

	Audit Finding, risk exposure and potential impact	Priority	Management Action	Update
1	<p><u>Debt Management Strategy – Use of Credit Protection Agency</u></p> <p>The Debt Management Strategy dated April 2014 documents the processes to ensure that unpaid service user contributions are collected as quickly as possible. The Strategy notes the use of the Credit Protection Agency (CPA) to aid debt recovery as they send three reminder letters to service users, if there is no response then a decision is made whether to refer the matter to Legal.</p> <p>At the time of the audit the use of Credit Protection Agency has been suspended. Audit was informed that this was because using CPA takes a substantial amount of Financial Assessment Officer's time and the officers are now sending their BCC reminder letters to the client. The Service Director, Service Provision was unaware that the contract with CPA was not being utilised. This decision should have been escalated to AFW senior management Board. The contract with CPA was for 750 units which was paid for up front by AFW at a cost of £7,425. The contract with CPA has now expired.</p> <p>There is a risk that the correct decision making process was not followed and that senior management do not have visibility of any key decisions being made.</p>	M	<p>a) <u>Evidence for Discontinued Use of Credit Protection Agency</u></p> <p><i>Evidence will be provided to Service Director, Service Provision that the current system of Direct Services issuing letters is more effective than using CPA to issue letters.</i></p> <p>Officer responsible: <i>Direct Services Team Manager</i></p> <p>Date to be implemented by: <i>30 June 2015</i></p>	<p>In progress.</p> <p>Completion date end of Sept 15</p>
		M	<p>b) <u>Approval of Discontinued Use of Credit Protection Agency</u></p> <p><i>Once evidence has been provided that the discontinuation of using CPA is effective then the Debt Management Strategy will be updated and taken to the Board for approval.</i></p> <p>Officer responsible: <i>Finance Director, Communities, Health and Adult Social Care</i></p> <p>Date to be implemented by: <i>30 September 2015</i></p>	
2	<p><u>Dunning Codes and Status of Debt</u></p> <p>Dunning codes/blocks are applied to an invoice to indicate the status of the debt. If no dunning code has been applied the debt is recorded on SAP under the default 'Freed for Recovery Action'. Only certain officers can use the SAP transaction that applies a dunning code.</p> <p>Dunning codes are used to record certain stages of debt collection: when the debt has been passed to Legal; debt secured by property, etc. However these are not used to record the initial steps of debt collection process for unsecured debt i.e. 1st letter</p>	H	<p><u>Dunning Codes and Status of Debt</u></p> <p><i>The current spreadsheet that records the letters issued will be reviewed to ensure it shows current status and is fit for purpose. The Direct Services Team currently update the profile notes on Swift to indicate the letters issued.</i></p> <p>Officer responsible:</p>	<p>Completed:</p> <p>14/08/2015 11:01 [Sue Hyland]: This action has been completed. In addition, monthly updates are being sent to the CHASC Finance Director</p>

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	<p>sent, 2nd letter sent. These steps are recorded on a spreadsheet that is maintained by Financial Assessments Team. This means SAP is not utilised to its full potential and reporting to AFW managers on the detailed status of each debt is manually driven and onerous.</p> <p>There is a risk that aged debt reports do not indicate the correct status of debt recovery if dunning codes are not applied consistently.</p> <p>If SAP does not record all steps in the process then reports cannot be provided to AFW senior management team that include the numbers and amounts of debt at each stage of the debt recovery process.</p>		<p>Direct Services Team Manager</p> <p>Date to be implemented by: 30 June 2015</p>	
		H	<p><u>Dunning Codes and Status of Debt</u></p> <p><i>The spreadsheet recording current status of client debt will be shared with AFW senior managers.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: 30 June 2015</p>	<p>Completed:</p> <p>14/08/2015 11:02 [Sue Hyland]: This action has been completed. In addition, monthly updates are being sent to the CHASC Finance Director</p>
3	<p><u>Customer Types and Sales References - Residential Care Unsecured and Secured Debt</u></p> <p>When new Residential Care non-property customers are set up on SAP they should be assigned customer type 'ZRES – residential care'. When new Residential Care secured by property customers are set up on SAP they should be assigned customer type 'ZPRO - Property Cases'. When customer invoices are raised on SAP the officer selects the relevant sales reference based on Sales Office and Sales Group. Residential Care invoices that are not secured by property would have Sales Office AY and Sales Group AY. Residential Care invoices that are secured by property would have Sales Office AY and Sales Group AT.</p> <p>SAP aged debt reports were run to ascertain the level of Residential Care debt secured and unsecured. However Audit was unable to establish these as there were a number of anomalies within Customer Types and Sales References. These are documented below:</p> <ul style="list-style-type: none"> There are 16 customers that have two Sales References AYAY (Residential care not secured) and AYAT (Residential care secured) and this indicates that invoices have not been assigned Sales References consistently. 	H	<p>a) <u>Sales References - Communication</u></p> <p><i>Direct Services Team will be reminded of the correct Sales References when raising invoices.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: 31 May 2015</p>	<p>Completed</p> <p>14/08/2015 11:03 [Sue Hyland]: This has been written into work procedures - reminders will be sent on a quarterly basis</p>
		H	<p>b) <u>Sales References – Housekeeping Exercise</u></p> <p><i>A housekeeping exercise will be carried out to ensure that customer types and sales references are appropriate and consistent according to the type of debt.</i></p> <p><i>Going forward there will be an annual review of Sales References to ensure they</i></p>	<p>In Progress:</p> <p>21/08/2015 15:36 [Sue Hyland]: Housekeeping exercise in progress. When completed and going forward, by default, reviews will be done at least 6 monthly</p>

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	<ul style="list-style-type: none"> Customer invoices with Sales Reference AYAY (Residential care not secured) are assigned to customer types ZRES (residential care), ZIND (individuals) and ZPRO (property cases) when they should be customer type ZRES only. Five customers with customer type ZRES have dunning blocks 'X With Legal - Property Debt', 'S With Legal - Secured Debt', 'Y With Legal - Restriction' which indicates that these customers should be customer type ZPRO (property cases). <p>If Customer Types and Sales References are not consistent there is a risk that management reports do not show the correct status of secured and unsecured Residential Care debt.</p>		<p><i>are correct.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: <i>31 August 2015</i></p>	
4	<p><u>Community Care Unsecured Debt – Older Debt</u></p> <p>The Debt Management Strategy documents the process for Non-Residential Service User (Community Care) debt that remains unpaid after all possibilities for collection have been exhausted. These should be placed in the debt basket for referral to the Service Director (Service Provision) who decides whether to refer to legal or write off.</p> <p>An analysis of SAP aged debt report for Community Care customers indicates there are 12 debtors where the debt dates before 31/03/10; the total of these debts is £35,322.87. These debts were verified to Legal's list of unsecured debts. It was found that out of the 12 debtors four were not on Legal's list indicating that the debts have not been referred to Legal for recovery.</p> <p>If debts are not referred to Legal promptly there is an increased risk that the money is not recovered. Also if there is no monitoring to ensure older debts have been referred to Legal there is an increased risk that the money is not recovered.</p>	H	<p><u>Community Care – Older Debt</u></p> <p><i>The backlog of Community Care debts is being investigated and appropriate action will be taken to resolve the issues.</i></p> <p>Officer responsible: <i>Billing Maintenance Co-ordinator</i></p> <p>Date to be implemented by: <i>31 August 2015</i></p>	<p>In Progress</p> <p>14/08/2015 11:03 [Sue Hyland]: The nature of older debt is that there will always be a backlog in existence. However, work is ongoing around getting a sustainable system in place to ensure that it is effectively managed so that an unacceptable backlog does not occur. This action will be reviewed again in Sep 2015</p>
5	<p><u>Residential Care Unsecured Debt – Older Debt</u></p> <p>Residential Care debts that are not secured by property are initially notified to the Financial Assessments Team by the care home provider after the care home provider has made three attempts to recover the monies owed. On approval of the Financial Assessments Team Leader the care home provider is paid the gross amount and the Financial Assessments Team contact the client to enquire</p>	H	<p><u>Residential Care Unsecured Debt – Older Debt</u></p> <p><i>The backlog of Residential Care unsecured debts is being investigated and appropriate action will be taken to resolve the issues.</i></p> <p>Officer responsible:</p>	<p>In Progress:</p> <p>14/08/2015 11:05 [Sue Hyland]: The nature of older debt is that there will always be a backlog in existence. However, work is ongoing around getting a sustainable system in place to ensure that it is effectively managed so that an unacceptable backlog does not occur. This action will be reviewed again in Sep 2015</p>

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	<p>about non-payment and an invoice is raised on SAP using Sales Reference AYAY.</p> <p>As part of the audit the AFW Aged debt report was run and invoices with the Sales Reference AYAY extracted. The analysis of this indicated that the debt over 5 years old amounted to £48,146.18. The customers listed in this analysis were checked to Legal's list of unsecured debts referred from the Financial Assessments Team. It was found that there were eight customers with Residential Care unsecured debts over 5 years old that have not been referred to Legal. These totalled £37,954.87.</p> <p>If debts are not referred to Legal promptly there is an increased risk that the money is not recovered. Also if there is no monitoring to ensure older debts have been referred to Legal there is an increased risk that the money is not recovered.</p>		<p><i>Billing Maintenance Co-ordinator</i></p> <p>Date to be implemented by: <i>31 August 2015</i></p>	
6	<p><u>Community Care Unsecured Debt – Initial Stages of Debt Recovery</u></p> <p>The Debt Management Strategy defines the process for Non-Residential (Community Care) debt recovery.</p> <p>At the start of the audit in November 2014 not all of the Financial Assessments team were actively chasing Community Care client debt. Some were concentrating on the more immediate tasks first and then if they had time they chased debts. It is noted that since December 2014 the team have been actively chasing debt and over £323,475 has since been recovered.</p> <p>If client debt is not actively pursued then debts will accumulate and recovery is more difficult.</p>	M	<p><u>Initial Stages of Debt Recovery</u></p> <p><i>The chasing of debts is now high priority for all the team. All members of the team will have relevant objectives in their DSP that will be monitored.</i></p> <p>Officer responsible: <i>Direct Services Team Manager</i></p> <p>Date to be implemented by: <i>31 July 2015</i></p>	<p>In Progress:</p> <p>14/08/2015 11:05 [Sue Hyland]: The nature of older debt is that there will always be a backlog in existence. However, work is ongoing around getting a sustainable system in place to ensure that it is effectively managed so that an unacceptable backlog does not occur. This action will be reviewed again in Sep 2015</p>
7	<p><u>Community Care Unsecured Debt – Dunning Codes for Debts Referred to Legal</u></p> <p>Community Care debts are unsecured by property and when they are referred to Legal this should be reflected in the dunning code e.g. 'D Customer Account is with Legal'. If no dunning code has been applied the debt is recorded on SAP under the default 'Freed for Recovery Action'. For client debt the Dunning codes are applied by the Financial Assessments Team.</p> <p>As part of the audit we examined Legal's list of Community Care unsecured debts that they are dealing with. This was verified to the customer's invoices on SAP to ensure that dunning codes had been applied correctly. It was found that all 17 clients</p>	H	<p><u>Community Care - Dunning Codes for Debts Referred to Legal</u></p> <p><i>A housekeeping exercise will be carried out to ensure the correct dunning codes have been applied to Comm Care clients that have been referred to Legal. Going forward there will be an annual review of Dunning Codes on Community Care clients to ensure they are correct.</i></p> <p>Officer responsible:</p>	<p>Completed:</p> <p>21/08/2015 15:37 [Sue Hyland]: This will be reviewed again in April 2016.</p>

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	<p>on Legal's list were marked on SAP as 'Freed for Recovery Action' i.e. no dunning code applied. Therefore this indicates that Dunning codes have not been applied to Community Care debts that have been referred to Legal.</p> <p>If dunning codes are not applied then there is risk that management reports do not represent the correct status of the debt.</p>		<p>Direct Services Team Manager</p> <p>Date to be implemented by: 31 August 2015</p>	
8	<p><u>Community Care Unsecured Debt – Legal Closed Cases not Written Off</u></p> <p>Debts that cannot be recovered and are closed by Legal should be written off and this should be recorded on SAP.</p> <p>From the SAP Aged Debt report for Community Care customers one client was selected who has a debt of £19,815.16 with invoices dating from 2005 to 2011. This debt was initially passed to Legal in 2005 and further invoices continued to be raised. Legal have this debt marked as closed. Documents in Legal's file for this client indicate that the debt was closed on formal instructions from the former Financial Assessments Team Leader in 2006 as the Financial Assessments Team were chasing the debt. This debt has not been pursued further or written off on SAP. The current process is that Community Care debts are referred to Legal after the Financial Assessments Team have made unsuccessful attempts to recover the debt.</p> <p>If a debt cannot be recovered but has not been formally written off there is a risk that SAP and therefore management reports present the incorrect debt status.</p>	H	<p><u>Community Care - Legal Closed Cases not Written Off</u></p> <p><i>Community Care debts over one year will be checked with the Legal Team to ensure that they are current and being dealt with.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: 31 August 2015</p>	<p>In Progress:</p> <p>14/08/2015 11:06 [Sue Hyland]: Work is ongoing with Legal to look at older debts. Some have been closed while others have been pushed on. This action will be reviewed again in Oct 2015 to assess progress.</p>
9	<p><u>Operational Debt – Aged Debt Reports</u></p> <p>From December 2013 each Service has been required to run their SAP Aged Debt reports on a monthly basis and make sure that proactive action is taken to recover all outstanding debt. However communication on this requirement was considered inadequate.</p> <p>Audit was unable to verify that the service was running Aged Debt reports for operational debt regularly.</p> <p>Operational debt i.e. non-client debt within Adults and</p>	M	<p>a) <u>Operational Debt – Aged Debt Reports</u></p> <p><i>Operational Aged debt reports will be run monthly and reported to the Leadership Team.</i></p> <p>Officer responsible: Contracts Finance Manager</p> <p>Date to be implemented by: 31 May 2015</p>	<p>Implemented June 15.</p> <p>Operational Aged debt reports are run and checked monthly. Update on progress/changes is sent to the leadership team on a regular basis.</p>

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	<p>Family Wellbeing was examined as part of the audit. One debt of £16,862 from 26/03/14 was investigated and it was found that this debt relates to a duplicate invoice and it should have been investigated and cancelled.</p> <p>There is a risk that services do not receive all the due income as outstanding debts are not identified and payment pursued.</p>	M	<p>b) Debt from 26/03/14</p> <p><i>The debt of £16,862 from 26/03/14 will be investigated and cancelled on SAP.</i></p> <p>Officer responsible:</p> <p><i>Adult and Mental Health Resource and Commissioning Manager</i></p> <p>Date to be implemented by:</p> <p><i>31 May 2015</i></p>	<p>Completed</p> <p>Debt Cancelled as it was a duplicate</p>
10	<p><u>Residential Care Secured Debt – Dunning Codes</u></p> <p>Dunning codes are applied to an invoice to indicate the status of the debt. For residential care that is secured by property the appropriate dunning codes are 'S With Legal - Secured Debt' and 'X With Legal - Property Debt'. If no dunning code has been applied the default is 'Freed for Recovery Action'. Customers that are provided with residential care that is secured by property have customer type ZPRO. Invoices are raised for Residential Care secured by property customers quarterly.</p> <p>As part of the audit the AFW Aged debt report was run for ZPRO customers. At March 2015 the report lists 75 customers and 427 invoices with total debt of £1,700,543.75. This report was analysed and indicates that dunning codes have not been applied correctly to all property debt as detailed below.</p> <ul style="list-style-type: none"> Seven customers had a mixture of dunning codes applied to their invoices: 'Freed for Recovery Action' and 'X With Legal - Property Debt'. Whereas the dunning code should be the same for all invoices. 15 customers did not have an appropriate property related dunning code; they had the default 'Freed for Recovery Action'. <p>If dunning codes are not applied consistently then there is risk that management reports do not represent the correct status of the debt.</p>	H	<p><u>Residential Care Secured Debt – Dunning Codes</u></p> <p><i>A housekeeping exercise will be carried out to ensure the correct dunning codes have been applied to invoices for customers receiving residential care secured by property. Going forward there will be an annual review of dunning codes on invoices for Residential Care secured by property to ensure they are correct.</i></p> <p>Officer responsible:</p> <p>Direct Services Team Manager</p> <p>Date to be implemented by:</p> <p><i>31 August 2015</i></p>	<p>Completed:</p> <p>21/08/2015 15:33 [Sue Hyland]: Housekeeping exercise completed. Moving forward there will be 6 monthly checks done on invoices</p>
11	<p><u>Residential Care Secured Debt – Closed by Legal but open on SAP</u></p> <p>The Legal Service maintains a spreadsheet of all AFW debt that is secured by property. This records open cases and closed cases.</p>	M	<p><u>Residential Care Secured Debt – Closed by Legal but open on SAP</u></p> <p><i>Residential Care Secured Debt cases marked as closed on Legal's list will be checked</i></p>	

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	<p>As part of the audit the SAP AFW Aged debt report was run for ZPRO customers. This report was analysed and customers listed were cross checked to Legal's list of debts secured by property. It was found that two customers were on Legal's closed cases list but the debt was still noted as owing on SAP. The amounts due are £605.33 and £7,384.03 dating from 2010 and 2011 respectively. This indicates that debts marked as closed on Legal's list have not been written off and are still on SAP.</p> <p>If SAP shows debts as still outstanding for cases that have been closed by Legal there is a risk that the debt reporting does not show all monies that can be recovered.</p>		<p><i>to those recorded on SAP as still owing and write offs will be actioned as necessary.</i></p> <p><i>Ongoing there will be regular monitoring of Residential care secured by property debts to Legal's list to ensure that both systems are aligned.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: <i>31 August 2015</i></p>	<p>Completed:</p> <p>14/08/2015 11:08 [Sue Hyland]: This will be written into work procedures and actioned on a quarterly basis.</p>
12	<p><u>Residential Care Secured Debt – Annual Review of Property Value</u></p> <p>The Buckinghamshire County Council Charging for Residential Services Policy (dated 08/04/13) Deferred Payment Scheme section 5.5 requires an annual review from new and existing service users utilising the Deferred Payment Scheme of the value of any property on which a debt is accruing and being secured against. Section 5.6 states that the Council will review a placement when the accrued debt secured on a property equals 75% of the service user's equity in that property.</p> <p>A sample of residential care debts secured by property was examined. It was found that the Financial Assessments team do not carry out an annual review of the property value. However the Team does review the property value when the accrued debt on the property reaches 75%.</p> <p>If an annual review of property value is not carried out there is a risk that the property value is not enough to cover the cost of the care.</p>	M	<p><u>Residential Care Secured Debt - Annual Review of Property Value</u></p> <p><i>As part of the Charging Policy review in December 2015 the effectiveness of an annual review of property value will be assessed.</i></p> <p>Officer responsible: <i>Finance Director, Communities, Health and Adult Social Care</i></p> <p>Date to be implemented by: <i>April 2016</i></p>	<p>Officer responsible: Finance Director, Communities, Health and Adult Social Care</p>
13	<p><u>Management Information – Data Quality</u></p> <p>The status of AFW debt is reported as part of the monthly budget reporting and is based on the SAP Aged Debt report. This debt report is split between secured debt and unsecured debt and between client and operational debt. The secured debt figure is based on two criteria: the dunning codes and a further line based on sales references. The unsecured debt is based on Service areas. A Senior Accountant has been tasked to look at debt reporting throughout the</p>	H	<p><u>Data Quality</u></p> <p><i>Improvements in the processes as noted above and a new procedure to capture part payments will ensure that the data on the AFW Aged debt reporting is valid and accurate.</i></p> <p>Officer responsible:</p>	<p>Completed</p>

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<p>Council and his findings have been included in the audit findings below.</p> <p>The data within the debt report is not robust as detailed below:</p> <ul style="list-style-type: none"> • The split between client debt and operational debt is only based on the user name of the person raising the invoice. If the user name is in Financial Assessments Team then it is classed as client debt and if the user name is in Business Support the debt is classed at operational debt. • As noted in a finding above the use of dunning codes is not consistently applied to residential care that is secured by property. • The Secured by Reference figure is based on the sales reference AYAT. As noted in a finding above there are 16 customers recorded on SAP with two different sales references: AYAY (Res Care non-property) and AYAT (Res Care property). One example is a client that has sales ref AYAT and AYAY and their debt is reported in the debt report under Secured debt as £8,480.55 and Unsecured debt as £12,240.38. • Debts with unassigned cost centres are not captured in debt reporting or being chased. The SAP AFW Aged debt report was analysed and it indicates that debts over 90 days with unassigned cost centres is £14,069.67. However as these are not assigned to an AFW cost centre they will not be captured in the corporate debt reporting. • The Senior Accountant's report notes that there are secured debts amounting to £271,730.00 under document type LA and these are not picked up as part of standard AFW Aged Debt reporting. These debts were migrated from LAFIS, the previous accounting system before SAP. Recommendations on how to deal with these have been made in the Senior Accountant's report which was circulated to Finance Director, Communities, Health and Adult Social Care and Finance Director, Business Services Plus Consultancy. <p>If debt reports to management do not show the correct figures then there is risk that senior managers do not take the appropriate action to reduce the debt and that will have an impact on the service's financial</p>		<p><i>Finance Operations Manager</i></p> <p>Date to be implemented by: <i>31 August 2015</i></p>	

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	situation.			
14	<p><u>Performance Measures – Reporting</u></p> <p>The Debt Management Strategy documents three performance measures that should be included in monthly monitoring reporting to Finance Assessment Team Leader.</p> <p>There is currently no debt management performance reporting to the Finance Director, Communities, Health and Adult Social Care.</p> <p>If performance measures are not reported to the relevant managers there is a risk that poor performance is not identified and addressed.</p>	M	<p><u>Performance Measures – Reporting</u></p> <p><i>The performance monitoring requirements of the Finance Director, Communities, Health and Adult Social Care will be discussed and relevant reports provided.</i></p> <p>Officer responsible: <i>Finance Operations Manager</i></p> <p>Date to be implemented by: <i>31 July 2015</i></p>	Completed
15	<p><u>Write Offs – Actioned Promptly</u></p> <p>The Debt Management Strategy documents the process for debt write offs which is the same for Non-Residential Care and Residential/Nursing Care not secured by property. When the Financial Assessments Officer has exhausted the process for recovering the debt and after consultation with the Care Manager the file is placed in the Debt Basket. The file includes all supported documents including up-to-date debt outstanding and the Service User Contribution Debt Action Form to ensure that all steps have been conducted effectively and have been evidenced. The Financial Assessments Team Leader assesses these files and then will refer the case to the Service Director for Adults & Family Wellbeing for direction on whether case is to be referred for litigation action via Legal or write off/waiver.</p> <p>As part of the audit a client receiving residential care not secured by property was selected at random. This client's file indicates that at the start of his care the standard financial assessment was not completed, the correct debt collection process was followed and the file was placed in the Debt Basket in February 2014. However the final step to take the file to Service Director (Service Provision) to write it off has not yet occurred. Since then the client has died when the client's debt stood at £27,478.11. On 5 March 2015 a Credit Memo for £21,033.58 was raised on SAP, for the non-disclosure of finances, leaving a debt of £6,444.53.</p> <p>If debts that are not recoverable are not written off promptly there is an increased risk that they skew the</p>	H	<p><u>Write Offs – Tracking</u></p> <p><i>A system to track write offs will be instigated to ensure that they are actioned promptly.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: <i>31 August 2015</i></p>	<p>Completed:</p> <p>21/08/2015 15:35 [Sue Hyland]: System now in place</p>
		M	<p><u>Write Offs – Meetings to Review Debt</u></p> <p><i>Regular meetings with the Service Director to review cases where monies cannot be recovered will be set up in advance.</i></p> <p>Officer responsible: Direct Services Team Manager</p> <p>Date to be implemented by: <i>31 May 2015</i></p>	<p>Completed:</p> <p>14/08/2015 11:09 [Sue Hyland]: Meetings will take place on a quarterly basis</p>

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	debt reporting and when they are written off this can have an impact on the financial plan.			

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16	<p><u>Community Care Unsecured Debt - Aged Debt Report</u></p> <p>Since January 2014 a revised SAP Aged Debt report has been available. The Financial Assessments Team do not use the revised report however they do run the old SAP Aged Debt report every 4 weeks to ascertain the level and age of debt for each Community Care client.</p> <p>Both reports will show the same data for clients but there is a risk that the old report may be suspended.</p>	<p>Aged Debt Report</p> <p><i>Financial Assessments Team will run the new SAP Aged Debt report for client debt.</i></p> <p>Officer responsible:</p> <p>Direct Services Team Manager</p> <p>Date to be implemented by:</p> <p><i>31 July 2015</i></p>	<p>Completed:</p> <p>SAP Aged Debt Report for client debt run every four weeks after completion of Billing Run.</p>