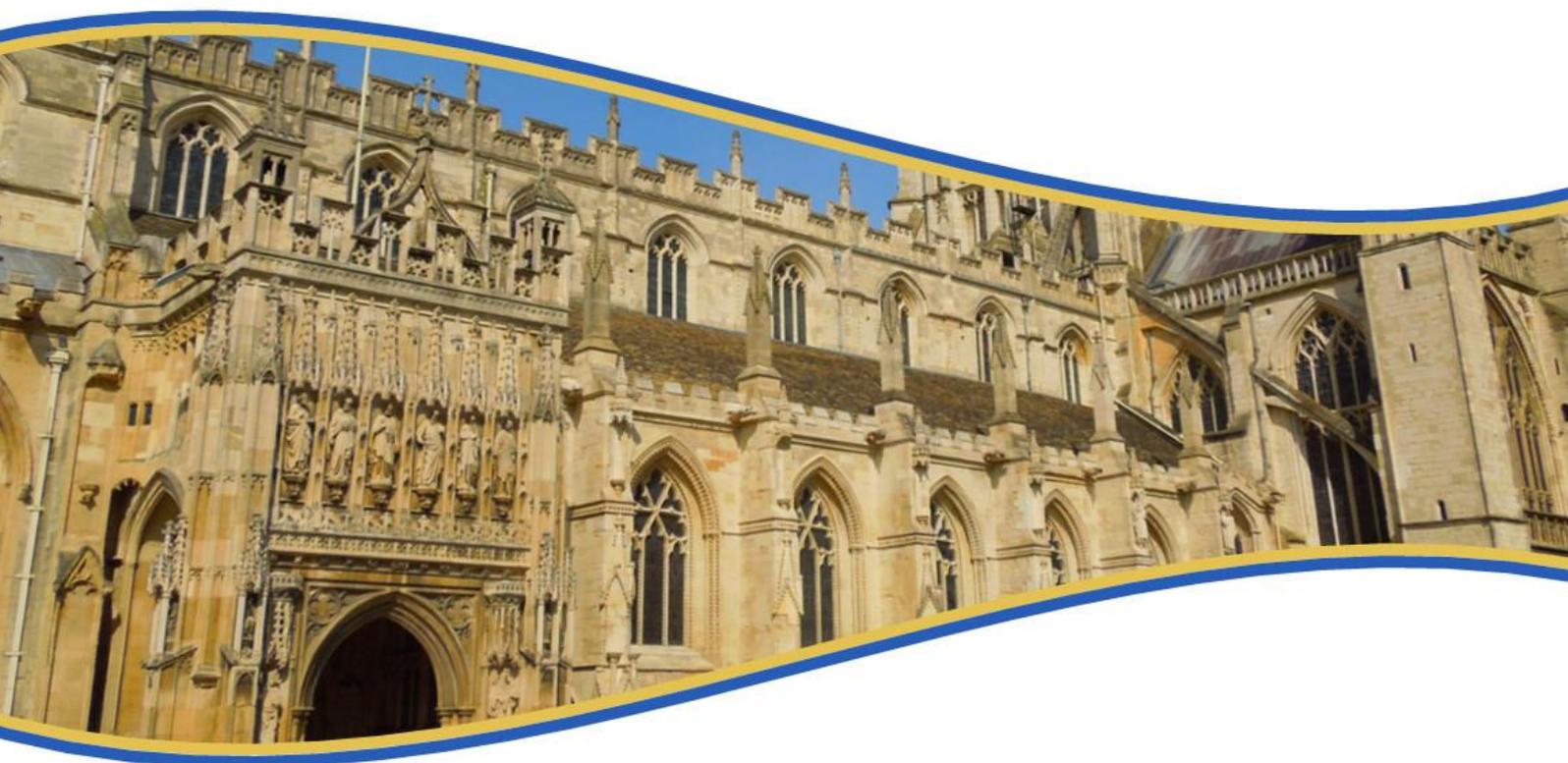


GFRS - Syrian Refugee Grant

30th September 2019

Ben Green – Internal Auditor



Distribution

To:	Jon McGinty:	Managing Director/Commissioning Director
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Contents

Executive Summary	3
Audit Opinions on Risk Management and Control	9
Appendix A – Action Plan and Management Response.....	10

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Executive Summary

Introduction

On 7th September 2015, the then Prime Minister announced that the Vulnerable Persons Resettlement Scheme (VPRS) would be used to resettle 20,000 Syrians in need of protection by 2020. On 3rd July 2017, the Home Secretary announced that eligibility for the VPRS would be expanded to all those refugees fleeing the conflict in Syria, regardless of their nationality. The Home Office in partnership with Ministry of Housing, Communities and Local Government (MHCLG), and the Department for International Development (DID) provide funding for each refugee supported over five years from the point of resettlement within the UK.

This funding has been available to Gloucestershire County Council (GCC) to support each refugee resettled within the county with the first refugees resettled in 2015 and the final intakes expected in 2020. The local authority is given grant funding of £8,520 per refugee for the first year of funding (topped up with further funding for children of school age and refugees with complex needs). Further grant funding to support each refugee in years 2 – 5 of their resettlement is available in decreasing values for each refugee as they are expected to integrate into the community and require less direct support from the authority. Gloucestershire Fire and Rescue Service (GFRS) as part of GCC administer this funding in co-ordination with Gloucestershire Action for Refugees and Asylum Seekers (GARAS), Adult Social Care, Education, Health and the six district authorities that make up Gloucestershire. 260 refugees have been resettled into the county through the VPRS between 2015/16 – 2019/20, with further intakes expected before entries through the grant finish in 2020.

Audit Scope

The objectives of the audit were to:

- Confirm that the Syrian Refugee grant spend is appropriately ring fenced and identifiable within the financial system, with an allocated lead administration officer(s);
- Conduct an overview of the Syrian Refugee grant spend across the authority to identify how the Syrian VPRS funding has been used; and
- Ensure grant funding is used for the purposes intended according to the funding instruction with documentary evidence seen to provide assurance of the appropriateness of spend.

The audit considered the profile of Syrian Refugee grant expenditure from 2015/16 to 2018/19.

Key Findings

Grant funding ring fenced with lead officers identified

The total grant funding received from the Home Office between 2015/16 to 2018/19 financial years stands at £2,206,593 against £1,370,941 of expenditure across these financial years with a carry forward balance of £835,652. Further funding is expected for refugees arriving in 2019/20 and for continuing support to refugees already resettled within Gloucestershire.

GFRS verbally confirmed that the 2019/20 brought forward balance of £835,652 was to support VPRS refugees on an ongoing basis to continue with their resettlement and integration into the local community.

VPRS income (Home Office grant) and expenditure is ring fenced within cost centre 401213 on SAP (GCC's Financial Management System) and designated as Syrian Resettlement. This cost centre falls under the responsibility of the Head of Business Planning, Strategy and Performance within GFRS who is identified as the budget holder for this grant funding. GFRS also have a lead administrator responsible for the day to day administration of the grant. Verbal assurance was provided by the budget holder that cost centre 401213 was used for Syrian refugee resettlement activity only.

The lead administrator was able to positively evidence that a six monthly reconciliation was undertaken to ensure that the funding allocated from the GCC county fund by the Income team matched the remittances received from the Home Office. GFRS used a three way match between their forecasted grant income, the remittance advice provided by the Home Office and the GCC Income team confirming the value of transferred funds from the county fund where the funding is first received into. This three way match demonstrated that funding was not being subsumed into other cost centres or misallocated to an incorrect cost centre, which could lead to inappropriate expenditure of grant funding.

Profile of expenditure

VPRS grant funding has been used since 2015/16 to support refugees relocating into the county to enable resettlement and support integration into the local community. Between 2015/16 and 2018/19 the total expenditure from the grant was £1,370,941. Analysis of the spending profile across 2015/16 to 2018/19 highlighted that the significant expenditures against the grant were in relation to GARAS, ESOL (English for Speakers of Other Languages), nursery fees for children of adults attending ESOL, Education Top-up for children in education, staff costs (for GFRS staff) and void rents for properties awaiting refugee arrivals.

GARAS were appointed to work in the role of supporting refugee resettlement within the local community. The decision to use GARAS was made at a strategic level through Gloucestershire's Co-ordinated Approach to Syrian Refugees which included Councillors of GCC, representatives from district authorities within Gloucestershire and other organisations including Gloucestershire Constabulary. Although this strategic decision was made for GARAS to support refugees, no formal contract was drawn up to reflect this decision. Commercial Services confirmed that there was no record of a GARAS contract on the contracts register for work regarding Syrian refugee resettlement.

From 2015/16 to 2018/19, £723,068.22 of the expenditure had been incurred from GARAS - 52.7% of the overall expenditure. As per the Home Office VPRS grant funding instructions, where sub-contractors are being engaged (GARAS), statutory obligations must be complied with in relation to contracts and procurement limits. Currently GFRS are not in line with the funding instructions in regard to sub-contractors due to the GARAS arrangement not having been through the appropriate tendering exercises.

Please refer to Recommendation 1.

The audit identified that staff costs were charged to the fund for GFRS employee time to administer the VPRS grant. These costs were identified within the financial year of 2017/18 and 2018/19 and totalled £257,626 (18.7% of the overall expenditure from the grant period of 14/15 – 18/19); however, Internal Audit was advised that these costs were to cover GFRS staff costs incurred from 2015/16 through to 2018/19.

From discussions held with GFRS staff and information provided as to which staff had costs associated with the grant it was identified that more individuals were involved with the project than first identified through discussions with management. It was also established that no time recording had been completed by GFRS staff involved therefore it could not be evidenced which staff had worked on the VPRS or if the hours worked by those staff were accurate to the value of wages claimed from the grant.

Staff cost recharging by GFRS has been completed to date by a reasonableness check approach. This reasonableness check looked at the proportion of funding to be taken by GFRS to cover staff time - if the amount to be claimed for staff salary felt appropriate for the presumed amount of time spent administering the grant then that was drawn from the grant. A breakdown of the presumed time spent administering the grant was provided by GFRS for 2015/16 to 2018/19. There were inconsistencies from this breakdown provided as it showed that some individuals' salaries had been charged, however other individuals' time was not charged against the grant although it was presumed they had worked on the project. When GFRS were asked in regard to this it was felt that charging more to the grant would have been unreasonable so GFRS had instead absorbed these costs.

Internal Audit saw evidence that GFRS finance staff have, since the beginning of the 2019/20 financial year began to record their time spent on all activities and this includes involvement with the VPRS grant. However time recording for monitoring purposes and claiming back accurate staff salaries must be undertaken for all staff with involvement on the project and not just finance staff.

Please refer to Recommendation 2

Significant expenditure was also identified against organisation one (£53,699.85) and organisation two (£37,900.43) as well as a number of nurseries (£36,722.41) within the county during 2017/18 and 2018/19. GFRS did highlight that the cost of providing the ESOL to refugees was difficult to forecast and this was due to uncertainty as the numbers of refugees expected to arrive in the county.

The level of English the refugee arrived with was also an unknown which would impact the number of lessons required and finally the participation level of refugees would impact the overall cost.

Organisation one and two had provided ESOL as per the funding instructions provided by the Home Office to increase the ability for refugees to integrate into their new communities by providing English lessons. Organisation one was identified as an accredited provider of ESOL within the county and therefore restricted GFRS's ability to tender the service from other providers who may not have been accredited. Organisation two had been used due to refugee's living in the local area attending the organisation for existing services.

The nursery fees charged to the VPRS are also within the allowable expenditure of the funding instruction provided by the Home Office. These nursery sessions were to provide childcare to children of VPRS adults to allow them to attend ESOL courses. However within 2018/19, one of the nursery providers had a total cost of £16,982 which is in excess of the GCC procurement £15,000 threshold with another nursery provider near to the £15,000 threshold.

All procurement must comply with GCC procurement instructions found within Accounting Instruction No.1, which states that for procurement over the threshold of £15,000 three quotes must be received via the Council's e-procurement system. In exceptional circumstances if three quotes cannot be obtained a direct award to a vendor could be sought but would still require being recorded on the contracts register to comply with the Local Government Transparency Code.

Please see Recommendation 3

From the incurred expenditure GFRS had processed the majority of invoices through pink slip (payment made to vendor without first raising a purchase order and recording the commitment on SAP) which is not compliant with GCC Accounting Instruction No.1. Within the financial year of 2018/19 103 invoices were processed via pink slip for a total value of £519,069.62, from this £416,346.48 (83 invoices) was incurred against five vendors. Invoice expenditure should be aligned to purchase orders as per the Accounting Instruction No. 1 to be in line with GCC policy.

Please see Recommendation 4

Expenditure alignment to funding instructions

The funding instructions for the years of 2015/16 through to 2018/19 describe what is defined as ineligible expenditure. They are as follows:

- Funding cannot be vired for use outside of the program;
- Funding cannot be used for reasons outside of the refugee program;
- Funding cannot be party political;
- Cannot support or promote religion but can promote interfaith relations; and
- Funding must not be used to influence government, parliament or political parties.

No instances of the above were identified through audit testing or through examination of the cost centre expenditures. GARAS expenditure was also tested as a large proportion of the grant was spent through the charity.

A random sample of 41 invoices (covering £19,522.47 of the overall GARAS grant expenditure of £723,068.22 from the review period) originally paid by GARAS and charged back to GFRS were selected by Internal Audit to confirm they were in accordance with the funding instructions. From the sample, 21 related to furniture and 20 related to rents for properties. All of the invoices were cross referenced against the Home Office data held for home addresses for refugees and all the invoices were found to match these addresses. This confirmed that the furniture was arranged to be delivered to known VPRS addresses and the rents paid by GARAS were for properties occupied by refugees on the VPRS programme. The invoices for furniture were also checked to confirm they were for essential furniture as per the funding instructions and not for items deemed to be inappropriate by the instructions. The Home Office instructs that no "brown goods" (entertainment systems) should be purchased with the funding. Internal Audit confirmed that none of the furniture purchased within the testing sample was for "brown goods".

A further testing sample was taken for all expenditure incurred by GARAS across a single month. December 2018 (£23,688.44 of costs) was selected for audit. This sample was used to give an overview of all types of expenditure that GARAS can incur through supporting refugees. GARAS submit two invoices per month to GFRS, one to cover staff salaries and the other invoice to cover the expenses and costs for supporting refugees who have or who are being resettled. These two invoices are submitted alongside a spreadsheet that breaks down the individual costs incurred by GARAS in supporting the VPRS. These invoices and spreadsheets are monitored by GFRS staff to ensure they are accurate claims and related to the VPRS programme prior to payment by GCC Business Service Centre (BSC).

All of the sampled invoices were checked to ensure they related to refugee resettlement and directly related to VPRS addresses to confirm that funding was being spent in line with refugee needs. Through this sample it was identified that staff at GARAS had a high level of expenses claims each month that was charged back to GFRS for costs that had been incurred through supporting the VPRS refugees. This identified expenses incurred by four GARAS staff related to mileage relevant to supporting refugees and also property set up costs for refugees arriving. For December 2018 this was identified as being over £6,000 for the four staff involved. The expenses claims for December 2018 were examined with till receipts seen for property set up costs however no fuel receipts and only limited breakdowns of mileage were available with some claims to substantiate the journeys undertaken by staff.

Please see Recommendation 5

Conclusion

Base controls have been actioned by GFRS to ensure grant funding is appropriately ring-fenced within the SAP system and managed by a nominated lead officer (the budget holder).

A level of assurance can also be provided that internal audit expenditure sample testing did not identify items of 'ineligible expenditure' as defined by the Home Office funding instructions.

However audit testing identified that the Syrian Refugee grant internal control environment needs to be strengthened to ensure full compliance with the funding instructions as well as the Council's own policies e.g.:

- Contract to be formalised between GARAS and GFRS to be in accordance with Home Office funding instructions and GCC Accounting Instruction No. 1;
- GFRS staff time spent administering the grant must be recorded to ensure staffing costs charged to the grant are accurate and can be evidenced;
- Vendors incurring expenditure of over £15,000 should be subject to three quotes to ensure value for money;
- GFRS should ensure vendor expenditure is completed through purchase orders to align to GCC Accounting Instruction No. 1; and
- GARAS staff expenses should be certified as accurate and relevant to VPRS refugee resettlement (for mileage claims and other purchases) and a change in arrangements should be actioned to ensure GARAS staff do not make large VPRS refugee resettlement purchases (e.g. for property set up) from personal debit or credit cards for subsequent reimbursement.

Based on the above position and the importance of the five bullet points to ensure a robust internal control environment, satisfactory assurance can be provided on risk identification maturity however only limited assurance can be provided that the risks associated within the audit area are adequately controlled.

Audit Opinions on Risk Management and Control

The Public Sector Internal Audit Standards require Internal Audit to provide an independent opinion on the adequacy and effectiveness of the risk identification processes which management has put in place within the area under review, and a sound framework of controls is in place to sufficiently mitigate those risks. This opinion feeds into the Chief Internal Auditor's annual opinion on the overall adequacy and effectiveness of the Council's governance, risk management and control environment, which supports the Annual Governance Statement.

Each report will provide a statement on the levels of assurance that can be given within these two areas, evaluated by applying the following criteria:

Assurance Levels	Risk Identification Maturity	Control Environment
Substantial	<p>Risk Managed</p> <p>Service area fully aware of the risks relating to the area under review and the impact that these may have on service delivery, other services, finance, reputation, legal, the environment, client/customer/partners, and staff. All key risks are accurately reported and monitored in line with the Corporate Risk Management Strategy.</p>	<ul style="list-style-type: none"> • System Adequacy – Robust framework of controls ensures that there is a high likelihood of objectives being achieved • Control Application – Controls are applied continuously or with minor lapses
Satisfactory	<p>Risk Aware</p> <p>Service area have an awareness of the risks relating to the area under review and the impact that these may have on service delivery, other services, finance, reputation, legal, the environment, client/customer/partners, and staff, however some key risks are not being accurately reported and monitored in line with the Corporate Risk Management Strategy.</p>	<ul style="list-style-type: none"> • System Adequacy – Sufficient framework of key controls for objectives to be achieved but, control framework could be stronger • Control Application – Controls are applied but with some lapses
Limited	<p>Risk Naïve</p> <p>Due to an absence of accurate and regular reporting and monitoring of the key risks in line with the Corporate Risk Management Strategy, the Service area has not demonstrated an adequate awareness of the risks relating to the area under review and the impact that these may have on service delivery, other services, finance, reputation, legal, the environment, client/customer/partners and staff.</p>	<ul style="list-style-type: none"> • System Adequacy – Risk of objectives not being achieved due to the absence of key internal controls • Control Application – Significant breakdown in the application of control

Taking account of the issues identified in this audit, in our opinion, **Satisfactory** assurance can be provided that the risk identification arrangements operating within the area reviewed are operating as intended. **Limited** assurance can be provided that these risks which are considered to be material to the achievement of the services objectives for this area under review are adequately managed and controlled.

Appendix A – Action Plan and Management Response

This section contains the findings for each audit objective along with any recommendations made by Internal Audit to strengthen the control environment. The recommendations are categorised as follows:

Priority	Description
High	Critical/Major risk exposure which materially impact on the assets, reputation, service delivery and objectives of the organisation.
Medium	Moderate risk exposure that impacts on the assets, reputation, service delivery and objectives of the organisation.

Objective: Confirm that Syrian Refugee grant funding is appropriately ring fenced and identifiable within the financial system, with an allocated lead administration officer.

Finding

Assurance can be provided that all grant monies due for 2015/16 to 2018/19 have been received and appropriately ring fenced with a nominated officer overseeing its maintenance and management. There are no recommendations to make within this area.

Objective: Conduct an overview of Syrian Refugee grant spend across the authority to identify how the Syrian VPRS funding has been used.

Finding

Commercial Services did not have a contract listed on the contracts register for GARAS in relation to the work for VPRS in conjunction with GFRS. Due to the high monetary value of expenditure, in excess of £700,000 over the course of four years a formal contract must be instated and recorded on the contracts register. The funding instruction provided by the Home Office for the VPRS grant and updated yearly instructs that *“When procuring works, goods or services the recipient (GFRS) must ensure that it complies with its statutory obligations for example EU directives on Public Procurement”*.

No.	Recommendation	Risks	Agreed Action		
1 (H)	A formal contract is put in place for GARAS, this contact should then be entered on the Contracts Register held by GCC.	<p>Non-compliance with Council policies and relevant procurement legislation resulting in the loss of commercial integrity, financial irregularities, penalties / fines from the regulator and reputational damage.</p> <p>Contractual terms and conditions not clearly defined impacting on potential liabilities falling to GCC / GFRS.</p> <p>Value for money is not achieved resulting in increased costs to the Council / GFRS.</p> <p>Inappropriate suppliers are potentially commissioned.</p> <p>Non-compliance with the Local Government Data Transparency Code.</p>	Work is well underway with GCC commissioning to ensure that the support services provided for Syrian Refugee Resettlement are procured through a compliant framework. It is currently waiting for Commercial Services to complete their enquiries. We aim to have this in place by December 2019.		
			<table border="1"> <thead> <tr> <th data-bbox="1514 978 1843 1018">Person Responsible</th> <th data-bbox="1843 978 2179 1018">Due Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="1514 1018 1843 1417">GCC Lead Commissioner (Supporting People)</td> <td data-bbox="1843 1018 2179 1417">December 2019</td> </tr> </tbody> </table>	Person Responsible	Due Date
Person Responsible	Due Date				
GCC Lead Commissioner (Supporting People)	December 2019				

Finding

GFRS staffing costs have been incurred against the 2017/18 and 2018/19 VPRS grant totalling £257,626 (18.7% of overall expenditure). These staffing costs had been calculated to include staff time from the previous financial years of 2015/16 and 2016/17 as to backdate the perceived costs incurred by GFRS for running the VPRS. No timesheets had been kept by GFRS to be able to substantiate that the charges reflect the time worked on the project. The funding instruction states that *“The Recipient (GFRS) shall be free to determine how best to utilise the Funding but for monitoring and Programme evaluation purposes must be able to demonstrate that the Funding has been committed in supporting Refugees and furthering the aims of the Programme.”* As GFRS have not kept timesheets for VPRS work it is not possible to confirm that the funding charged for staffing has furthered the aims of the programme as Internal Audit cannot confirm the salaries charged reflect actual time spent by staff administering the project.

No.	Recommendation	Risks	Agreed Action	
2 (H)	The hours worked by all GFRS staff on the VPRS grant must be recorded and held to evidence that the GFRS staff time costed to the grant is appropriate and can be justified should the Home Office require evidence for costs.	<p>Non compliance with Funding Instruction leading to grant funding being reduced, suspended, withheld, or requires repayment to the Home Office.</p> <p>Inappropriate use of grant funding.</p> <p>Reputational damage to GFRS/GCC for misuse of funding.</p>	Since this was highlighted by the audit all staff are recording the number of hours worked to support the Syrian Refugee Resettlement Scheme.	
			Person Responsible	Due Date
			Head of Business Planning, Strategy and Performance	August 2019

Finding

Organisation one had been the supplier for ESOL courses within the county for refugees with costs of £50,184.85 during 2017/18 and 2018/19. Organisation two had provided ESOL for £37,900.43, through discussions it was identified that this had been related to specific individuals that required the ESOL support that was accessible and within the refugees' specific location and setting. For this reason if three quotes had been unsuitable then direct award should have been pursued for tendering.

In line with GCC Accounting Instruction No.1 and statutory obligations for transparency and value for money, three quotes should have been obtained for the procurement of services relating to ESOL for refugees prior to awarding work within 2017/18 and 2018/19 respectively. If due to the specialist nature of the services being provided they cannot be provided by other third party providers then a direct award may need to be completed, however this would still need to be placed onto the Council contracts register which had not happened. GFRS did highlight that the cost of providing the ESOL to refugees was difficult to forecast and this was due to uncertainty as the numbers of refugees expected to arrive in the county. The level of English the refugee arrived with was also an unknown which would impact the number of lessons required and finally the participation level of refugees would impact the overall cost.

One provider of nursery childcare was also identified as exceeding the £15,000 threshold with another near to meeting the threshold in the financial year of 2018/19.

No.	Recommendation	Risks	Agreed Action		
3 (H)	Please refer to the GFRS Procurement – Contracts and Sundry Expenditure internal audit report for detailed recommendations regarding contracts with specific attention to recommendation 1 and 3 on procurement and contracts.	Non-compliance with Council policies and relevant legislation resulting in the loss of commercial integrity, financial irregularities, penalties / fines from the regulator and reputational damage. Non compliance with Statutory guidelines. Not achieving best value for money.	Work has begun at looking at options to provide ESOL and provide childcare arrangements		
			<table border="1"> <thead> <tr> <th data-bbox="1494 1142 1830 1182">Person Responsible</th> <th data-bbox="1830 1142 2166 1182">Due Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="1494 1182 1830 1407">Head of Business Planning, Strategy and Performance</td> <td data-bbox="1830 1182 2166 1407">July 2020</td> </tr> </tbody> </table>	Person Responsible	Due Date
Person Responsible	Due Date				
Head of Business Planning, Strategy and Performance	July 2020				

Finding

GFRS expenditure against cost centre 401213 within 2015/16 to 2018/19 has predominantly been against 'Pink Slip'. Within the financial year of 2018/19 there were 103 invoices processed via 'Pink Slip' for a total value of £519,069.62. The total value within 401213 for 2018/19 expenditure stands at £693,730.62 with 'Pink Slips' making up 74.8% of the value of the transactions. Between 2015/16 and 2018/19 'Pink Slips' have been used to pay vendors for a total of £1,013,868.43 within 401213.

Accounting Instruction No. 1 states *“Ensuring that purchase orders are placed in advance on the Council’s core business platform (currently SAP). To ensure that the Council takes advantage of preferential credit terms and to improve management information through the recording of commitments on SAP”*. When expenditure is expected it is therefore GCC policy that where possible this should be through purchase orders with commitments being added to the relevant budget to aid accurate budget monitoring.

No.	Recommendation	Risks	Agreed Action	
4 (M)	Purchase orders should be used in the first instance for expenditure relating to the VPRS grant, as per the GCC guidelines for procurement within Accounting Instruction No.1.	<p>Non compliance with GCC procurement guidelines and policy.</p> <p>Ineffective budget monitoring as unable to properly forecast when commitments are not placed onto SAP through purchase orders.</p> <p>Possibility of overspend that the Home Office will not reimburse.</p>	Since this was highlighted by the audit all expenditure for the Syrian Refugee Resettlement Scheme has been through limit cart purchase orders.	
			Person Responsible	Due Date
			Head of Business Planning, Strategy and Performance (GFRS)	October 2019

Objective: Ensure grant funding is used for the purposes intended according to the funding instruction with documentary evidence seen to provide assurance of the appropriateness of spend.

Finding

The four GARAS staff acting on behalf of GFRS incurred £6,000 in expenses charged in December 2018. Through further audit testing it was identified that over the three months between October 2018 and December 2018 four members of staff had incurred expenses of over £25,000, with two of these staff incurring £17,000 of this expense across the three months. Evidence was seen of receipts attached to the expenses claims submitted and totalled the claim value for property set ups, however there were a number of issues identified:

- GARAS staff did not have a specific company that they purchase furnishing from or a limit as to the value of spend. Instead GARAS have a defined list of essentials and use the most convenient company to their immediate location or where they feel they will get best value or most items from.
- Till receipts provided by some companies do not allow for audit to be able to identify the items purchased due to the generic descriptions provided on the receipts. Items purchased from some companies were 'kitchenware', 'household' and 'Decorative Ornament'. It cannot be confirmed what the exact items were and if they were relevant to refugee property set up.
- Receipts are not certified by a second individual to confirm that all the items are legitimate items for refugees, or to which address the items were intended to be delivered.
- It was not possible for audit to confirm that the items purchased by an individual employee had been delivered in part or full to a refugee property, it is solely up to the GARAS employee to ensure the purchased items are all destined for the refugees and delivered to them.
- GARAS staff are put at significant financial risk due to the staff routinely making purchases on behalf of the charity and claiming back the expense. If an expense claim was not processed and caused a GARAS staff member to incur financial penalty from their bank or impact their credit score, this would adversely impact the employee.
- Two of the four GARAS staff had also not provided breakdowns with their expenses claims to evidence the mileage they were claiming for and none of the GARAS staff had submitted fuel receipts as part of the evidence either. Due to this it was not possible to identify if the mileage claimed was solely for VPRS related mileage or if the mileage was an accurate reflection of incurred mileage supporting refugees.
- GFRS confirmed that expenses claims incurred by GARAS staff had not been scrutinised by GFRS to ensure accuracy or appropriateness of the claims

No.	Recommendation	Risks	Agreed Action	
5 (H)	<p>GFRS to work with GARAS and establish an arrangement that reduces the need for GARAS staff to self fund initial property set up and other associated costs personally in relation to VPRS.</p> <p>Receipts for items bought personally by GARAS staff should be certified by an independent person to confirm items are all accounted for and provided to VPRS refugees prior to expenses being re-claimed.</p> <p>GFRS should also monitor expenses claims submitted by GARAS staff to ensure better oversight of the grant and allow for scrutiny and challenge of expenses claims, including the mileage claimed by staff members.</p>	<p>Inappropriate expenses could be claimed.</p> <p>Reputational damage to GCC/GFRS/GARAS if funding was used inappropriately.</p> <p>GARAS employees put at financial risk by self funding property set up costs and subsequently claiming these costs back.</p>	<p>Work is well underway with GCC commissioning to ensure that the set up costs for Syrian Refugee Resettlement are procured through a compliant framework. The aim is to have this in place in December 2019.</p> <p>Discussions with GARAS have taken place to establish more robust recording of staff mileage claims.</p>	
			Person Responsible	Due Date
			<p>GCC Lead Commissioner (Supporting People)</p> <p>Head of Business Planning, Strategy and Performance (GFRS)</p>	<p>December 2019</p>