

The Highland Council
Education, Children and Adult Services Committee
27 August 2015

Agenda Item	30.
Report No	ECAS 76/15

**Internal Audit Reports –
Childcare Income, Community Payback Orders, Mental Health Officers**

Report by Director of Care and Learning

Summary

This report provides an overview and update in relation to an internal audit reports recently considered by the Audit and Scrutiny Committee.

1. Background

- 1.1 Audit and Scrutiny Committee, on 26 March and 18 June considered internal audit reports relating to the Care and Learning Service, regarding: Childcare Income, Community Payback and Mental Health Officers.
- 1.2 The summary reports are **appended** to this report. This report provides this Committee with an overview of key issues and actions relating to these reports.

2. Childcare Income

- 2.1 The audit reviewed the systems for the collection, recording, banking and monitoring of childcare income. The audit concluded that there was reasonable assurance in relation to arrangements in place, but that actions were required in relation to some areas of weakness.
- 2.2 Agreed actions include:
- Updating and expansion of guidance for staff, and review of procedures for storage and communication of guidance to staff.
 - Procedures relating to the booking process required to be updated, and the booking form amended to improve controls.
 - Spot checks should be carried out to ensure accuracy of data input.
 - The Service should explore whether computerised systems could be used to support the process.
 - The importance of reliable data entry in the SEEMIS system should be emphasised to staff, and options to improve SEEMIS functionality explored.
 - Regular reconciliations should take place.
 - Invoices should be issued promptly in line with Financial Regulations.
 - Improvements to procedures for reviewing non-payment situations and maintaining withdrawal of service lists should be implemented.
 - Budgets for childcare should be set annual for each school.

2.3 In relation to the action plan all actions have been implemented or are in progress and due to be completed by December 2015.

3 Community Payback Orders- Administration of Unpaid Work Orders

3.1 The audit reviewed the administration of Unpaid Work Orders and considered controls in place to record and monitor hours worked by offenders and systems for ordering, paying for and use of equipment and materials. It also considered Health and Safety procedures for staff and offenders who undertake unpaid work orders.

3.2 Agreed actions include

- Ensuring the accurate and timely recording of hours worked by Offenders on Care First
- Exploring alternative arrangements for long term sickness cover
- Updating instructions for imprest and coding invoices
- Consider introducing a policy to standardise the design and pricing of garden benches and the selection of charities to benefit from the income of benches sold
- Identification of appropriate welfare facilities for offenders

3.3 In relation to the action plan all actions have been implemented or are in process and due to be completed by 31st August 2015.

4 Mental Health Officer Service

4.1 The audit reviewed controls in place to ensure that MHOs are meeting national standards, that they are fulfilling statutory duties and that there are processes, procedures and IT support systems in place for administering the service. Arrangements for monitoring and controlling the budget were also reviewed.

4.2 Agreed actions include

- Recording supervision on the Care First information system
- Preparing an action plan to reduce the number of referrals waiting for MHO assessment in relation to the Adults with Incapacity (Scotland) Act 2000
- Updating Care First procedures for the MHO service and providing additional training for staff in using the system
- Reviewing administrative support to the MHO service

4.4 In relation to the action plan all actions have been implemented or are in process and due to be completed by 31st December 2015

5. Implications

5.1 **Resource** implications – unless otherwise stated, action plans will be progressed within existing resources.

5.2 **Legal** implications – no specific implications to highlight.

5.3 **Equalities** implications - no specific implications to highlight.

- 5.4 **Climate Change/Carbon clever** - no specific implications to highlight.
- 5.5 **Risk** implications – management agreed action plan in relation to these audits, has been developed to respond to and address risks highlighted by the audit.
- 5.6 **Gaelic** implications – no specific implications to highlight.
- 5.7 **Rural** implications – no specific implications to highlight.

6. Recommendation

6.1 Committee is asked to note the update provided in relation to internal audit reports and agreed management action plans.

Designation: Director of Care and Learning

Date: 17 August 2015

Author: Brian Porter, Head of Resources

AUDIT REPORT SUMMARY

Report Title

Care and Learning Service – Childcare Income

Report No.	Type of Audit	Issue Date	
HG05/012.bf	Systems	Draft Report	29/10/14
		Final Report	28/11/14

1. Introduction

- 1.1 This audit was undertaken as part of the 2014/15 Audit Plan and reviewed the systems for the collection, recording, banking and monitoring of childcare income.
- 1.2 The Highland Council's nursery wraparound and out of school childcare scheme was piloted in August 2007 and was designed to offer a system of co-ordinated childcare for pre-school age (3 year olds) to 14 year olds. The service has been developed and expanded since then to suit local need and therefore there are a range of different models of provision. Childcare provision can include breakfast clubs, after school clubs, holiday clubs and nursery wraparound care. At the time of the audit there were 9 primary schools operating some level of childcare with a further 6 commencing in August 2014. Methods of payment available for this service are monthly invoice, direct debit (12 monthly instalments) or childcare voucher.
- 1.3 The childcare scheme has continued to expand in recent years with income rising from £246,580 in 2010/11 to £393,239 in 2013/14. The scheme was previously audited as part of the 2009/10 Audit Plan.
- 1.4 For the purposes of the audit, income generated from the provision of non-funded pre-school education places for 3 year olds has also been included. The use of this service has also continued to expand in recent years with income rising from £9,765 in 2010/11 to £21,124 in 2013/14.

2. Review Objectives

The objectives of the review were to ensure that:

- 2.1 There are documented standard procedures in place for the collection, recording and monitoring of childcare income. All staff are aware of these procedures and they are applied consistently across the Council.
- 2.2 There are appropriate controls in place surrounding the collection, recording and monitoring of childcare income.
- 2.3 The current processes make effective use of the resources and systems available and are fit for purpose.

3. Main Findings

The main findings of the review, referenced to the above review objectives, are as follows:

- 3.1 This objective was partially achieved as there are procedures in place but they do not contain full details of the administration of non-funded places and school based processes. Also, the procedures are out of date as they have not been amended to reflect the changes from the centralised Business Support function and a number of the school clerical staff were unaware of these.
- 3.2 This objective was partially achieved due to the following:
 - There is an inconsistent approach amongst the schools examined as to the regularity with which permanent childcare bookings are renewed. Booking forms were not always completed properly and there were a high number of instances where the childcare booking information did not match attendance data entered on the weekly

usage sheets. Booking cancellations had not always been date stamped or the date noted so it was not possible to establish whether or not the required 48 hours' cancellation notice had been given.

- Out of a sample of 180 transactions (all payment methods), there were 17 instances whereby the information entered onto the monthly childcare statement did not match the weekly usage sheets submitted by the school. This led to parents being billed for the incorrect number of sessions, resulting in a loss of income to the Council of £335.59. In each case the usage data had been entered incorrectly or missed by the Business Support Administration Assistant when manually inputting the data onto the monthly childcare statement. Although the reported income loss is minor, the system weakness could result in more significant losses arising.
- Non-funded places are available when a child is 3 years old until they become eligible for a funded place and this is for a maximum of 3 months. This service must be paid for and invoices are issued. Examination of 33 invoices for non-funded places identified 10 where the sum charged was not in agreement with the attendances entered on the E1 education management system (now replaced by SEEMIS). This was due to the invoice being incorrect or the attendance being incorrectly recorded. The corresponding lost income is £225.75. A further 4 invoicing errors identified by Business Support were examined and in each case the attendance had been entered incorrectly onto E1 by the school.

In addition, delays in issuing invoices for the first month's attendance meant that if the invoice had remained unpaid for a 2 month period it was too late to consider withdrawing the service as the child would be eligible for a funded place.

- There were no regular reconciliations between the sums paid and sums due where payments were made by childcare voucher and direct debit. This could lead to large debit or credit balances being accrued.
- Out of a sample of 55 transactions selected from "past due" invoice reports, appropriate debt recovery action had been taken for all but 1 invoice and, where applicable, a withdrawal of service letter had been sent or contact made with the parents to resolve the situation. However, the withdrawn service list (WSL) was not always updated to reflect that the service had been reinstated and some schools did not maintain such a list. In addition, a withdrawal of service letter is only sent if two successive invoices remain unpaid on an account.
- "Past due" invoice reports were produced on a regular basis and the format introduced from May 2014 onwards allows for the effective review of unpaid invoices. However, the timing of the reports did not always allow for the most current past due invoices to be included.

3.3 This objective was partially achieved. Whilst there are strong links between all parties involved, the main issues relate to the manual nature of the systems used which increase the risk of input errors and are time consuming for staff to use. Budgetary responsibility for the childcare scheme is currently devolved, however at the end of each financial year the budgets are equalised and therefore there is no incentive for Head Teachers to meet budget targets.

4. Conclusion

- 4.1 The main issues identified with the childcare scheme can be attributed to the manual, labour intensive nature of the systems used. These systems also increase the risks of input error and can be challenging for school clerical staff to manage alongside their already busy workloads. Also, the lack of up to date policies and procedures and the lack of awareness amongst staff of these procedures has contributed to the issues found.
- 4.2 As a result of the audit, 11 medium grade recommendations have been made. The recommendations have been accepted by management, with resultant agreed actions due to be implemented by the end of December 2015.

5. Audit Opinion

- 5.1 The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Reasonable Assurance** can be given in that whilst the system is broadly reliable, areas of weakness have been identified which put some of the system objectives at risk, and/or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

AUDIT REPORT ACTION PLAN

Report Title

Report No.

Care and Learning Service – Childcare Income

HG05/012.bf

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
3.2.1	Medium	<p>The booking information and accompanying amendment/ cancellation paperwork did not always correspond with the weekly attendance data.</p> <p>Also, there are inconsistencies between school's approach to the regularity of permanent childcare booking renewals and the types of forms used for additional bookings and amendments/ cancellations.</p> <p>Some booking forms were incomplete as they did not include the child's name and the date was not always noted on the amendment/ cancellation notice which meant that it could not be established if the cancellation had been made within the required 48 hours.</p>	<p>(1) Standard procedures relating to the booking process should be expanded upon and included within the procedure notes referred to in section 3.1.1. In particular the following areas should be covered:</p> <ul style="list-style-type: none"> • Frequency with which permanent bookings should be renewed. • Requirement for a booking form to be completed for all bookings. • Which form is required if additional bookings are made e.g. new booking form or amendment form. • The mandatory information required on forms. • The requirement for a cancellation form to be completed for all cancellations (email confirmation acceptable). <p>(2) The booking amendment forms should be revised so that there are clearly marked separate sections for existing booking amendments and cancellations.</p>	Agreed	Resource Manager (Early Years)	30/04/15
				Agreed	Resource Manager (Early Years)	30/04/15

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REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION RESPONSIBLE OFFICER	TARGET DATE
3.2.1 (cont'd)			(3) Both the booking form and booking amendment form should be revised to provide space for signature, printed name and date of submission to be recorded by the person completing the form. There should be an 'Office use only' section so that school clerical can sign and date when they have added the booking to the weekly usage sheet.	Agreed	Resource Manager (Early Years)	30/04/15
3.2.2	Medium	For 17/180 transactions reviewed the information entered onto the monthly childcare statement did not match the weekly usage sheets submitted by the school resulting in a loss of income of £335.59. In each case the usage data had been entered incorrectly or missed by the Business Support Administration Assistant when manually inputting the data onto the monthly childcare statements.	(1) Spot checks should be carried out by Business Support to ensure the accuracy of data input.	Agreed 5% spot checks to be carried out and recorded	Operations Manager (Business Support)	30/04/15

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REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
3.2.2 (cont'd)			(2) It is recognised that the manual systems carry a higher risk that errors will be made and a computerised system would be the best solution. Ideally the system should be able to record bookings, produce daily attendance sheets and allow for any amendments or cancellations to be updated directly onto the system. Business Support should then be able to pull attendance reports directly from this system in order to facilitate billing of the service. The manual transfer of data should be kept to a minimum as this leaves scope for errors to be made. It is recommended that advice is sought from the SEEMIS project team as to whether this system can provide this functionality.	Agreed	Resource Manager (Early Years)	30/06/15
3.2.3	Medium	For 10/33 transactions reviewed the chargeable amount, based on the attendance entered on E1, did not match the amount invoiced for resulting in a loss of income of £222.75. This was due to invoicing errors or attendances not being recorded correctly on E1.	(1) All instances where the number of sessions invoiced for differs from the attendance noted on SEEMIS/ E1 should be evidenced by Business Support. The attendance should then be confirmed with the school and updated on SEEMIS accordingly.	Agreed	Operations Manager (Business Support)	30/04/15

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REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION RESPONSIBLE OFFICER	TARGET DATE
3.2.3 (cont'd)		A further issue has been identified with SEEMIS as the system does not clearly identify those children who are in receipt of a non-funded place and this then causes problems for the invoicing process.	<p>(2) A reminder should be issued to school clerical staff on the importance of entering reliable information into SEEMIS on a regular basis, and the implications that errors have on the invoicing process.</p> <p>(3) The SEEMIS Project Manager should be contacted to provide a solution to ensure that all children in receipt of non-funded places can be "flagged" on the system enabling them to be clearly identified for invoicing purposes.</p> <p>(4) The option of 'Free for three' should be explored further. This would mean that all 3 year olds would be eligible for a funded early education nursery place from their 3rd birthday therefore removing the need to invoice for non-funded places.</p>	Agreed	Resource Manager (Early Years)	30/04/15
3.2.4	Medium	Although termly statements were sent out for all childcare voucher accounts, there is no evidence that regular reconciliations took place between the sums paid and sums due or note of action taken to recover sums due or refund overpayments.	The reconciliation between sums paid and due should take place on childcare voucher accounts at least on a termly basis. Following this reconciliation, a statement along with a letter (if corrective action is necessary) should be sent. The date that the letter is sent and details of corrective action taken should be noted on the childcare statement.	Agreed	Operations Manager (Business Support)	31/08/15

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Report Title

Report No.

Care and Learning Service – Childcare Income

HG05/012.bf

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
3.2.5	Medium	Although termly statements were sent out for all direct debit accounts there is no evidence that regular reconciliations took place between the sums paid and sums due and an assessment made of the adequacy of the monthly instalment.	The recommendation at section 3.2.4 should also be applied where payment is made by Direct Debit.	Agreed	Operations Manager (Business Support)	31/08/15
3.2.6	Medium	There were delays in issuing invoices for non-funded places which means that if invoices are not paid, there is no scope to withdraw this service as it is only required for a maximum of 3 months.	In accordance with the requirements of the Council's Financial Regulations, invoices should be raised within 14 days of from the date of the provision of service, at the month end for regular invoicing or when all associated charges are available.	Agreed	Operations Manager (Business Support)	31/08/15
3.2.7	Medium	Appropriate action had been taken by Income & Recovery for all but 1 invoice and, where applicable, a withdrawal of service letter had been sent or contact made with the parents to resolve the situation. However, the withdrawn service list (WSL) was not always updated to reflect that the service had been reinstated and for some schools a WSL did not exist.	(1) A WSL should be maintained for each school. The WSL should be updated each month following the review of the "past due" invoice report with the date withdrawal of service letter sent, date service withdrawn, date service reinstated and reasons for reinstatement of service recorded. (2) An email with a link to the WSL should be sent to the relevant school clerical staff on a monthly basis.	Agreed	Resource Manager (Early Years)	30/04/15
				Agreed	Resource Manager (Early Years)	30/04/15

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REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
3.2.7 (cont'd)		<p>A withdrawal of service letter is only sent out if two successive invoices remain unpaid.</p> <p>Changes to contact details are not always updated on the childcare statement and Oracle.</p>	<p>(3) Withdrawal of service decisions should also consider how long an invoice has been outstanding and its value, not just the number of invoices outstanding.</p> <p>(4) A procedure note should be drafted and circulated to all school clerical staff regarding the updating of contact details where the child is using the childcare service.</p>	<p>Agreed</p> <p>Agreed</p>	<p>Resource Manager (Early Years)</p> <p>Resource Manager (Early Years)</p>	<p>30/04/15</p> <p>30/04/15</p>
3.2.8	Medium	<p>The "past due" invoice report format introduced from May 2014 allows for the effective review of unpaid invoices.</p> <p>Although the reports have been produced on a regular basis, the timing does not always allow for the most current past due invoices to be included.</p>	<p>The "past due" invoice reports should be produced at least 14 days from the last batch of invoices produced to ensure that the most recent invoices are included. This will provide full details of all unpaid invoices including those recently issued.</p>	<p>Agreed</p>	<p>Operations Manager (Business Support)</p>	<p>31/01/15</p>
3.3.1	Medium	<p>The manual nature of the systems used increase the risk of input errors, as evidenced by the findings in section 3.2.2.</p>	<p>See section 3.2.2 (2).</p>	<p>Agreed</p>	<p>Resource Manager (Early Years)</p>	<p>30/06/15</p>
3.3.2	Medium	<p>Budgetary responsibility for the childcare scheme is currently devolved but at the moment there is no incentive for Head Teachers to meet budget targets as childcare budgets are equalised at the end of each financial year.</p>	<p>Budgets for childcare should be set annually for each applicable school. This would then allow the Head Teachers, as the budget holders, to monitor the income and expenditure in accordance with the Council's standard budgetary control process.</p>	<p>Agreed</p>	<p>Resource Manager (Early Years) / Head teachers</p>	<p>31/08/15</p>

CONFIDENTIAL

**INTERNAL AUDIT
FINAL REPORT**

CARE AND LEARNING SERVICE

MENTAL HEALTH OFFICER SERVICE

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1. INTRODUCTION

Highland Council's Mental Health Officer (MHO) Service came into effect in April 2012 following the Highland Council (HC) and NHS Highland's (NHSH) integration of Health and Social Care Services on 1st April 2012. Whilst all other elements of adult community care transferred over to NHS Highland as part of this agreement, MHOs are required to be employed by the local authority in order to ensure a clear separation of employment from the health service. Consequently the MHO Service was developed within HC as a standalone service (previously a role conducted by a number of generic Social Workers with the MHO qualification along with their other duties).

The newly structured MHO Service was designed to deliver a significantly improved service to the public and to other agencies and professionals. Allowance was made for the pattern of demand between August 2010 and July 2011, including waiting lists under Adults with Incapacity (Scotland) Act 2000, with an added estimate for growth.

Registered social workers with a minimum of 2 years post-qualifying experience are eligible to undertake MHO training, and are formally appointed by the Chief Social Worker (the Director of Care and Learning) as MHOs, once they have successfully completed a specialist year-long master's level course.

Section 32(1) of the Mental Health (Care & Treatment) (Scotland) Act 2003 requires a local authority to appoint a sufficient number of persons to discharge the functions of MHOs under the Act, the Criminal Procedure (Scotland) Act 1995 and the Adults with Incapacity (Scotland) Act 2000.

The MHO role includes consenting to detentions in hospital and making applications for Compulsory Treatment Orders (CTO) under the Mental Health (Care and Treatment) (Scotland) Act 2003; and completing reports for Guardianship applications under the Adults with Incapacity (Scotland) Act 2000. MHOs also perform duties under the Criminal Procedure (Scotland) Act 1995, which includes reporting to the Sheriff Court on mentally disordered offenders who are subject to criminal justice processes, supervising them and providing support (forensic MHO work).

The MHO Service is led by the Principal MHO and is split into 3 main areas; North & West (Team Manager and 7 MHOs), Mid & South (Team Manager and 8 MHOs) and the Forensic MHO Team (Senior Practitioner and 2 MHOs). The North & West and Mid & South Teams will be referred to as the generic MHO Service. There are also a further 2 Senior Practitioners (Older Adults and Learning Disability) and an Administrative Assistant (level 2) within the Service. The Service has an annual budget of £1.016m for 2014/15.

The audit was undertaken as part of the 2014/15 annual audit plan.

2. REVIEW OBJECTIVES

The objectives of the review were to ensure that:

- (i) There is an adequate control framework in place to ensure that MHOs fulfil their statutory duties.
- (ii) National Standards for MHO Services are complied with or, where areas of non-compliance have been identified, there is an action plan in place to address these areas.
- (iii) There are appropriate processes and procedures in place, along with adequate IT support systems, to allow for the effective administration of the MHO Service.

- (iv) There are appropriate arrangements in place for the monitoring and control of the MHO Service budget.

3. SCOPE, METHOD AND COVERAGE

The audit examined the control framework in place to ensure that MHO's fulfil their statutory duties in accordance with the Mental Health (Care and Treatment) (Scotland) Act 2003, the Adults with Incapacity (Scotland) Act 2000 and the Criminal Procedure (Scotland) Act 1995. The audit also assessed compliance with the 'National Standards for Mental Health Officer Services'¹ and looked at arrangements for administering the MHO Service and monitoring of the budget.

4. MAIN FINDINGS

The main findings of the review, referenced to the above review objectives, are as follows:

- (i) This objective was partially achieved. There is an MHO duty rota in place to ensure that an MHO is available to respond to all urgent consultation requests. In the cases reviewed, all referrals were assigned to an MHO and a 'Network relationship' had been created on the CareFirst management system which is used to record all case information.

There was evidence that cases had been regularly monitored by line managers at the time of case allocation, weekly team meetings and monthly supervision meetings. Section 16 of the CareFirst for Community Care user guide states that "*Team, District and Area Managers should use CareFirst to record each time they review a case as part of the supervision process*". However, monthly supervision case reviews had not been recorded on CareFirst for any of the cases sampled.

For the cases sampled, all statutory reports had been submitted within legally prescribed time limits apart from in 2 cases where a Social Circumstance Report (SCR) had not been prepared. Out of the 14 relevant cases sampled, an SCR was produced in 12 cases, a return rate of 86%, which is significantly higher than the Scottish average of 38%, reported by the Mental Welfare Commission in October 2014².

Due to the increase in demand on the service there is currently a waiting list for MHO allocation in respect of Sec.57 (4) Adults with Incapacity (Scotland) Act 2000. The legislation states that "*Where an applicant claims an interest in the personal welfare of the adult and is not the local authority, he shall give notice to the chief social work officer of his intention to make an application under this section and that the required report shall be prepared by the chief social worker of, as the case may be, the mental health officer, within 21 days of the date of the notice*". At the time of the audit there were 32 cases on the waiting list (all within the Mid & South area) with the oldest dating back to 2012.

- (ii) This objective was not achieved. An assessment against the standards shows that the MHO Service's compliance is as follows:
- fully comply with 71/76 (93%) of the applicable criteria;
 - partially comply with 2 (3%);
 - do not comply with 3 (4%) of the criteria.

¹ National Standards for Mental Health Officer Services published by the Scottish Government in April 2004

² Mental Health Act monitoring 2013/14 published by the Mental Welfare Commission in October 2014

Some of the areas of non-compliance are being addressed but there is no clear action plan in place to ensure full compliance with the National Standards.

- (iii) This objective was partially achieved. Although there is a general CareFirst user guide (*CareFirst for Community Care*), there are no documented procedures for the recording of MHO referrals or the monitoring of caseloads and adherence to statutory deadlines. There are also no procedures in place for the tasks carried out by the Administrative Assistant.

Case information had not been recorded on CareFirst in a consistent manner by MHOs for the 24 cases reviewed:

- An activity had been set up for the initial assessment by the Forensic MHO Team only.
- The Legal Status had not been updated accurately in 3 of the cases sampled and in 1 instance the reassignment of the case from one MHO to another had not been recorded.
- Regular observations were recorded for each case but contained varying levels of detail.
- One MHO made very little use of CareFirst and therefore the case information was out of date and could not be selected as part of the sample.
- According to Section 5 of the CareFirst for Community Care user guide, "*all new enquiries and contacts should be recorded and set up as an 'Initial Contact' on CareFirst*". This had only been done in 12 out of the 24 cases sampled.

The 'Activity' functionality on CareFirst could be used to assist the MHO Service with monitoring adherence to statutory deadlines. An activity can be set up in CareFirst whereby a 'required by date' can be entered which would then flag up a reminder on the MHOs CareFirst desktop when an action is due. At the moment not all of the necessary fields are available in CareFirst to allow this to be used for all MHO cases but the required changes have been documented and agreement is currently being sought from NHS Highland. However, there was a lack of awareness within the MHO service as to how information could be extracted from CareFirst to allow for the monitoring of these deadlines.

Due to the issues identified with the use of CareFirst, current processes for the recording of referrals and the monitoring of adherence to statutory deadlines are manual. The Administrative Assistant currently maintains a spreadsheet which lists all of the referrals to the generic MHO Service for the current financial year. This information is used by Team Managers to allocate referrals to MHOs, provide statistical information on volume of referrals by category and to monitor adherence to statutory deadlines. Separate spreadsheets are also maintained relating to the management of private and local authority Guardianship Orders. The maintenance of these spreadsheets can be time consuming for the Administrative Assistant and efficiencies could be achieved through better use of CareFirst.

There is currently one administrative post (level 2) within the MHO Service. The Administrative Assistant is the only member of staff who knows how to carry out many of the manual processes mentioned above and, with no documented procedures, this means that the MHO Service would be vulnerable if she were to be absent for any length of time. Also, the

referrals spreadsheet is saved on the Administrative Assistant's own drive which could lead to access issues in her absence.

There is an inconsistent level of administrative support provided across the 3 main areas of the Service which means that some MHOs are reliant upon the support provided by NHS Highland staff.

- (iv) This objective was partially achieved. Budget reports and payroll reports are sent to budget holders on a monthly basis by the Service Finance Team. The budget reports contain information on expenditure by cost centre and subjective and on variances between actual and budgeted expenditure, along with a detailed list of transactions for each cost centre. The reports are checked by budget holders and potential overspends are highlighted to the Head of Adult Services and the Service Finance Team would be informed of any miscoded items.

However, expenditure relating to the use of a locum MHO had not been properly budgeted for. The MHO Service budget was overspent by £97,169 in 2013/14, £66,587 of which related to subjective AD1001 (Temporary Agency Workers). This expenditure was for the use of a locum MHO in the North area to cover long term sickness. Although this arrangement is ongoing, no allowance has been made for this subjective in the 2014/15 budget.

Since the creation of the Care and Learning Directorate in May 2014, the Health and Social Care and the Education, Culture and Sport budgets have been combined and presented to Committee as the collective Care and Learning budget. The MHO Service budget is no longer listed as a separate heading within this budget but is included under the heading 'Services for Vulnerable Adults'. Therefore, although revenue monitoring reports are presented to the relevant Committee, the MHO budget is not clearly visible to members for scrutiny.

5. CONCLUSION

The MHO Service fulfils its statutory obligations under the Mental Health (Care & Treatment) (Scotland) Act 2003 by ensuring that there is an MHO available to respond to all consultation requests and subsequently assigning each referral to a designated MHO. All statutory reports are returned within prescribed time limits and the rate of return for SCR's in the Highland area is significantly higher than the Scottish average.

However, the MHO Service does not currently fulfil its statutory obligations under Sec.57 (4) Adults with Incapacity (Scotland) Act 2000.

The systems for the recording and monitoring of the work carried out by the MHO Service are manual and do not fully utilise the CareFirst system. This could be further improved by making changes to CareFirst so it can be fully utilised by the MHOs. A lack of documented procedures has also led to inconsistencies in the use of the system. The current arrangements are reliant upon manual systems operated by the Administrative Assistant and there are no formal arrangements in place to provide cover in her absence.

Further demands will be placed on the MHO Service in the future. Forthcoming changes to Mental Health legislation, an ageing workforce and a lack of staff undertaking the MHO training are likely to significantly increase demands on MHO time and capacity. It is therefore more important than ever that the MHO Service has adequate resources and robust systems and procedures in place in order to face the challenges ahead.

There are a total of 5 recommendations in this report; 2 are classified high, 1 as medium and 2 as low priority grades. The recommendations have been accepted by management, with resultant agreed actions due to be implemented by the end of December 2015.

6. AUDIT OPINION

The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Limited Assurance** can be given in that weaknesses in the system of controls are such as to put the system objectives at risk, and/ or the level of non-compliance puts the system objectives at risk. The levels of assurance and their definitions can be found at Appendix 1.

7. ACTION PLAN

The Action Plan contains 5 recommendations as follows:

Description

Major issues that managers need to address as a matter of urgency.

Important issues that managers should address and will benefit the Organisation if implemented.

Minor issues that are not critical but managers should address.

Total recommendations

Priority	Number
High	2
Medium	1
Low	2
	5

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
7.1	Low	Although there was evidence that regular monitoring had taken place for the cases sampled, monthly supervision was not recorded on CareFirst.	All monthly supervision reviews should be recorded on CareFirst as per Section 16 of the CareFirst for Community Care procedural document.	Supervision reviews to be recorded on CareFirst as per Section 16. Training issues to be addressed to ensure compliance. Traditional recording of supervision cannot be jettisoned but can be duplicated on CareFirst; and this will require additional time in session.	Principal MHO, Team managers and Senior Practitioners (if applicable)	Immediate
7.2	High	There is currently a waiting list of 32 referrals (with the oldest dating back to 2012) for MHO allocation in respect of Sec.57 (4) Adults with Incapacity (Scotland) Act 2000. Therefore the MHO Service is unable to meet the statutory deadlines as stipulated in the legislation where it states that the required report must be prepared by an MHO within 21 days of the referral.	<p>A report should be prepared and presented to Senior Management on this matter and should include:</p> <ul style="list-style-type: none"> An assessment of the implications of non-compliance with this statutory requirement and the associated risks to the Council An action plan detailing what would be required in order to clear the current waiting list and prevent a similar situation occurring in the future. 	<p>A report will be prepared and presented as recommended. An action plan will also be prepared detailing the actions taken to address the waiting list, from which cases are currently allocated on a priority basis; and any proposals to address the outstanding concerns; both presently and in the future and any related factors affecting such proposals.</p>	Principal MHO, Team managers and Senior Practitioners	30/09/15

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
7.3	Medium	The audit assessed compliance with the National Standards which showed 93% full compliance. For the remaining standards, 2 are partially met (1.9 & 7.2) and 3 are not met (4.6, 6.1 & 7.10). There is no clear plan to identify how the areas of non-compliance will be addressed.	A formal action plan should be drawn up to address the areas of partial or non-compliance with the Standards. Timescales for proposed actions should be specified.	A formal action plan has been drawn up which addresses all areas of partial and non-compliance with the Standards. Progress will be monitored and reviewed at regular MHO management meetings.	Principal MHO	Completed
7.4	High	The CareFirst user guidance does not cover all procedures in relation to the MHO Service. As a result, there are inconsistencies in how information is recorded on the system. In addition, there are a number of manual systems in place which are operated by the Administrative Assistant rather than making effective use of the CareFirst system to monitor adherence to statutory guidelines and using the reporting tools. There is scope to further enhance this by implementing a number of system changes to assist the MHO service. Furthermore, the processes undertaken by the Administrative Assistant are not documented and the information produced is not held on a shared drive which could affect the continuity of operations if this officer is absent. The administrative support across the service is inconsistent.	(1) A procedure document should be prepared covering all aspects of MHO referral and case recording and monitoring. See <u>North Ayrshire Council Practice Guide for Mental Health Officer Services</u> for an example of good practice. This procedure should be stored in a central location and made available to all staff with training provided if necessary. (2) The required changes to CareFirst should be made as a matter of urgency to ensure that the system meets the needs of the MHO service. These changes should be reflected in any procedures produced.	Highland Procedure Document to be developed based on the existing North Ayrshire Council Practice Guide for Mental Health Officer Services. Changes to Carefirst will require to be made and the development of new procedure will facilitate this.	Principal MHO	31/12/15

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
7.4 (cont'd)			<p>(3) The procedures at (1) above should also include documenting the processes undertaken by the Administrative Assistant and ensuring that all information is held on a shared drive where it can be accessed by the necessary officers.</p> <p>(4) A review of the current level of administrative support should be carried out in order to assess whether this is satisfactory and whether there are suitable arrangements to provide cover in the absence of the Administrative Assistant.</p>	<p>As above.</p> <p>Previous review jointly undertaken by Business Support and MHO Service. Revisit findings from this and provide updated report to the Head of Adult Services.</p>		
7.5	Low	<p>The 2013/14 MHO service budget was overspent, mainly due to the employment of a locum MHO to cover sickness absence. This arrangement has continued into 2014/15 but no budget allowance has been made. The current overspend for this year is £72k.</p> <p>This overspend cannot be clearly identified in the reporting to Committee as the MHO service budget is now included under the grouped budget heading 'Services for Vulnerable Adults'.</p>	<p>(1) This area of expenditure should be properly budgeted for if the use of agency staff is to continue on a long term basis.</p> <p>(2) The 'Services for Vulnerable Adults' budget heading within the Care and Learning revenue budget should be broken down to reflect the individual budget headings contained within it, including the MHO Service budget.</p>	<p>Action as per recommendation</p> <p>This has been discussed with the Service Finance Manager. The MHO budget appears within the Adult Services Monitoring Statement which is considered appropriate for internal monitoring purposes.</p>	<p>Head of Adult Services and Service Finance Manager (Care and Learning)</p> <p>N/A</p>	<p>30/12/15</p> <p>N/A</p>

Internal Audit Opinion

Level	Definition
Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are being consistently applied.
Substantial Assurance	While there is generally a sound system, there are minor areas of weakness which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Reasonable Assurance	Whilst the system is broadly reliable, areas of weakness have been identified which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited Assurance	Weaknesses in the system of controls are such as to put the system objectives at risk, and/ or the level of non-compliance puts the system objectives at risk.
No Assurance	Control is generally weak, leaving the system open to significant error or abuse, and/ or significant non-compliance with basic controls leaves the system open to error or abuse.

AUDIT REPORT SUMMARY

Report Title

Care & Learning Service: Community Payback Orders – Administration of Unpaid Work Orders

Report No.	Type of Audit	Issue Date	
HAC04/001	Systems	Draft Report	27/03/15
		Final Report	10/06/15

1. Introduction

- 1.1 This audit was undertaken as part of the 2014/15 Audit Plan and reviewed the administration of unpaid work orders.
- 1.2 The Scottish Government introduced Community Payback Orders (CPO) to replace community service orders, probation orders and supervised attendance orders, for offences committed on or after 1 February 2011. The CPO enables courts to impose one or more of a range of requirements on the offender. There are nine main requirements, of which unpaid work or other activities are the most commonly used requirement.
- 1.3 The Community Payback Orders are managed and delivered by the Criminal Justice service, part of the Care and Learning Service. Within Highland Council there are six offices where unpaid work or other activities are organised and take place; Inverness, Golspie, Alness, Wick, Portree and Fort William.
- 1.4 The Community Payback Orders are administered using the National Outcome and Standards for Social Work Services in the Criminal Justice System, Community Payback Orders Practice Guidance 2010 and National Outcome and Standards for Social Work Services in the Criminal Justice System Guidance.

2. Review Objectives

The objectives of the review were to ensure that:

- 2.1 There is an adequate framework for the administration of unpaid work orders.
- 2.2 Appropriate controls are in place to ensure that the hours worked by Offenders are accurately recorded and monitored.
- 2.3 There are appropriate controls over the ordering, payment and use of materials and equipment for rechargeable works. These can be clearly identified in order that the associated costs can be correctly and promptly invoiced to the relevant customer.
- 2.4 Staff are aware of the rules surrounding the appropriate use of the Council's equipment and resources. There are appropriate arrangements for the control and monitoring of usage of equipment and resources.
- 2.5 There are appropriate Health and Safety procedures in place for staff and Offenders who undertake unpaid work orders.

3. Main Findings

The main findings of the review, referenced to the above review objectives, are as follows:

- 3.1 The objective was fully achieved with all of the Teams visited following the procedures set out in the National Outcomes and Standards for Social Work Services in Criminal Justice System, Community Payback Orders Practice Guidance 2010.
- 3.2 This objective was partially achieved with the Carefirst information and Offender's case files up to date for two of the Teams visited. However, the other one had a significant backlog of Offenders' attendance hours and absences to be recorded both in Carefirst and in their case file. In addition, a court disposal received several days earlier had not been

recorded. Where a disposal is not recorded, the placement can't be created and so any attendances or absences cannot be recorded.

Variations in the recording of offenders who were sentenced in another Local Authority area and then moved into the Highland Council area were identified. One Team did not record this on Carefirst and the only record held is within the offender's case file which contains all unpaid work record sheets. As this information had not been recorded at the time in Carefirst and only entered retrospectively, monitoring and performance statistics of the Team would have been affected.

Communications with Teams who were based in the same buildings or had regular interaction with Social Workers were much better than those Teams where there was limited interaction. This was illustrated when offenders were recorded as breaching their Order by a Social Worker but this was not notified to the Community Payback Officers who continued to allow them to undertake their unpaid work orders.

Staff absences and long term sickness across the Teams is having a knock on effect on the administration of the Community Payback Orders. One member of staff has been covering for an absent colleague since October 2012, which involves a 5 hour round trip to cover the post for one day a week. In addition, the arrangements put in place to allow this cover which required a member of staff to undertake additional duties, have not worked as this individual has not performed this work as already detailed at section 3.2 above. As a result, this has created additional work for the officer who is already covering the sickness absence.

- 3.3 This objective was partially achieved as the requirements of Financial Regulations have not been complied with regard to ordering and use of the imprest. Due to staffing issues, Pecos was not being used to purchase goods and the imprest was being used instead. In addition, the imprest had been used to reimburse:

- Fuel payments which were marked as awaiting fuel card. However, the Team concerned already has three fuel cards allocated.
- Travel costs which should have been processed by a Travel and Subsistence claim or prior booking through the Travel Desk.

In addition the official imprest holder had retired in July 2013.

The testing was satisfactory for rechargeable costs which were being invoiced to the customer. However, the invoice income was being coded to materials rather than the Team's income code. In addition, another office was using income received to make further purchases rather than banking this intact as required by Financial Regulations.

All Teams visited produce wooden benches which are either donated to a charity or sold with the proceeds donated to a charity. There is no standard pricing in place for the benches or any prescribed approach as to which charity is selected.

- 3.4 This objective was fully achieved as staff were aware of the rules surrounding the appropriate use of Council equipment and resources. One Team is due to update their inventory when additional staff hours are in place.

- 3.5 The objective was partially achieved; Community Payback Officers had just received training and were implementing the Risk Assessment training they had received.

An internal Health & Safety checklist had been completed for each Team by a Health & Safety Technician and all of the Teams were following up on problems identified in the checklist.

However, one Team had no welfare facilities for Offenders which meant that offenders were using the local public toilets located a 7-8 minute walk away. There were also no facilities for cleaning equipment.

4. Conclusion

- 4.1 The National Outcomes and Standards for Social Work Services in Criminal Justice System, Community Payback Orders Practice Guidance is being used appropriately to manage the unpaid work requirement. However, a number of issues identified during the audit to one particular Team can be attributed to staffing issues which is affecting the accurate and timely recording of Offender's information and compliance with Financial

Regulations on the appropriate use of the Council's financial systems

- 4.2 There are a total of 8 recommendations in this report; 2 are classified high, 3 as medium and 3 as low priority grades. There are a number of sub-actions against the audit recommendations, some of which have already been completed and others are due later this month. The remaining actions are due to be completed by 30/09/15.

5. **Audit Opinion**

- 5.1 The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Reasonable Assurance** can be given in that whilst the system is broadly reliable, areas of weakness have been identified which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

AUDIT REPORT ACTION PLAN

Report Title

Report No.

Care & Learning Service: Community Payback Orders – Administration of Unpaid Work Orders

HAC04/001

The Action Plan contains **8** recommendations as follows:

Description

Major issues that managers need to address as a matter of urgency.

Important issues that managers should address and will benefit the Organisation if implemented.

Minor issues that are not critical but managers should address.

Total recommendations

Priority **Number**

High 2

Medium 3

Low 3

8

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
3.2.1	High	The hours worked by Offenders has to be accurately recorded and monitored. One Team had a backlog of unrecorded unpaid work records and court disposals. There was evidence that a member of the Business Support staff and other staff were not completing their responsibilities timeously leading to a delay in inputting information into Carefirst.	The identified performance issues of this member of staff should continue to be addressed with Business Support management to ensure that they take the appropriate action and that all staff must complete their responsibilities appropriately. It is important that each Team has assurance as to the accurate and timely recording of Offenders' hours.	Meeting Principal Officer (PO) and Business Support Team Leader (West) (BSTL), line manager of the member of staff in question. Issue written instruction to CJS staff regarding the timely completion of recording. Monitor CareFirst recording June – August 2015 & provide information to BSTL.	Principal Officer	Comp. on 29/05/15
3.2.2	Medium	Variations in the recording of Offenders who were sentenced out with Highland and then moved into the area were identified.	A standard approach should be adopted for the management of Offenders from out with the Highland Council area and then communicated to ensure all Teams are administering and recording Community Payback Orders appropriately.	Discussion with Community Payback Officers (CPOs). Draft procedure & circulate to CPOs for comments. Finalise/ implement procedure	Principal Officer Principal Officer	21/05/15 30/06/15 31/07/15

AUDIT REPORT ACTION PLAN

Report Title

Report No.

Care & Learning Service: Community Payback Orders – Administration of Unpaid Work Orders

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REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	RESPONSIBLE OFFICER	IMPLEMENTATION TARGET DATE
3.2.3	Low	Communication issues have meant that Community Payback staff were not informed when Offenders had breached their orders and continued to allow them to undertake their unpaid works orders.	Management should work with Teams and Social Workers to ensure a better working relationship between both parties. In particular, it is crucial that any breaches of Community Payback Orders are timeously notified to the Teams in order that they are aware of any offenders who have been referred back to Court.	Discussion with respective teams in Inverness: <ul style="list-style-type: none"> • CPOs in Culduthel • Social Workers at the Castle Write agreement & agree monitoring arrangements	Principal Officer & Culduthel Team Manager Culduthel Team Manager Culduthel Team Manager	04/06/15 03/06/15 30/06/15
3.2.4	High	Across the Teams there have been a number of long term sickness absences which is having a knock on effect on the administration of Community Payback Orders and the day to day organisation of Teams.	Management should continue to ensure the long term issues with staff absences and long term sickness are addressed within the Teams and explore more efficient alternative arrangements to provide cover.	To extend the alternative arrangements to ensure the long-term absence of the CPO in Fort William is covered more efficiently i.e. Supervisor in Fort William increasing his CPO acting-up from 7 hours, thus negating the need for the CPO in Skye to travel.	Principal Officer	Comp. on 29/05/15

AUDIT REPORT ACTION PLAN

Report Title

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HAC04/001

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION	
					RESPONSIBLE OFFICER	TARGET DATE
3.3.1	Medium	<p>The imprest has been used to purchase goods over the maximum value of £25 rather than the correct process which would be to place a Pecos order. The imprest had also been used inappropriately to reimburse travel and fuel costs.</p> <p>The imprest holder had retired in July 2013 but this information had not been updated.</p>	<p>(1) Appropriate action should be taken to ensure that the administration of the imprest is in accordance with the requirement of Financial Regulations and the associate Guidance Note. Interim arrangements should also be put in place with another office to ensure that items can be ordered and paid for using the official systems.</p> <p>(2) Details of the relevant imprest holder should be notified to the Creditors Section in order that the central record can be updated.</p>	<p>Issue written instruction to CPOs re correct use of imprest and compliance with Financial Regulations.</p>	Principal Officer	05/06/15
3.3.2	Low	<p>Income received was not banked but had been used for subsequent expenditure. In addition, income from debtor invoices had been coded against materials rather than the relevant income code.</p>	<p>All income, including that from debtor invoices should be correctly coded against the income for the appropriate Team.</p>	<p>Notify Creditors Section re current Imprest Holder.</p>	Principal Officer	Comp. April 2015
				<p>Issue written instruction to CPOs to ensure offices are aware of the procedure</p>	Principal Officer	30/06/15

AUDIT REPORT ACTION PLAN

Report Title

Report No.

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HAC04/001

REPORT REF.	GRADE	FINDING	RECOMMENDATION	MANAGEMENT AGREED ACTION	IMPLEMENTATION RESPONSIBLE OFFICER	TARGET DATE
3.3.3	Low	Each Team produced wooden benches which are then donated or the sale proceeds donated to a chosen charity. There was a significant variation in the pricing of goods and the arrangements in place for purchasing goods. It was unclear if any criteria had been used when selecting a charity to receive donations from each of the Teams.	Management should consider introducing standard bench designs across the Teams and standard pricing policy where appropriate. Consideration should also be given to adopting a standard approach of donating goods to particular charities across the Service.	Initial discussion with CPOs. Prepare short paper setting out issues. Further discussion with CPOs. Confirm service policy in writing.	Principal Officer Principal Officer Principal Officer Principal Officer	Comp. 21/05/15 31/08/15 10/09/15 30/09/15
3.5.1	Medium	The workshops used by Offenders in Skye have no welfare facilities. In particular, there are no toilets or washing facilities (for hands and cleaning of equipment) and nowhere to eat lunch. Offenders currently they have to leave the workshop and use the public toilets. There is also no area for staff to wash equipment after use.	Managers should continue to look to identify appropriate welfare facilities for the use of staff and Offenders, including alternative fit-for-purpose accommodation.	Advise Project Manager, Care and Learning of the audit recommendation. Continue to liaise with Project Manager re alternative office premises (in the context of THC asset rationalisation).	Principal Officer Principal Officer	Comp. 28/05/15 Ongoing