GLASGOW CITY COUNCIL INTERNAL AUDIT SECTION

COMMITTEE SUMMARY

Item 2(j)

28th September 2022

Title of the Audit: Corporate Review – Tell Us Once

1. Introduction

1.1 Death notification information received by the Council is disseminated throughout the organisation in one of two ways. The Council has a statutory obligation to use the death information supplied to the Registrars section, to alert the Electoral Registrations Office and Council Tax section in Financial Services to ensure records are updated timeously. Registrars is part of Legal and Administration Services, within the Chief Executive's Department (CEX).

1.2 Beyond this statutory obligation, in order to simplify and improve the reporting experience during a difficult time for those who have been bereaved, the UK government has introduced the Tell Us Once (TUO) process, which facilitates the onward reporting of death notifications to government agencies, (e.g. passport office, DVLA etc.), where those reporting a death elect to use this service.

1.4 The Council's approach to TUO is to have a team within Customer and Business Services (CBS) obtain Glasgow related death notification reports from the DWP, and redistribute these to a series of departmental mailboxes, e.g. blue badge and adult care services, so that steps can be taken, where appropriate, to remove access to services and benefits provided by the Council.

1.5 The purpose of the audit was to review the death notification process overall to assess its design and to obtain assurance that appropriate action is taken by GCC, to remove services / benefits, in response to the notifications received. The audit fieldwork was undertaken remotely during the Covid-19 pandemic, at a time when death notifications were being reported via remote registration.

1.6 The scope of the audit included a review of the following areas:

- Documented procedures and staff guidelines.
- Source input documents (e.g. death registrations).
- The departments across the Council Family that are in scope for notifications.
- The arrangements in place for notifying Council Family departments.
- The actions taken by Services in response to death notifications.
- The monitoring processes in place to ensure that action is taken as necessary.

2. Audit Opinion

2.1 Based on the work carried out a limited level of assurance can be placed upon the control environment. The audit has identified scope for improvement in existing arrangements and 5 recommendations which management should address.

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3. Main Findings

3.1 We found several areas across the death registration process, where information sharing could be improved. These improvements would both enhance the customer experience for those registering deaths and lead to more efficient and effective processes for the Council and wider public sector.

3.2 We were advised that some other Local Authority's actively encourage those registering a death to use the UK government's Tell Us Once (TUO) initiative, starting this with a Registrar during the registration process, known as an enrichment service.

3.3 Whilst the Council generally fulfils its minimum statutory obligations in this area, we were informed that there are some constraints which prevent Glasgow offering a full enrichment service. For example, due to a lack of resources, reporters in Glasgow are only signposted towards the national TUO capture service and are encouraged to use it on their own, after their Registrar visit.

3.4 We have also been informed that due to limitations on data sharing the Registrar cannot proactively distribute the data under the general data protection regulations (GDPR) to other Council departments, without approval from the National Records of Scotland (NRS). This is not consistent with the views of Internal Audit, or those of the Council's Data Protection Officer, who agree that the GDPR does not apply to deceased individuals. We have been advised that approval is required from NRS before data sharing can occur, and this has not yet been obtained. However, the Council's public facing website already makes it clear to informants that death notification information will be shared with departments internally.

3.5 There is no single owner of the death notification process for the Council. An internal TUO process was introduced by a working group to supplement statutory death notification responsibilities and whilst each team involved is aware of their own role, there is no central oversight of the whole process and undertaking. We see value in the Registrars Office, as the entry point for death notifications, taking the lead for the Council to determine:

- Whether the Council are making best use of the TUO facility in terms of overall value to the wider public purse.
- How well the TUO service is being utilised in relation to the overall number of deaths registered in the City.
- If all relevant departments are included in the distribution list or whether further opportunities are possible (e.g. the inclusion of the Strathclyde Pension Fund Office - SPFO).
- If information can be shared in a leaner manner, e.g. by using auto-forwarding rules.

3.6 We selected a sample of 10 deaths reported in Glasgow and liaised with recipients of death notifications from a sample of Council teams. From this we found that three blue badges were not cancelled for five months following the death being

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registered, and only following them being highlighted as part of our sample work.

3.7 In addition to our sampling, the Corporate Fraud Investigations (CFI) Team identified seven potential errors in the electoral register when conducting a single persons discount exercise, where individuals remained on the Register after their death had been registered. The seven cases were selected following a review of part of the G20 postcode, although it is likely that similar cases could have been selected from a wider review. Although various explanations were provided, we noted in three instances that the information had been provided to the Council Tax section but not to the Electoral Registrations Office. All seven individuals were subsequently removed from the Electoral Register following our audit fieldwork.

3.8 An action plan is provided at section four outlining our observations, risks and recommendations. We have made five recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	3
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower-level controls absent, not being operated as designed or could be improved.	1
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.9 This audit has been undertaken in accordance with the Public Sector Internal Audit Standards.

3.10 We would like to thank officers involved in this audit for their cooperation and assistance.

3.11 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

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No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Death notifications are shared timeously and effectively with Council departments.				
1	The Registrars Office process death notifications on behalf of the National Records of Scotland (NRS), who own and control the data associated. As such we've been advised that, due to data protection regulations, there are limitations placed on the Council's ability to distribute the data, beyond the Council Tax and Electoral Registrations Office (ERO), which are allowed under statute. This is contrary to the views of Internal Audit and the Council's Data Protection Officer however, who agree that the GDPR only applies to living individuals and therefore should not be an impediment to sharing death notification data. Nonetheless, NRS guidelines suggest that requests for the wider distribution of the data can be submitted to them for approval, although currently this has not been pursued by the Council. As such this means that data is not presently shared with Council departments timeously, following the notification of death, and increases the risk that benefits and services provided by the Council will continue for longer than is necessary.	The Registrars Office should engage with legal services to initiate a data sharing agreement with the National Records of Scotland, so that death registration data can be shared with other Council departments, at the point of entry, and so that benefits and services can be removed timeously following notification of death.	**High**	**Response:** The Council will pursue establishing a data sharing agreement with the National Records of Scotland, so that death registration data can be shared with other Council departments in order that benefits and services can be removed timeously following notification of death **Officer Responsible for Implementation:** Head of Legal and Democratic Services **Timescale for Implementation:** 1 November 2022 (for initiating contact with NRS re the potential of data sharing)

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No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Documented procedures have been defined and clearly explain the requirements of the process.				
2	We found there is no overall owner in charge of managing the death notification process for the Council. As a result, we found that although departments had their own procedures, there are no controls to ensure the end-to-end process is being complied with or monitoring of TUO uptake to ensure GCC are maximizing the potential benefits. Since the process for reporting deaths within GCC was rolled out there has been no post implementation review to assess whether the correct departments are currently advised of deaths or whether there is potential for this to be extended. For instance, although the TUO process allows local authority pension providers to be notified, the SPFO are not currently part of the distribution list. From our sample testing we found that the processes were not adhered to in all cases, with death notifications shared inconsistently across the Council, resulting in services / benefits being removed in a haphazard manner.	If wider data sharing is approved, per recommendation 1, appropriate data sharing processes should be put in place so that: - all relevant departments are included in the distribution list - Service compliance / performance is monitored. In doing so the Council should seek to automate the data sharing process as far as possible (e.g., via auto-forwarding rules, shared repository etc.) so that data is shared with all relevant departments, timeously and consistently, with minimal effort.	**High**	**Response:** Dependent on the implementation of recommendation 1 we will work with the Council to determine the most appropriate means of sharing the data internally, with all relevant departments. **Officer Responsible for Implementation:** Head of Legal and Democratic Services **Timescale for Implementation:** 31 March 2023 (dependent on the completion of recommendation 1)

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No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Council records are up to date and services are removed in a timely manner following notification.				
3	The Corporate Fraud Investigations team within Internal Audit identified seven instances, from data matching work in one Glasgow area, where deaths had not resulted in the individual being removed from the Electoral Register. We followed this up with the Electoral Registrations team and although varied explanations were provided, we noted three instances where the death notification information had not been shared with them, and therefore the individual had not been removed from the Register. It should be noted that corrective action has now taken place and all seven individuals have now been removed from the Register, following the audit fieldwork. However, due to the issues noted above there is an increased risk that the electoral register is not fully up to date.	The Registrars should ensure that a suitable process is put in place so that all deaths are reported to the Electoral Registrations Office (ERO) and Council Tax in a timely manner, following notification. Appropriate monitoring should also take place to ensure that processes are adhered to. The ERO should undertake a data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register and it is as up to date as possible.	**High**	**Response:** Registrars – We will review the process for sharing death notifications with the ERO and Council Tax, to ensure that information is shared timeously. ERO – The ERO are eager to progress this and will work with audit to understand the cases noted in the fieldwork, so that we can implement retrospective data matching processes in response to this recommendation. **Officer Responsible for Implementation:** Registrars – Head of Legal and Democratic Services ERO – Head of AERO **Timescale for Implementation:** Registrars – 31 December 2022. ERO – 31 December 2022

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No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Council records are up to date and services are removed in a timely manner following notification (continued).				
4	We selected a sample of 10 deaths reported in 2021 from the city registrar and sought to verify that the necessary action was taken by Council departments to remove/disable the Council services that they received. From this we found although the Blue Badge team had been notified of the deaths, in the 3 cases where blue badges were held, these were only cancelled 5 months after the holder's death being reported, following our sampling work. If death notifications are not actioned in a timely manner there is an increased risk of fraud or misuse of Council services / benefits.	The Blue Badge team should ensure that suitable processes are put in place so that records are kept up to date and badges are deactivated in a timely manner following reporting. Appropriate monitoring processes should be put in place to ensure that processes are being complied with. CBS should determine whether it is possible to conduct a data cleanse exercise to ensure that all relevant deaths reported have had any corresponding blue badge cancelled.	**Medium**	**Response:** A process has been put in place for the removal of blue badges. A 10% check will be introduced from June 2022 to monitor this. Possibility of a data cleanse exercise will be investigated. **Officer Responsible for Implementation:** Service Delivery Manager **Timescale for Implementation:** 31 July 2022

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No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Council records are up to date and services are removed in a timely manner following notification (continued).				
5	We determined that the Council are only currently signposting those registering deaths towards using the TUO process. As a result uptake for this service may not be as high and the associated benefits for the customer, the Council and the public sector as a whole, may not be fully realised.	Consideration should be given to improving the use of the TUO process across the Council, for example more time invested at the initial reporting stage of a death would lead to a wider dissemination of information across the Council and ensure records regarding service provision are brought up to date.	**Low**	**Response:** We will review the feasibility of offering a more enriched Tell Us Once service. **Officer Responsible for Implementation:** Head of Legal and Democratic Services **Timescale for Implementation:** 31 March 2023