



# Children's Direct Payments


## Final Report




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Working in Partnership to Deliver Audit Excellence




## Executive Summary

-  This section provides an overview for senior management to understand the main conclusions of this audit review, including the opinion, significant findings and a summary of the corporate risk exposure.

## Findings and Outcomes

-  This section contains the more detailed findings identified during this review for consideration by service managers. It details individual findings together with the potential risk exposure and an action plan for addressing the risk.

## Appendices:

-  Audit Framework Definitions
-  Support and Distribution
-  Statement of Responsibility

# Executive Summary

## Overview

As part of the 2017-18 audit plan, a review has been undertaken to assess the adequacy of the controls and procedures in place for the administering of direct payments by the Children with Disabilities team (CwD) at Somerset County Council (SCC).

The Children's Act 1989 states that direct payments may be made to a parent of a disabled child who has been assessed as requiring support from Children's Services. Under the Health and Social Care Act 2002, a local authority has a duty to make direct payments, where certain conditions are met. Direct payments allow families the flexibility of choice and management of how the assessed care and support needs of the child are met. There are approximately 270 children's direct payment packages currently in place in Somerset.

The current arrangements include an initial assessment by a Social Worker with the family at their home, to assess the level of support and care required to meet the needs of the child. Following this assessment, a direct payment package is presented to and approved by the CwD Panel (this process has been in place since May 2017).

Direct payment packages are subject to six-monthly reviews at Panel unless requested more frequently. Assessment and approval is recorded on the LiquidLogic Children's System (LCS).

Once a package has been approved, an outsourced payment administration service (currently provided by Enham) is engaged to complete the direct payment agreement with the families. Completed direct payment agreements are then returned to the SCC Direct Payments Support Team. This team sits within Adult Services and are responsible for administering Adults Direct Payments, of which there are a far greater number.

Quarterly financial returns are requested from families in receipt of direct payments, to monitor compliance with the agreement and to ensure that surplus funds are not being accrued. The first financial review is completed by Enham during a visit to the family. If the account and spend is being managed appropriately, families will then be requested to submit their financial returns quarterly to the SCC Direct Payments Support Team.

The budget position for Children's Direct Payments is as follows:

Year	Agreed Budget £	Virements £	Current Budget £	Outturn £
2017-18	483,400	0	483,400	Projected: 991,900
2016-17	458,400	84,800*	543,200	991,900
2015-16	438,400	0	438,400	590,500
2014-15	413,500	0	413,500	434,100

\* this was part of a £6m total funding increase for Children's Services to meet the funding shortfall.

These figures demonstrate a steady increase in the demand for Direct Payments, which result from parent's awareness of their legal right to a needs assessment and a reduction in traditional care provision for disabled children. The budget overspend is due to the total funding shortfall in Children's Services.

The audit was conducted to verify the effectiveness of these arrangements in line with the risks identified below.

## Objective

To provide assurance that consistent advice and guidance is given to families, an accurate needs assessment and an approved offer of care from the appropriate source of funding is provided and that payments to direct payment service users are valid, timely and accurate.

**Service Objective:** To increase a service user's independence or enable parents to better manage the care of their child with disabilities, by giving them control and responsibility over the services they use to meet their assessed needs.

## Significant Findings

Finding:	Risk:
The Direct Payments Support Team do not have access to LCS. This means that they are unable to access and check against the original approval of the direct payments package, to ascertain that the information they have received from Enham is correct with regards to the number of support hours approved.	Staff are unable to fully carry out their duties, resulting in workarounds that are inefficient and personal data being stored on systems not intended for this purpose.
Due to vacancies within the Direct Payments Team, financial returns are currently not being checked to ensure that the payments made are appropriate.	Funds are not being used to support the assessed care needs of the child.

## Audit Opinion:

Partial

In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

It is recognised that the Operations Manager has introduced a series of improvements to the Direct Payments process to address weaknesses in the approval and review process. Further progress is now being hampered by the inability of the Support Team to access the system used to record Direct Payments and a lack of resources due to vacancies within the team, which is why the above opinion has been given.

The Direct Payments Support Team do not have access to LCS, the system that holds the direct payment records. This has created inefficiencies in the system with work arounds involving spreadsheets and the temporary holding of records on AIS. This creates additional work, delays and increases the risk that inaccuracies and other issues will remain undetected. In addition, the Operations Manager must be involved in the administrative process which reduces the time available to deal with more complex issues. A key recommendation from this audit is to provide access to LCS to allow staff to complete their duties more efficiently and effectively.

The Support Team itself is relatively new, formed from a restructure that took place at the end of the 2016/17 and currently some support posts remain unfilled. The shortfall in staff means that there is insufficient resource currently to review financial returns from families. This increases the risk that inappropriate spend remains unchallenged and has potential implications for the total budget overspend and therefore it is important that a risk-based plan is put in place to address this.

The Direct Payments budget is currently forecasting a 105% overspend of £508,500. This is recognised to be part of a much wider issue across Children’s Services where the funding available for service delivery is greatly outstripped by demand. This overspend is subject to regular monitoring by Senior Management and the improvements introduced to date by the Operations Manager give increased assurance that costs are being controlled. Implementation of recommended actions for both significant findings above are needed to improve the efficiency and effectiveness of Direct Payments processing and increase this assurance further still. Further details of findings are contained in the body of this report.

### Well Controlled Areas of the Service

- Since her appointment, the Operations Manager has been working with colleagues to identify and introduce a series of improvements that will address previous weaknesses within the direct payments approval and review process. A complete review of all direct payments packages has recently been completed and a spreadsheet has been compiled to record the date when each package is next scheduled for a review by Panel;
- From 2018, Panel meetings will be moving from a monthly to weekly schedule, to ensure all cases can be assessed and reviewed in a timely manner;
- Families are provided with a comprehensive set of guidance notes and an advisory helpline is available should they have any queries when managing their payments.

### Corporate Risk Assessment

Risks	Inherent Risk Assessment	Manager’s Initial Assessment	Auditor’s Assessment
1. Initial assessments are not effective, timely and transparent, resulting in outcomes not being identified or achieved.	High	Medium	Low
2. The Council does not have sufficient resources to meet the needs of the child.	High	Medium	Low
3. Personal budgets are not used for the purpose for which they were allocated resulting in the care needs of the child not being met.	High	Medium	Medium

# Findings and Outcomes

## Method and Scope

This audit has been undertaken using an agreed risk-based approach. This means that:

- the objectives and risks are discussed and agreed with management at the outset of the audit;
- the controls established to manage risks are discussed with key staff and relevant documentation reviewed;
- these controls are evaluated to assess whether they are proportionate to the risks and evidence sought to confirm controls are operating effectively;
- at the end of the audit, findings are discussed at a close-out meeting with the main contact and suggestions for improvement are agreed.

A sample of 25 children in receipt of a direct payment was chosen from the records held by the Direct Payments Finance teams. The sample was weighted to include a higher proportion of families who joined the direct payments scheme, or had their payments amended in the last year.

The same sample was also used to test for timely review of accounts and packages.

For packages that are jointly funded for Continuing Healthcare with the Clinical Commissioning Group, we reviewed the arrangements for recordings and monitoring all contributions due, but no detailed testing was conducted.

A check against a sample of 22 cases found that the average time taken to issue a payment to the family following receipt of the completed direct payment agreement was 17 days, although the number of days varied between 5 and 44 days. The audit did not assess whether the time taken to commence payments was avoidable.

1.	Initial assessments are not effective, timely and transparent, resulting in outcomes not being identified or achieved	Low
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### 1.1 Finding and Impact

#### Approval of Direct Payment Packages

A sample of 25 children in receipt of a direct payment was checked against LCS to ascertain whether they were based on a full assessment of the child's needs, there was a clear approval of the requested direct payment package from Senior Management and whether there were any unnecessary delays apparent between the request for and set up of the direct payments

For 10 cases we were unable to see clear and explicit approval for the package or change to a package. In most cases this was because the methods for recording approval at the time were not robust and approval was either implied, or could only be assumed, by the fact that there was evidence that a manager had progressed a case. From May 2017, approval of new direct payment packages and increases to existing packages are required to be approved by Panel, with evidence of this approval retained within the notes on LCS. Of those packages approved since the beginning of May two did not have a clear record of approval. However, as this was in the early stages of the new process, the changes would have been bedding in.

In these instances, there is reduced assurance that packages were fully approved before payments commenced, which may have led to inappropriate packages being implemented with either

insufficient support for families or excessive cost to the Council. However, as previously explained, improved controls have since been introduced. Furthermore, for support packages previously approved outside of the Panel and where the needs of the family are urgent, these cases will now be approved retrospectively by Panel and will be recorded in an Outcomes Form on LCS. From January 2018 the CwD Panel will also be meeting weekly, which will further ensure that cases are discussed, reviewed and approved promptly. Therefore, we are reporting these findings for information only and no recommendation is made.

## 1.2 Finding and Impact

### Payments from SAP do not always match the approved packages

Within LCS, a 'bolt-on' module is available called 'the Costed Package of Care tab', which records details of an approved direct payment package and the payments made. However, this module has not been purchased by SCC.

Instead the approved hourly rate is converted to a payment package by the Direct Payments Team and all payments and extra costs are tracked via finance spreadsheets, for there is one in each of the four areas of the County.

This process becomes complicated where a direct payment has temporary increases within the year, for example where additional care is required during school holidays. To prevent the need for an officer to manually increase the payments during the temporary period and then ensure payments are reduced again, the package is averaged out across the year. This means that payments accrue in the direct payment account, so the balance held is sufficient to pay for the extra care when necessary. The absence of the 'bolt-on' package increases the risk that errors may be made in the conversion of hours of care to a payment figure.

The detail of approved packages recorded on LCS was compared to the detail on the area finance spreadsheets. We found that there were inconsistencies with two packages where payments appeared to be in excess of the approved amounts.

One of these cases was where the recipient should have received payments for a limited period of six weeks in January 2016, but the package had continued to run until the error was identified in March 2017. The Operations Manager was aware of this case and steps were already being taken to recover the overpayment prior to the audit commencing.

The approval record on the second case stated that the family should receive £36 per week for 13 weeks of the year, but the finance spreadsheet stated £36 for 14 weeks. Although this is a small error, there is a risk that a number of such errors may be found throughout the approved packages.

Since the audit testing was conducted, the Operations Manager has undertaken an exercise to review each live direct payment package and compare the approved package against the recorded care plan within LCS, as well as the payment recorded on the finance spreadsheet. This has mitigated the immediate risk that due to the need for manual calculation, payments made may exceed the approved package amount. However, there is no ongoing process to verify that payments made from SAP are correct to the agreed package and therefore still the risk that any future changes to packages not actioned correctly in SAP, will not be identified.

#### 1.2a Proposed Outcome:

**Priority 3**

The Operations Manager should consider implementing a further stage in the Direct Payment review process to ensure that SAP payments are accurate to agreed packages.

#### Action Plan:

Person Responsible:	Operations Manager	Target Date:	Implemented
Management Response:	Panel now have a SAP payments spreadsheet provided by the Direct Payments Support Team which is reviewed alongside each package		

discussed. Some packages require manual calculation to confirm accuracy, but there is now a review process in place.

### 1.3 Finding and Impact

#### Access to LCS and storage of documentation

There are a number of different teams involved in the approval and set up of a direct payment package and we found there is a convoluted route required to set-up a package.

The initial need for support is assessed by the Social Worker and approved by the Children with Disabilities Panel. The Team Manager then issues the direct payment request to the independent advisors, Enham. Enham contact the family and arrange a visit to discuss and complete the direct payments paperwork. Once the paperwork is completed, Enham email a copy to the Direct Payments Support team at SCC. The Direct Payments Support Team issue a request for the Service User to be set up as a vendor on SAP and arrange for the payments to be made to the nominated bank account.

The Direct Payments Support Team do not have access to LCS. This means that they are unable to access and check against the original approval of the direct payments package, to ascertain that the information they have received from Enham is correct with regards to the number of support hours approved. There is a risk that any errors in the direct payment package that may have occurred between the payment request being approved by Panel and received by the Direct Payments Support Team will not be identified prior to the payments commencing. An issue resulting from this arrangement is reported under 3.1.

The Direct Payments Support Team are also unable to attach documentation to LCS, such as signed DP agreements, and case notes where they have been in telephone contact with clients. Currently, the Direct Payments Team are using AIS, the Adult Social Care system, as a method for storing documentation. Given that this is personal data being stored on a system which is not intended for the purpose in which it is used, the continuation of this approach is difficult to justify particularly with the General Data Protection Regulations coming into force in May 2018.

Copies of key documents such as the signed direct payment agreements are then emailed by the Direct Payments Support Team Leader to the Operations Manager for her to upload them to LCS.

It is acknowledged that access to systems with sensitive information must be appropriately restricted, but there is a risk that this additional administration load is inefficient, causes delays and not an appropriate use of the Operations Manager's time, which may reduce her capacity to deal with more complex issues.

#### 1.3a Proposed Outcome:

**Priority 4**

The Deputy Director for Children and Families should consider approving access to LCS for the Direct Payments Support Team to ensure that the payment schedule can be verified against each approved package and documentation can be attached.

#### Action Plan:

Person Responsible:	Operations Manager	Target Date:	Meeting by end of March 2018
Management Response:	The Deputy Director has agreed LCS access in principle and the Operations Manager will now arrange a meeting to discuss arrangements with the LCS Systems Team regarding access levels and system training. The Operations Manager and Team Leader will agree specific expectations for what Support Team will do on LCS.		



## 1.4 Finding and Impact

### Guidance provided to families

The audit assessed whether appropriate and accessible guidance is provided to families who are both considering and are in receipt of a direct payment. We found that the direct payments information is available within the Adults Service area of the somerset.gov.uk website in the form of an Introduction Document and a Guidance Document. Although these documents are mainly aimed at adult service users, they both state that they are applicable to children too. However, there was no link within the Children's Service area of the Somerset site to direct families through to the Direct Payments guidance. It would be expected that families looking for information with regards to applying for direct payments would first navigate to the Council's Children's Service site. If the documentation is not signposted from here, there is a risk that families may not know that direct payments are available to them.

Families are provided with a copy of the SCC Direct Payments guidance and policy once their direct payments package has been agreed. Before the direct payment is set up, families are required to sign an agreement which confirms that they have read the guidance and understand their responsibilities. Additional guidance sheets are provided by Enham for those families who require a Managed Account. These sources of information were reviewed and found to be clear and comprehensive. However, the SCC guidance refers to a Direct Payment Advisory Service which is available to support clients who have direct payments. This is a service that is provided by Enham, but no contact details are provided within the documentation and therefore there is a risk that clients may not be able to easily access this service should they require advice or assistance. This may result in errors in the management of payments by families.

Further information with regards to direct payments is available on the Somerset Choices website. This site supplies information and advice on care and support services and local groups in Somerset and is provided by Somerset County Council and the NHS. Within the Personal Budgets and Direct Payments section this site is a link to Somerset's Personal Budget and Direct Payments Policy, July 2017. Clicking this link currently returns an error message and the document is not available. There is a risk that families may be missing any key information that they would expect to be available within this policy.

#### 1.4a Proposed Outcome:

Priority 3

We recommend that the Operations Manager ensures that the Somerset Choices Website is updated with the Somerset Personal Budget and Direct Payments Policy; that the Somerset County Council guidance clearly states that the Direct Payments Advisory Service is run by Enham and that contact details are included; that the Children's Service section of the Somerset County Council website contains a link through to the Direct Payments Information and Guidance attached within the Adults Service section of the website.

#### Action Plan:

Person Responsible:	Operations Manager	Target Date:	End of April 2018
Management Response:	Agreed. There are other procedures updates in progress that will tie in with this work. The Direct Payments Support Team Leader will also assist where appropriate.		

## 2. The Council does not have sufficient resources to meet the needs of the child

Low

### 2.1 Finding and Impact

We reviewed the forward budget projection produced by the Children & Learning Accounting team, which is based on the 2016-17 direct payment package values.

Projections have identified a £3.4m shortfall in this year's CSC budget due to service demands being much greater than funding available. Whilst it is recognised that both the projected and actual out-turns have far exceeded the allocated budget since 2014-15, the Accounting team cannot set any budget that exceeds the funding available. There are other significant overspends across Children's Social Care for this reason.

Whilst the extent of the Direct Payments overspend has been projected, this will be subject to further change because of the unpredictability of the scale and level of child disability needs across the county. Therefore, the overspend may be understated, but there is no way that the service are unable to accurately foresee the scale of new and increased packages agreed in-year that will be put forward for Panel consideration.

The risk has been assessed as low because the needs of children will continue to be met through the budget overspend and the predicted outturn is reported regularly to Senior Management. No recommendation has been made here as this is part of a wider issue across Children's services and the finding is reported for information only.

3.	Personal budgets are not used for the purpose for which they were allocated resulting in the care needs of the child not being met	Low
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### 3.1 Finding and Impact

#### Monitoring of direct payment accounts: Account Surpluses

Families can from time to time accrue a surplus of funds, in instances where payments exceed the level of care required. This can be due to timing differences, or difficulties in securing ongoing support. The Direct Payments Support Team will assess the quarterly returns for any surplus of funds accruing within accounts and any issues are discussed with either Enham or the appointed Social Worker before further action is taken. Where a surplus of more than eight weeks of payments has accrued and exceeds £500, an invoice may be issued to the family requesting a return of the excess funds.

The sample of 25 accounts was reviewed to ensure that financial returns had been received and reviewed to identify any surplus above the threshold. The returns for one account could not be assessed as they were had been moved to archive. However, the direct payment package had been cancelled by the family and any funds remaining in the account had been returned. Therefore, there is no further risk associated with this account.

The following accounts were identified requiring action by the Direct Payments team:

- Two managed accounts were identified during testing as having a surplus of £1,779 and £4,848, but they had not been picked up by the Direct Payments Team during the check of the first quarterly return, and had also not been highlighted on the list issued by Enham;
- One family had not submitted their annual return which was due in May. There was no evidence of follow up and the Direct Payments Team agreed to contact the Social Workers to discuss a way forward;
- One account had a surplus balance, but on further investigation the Operations Manager suspected that the number of hours requested by the Social Worker was higher than the number approved. The Operations Manager agreed to investigate this further. This links to the risk highlighted under 1.3 where the Direct Payments Team are unable to check the original approval of a package and the previous recommendation for the team to have access to LCS.

If accounts with surplus balances are not identified, unused funds will accrue in the accounts. This may mean that families are not accessing the support agreed leaving the child with unmet needs.

The Council may also have to employ their debt recovery process requiring significant Officer time, and may potentially results in the write-off of unrecoverable debts. Furthermore, and as reported under Risk 2 regarding the budget overspend, it is important that funds that are not required are returned to the Council.

**3.1a** Proposed Outcome: **Priority 3**

The Direct Payments Support Team Leader should ensure Enham identify and notify all accounts that carry a surplus balance above the threshold. The Team Leader should also resolve the two Managed Accounts for which surpluses had not been identified.

**Action Plan:**

Person Responsible:	The Direct Payments Support Team Leader	Target Date:	End of August 2018
Management Response:	<p>The Support Team have been running on half capacity and now have two new staff in post who are being trained. Direct Payment surplus checking is now the priority action for the team and package recipients are receiving invoices for any surplus balances.</p> <p>There has also been improved liaison with Enham and better reporting provided, The Support Team are continuing to negotiate with Enham regarding the formulas to identify surplus balances.</p>		

**3.2** Finding and Impact

Monitoring of Direct Payment accounts: Appropriate Spend

The Direct Payments Support Team Leader explained that although her team are requesting and receiving the returns quarterly from families, there is currently insufficient capacity within the team to fully check each return to assess whether the spend on each account is appropriate. The team ordinarily conduct a quick visual check over the payments on the bank statement, whilst also assessing the balance in the account for any surplus requiring further action. Should anything be obviously erroneous, such as inappropriate payments, then this would be investigated further. However, currently these checks are not being completed at all due to current vacancies within the support team and it was estimated that this has been the case for the last year. Therefore, a significant number of accounts will not have been reviewed at all. A new Support Assistant has recently started within the Direct Payments Support Team and it is hoped that once trained they can support the team to complete a more in-depth assessment of the expenditure on the accounts.

There is a risk that without periodic detailed checks, direct payment funds may not be used for the support of the child as intended.

**3.2a** Proposed Outcome: **Priority 4**

The Direct Payments Support Team Leader should ensure that checks for appropriate expenditure paid through a direct payments account are resumed as soon as possible. Should this not be possible for each direct payment package due to the time required to complete the review, then reviews should be completed on a sample basis, focused on accounts with a higher level of risk.

**Action Plan:**

Person Responsible:	The Direct Payments Support Team Leader	Target Date:	End of February 2019
Management Response:	<p>Agreed, however there is a longer timescale to achieve this outcome, as surplus checking is the priority action for the Support Team and appropriate expenditure is secondary. In recognition of the fact that the Support Team still have one staff member on maternity leave until July, it will realistically be twelve months before this is fully completed.</p>		

Periodic review of Direct Payment packages

A review of the Direct Payment allocation to each family should be conducted by the Children with Disabilities team every six months, unless more frequent reviews are appropriate. These reviews can be either through consideration by Panel, a C&F Assessment or a Children in Need (CIN) Plan review. Of the sample of 25 tested, 5 cases were found to have not had timely reviews completed in the last six months. Each was discussed with the Operations Manager and we found that four cases had been subject to delays for review and the longest delay was six months, but all are now complete.

One case had been transferred to Early Help in April 2017, but has yet to have a worker allocated, so the review is still outstanding. Where cases are not reviewed in a timely manner, there is a risk that the circumstances of the service user may have changed, and the Direct Payments are either not sufficient to meet their needs, or payments are in excess of the support required for the family.

However, since the completion of the sample testing, the Operations Manager has created a tracking spreadsheet which records the date each case was reviewed at Panel and also the date the next review is required. Further additional enhancements have also been made to the process. Social Workers now receive an alert into their electronic work tray when a Panel Outcome Form has been completed on LCS. This ensures that the Workers are aware of Panel decisions on their cases. Furthermore, with the tracking spreadsheet now recording the dates the cases are next due to be presented to Panel, this allows managers to see the cases which are due for review and prompt their workers to complete any reviews in advance as necessary. We are satisfied that these enhancements to the process reduce the risk of the issues above reoccurring, and therefore these findings are reported for information.

# Audit Framework and Definitions

## Assurance Definitions

<b>None</b>	The areas reviewed were found to be inadequately controlled. Risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Partial</b>	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Reasonable</b>	Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Substantial</b>	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

## Definition of Corporate Risks

Risk	Reporting Implications
<b>High</b>	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
<b>Medium</b>	Issues which should be addressed by management in their areas of responsibility.
<b>Low</b>	Issues of a minor nature or best practice where some improvement can be made.

## Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors, however, the definitions imply the importance.

<b>Priority 5</b>	Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.
<b>Priority 4</b>	Important findings that need to be resolved by management.
<b>Priority 3</b>	The accuracy of records is at risk and requires attention.

*Priority 2 and 1 Actions will normally be reported verbally to the Service Manager.*

## Report Authors

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## Support

We would like to record our thanks to the following individuals who supported and helped us in the delivery of this audit review:

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## Distribution List

This report has been distributed to the following individuals:

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# Statement of Responsibility

## Conformance with Professional Standards

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Auditing Standards.

## SWAP Responsibility

Please note that this report has been prepared and distributed in accordance with the agreed Audit Charter and procedures. The report has been prepared for the sole use of the Partnership. No responsibility is assumed by us to any other person or organisation.