accruals had been calculated. The monitoring report therefore does not match the end of year ledger. This was an error on the Team Leader's part and has been accepted.</p> <p>The monthly budget monitoring process will be improved upon to ensure that variances between expected and actual spend and any variance identified and resolved.</p>
2	Reported outcomes relating to Partners were not always adequately evidenced. Procedures for monitoring partners should continue to be improved.	<p>A biannual training programme at the provider forums is to be introduced which will take into account the new outcomes framework for HSG that will be introduced from 1st April 2020. This will aim to mitigate and reduce the margin of error that comes from human error when inputting data. Partners will be reminded that any reporting must be accurate at the point of entry.</p> <p>The new process for monitoring and evaluating partners is bedding in.</p> <p>A new column will be added to the appointment sheet that will give a narrative as to why a visit has not been undertaken.</p>
3	A sample of 10 contracts were selected for testing. Internal Audit was unable to confirm that the management charge does not total more than 10% of the total grant awarded in the case of 3 contracts. This was due to out of date or missing costing schedules.	Management charges have been established for a number of the contracts that are currently funded by SPPG. A process to establish the management charges for all remaining services will be set up and the results added to the contract database.
4	<p>Narrative on the Contracts Database was compared to a sample of contracts; inconsistencies were identified in 6 out of 10 cases.</p> <p>Contract start dates were compared to the dates contracts were actually signed. In 9 out of 10 cases the contract was signed after the contract commencement date.</p>	<p>A new process will be added to the budget monitoring process where the contract database will be reviewed on a quarterly basis to ensure accuracy.</p> <p>It is now the working practice of the Team to ensure that any new contracts awarded are signed prior to the commencement of the service.</p>