

Classification: UNCLASSIFIED

Final Internal Audit Report

Adult Social Care Payments to Providers (follow up)

To: Lara Fromings, Head of Commissioning
Chris Greenway, Assistant Director for
Commissioning and Transformation
Susan Ross, Interim Assistant Director of
Safeguarding, Quality, Performance and Practice
Melissa Wise, Executive Director of Social Care &
Health
Ben Fisher, Social Care Systems Manager
Andy Jehan, Accounts Payable Manager



From: Julie Barker, Senior Auditor

Date: 11th July 2023

EXECUTIVE SUMMARY

1. BACKGROUND

- 1.1 An audit of Adult Social Care Provider Payments (Mosaic) was carried out as part of the 2021/22 internal audit plan; the final report issued in January 2022 gave a No Assurance opinion with a total of 18 recommendations, with 7 of these being high priority.
- 1.2 A separate investigation was completed at the request of the then Deputy Chief Executive concerning significant delays with payments due to Mencap, a provider of voluntary grant aided services, to the value of £37k; a Limited Assurance report relating to this investigation was issued in January 2022, with two medium priority recommendations relating to the management of invoices in this service area.
- 1.3 In addition, a significant overpayment to the value of approximately £1 million had been made to a supplier, although these monies were subsequently recovered (this was caused by inflationary uplifts being incorrectly calculated and applied). A number of weaknesses in controls were identified in relation to the overpayment which were captured in the original audit recommendations, agreed in January 2022.
- 1.4 This follow-up audit review formed part of the agreed internal audit plan for 2022/23 and was carried out during the final quarter of the year.

2. OBJECTIVES & SCOPE OF THE AUDIT

2.1 Terms of reference for this follow-up audit were agreed with management in November 2022, scheduled for the final quarter of 2022/23.

The purpose was to review recommendation numbers 10 – 18 of the original ASC Provider Payments action plan, plus the two recommendations made in the late invoice payments investigation action plan to confirm the current status.

These recommendations related to the following areas:

- Invoicing
- Data quality/Governance
- Systems/Communications

Recommendation numbers 1 to 5 of the original ASC Provider Payments action plan related to inflationary uplifts in this service area. A separate audit is scheduled for the review of inflationary uplifts during 2023/24. Recommendations 6 to 9 of the original report referred to payments in advance to providers during Covid.

2.2 This audit (and report) was undertaken in accordance with the Public Sector Internal Audit Standards ([PSIAS](#)).

3. CONCLUSIONS

3.1 This follow up audit review has identified considerable work completed and in progress/ongoing since the original audit report was agreed with a No Assurance opinion in January 2022 (final report issued).

3.2 There still, however, remain significant issues to address, including high levels and balances of invoices outstanding, in spite of considerable reconciliation work completed with a good volume of payments cleared/paid or with resolutions progressing. A total of 1484 invoices with a total value of £1,871,938 remained outstanding as at end April 2023. The management of payments is acknowledged as a constantly moving target in this service area, with constant changes and new invoices subject to queries and amendments affecting the workflows and data sets. This is discussed in more detail at section 4.2 below.

3.3 Good progress was identified between December 2022 and end of March 2023 concerning the recovery of outstanding pre-payments, whereby £127,597 had been recovered with a further £666,247 agreed for settlement, plus a further £79,553 subject to payment arrangements, representing a total of £873,397 from an outstanding total of £1,177,996 (i.e. around 74%; see section 4.2.1 below).

Reconciliation work had started in May 2023 concerning outstanding credit notes; at the time the audit concluded, an indicative total of £889.3k represented outstanding credit notes, of which £188.5k was expected to be written off due to being more than 6 years old (see section 4.2.1 below).

- 3.4 The ASC Performance Board have met regularly during 2022 and 2023 to date (to end April 2023) with standing agenda items including specified performance reports; minutes have included links to the specified reports, comments and actions, etc. However, this aspect is still subject to enhancement, particularly in terms of reviewing the data quality in Mosaic as improved reporting facilities continue to be explored with the system suppliers, Servelec. The DACHS Scheme of Delegation was at draft stage to be presented to DMT for completion during mid to late May 2023.
- 3.5 Progress has also been made in developing the training offer for users of the Mosaic system. We noted with evidence demonstrated, that detailed updates for specific functions had been uploaded to the intranet by the Care Systems Team, in person tuition is available and training videos are being developed with the expectation of full roll out by the end of 2023.
- 3.6 We, therefore, consider that a Limited Assurance opinion currently and fairly reflects the improvements and progress made since January 2022 whilst taking the work still to be completed or maintained as ongoing into account. There were 9 recommendations part implemented, 1 implemented and 1 not implemented from the previous audits.
- 3.7 A total of 5 further recommendations have been made in respect of this review, of which 2 are considered high priority. These recommendations represent updates and are not direct repeats of the original audit recommendations or new themes. The recommendations and corresponding management action plan are attached at Appendix 1.
- 3.8 A table set out at section 4.1 below summarises progress and status against the original audit report's recommendations 10 to 18 inclusive (9 recommendations), plus the 2 recommendations made in the Late Payments Investigation (January 2022).

Management Action Plan - Appendix 1

Ref	Recommendation	Rec	Management Response	Responsible Officer(s)	Target Date
INVOICING					
<i>RISK: Payments to Suppliers/Providers may not be made accurately or within a specified timescale</i>					
1	<p>A long-term solution should be found to resourcing the ongoing project work to reconcile a) outstanding invoices with suppliers, b) pre-payments and payments due and c) credit notes, to ensure that the controls and overall position are maintained and to avoid a reversal of the progress made to date.</p> <p>We are aware that ASC management are considering solutions currently. Evidence is in place to show consistent work and progress applied to managing outstanding invoices, pre-payments and credit notes since the original audit recommendations were agreed. However, outstanding balances are still high with this remaining a significant work in progress; constant new transactions and issues are also added to the data set.</p>	Priority 1	<p>The Management Team recognise that despite considerable activity, the outstanding balances and invoice numbers remain high.</p> <p>Pre-payments</p> <ul style="list-style-type: none"> A specialist worker has been supporting ASC to ensure recovery of pre-payments made to providers during the pandemic. This work has been very successful, and it is anticipated that all pre-payments will be fully recovered over the next 3 months with the support of the specialist worker. Resolution of pre-payments has required consideration of outstanding invoices and negotiation to offset invoices against pre-payment amounts. <p>Credit notes</p> <ul style="list-style-type: none"> As part of the work to recover pre-payments, the specialist worker has identified a number of credit notes that can be recovered. This work will be achieved over the next 3 months and processes updated to ensure that this is not an ongoing issue. <p>Action 2: The level of resource within PBST is being reviewed as part of the broader Commissioning Service Review to ensure sufficient capacity to resolve invoice queries alongside other critical responsibilities. (LF)</p> <p>Action 3: The cause of current queries invoices will be analysed to identify further themes impacting on payment. Where possible, this will lead to additional activities to improve flow. (SS)</p>	Lara Fromings, Head of Commissioning	31 st December 2023

	<p>Recommendation 1 continued . . .</p>		<p>Action 4: Ongoing support will be provided to providers to ensure quality of invoices continues to improve and consideration will be given to ‘Learning sessions’ if this is deemed appropriate through the analysis. (IF / LF)</p> <p>Action 5: An overview document of the Purchase to Payment pathway will be developed to support overall understanding of the pathway and the roles of each team within this. (IF / LF)</p> <p>Action 6: The impact of the agreed process around Conversation 2s (no PO longer than 6 weeks unless reviewed) will be reviewed to determine impact on invoice payments. This will commence with generation of a report on reviews which have taken place within the 6 week period. (SCJ)</p> <p>Action 7: The option of development of a Mosaic Finance training package will be explored to determine feasibility. (BF)</p>		
<p>2</p>	<p>The facility to automatically issue informative remittance advices consistently to suppliers should be documented as part of the new financial system (Advanced e5) project for implementation during Q3 2023/24 to ensure that this is correctly captured.</p>	<p>Priority 2</p>	<p>Access Group have made changes to the AP interface file to include more client info. An example file is currently being tested. However, it is worth noting that although Mosaic produced automatically generated remittances for scheduled payments there was no facility to email them. They were always printed and posted manually.</p> <p>For invoice payments Fusion remittances are produced the day after the BACS run and sent to the email address held in Fusion. As this comes from a no-reply Fusion email address these are often allocated to Spam.</p>	<p>Ben Fisher, Social Care Systems Manager</p>	<p>31st December 2023 (Advanced e5 system to implemented Q3 2023/24)</p>

<p>3</p>	<p>Where exceptional amounts/values are identified in supplier/provider invoices, some evidence should be recorded to confirm that a reasonableness check has been applied to verify the accuracy or validity of the payment. This should be carried out prior to the authorisation for payment and processing stage to prevent delays, but more importantly to reduce the risk of error or overpayment being made.</p> <p>We suggest that a practical threshold is agreed to apply such checks, for example invoices above a specified value (e.g. £20,000) or a significant percentage higher than previous invoices for the same provider (e.g. 50%).</p>	<p>Priority 1</p>	<p>Reasonableness checks are in place at present. This includes a pre-check performed by AP before forwarding the payment cycle{s} for authorisation/certification (Decisions are made by ERRG and for Personal Budgets; this forms the basis of the PO which is added to the system to ensure that amounts do not exceed the agreed amount).</p> <p>The Finance Business Partnering Team then carry out a second stage review of Mosaic B13 reports of all high value amounts to see whether anything has been missed. Notifications are sent to the Commissioning Team advising when providers will miss a payment due to a credit, and also when a different method of recouping overpayments is required.</p> <p>This process will be documented.</p>	<p>Lara Fromings, Head of Commissioning</p>	<p>30th September 2023</p>
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Management Action Plan					
Ref	Recommendation	Rec	Management Response	Responsible Officer(s)	Target Date
DATA QUALITY AND GOVERNANCE					
<i>RISK: An increased risk of error and fraud occurring without appropriate management oversight and authorisation</i>					
4	The ASC Scheme of Delegation (SoD) should be completed and approved/signed off and should reflect the terms of the current RBC Constitution (October 2022). Management have agreed to confirm to Internal Audit when this action is complete (May/June 2023).	Priority 2	<p>Linked to audit action - 234 21/22</p> <p>An interim communication has been circulated to all Officers clarifying the Financial Controls in Adult Social Care and expectation around authorisations. This is stored in the DACHS policies and procedures SharePoint Site and adherence is checked via the performance board.</p> <p>A revised Scheme of Delegation for DACHS has been developed and was agreed at DMT in March 23, subject to some minor amendments.</p> <p>The status of the Scheme of Delegation is tied to the status of ERRG and the re-assessment of this meeting and its purpose. Final Scheme of Delegation should be ready by end of August. DMT agreed as a time scale for work to be completed. This is due to the scale and interconnected nature of the work involved (links to ERRG, Mosaic & additional training required). DMT agreed to complete the practical elements after the changes have been agreed by DMT to ensure mosaic authorisations are sent to the correct level and member of staff.</p>	Melissa Wise, Interim Exec Director	30 th September 2023

Management Action Plan					
Ref	Recommendation	Rec	Management Response	Responsible Officer(s)	Target Date
SYSTEMS					
<i>RISK: The service objectives and desired improvements may not be achieved</i>					
5	The development of automatic reporting facilities within Mosaic, which is currently being explored with the system supplier Servelec, should have a timescale estimated; this should form part of the budget development process for 2024/25 commencing autumn 2023 if system changes and current budgets will not enable earlier achievement.	Priority 2	<p>The development of an automated reporting facility to ensure that live reports are available prior to the start of the working day is not currently a priority project. A manual work around is in place. Servelec are not currently working on this product as part of their core offer, and additional funding would be required to prioritise it for the Council.</p> <p>Action: The Social Care Systems Manager will liaise with Servelec to get an update. This requirement will be monitored via the Systems Improvement Board work plan to ensure it is considered alongside other requirements and prioritised accordingly. (BF)</p>	Ben Fisher, Social Care Systems Manager/Systems Improvement Board	n/a

4. FINDINGS

4.1 IMPLEMENTATION STATUS OF PREVIOUS RECOMMENDATIONS

4.1.1 The findings from this follow-up audit review are summarised at the Table below:

Recommendations (agreed January 2022)	Previous Management Responses and Planned Implementation Dates:	Implementation Status May 2023
<p>Recommendation 10 (Priority 2): The communication / notification link between PBST and AP needs to be restored to include regular sharing of details of mismatched and rejected invoices. Wider issues identified during the review of on hold and rejected invoices also need to be addressed. Reestablishment of link between AP and PBST will help with some of these but issues such as suspension/unsuspension of care packages, timely setting up of services and actioning of hospital discharges on Mosaic need to be addressed as part of wider data quality/training issues. In addition, the backlog of invoices on hold/rejected/awaiting processing needs to be addressed, which should then help resolve associated issues with prepayment balances.</p>	<p>End March 2022: Recommendation Agreed. Any queried invoices are now shared weekly by email. Immediate action has been put in place to review the backlog of invoices which have not been paid.</p>	<p>Part implemented/ongoing: A project commenced following the issue of the final "no assurance" report in January 2022 at a senior level to address the weakness and recommendations agreed. Designated officers from PBST and AP, plus an experienced interim Consultant are working together with a series of control documents in place to manage a) outstanding invoices including backlogs; b) reconciliation of pre-payments with suppliers and c) reconciliation of credit notes with payments due. The data is updated weekly and provided to the Head of Commissioning and to the monthly ASC Performance Board. There still remain high balances outstanding with work ongoing as at May 2023.</p>
<p>Recommendation 11 (priority 1): Automatic, system-generated remittance advice slips need to be reinstated for all payments to providers to ensure clarity around payments made.</p>	<p>End January 2022: Recommendation Agreed: A technical solution to the generation and emailing of remittance advices to Providers is in development.</p>	<p>Part implemented/ongoing: The options to provide this facility have been kept under review. Automatic system generated remittance advices are expected to be implemented as part of the Advanced e5 new financial system project. Remittance advices are not consistently issued currently to all suppliers through Oracle Fusion AP. Target date anticipated autumn 2023.</p>
<p>Recommendation 12 (priority 1): The ASC Scheme of Delegation needs to be formally updated, documented, approved and made available to those who require it and followed.</p>	<p>End April 2022: Recommendation Agreed. As an interim measure communication has been circulated to all Officers clarifying the Financial Controls in Adult Social Care and expectation around authorisations. An updated Scheme of Delegation is being</p>	<p>Part implemented/ongoing: An updated ASC Scheme of Delegation is at draft stage as at mid May 2023 to be completed and agreed at DMT. We were advised that the ASC SoD draft was about 80% complete as at wc 15/05/2023.</p>

	developed and will be implemented.	
<p>Recommendation 13.1 (Priority 2): An appropriate performance framework needs to be put in place to assist with identifying quality issues. This needs to define what good performance is and what performance should be measured against.</p>	<p>End January 2022: Recommendation Agreed: Work to strengthen the existing Performance Framework is underway to clarify expected standards and timeframes.</p>	<p>Part implemented/ongoing: A performance framework is evident in practice and has developed during 2022/23. Audit testing showed evidence to support regular performance reporting in consistent formats during 2022/23 presented to the ASC Performance Board, which confirmed a structure in place. However, we have not located a specific documented Performance Framework which has been approved/agreed.</p>
<p>Recommendation 13.2 (Priority 2): Managers need to ensure that information on weekly dashboards (for example in relation to open Assessment and Planning Tools (APTs) and case reviews) is reviewed and actioned as appropriate by / with team workers.</p>	<p>End March 2022: Recommendation Noted: A weekly ASC Performance Report will continue to be sent to all Managers in ASC for review and action as appropriate. Performance against expected standards will be monitored at each Monthly Performance Board.</p>	<p>Part implemented/ongoing: The weekly Dashboards are presented to ASC Performance Board monthly as a standing agenda item. ASC Performance Board agendas and minutes throughout 2022 and 2023 (to April 2023) provide evidence that this area has progressed, however we are less certain how effectively actions are cascaded to ensure timely application and improvements in practice. The audit trails here would need to be clarified with further testing (future audit reviews may include this aspect).</p>
<p>Recommendation 13.3 (Priority 2): There needs to be regular review/monitoring and reporting of data quality, for example of APTs completed within a required timeframe, care packages input/amended/closed on Mosaic in a timely manner and appropriate action taken for any issues identified, to ensure only relevant/appropriate information is being recorded on service users' records.</p>	<p>End March 2022: Recommendation Noted: Weekly data is provided to Operational Managers to enable them to review data quality and ensure management oversight.</p> <p>The Performance Board will be responsible for a monthly audit of data quality to ensure consistency of reviewing and monitoring.</p>	<p>See audit update comments at 13.2 above.</p>

<p>Recommendation 14 (Priority 2): The Performance Board needs to have clear Terms of Reference which define its role, including in relation to overseeing data quality, and attendees, as well as a cycle of agenda items. A clear record of discussions and decisions made also needs to be kept.</p>	<p>End January 2022: Recommendation Agreed: Terms of Reference to be developed and agreed by DMT, Existing agenda templates and action notes will be strengthened.</p>	<p>Implemented; copies supplied to audit.</p>
<p>Recommendation 15 (Priority 1): APTs need to be completed in a timely manner, the service input onto Mosaic and a PO raised to ensure services and financial commitments are accurately reflected. There needs to be appropriate review of decisions approved at ERRG to ensure timely actioning of agreed services and input onto Mosaic.</p>	<p>End March 2022: Recommendation Agreed: Communications have been issued to Providers and Officers in relation to the expected authorisation and assessment requirements prior to implementing services. A regular independent audit of Eligibility Risk and Review Group decisions to be established to review consistency of decision making. To be reported to Care and Quality Board 3 monthly.</p>	<p>Part implemented/ongoing: The procedures supporting ERRG and APT's have been updated and detailed in guidance produced by the Social Care Systems Team during autumn 2022. There is evidence to support enhanced and updated guidance accessible in this area, however we are less certain how effectively this is working in practice. As with 13.2 above, the audit trails here would need to be clarified with further testing (future audit reviews may include this aspect).</p>
<p>Recommendation 16 (Priority 1): Reasonableness checks should be carried out by Commissioning when unusual payments are identified to determine and ensure whether the proposed payment amounts are within likely amounts to be paid. Amendments made to Mosaic which do not have an agreed workflow process (such as inflationary uplifts) need then to have additional independent checks in place/exception reporting to ensure that amendments made are appropriate.</p>	<p>End January 2022: Recommendation Agreed: As per the response to Recommendation 12, an interim process has been put in place for authorisation of payments.</p>	<p>Not implemented/substantiated: Audit enquiries have not confirmed or evidenced that this is taking place in practice. This control may be in place, or significant exceptions have not been identified/risen since the previous audit. We consider that a risk still needs to be mitigated and therefore a further recommendation has been raised in this regard (see 3 at Management Action Plan above).</p>
<p>Recommendation 17 (Priority 2): New starters need to be given appropriate training and provided with relevant policies and procedures for work on Mosaic and the need to follow these enforced. Consideration also needs to be given as to how working practices can be adopted to ensure adequate support for the workers when working remotely.</p>	<p>End March 2022: Recommendation Agreed: A training and support package for all staff will be developed and implemented. A schedule of Training together with guidance and process documents for various roles and responsibilities will be provided on the intranet.</p>	<p>Part implemented/ongoing: Work is in progress to develop the existing training and support offer for Mosaic; guidance and procedures have also been updated and enhanced since autumn 2022 and will continue to be rolled out with a target timescale expected by December 2023. There are already training processes in place whereby new starters must complete an on-line assessment for Mosaic prior to in-person training and setting up their authorised access in the system.</p>

<p>Recommendation 18 (Priority 1): The reliability of access to and accuracy of information on Mosaic needs to be improved. Access to service users' records and relevant reports should be as and when needed to those who require it, and importantly the information provided should be both accurate and up to date. The service should be developing reports to provide an overview of key information in relation to data quality.</p>	<p>End June 2022: Recommendation Agreed: Mosaic access is largely permissions based according to the job role that the user has. This will be reviewed to ensure it is fit for purpose. Reports are generated manually on a daily basis however, work is underway to automate this.</p>	<p>Part implemented/ongoing: This process continues to be reliant on manual reports generated by the Mosaic Payment Team. The work towards automated process is being taken forward with Servelec, however this is expected to take time to achieve due to competing priorities for other system changes and costs/budgets. A further recommendation has been raised to address this in the medium term (see 5 at Management Action Plan above).</p>
<p>Rec 1 (Late Payments Investigation – Priority 2): There needs to be a clear communication pathway to prevent enquiries about non-payment of invoices being escalated in the first instance to Director level without the teams involved being aware of it. It is suggested that all enquiries should in the first instance be dealt with through Adult Social Care Commissioning. To ensure that issues are identified it is suggested that the AP team ensure that any issues with invoices being rejected are notified to the Commissioning Team when they occur. This process needs to be documented.</p>	<p>End March 2022: Further discussions are required between the Director of Finance and the Deputy Director of Adult Social Care to agree the initial point of contact for enquiries. Once the above is clarified a task and finish group with all relevant stakeholders across Adult Social Care and finance will meet to agree the process and roles and responsibilities for payment of invoices and any issues arising from this. This task and finish group will address the issues raised as part of this audit. The outcome of the task and finish group will be communicated to all stakeholders providing clarity of roles and escalation routes.</p>	<p>Part implemented: See audit comments at Rec 10 above. A project has been ongoing and there is evidence to support results achieved, plus issues and backlogs remaining outstanding. The ASC Commissioning/PBST and Accounts Payable teams have been working together with a clear process in place, albeit with much work still to complete.</p>
<p>Rec 2 (Late Payments Investigation – Priority 2): There needs to be prompt communication between the AP and Adult Commissioning Teams to ensure that anything that impacts the ability to effect prompt payment is highlighted and communicated to organisations awaiting payment. This process should be documented and clearly understood by both teams.</p>	<p>End March 2022: This will be resolved through the above group.</p>	<p>Part implemented: Updated documented guidance has been issued to suppliers/providers and processes are in place between the ASC and AP teams as discussed above. There remains a risk whereby suppliers may choose to raise issues directly at a very senior level rather than comply with the protocols advised.</p>

4.2 ADDITIONAL AUDIT COMMENTS

4.2.1 Invoicing

A set of documents is maintained by the joint AP/PBST working group to manage and monitor a) outstanding invoices, b) pre-payments and c) credit notes – these were all provided as evidence for this audit up to week commencing 15/05/2023 when the audit concluded.

The master lists include details of liaison with individual suppliers and updates to status, as well as outstanding and updated balances for payments made/cleared. Statistics are also included to monitor cases where queries are close to resolution and/or are awaiting confirmation from the supplier.

These documents are used as the basis for reports sent weekly to the Head of Commissioning and monthly to the ASC Performance Board.

There still remain a large number of invoices outstanding which stood at 1484 representing a total value of £1,871,938 as at end April 2023.

Outstanding pre-payments as at 31st March 2023 totalled £1,177,996 with £127,597 paid/recovered since 1st December 2022. In addition, arrangements had been agreed for pre-payments totalling £79,553 as at 31st March 2023. A further £666,247 represented invoices agreed for settlement.

An experienced interim Consultant (specialist in ASC) is working with the AP/PBST working group on the ongoing project (to reconcile outstanding invoices, pre-payments, credit notes and to liaise with suppliers) who is expected to remain here until Q2/Q3 of the current year.

A review of the status of credit notes was recently included in the above project, commencing May 2023. Reconciliation work had started and was progressing as this audit review concluded; we were provided with some working data which indicated a total of around £889.3k representing outstanding credit notes, of which £188.5k were expecting to be written off due to being more than 6 years old. The agreed data and outcomes in this area remain work in progress.

Reasonableness Checks to Exceptional Payments: there does not currently appear to be a robust process in place to evidence reasonableness checks completed where an exceptional invoice is presented for payment. This may be due to no significant exceptional items arising since the specified payment which was subject to significant uplift error referred to in the previous audit reports, however a process should be in place to mitigate future risks should exceptional payments be presented for authorisation/processing. We have therefore made a further high priority recommendation at the Management Action Plan above – *Recommendation 3*.

Remittance advices are still not issued consistently to all suppliers. We were advised that an issue arose when system parameters were changed in Oracle Fusion AP some time ago and that the aim is to resolve this as part of the new Advanced e5 financial system implementation due autumn 2023. We have made a recommendation to ensure that this is captured in the e5 system project plans – *Recommendation 2*.

We are aware that senior ASC management are considering the long-term resourcing requirements to continue to manage the reconciliation of invoices and pre-payments to prevent the situation lapsing in the future and to maintain ongoing control. There

are constantly new invoices, changes to care packages and amendments required which add weekly to the data set. The Invoice Numbers Log which has been maintained throughout the year, provides updated statistics monthly in this respect, which are reported to the Head of Commissioning and the ASC Performance Board. A further recommendation has been made in this respect – *Recommendation 1*.

4.2.2 **Data Quality and Governance**

A series of reports have been presented to and reviewed by the ASC Performance Board during 2022 and 2023 (to April 2023). Standing agendas and detailed reports containing links to the supporting reports were made available for this audit.

This addresses a number of the recommendations made in the original audit report.

The DACHS Scheme of Delegation update was at draft stage when this audit concluded and was due to be presented at DMT mid-May 2023. The status is to be confirmed to Internal Audit when the SoD is complete/approved. A recommendation has been included above to capture this action – *Recommendation 4*.

A regular report is also produced from the system by the Performance Team to PBST as agreed in response to the original recommendation 15 (report reference A6008 “Delays from ERRG to APT”). We are less able to comment, however as to how effectively this is taken forward in terms of the evidence available, similarly with original recommendation 13 concerning the management of open APT’s and how effectively actions are cascaded to ensure timely application and improvements in practice. This is expected to be tested in more detail at future audits.

4.2.3 **Systems and Training**

A programme of work in progress was demonstrated in terms of enhancing a) the training offer available for Mosaic users and b) the system reporting tools, which address previous audit recommendations (17 and 18).

The training programme has been developed in the past year or so, however further facilities are currently work in progress and are expected to be fully rolled out towards the end of 2023 (Q3).

The governance/management review concerning the accuracy of data held in Mosaic is still subject to further development, with options for appropriate reporting tools being investigated with the system suppliers, Servelec.
