

## Notice of Meeting and Agenda

### Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 25 January 2021	10:00	Corporate Meeting Room 1, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM  
Head of Corporate Governance

### Membership

Councillor Tom Begg: Councillor Stephen Burns: Councillor Michelle Campbell:  
Councillor Jim Harte: Councillor John Hood: Councillor Emma Rodden: Councillor  
Jane Strang:

Councillor Bill Binks (Convener): Councillor Jim Sharkey (Depute Convener):

### Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact Committee Services on 07734358719. To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

## **Apologies**

Apologies from members.

## **Declarations of Interest**

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

## **AUDIT**

- |          |                                                                                                               |                |
|----------|---------------------------------------------------------------------------------------------------------------|----------------|
| <b>1</b> | <b>Summary of Internal Audit Reports for period 1<br/>October to 31 December 2020</b>                         | <b>1 - 14</b>  |
|          | Report by Chief Auditor.                                                                                      |                |
| <b>2</b> | <b>Internal Audit and Counter Fraud Progress and<br/>Performance for Period 1 October to 31 December 2020</b> | <b>15 - 20</b> |
|          | Report by Chief Auditor.                                                                                      |                |

## **MONITORING & REVIEWING SERVICE DELIVERY PERFORMANCE POLICIES AND PRACTICE**

- |          |                                       |                |
|----------|---------------------------------------|----------------|
| <b>3</b> | <b>2019/20 Complaints Data Report</b> | <b>21 - 30</b> |
|          | Report by Chief Executive.            |                |

## **AUDIT**

### **Exempt Item**

Exempt documents are no longer available in print format. You will require to log in to Audit, Risk & Scrutiny Exempt Items to access documents. Please note that access to exempt documents is now restricted.

### **EXCLUSION OF PRESS AND PUBLIC**

**The Board may by resolution exclude the press and public from the meeting during consideration of the following items of business as it is likely, in view of the nature of the business to be transacted, that if members of the press and public are present, there could be disclosure to them of exempt information as defined in paragraphs 1 and 3 of Part I of Schedule 7A of the Local Government (Scotland) Act, 1973.**

**4 Summary of Internal Audit Investigation Report for  
period 1 October to 31 December 2020**

Report by Chief Auditor.





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**To: Audit, Risk and Scrutiny Board**

**On: 25 January 2021**

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**Report by: Chief Auditor**

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**Heading: Summary of Internal Audit Reports for period 01 October to 31 December 2020**

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**1. Summary**

1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. To comply with this requirement Internal Audit submits regular reports on the findings and conclusions of audit engagements to the Audit, Risk and Scrutiny Board.

1.2 Appendix 1 provides details those audit engagements completed during the period 01 October to 31 December 2020 with the overall assurance rating and the number of recommendations in each risk category. The committee summary for each report is also attached. For each audit assignment where recommendations have been made, the relevant managers have put action plans in place to address the issues raised.

1.3 In addition to the reports listed in the Appendix, Internal Audit has an ongoing commitment to:

- A range of corporate and service initiatives;
- Progressing of information security matters in partnership with ICT and Legal Services;
- The regular provision of advice to departmental officers;
- The provision of internal audit services to the associated bodies for which Renfrewshire Council is the lead authority and to Renfrewshire Leisure Ltd and Renfrewshire Health and Social Care Integrated Joint Board;

- Co-ordination of the Council's corporate risk management activity;
  - Management of the counter fraud team;
  - Management of the risk management and insurance team.
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## 2. **Recommendations**

- 2.1 Members are invited to consider and note the Summary of Audit Reports finalised during the period from 01 October to 31 December 2020.
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### **Implications of the Report**

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning – Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** – None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The summary reported relates to the delivery of the risk-based internal audit plan.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

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**Author:** Karen Campbell – 07768354651

## Appendix 1

### Renfrewshire Council

### Internal Audit Service

### Update for Audit, Risk and Scrutiny Board

### Final Audit Reports issued from 01 October – 31 December 2020

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	Important	Good Practice	Service Improvement
<b>Assurance</b>	Environment & Infrastructure	School Meals Income Monitoring – Online Payments	Limited	0	5	3	0
	Finance & Resources	Payroll	Reasonable	0	2	3	0
		Disclosure Checks	Reasonable	0	2	5	0
	Communities, Housing & Planning	Housing Assurance Statement	Substantial	0	0	0	0
<b>Governance</b>	Finance & Resources	Community Empowerment - Community Asset Transfers	Limited	0	6	0	0

Note 1 – No assurance rating can be given in respect of investigation assignments

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> <li>There is a sound system of internal control designed to achieve the objectives of the area being reviewed.</li> <li>The control processes tested are being consistently applied.</li> </ul>
Reasonable Assurance	<ul style="list-style-type: none"> <li>The internal control processes are generally satisfactory with some areas of weakness being identified that could</li> </ul>

	<p>put some objectives of the area being reviewed at risk</p> <ul style="list-style-type: none"> <li>• There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.</li> </ul>
Limited Assurance	<ul style="list-style-type: none"> <li>• Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk.</li> <li>• The level of non-compliance puts the objectives of the area being reviewed at risk.</li> </ul>
No Assurance	<ul style="list-style-type: none"> <li>• Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed.</li> <li>• Significant non-compliance with control processes leaves the processes/systems open to error or abuse.</li> </ul>

<b>Recommendation Rating</b>	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.



Internal Audit Report  
Environment & Infrastructure  
School Meals Income Monitoring - Online Payments  
(A0018/2020/001)

Date: October 2020

## COMMITTEE SUMMARY

### **Audit Objectives**

The objectives of the audit were to ensure that:

1. Documented procedures were in place and available to the relevant employees working with online school meals systems for income recording, checking, monitoring and reconciliation.
2. Income generated through online systems for school meals was being adequately recorded, checked and monitored.
3. The income was being reconciled to banking and general ledger records and discrepancies were being timeously investigated by officers within Environment & Infrastructure Services.

### **Audit Scope**

The following work was carried out:

1. Obtained background information and system notes through discussions with appropriate officers and assessed for adequacy.
2. Prepared and carried out a series of tests on a sample of 4 schools to enable the above objectives to be met.

### **Key Audit Assurances**

1. Where online payments for school meals have been introduced in schools, they have reduced the risks of cash discrepancies as a result of counting and handing cash.

### **Key Audit Risks**

1. Income from online catering payments is being inaccurately recorded, leading to difficulties in monitoring the income being received.
2. When income is not accurately and timeously reconciled to banking and general ledger records, it is difficult to check that income to other records and ensure that all expected income has been received.

Internal Audit Report  
Environment & Infrastructure  
School Meals Income Monitoring - Online Payments  
(A0018/2020/001)

Date: October 2020

**Overall Audit Opinion**

Online payments for school meals have not yet been rolled out to all schools. However, the auditor has made a provision of limited assurance in relation to the areas reviewed at this time as a number of issues requiring attention were identified. Lessons will be learned as the system is further rolled out. The recommendations in the report will strengthen the controls in place.

We have recommended that income generated through online payments should be more accurately recorded and monitored and reconciliations between banking and general ledger should be improved and carried out more regularly.

**Management Commentary**

Facilities Management Soft Services Staff, Finance Staff and officers from the Online School Payments-Cashless Catering Board are currently in the process of implementing the recommendations. This involves documenting the procedures to be followed, on-site training visits and discussions with the software suppliers to correct any system anomalies identified.

# Internal Audit Report Finance & Resources Payroll (A0084/2020/001)

Date: November 2020

## COMMITTEE SUMMARY

### **Audit Objectives**

The objectives of the audit were to ensure that:

1. Temporary changes to employee hours are actioned and recorded accurately and only for the period required.
2. Responsibility payments are actioned on receipt of properly authorised documentation and only paid for qualifying periods.
3. Employees moving posts internally are actioned timeously, with hierarchies being updated correctly.
4. Secondments and temporary upgrades are recorded accurately and only for the period required.

### **Audit Scope**

The following work was carried out:

1. Through discussions with appropriate staff, ascertained the processes for making variations to permanent payroll data.
2. Prepared a programme of tests covering the areas above.

### **Key Audit Assurances**

1. Temporary changes to employee hours were generally actioned and recorded accurately.
2. Hierarchies were updated correctly for internal transfers.
3. Temporary upgrades were generally recorded accurately.

### **Key Audit Risks**

1. Some employees with temporary changes of hours were not paid timeously due to delays by service managers informing Employee Services and Employee Services informing Payroll.
2. Where there is a lack of evidence that some secondment contracts are signed by all parties, disputes may be more difficult to resolve.

### **Overall Audit Opinion**

The audit identified that temporary changes to employee hours and temporary upgrades are generally actioned correctly. However, some employees with temporary changes of hours were not paid timeously and there was a lack of evidence of signed contracts for some secondments. Recommendations were made, which when implemented, will improve the controls in place for payroll.

Internal Audit Report  
Finance & Resources  
Payroll (A0084/2020/001)

**Date: November 2020**

**Management Commentary**

Communications have recently been sent to all line managers, along with the new Salary Adjustment Policy, reminding them of their responsibilities to submit any payroll changes timeously. In addition, it has been reiterated to all Services that early engagement should be made with HR prior to any secondment being agreed.

# Internal Audit Report Finance & Resources

## Disclosure Checks (A0035/2020/001)

**Date:- November 2020**

### COMMITTEE SUMMARY

#### **Audit Objectives**

The objectives of this audit were to ensure that:

1. Policy and procedures were in place which comply with the requirements of the PVG scheme.
2. Arrangements were in place to undertake the required PVG checks on new employees (and volunteers) undertaking regulated work.
3. Processes were in place to ensure that employees (and volunteers) who required PVG checks have been checked.

#### **Audit Scope**

The following work was carried out:

1. Ascertained the procedures in place for carrying out disclosure checks for employees and volunteers who work with Children/Protected Adults.
2. Tested a sample of new employees and volunteers undertaking regulated work to ensure that arrangements are in place to undertake the required PVG checks.
3. Tested a sample of employees and volunteers undertaking regulated work to ensure that they have had PVG checks.
4. Tested a sample of employees transferred into posts undertaking regulated work to ensure that they have had PVG checks.

#### **Key Audit Assurances**

For the sample of employees, including those who transferred to regulated work tested, arrangements were in place to undertake the required PVG checks and the checks were carried out.

#### **Key Audit Risks**

1. The information on Business World is not a complete record of disclosure checks for employees as there is a period where Business World could not be accessed and the records have not been updated retrospectively.
2. There are inadequate processes in place to ensure all PVG certificates requested for employees and volunteers from Disclosure Scotland are being received, because of a lack of evidence of follow up action on the Disclosure Log.

#### **Overall Audit Opinion**

Arrangements were in place to undertake required PVG checks for employees, including those who transferred to regulated work. However, we identified that there was no evidence to show that records for keeping track of disclosure checks requested for

Internal Audit Report  
Finance & Resources  
Disclosure Checks (A0035/2020/001)  
Date:- November 2020

employees and volunteers have been reviewed at regular intervals and that all employees disclosure checks undertaken have been recorded on Business World. Recommendations were made to make the controls over disclosure checking more robust.

**Management Commentary**

There was a period of time where the relevant staff could not access Business World to record the disclosure checks information. This has now been rectified and the required details have been retrospectively input into Business World. Employee Service management are also in the process of amending their procedures in order that a follow up check is undertaken to ensure confirmation is received that a disclosure check has been undertaken by Disclosure Scotland.

# Internal Audit Report

## Communities, Housing & Planning

### Housing Assurance Statement (A0016/2021/001)

Date: October 2020

#### COMMITTEE SUMMARY

##### **Audit Objectives**

To ensure that:

1. Communities, Housing and Planning Services are complying with the requirements of the Annual Assurance Statement to the Scottish Housing Regulator.
2. There is sufficient evidence held by the Communities, Housing and Planning Service to demonstrate compliance with the requirements of the Annual Assurance Statement.

##### **Audit Scope**

The following work was carried out:

1. Considered the Annual Assurance Statement to the Scottish Housing Regulator.
2. Through sample testing, ensured that appropriate evidence was held to confirm that Communities, Housing and Planning Services are complying with the requirements of the Annual Assurance Statement.
3. Ensured that appropriate evidence was available to support a sample of indicators and management information outlined in the Social Housing Charter submitted to the Scottish Housing Regulator.

##### **Key Audit Assurances**

1. Satisfactory evidence was available to demonstrate that Communities, Housing and Planning Services are complying with the requirements of the Annual Assurance Statement.
2. For the sample of outcomes tested, satisfactory evidence was available to support the actual outturns reported in the Social Housing Charter.

##### **Key Audit Risks**

There were no key risks identified during the audit.

##### **Overall Audit Opinion**

Based on sample check of the evidence used to demonstrate compliance, we would confirm that the Council complies with the requirements of the Housing Assurance Statement.

Internal Audit Report  
Finance & Resources  
Legislation Management - Community Empowerment -  
Community Asset Transfers  
(B0013/2020/001)

Date: December 2020

## COMMITTEE SUMMARY

### **Audit Objectives**

The objectives of this audit were to ensure that: -

1. Community Asset Transfer Requests (ATRs) are formally notified to the council and include the relevant information in line with legislation;
2. ATRs are made by properly constituted Community Transfer Bodies and contain all additional requirements where the request concerns outright ownership of an asset;
3. The validity of the ATR is checked and acknowledged in accordance with The Community Empowerment (Scotland) Act 2015;
4. Public notices are issued, published and displayed appropriately and any representations are reviewed within the set timescales;
5. The Community Asset Transfer Panel consider and review in detail the request and supporting documentation and issue and publish a formal decision notice to all relevant parties;
6. Guidance on the review and appeal processes are communicated to Community Transfer Bodies where a refusal decision has been reached.

### **Audit Scope**

The following work was carried out:

1. Interviewed the appropriate staff to obtain the system in place and any relevant documentation.
2. Prepared a series of tests to ensure Community Asset Transfer arrangements and associated procedures were operating effectively and in accordance with legislation.

### **Key Audit Assurances**

1. We are unable to offer any key assurances for the Community Asset Transfer arrangements.

### **Key Audit Risks**

1. The current arrangements for processing Community Asset Transfers are not in line with the requirements of the Community Empowerment (Scotland) Act 2015 as described below and could leave the council open to challenge.



Internal Audit Report  
Finance & Resources  
Legislation Management - Community Empowerment -  
Community Asset Transfers  
(B0013/2020/001)

**Date: December 2020**

2. A number of applications did not include the relevant information in line with legislation;
3. There was limited evidence that applications are being progressed by properly constituted Community Transfer Bodies;
4. There was limited evidence of the validity of the applications being checked and acknowledged in accordance with Act;
5. There was limited evidence of Public Notices being issued, published appropriately and displayed;
6. There was limited evidence of formal Decision Notices being sent to relevant parties;
7. There was no evidence of guidance on the review and appeal processes being communicated to Community Transfer Bodies where a refusal decision has been reached.

**Overall Audit Opinion**

The current processes being carried out in relation to Community Asset Transfers fall short in several areas on the requirements of the Community Empowerment (Scotland) Act 2015. The auditor has made recommendations to address these issues. A provision of limited assurance has been made in relation to the area under review.

**Management Commentary**

At the time of the audit review, it should be noted that there were staffing issues within the team which has resulted in our processes not being as robust. We are currently actioning the audit recommendations made and this involves amending our processes to ensure we can evidence that we fully comply with the current legislation and updating our procedural notes accordingly.





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**To: Audit, Risk and Scrutiny Board**

**On: 25 January 2021**

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**Report by: Chief Auditor**

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**Heading: Internal Audit and Counter Fraud Progress and Performance for Period to 31 December 2020**

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**1. Summary**

- 1.1 The Internal Audit Annual Plan was approved by the Audit, Scrutiny and Petitions Board on 16 March 2020. Internal Audit measures the progress and performance of the team on a regular basis using a range of performance indicators. This report monitors progress from 1 April 2020 to 31 December 2020, in terms of the delivery of the Audit Plan for the year and compares actual performance against targets set by the Director of Finance and Resources.
- 1.2 In terms of Counter Fraud, no formal performance targets for fraud investigation have been established for the following reasons. A major part of their work involves being the single point of contact for DWP's Single Fraud Investigation Service and the Service Level Agreement for this work contains time targets for completing this work. A great deal of effort has also been on increasing fraud awareness amongst employees to prevent fraud from occurring against the Council. The types of fraud referrals received to date are wide ranging and the team's objective is to concentrate on investigating those referrals considered to contain the greatest fraud risk.
- 1.3 As a result of the COVID-19 pandemic, the majority of fraud investigation work was suspended until September 2020. This work has now recommenced with the team giving priority to the areas with the greatest fraud risk. Joint working with the DWP's Single Fraud Investigation service has also temporarily ceased and we are awaiting

a date for this work to recommence. Referrals for consideration of fraud investigations are still being passed to the DWP. All of the Counter Fraud Team are currently working at home.

- 1.4 The Internal Audit team are also home working full time and are continuing to work on planned audit assignments which we able to undertake remotely. The team are also providing advice and support where necessary to council services
- 1.5 The report details progress against local and national initiatives, including the National Fraud Initiative for 2020/2021, involving Internal Audit and the Counter Fraud Team from 1 April 2020 to 31 December 2020

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## 2. **Recommendations**

- 2.1 Members are invited to note the Internal Audit and Counter Fraud Team progress and performance to 31 December 2020.

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## 3. **Background**

- 3.1 The progress and performance of the Internal Audit Team is subject to regular monitoring using a number of performance measures. The Director of Finance and Resources has set annual targets for the team to demonstrate continuous improvement. In terms of the Counter Fraud team, there are time targets in place for responding to requests from the DWP's Single Fraud Investigation Service. Due to the diverse nature of fraud referrals no formal performance targets have been established and the outcomes from investigations is regularly monitored by management and reported to this Board.
- 3.2 Internal Audit and the Counter Fraud Team support a variety of local and national initiatives through participation in professional practitioner groups and co-ordination of national initiatives such as the National Fraud Initiative.

## 4. **Internal Audit Team Performance**

### (a) **Percentage of audit plan completed as at 31 December 2020**

This measures the degree to which the Audit plan has been completed

<b>Actual 2019/20</b>	<b>Annual Target 2020/21</b>	<b>Audit Plan Completion Target to 31 Dec 2020</b>	<b>Audit Plan Completion Actual to 31 Dec 2020</b>
95.4%	95.0%	66.5%	67.4%

Actual performance is currently slightly ahead of target.

**(b) Percentage of assignments complete by target date**

This measures the degree with which target dates for audit work have been met.

<b>Target 2020/21</b>	<b>Actual to 31 December 2020</b>
95.0%	96.9%

Actual performance is ahead of the target set for the year. It should be noted that target dates have been extended where necessary as it is taking longer to obtain information due to the priorities of services during the pandemic and the practicalities of home working.

**(c) Percentage of audit assignments completed within time budget/**

This measures how well the time budget for individual assignments has been adhered to.

<b>Target 2020/21</b>	<b>Actual to 31 December 2020</b>
95.0%	100%

Actual performance is ahead of the target set for the year, although this is likely to reduce over the remainder of the year. Our performance against this indicator is liable to change throughout the remainder of the year as additional resource is required to complete audit assignments in the current environment. It should be noted that some of this additional time has been drawn down from our contingency budget

**(d) Percentage of audit reports issued within 6 weeks of completion of audit field work**

This measures how quickly draft audit reports are issued after the audit fieldwork has been completed.

<b>Target 2020/21</b>	<b>Actual to 31 December 2020</b>
95.0%	96.9%

## **5. Internal Audit's Response to COVID-19**

- 5.1 All of our staff are continuing to home work and utilising the Council's various tools and techniques to continue to undertake audit assignments.
- 5.2 We continue to liaise and advise services on proposed amendments to internal controls and new procedures as a result of changes to the Council's working practices and environment as a result of the pandemic
- 5.3 There is an ongoing review of our 2020/21 Audit Plan in light of the emerging risks arising from COVID-19 and the reduction in available audit resource to identify whether any further amendments or cancellations to the Audit Plan should be undertaken. At this point in time no further changes or amendments have been proposed or undertaken.
- 5.4 All of this work will enable us to deliver our annual audit opinion on the Council's governance, internal control and risk management, at the end of the year.

## **6 Counter Fraud Team Progress and Performance and their Response to COVID- 19**

- 6.1 In line with the Service Level Agreement, the Counter Fraud Team act as the Single Point of Contact (SPOC) to route potential housing benefit fraud referrals to the DWP, liaise with the Council's Housing Benefit Team and DWP Fraud Officers and retrieve the necessary evidence for the DWP Fraud Officers from the Housing Benefit System. In addition, we also work jointly work with DWP Fraud Officers on criminal fraud investigations which focuses on the investigation and prosecution of the LA administered Council Tax Reduction Scheme (CTRS) and Social Security benefit fraud. The majority of this work continues to be suspended by the DWP as their local fraud officers have been seconded to undertake other duties but it is our understanding that their compliance teams are dealing with some fraud work and they are continuing to work on plans to enable fraud investigations to recommence. We continue to refer cases worthy of investigation to them for their consideration.
- 6.2 One team member is still assisting with track and trace phone calls.
- 6.3 Our working practices have been revised in order to protect the health of residents and staff during the pandemic, including contacting individuals, where possible, by telephone or e-mail rather than face to face visits. This has enabled us to resume undertaking fraud investigation work.
- 6.4 The financial and non-financial results for the period up to quarter 3 (April 2020 to December 2020) are noted in the table below:-

<b>Financial Outcomes</b>	<b>As at End of Quarter 3 (£)</b>
Cash savings directly attributable to preventative counter fraud intervention	327,500
Cash recoveries in progress directly attributable to counter fraud investigations	35,304
Housing Benefit savings directly attributable to counter fraud investigation	28,449
Housing Benefit savings attributable to DWP Partnership	14,243
Notional savings identified through counter fraud investigation, (e.g. housing tenancy and future council tax,)	231,757
<b>Non-Financial Outcomes</b>	<b>As at End of Quarter 3 (£)</b>
Housing properties recovered	2
Housing applications amended/cancelled	6
Blue badge misuse warning letters issued	7
Licences revoked	0

6.5 The cash savings identified are largely in connection with the work we undertook in conjunction with the Council's Economic Development Team on suspected fraudulent applications which were received in respect of the Small Business and Retail, Hospitality & Tourism Covid-19 Grant Schemes and where payment was refused. These applications have been reported to Police Scotland.

6.6 We are continuing to take cognisance of reports being published by various organisations on the on the emerging fraud risks, arising during the pandemic and this will be used to amend our work plan where necessary to focus on the greatest fraud risk areas.

6.7 The first virtual meeting of the Scottish Local Authorities Investigators Group took place in November 2020 and included a presentation from Police Scotland on the work they were doing on fraudulent Covid-19 Business Grant Applications.

## **7. National Fraud Initiative**

7.1 A member of the Counter Fraud Team has been undertaking a significant amount of work on preparing for the next National Fraud Initiative exercise. The first required data sets were submitted by the due date in October 2020. We are now working on new data sets in relation to COVID-19 grant applications and this data will be submitted in January 2021. The first tranche of the data matches for checking are due to be received by the Council in early February 2021.

## 8. **Scottish Local Authorities Chief Internal Auditors' Group**

- 8.1 This group last met virtually in November and audit and Procurement - Red Flags was the main focus.
- 8.2 The Local Authorities Computer Audit Sub-Group was also attended virtually during this quarter. The main discussion topic at this meeting was GDPR and data protection particularly in a home working environment.

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### Implications of the Report

1. **Financial** - The Council has in place arrangements to recover the any overpayments identified from the work of the Counter Fraud Team and the National Fraud Initiative.
2. **HR & Organisational Development** - None
3. **Community Planning – Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** - None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The progress and performance reported relates to the delivery of the risk-based internal audit plan and the mitigation of the risk of fraud and error.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

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**Author:** Karen Campbell – 07768354651





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**To: Audit, Risk and Scrutiny Board**

**On: 25 January 2021**

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**Report by: Chief Executive**

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**Heading: 2019/20 Complaints Data**

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## **1. Summary**

- 1.1 Renfrewshire Council's complaint handling procedure (CHP) helps the Council to improve services and processes based on customer feedback. It is one of a range of methods to help the Council understand how well it is delivering its services.
- 1.2 Introduced in 2013, the Council's CHP complies with the Scottish Public Services Ombudsman's (SPSO) guidance and aims to help 'get it right first time'. The expectation is to have quicker, simpler and more streamlined complaints handling with early response by capable, well-trained staff. As part of the procedure, all complaints are recorded and monitored.
- 1.3 This report provides information on complaints closed during the year from 1 April 2019 to 31 March 2020 and performance on key indicators, as well as highlighting improvements made to the CHP over the past year to ensure that complaints are handled well, and the organisation learns from them.
- 1.4 Given the reporting timescales, it should be noted that the coronavirus pandemic and subsequent national lockdown has not impacted on the figures reported here as this report covers up to the end of March 2020. Due to the pandemic and the focus of officers on the response phase, it was not possible however to finalise this report for submission to the Board as intended in Autumn 2020.
- 1.5 The key messages highlighted in the report are as follows:
  - 7,924 complaints were received in 2019/20, which has decreased from 8,200 in 2018/19;
  - 86.8% of our complaints are dealt with as frontline response, demonstrating the Council's commitment to getting it right first time in response to complaints;

- 72% of frontline complaints and 87% of investigation complaints received were completed within target timescales;
- the average time to respond to an investigation complaint was 13.3 days, which is within the SPSO target of 20 days;
- 2019/20 breakdown of complaints received by services is broadly reflective of the volume of services provided, with Environment and Infrastructure Services delivering the highest volume of frontline Council services and consequently receiving the highest volume of customer interactions;
- the Scottish Public Services Ombudsman (SPSO) introduced changes to the national complaints handling process and all local authorities are required to introduce these changes by April 2021; and
- a new system to support the logging of and learning from complaints was launched by the Council in April 2020.

1.6 A performance scorecard has been included within the appendix of this report to provide additional data.

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## 2. Recommendations

- 2.1 It is recommended that members of the Audit, Risk and Scrutiny Board:
- Note the content of this report

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## 3. Background

- 3.1 Renfrewshire Council's complaint handling procedure was implemented in 2013 and complies with the model complaints handling procedure for local authorities introduced by the Scottish Public Services Ombudsman at that time.
- 3.2 The CHP reflects Renfrewshire Council's ongoing commitment to the provision of high-quality complaints handling. The CHP operates to ensure that complaints are processed and responded to consistently within target timescales, with a particular focus on working to resolve customer dissatisfaction as close as possible to the point of contact or service delivery.
- 3.3 Services record, analyse and monitor complaints performance and use the information gathered through the CHP to improve service delivery wherever possible.
- 3.4 In line with the SPSO complaints handling procedure, Renfrewshire Council's CHP uses a two-stage process, Frontline Response and Investigation:

### **Frontline Response**

The frontline response stage aims to quickly resolve straightforward customer complaints that require little or no investigation. Any member of staff may deal with complaints at this stage.

The main principle is to seek an early response, resolving complaints at the earliest opportunity and as close to the point of service delivery as possible. This may mean a face-to-face discussion with the customer or asking an appropriate member of staff

to deal directly with the complaint. **The Council has 5 days to respond to these complaints.**

An example of a complaint which may be addressed at the frontline response stage is where a customer has provided evidence to verify their claim for benefits, but the Benefits Service has not updated their case records with this information. When this is reported, the service would apologise, update the customer's benefit record to record receipt of evidence and check that the benefit award is corrected from the appropriate date.

### **Investigation**

Not all complaints are suitable for frontline response and not all complaints will be satisfactorily resolved at this stage. Investigation complaints are typically complex or require a detailed examination before resolving. These complaints may already have been considered at the frontline response stage, or they may have been identified from the start as needing investigation.

An investigation aims to establish all the facts relevant to the points made in the complaint and to give the customer a full, objective and proportionate response that represents the final position. **The Council has 20 days to respond to these complaints.**

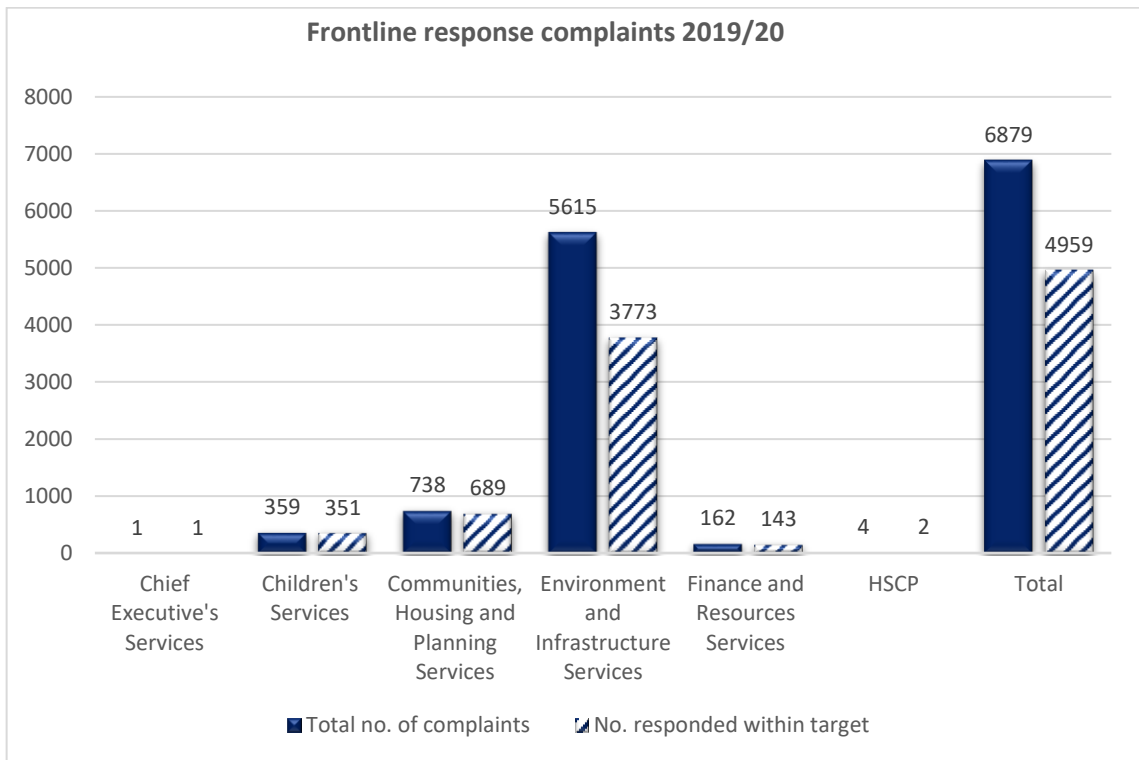
An example of an investigation may relate to the standard or nature of a repair within a Council property which requires an inspection or visit to investigate.

- 3.5 In line with other authorities, our complaints policy does not include a number of service areas that are processed through other means, some examples include: the right to appeal a refusal of planning permission or to appeal planning conditions - this is made to the Local Review Body or the Scottish Ministers; allegations of bullying are treated and investigated as bullying incidents - by the education establishment; and a compensation claim for personal injury, loss of or damage to property - are processed through the Council's standard 'Public Liability Claim Form'.

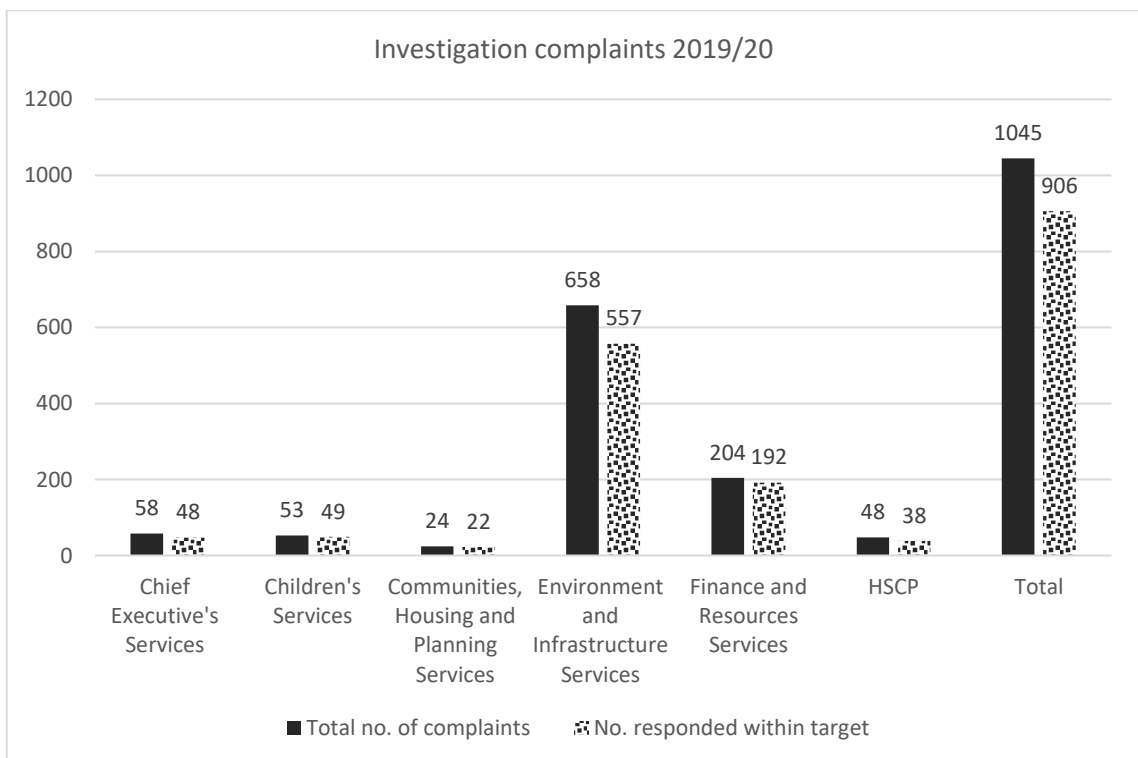
## **4. Revised national guidance Scottish Public Services Ombudsman (SPSO)**

- 4.1 The SPSO completed a review on their own guidance and model complaints handling procedure and have updated their 2013 model. Local Authorities have one year to implement these national changes (1 April 2020 to 1 April 2021), the key changes to the statutory model are set out below:
- the updated procedure is still a '2 stage process', but the first stage has been renamed **Frontline Response** (changed from Frontline Resolution in the previous CHP);
  - a new outcome to a complaint is being introduced, where a complaint can be classed as **resolved**. A complaint is resolved when both the Council and the customer agree what action (if any) will be taken to provide full and final resolution for the customer, without making a decision whether the complaint is upheld or not upheld;
  - where a customer has received a frontline response to their complaint and wishes to escalate their complaint to investigation, they must request this either within 6 months of when they first knew of the problem, or **within two months of receiving their response to their frontline complaint** (if this is later); and

- the points of an investigation complaint and expected outcomes are clear from the complaint, **these must be set out** in the initial acknowledgment asking the customer to get in touch if they disagree.
- 4.2 When the Council's new complaints system was being developed it was configured to make sure it could capture any new information required ahead of the April 2021 deadline, such as adding the new resolved outcome and the change of terminology required. From January, the focus will be on communicating these national changes to staff. The Council's complaints policy will be updated to reflect these changes and additional guidance will be provided to staff, including updated template letters for the new approach to acknowledging an investigation complaint.
- 4.3 Through the Local Authority Complaint Handlers Network (LACHN) it has been requested that training materials and guidance are provided by the SPSO, to ensure all 32 Councils are applying the new policy consistently and to assist Councils in communicating, training and rolling out the updated model.
- 5. 2019/20 Council Performance**
- 5.1 Complaints are crucial in identifying areas or processes that need to be improved for our customers and Councils are required to report their complaints handling performance against a range of high-level performance indicators related to the SPSO complaints handling procedure. This report provides information on the complaints closed during the period 1 April 2019 to 31 March 2020 and Appendix 1 details Renfrewshire Council's complaints performance for 2019/20 against these key SPSO performance indicators.
- 5.2 In 2019/20, the number of complaints received decreased from 8,200 to 7,924. The Council strives to ensure that complaints are answered right first time and customers are responded to quickly, and during 2019/20 86.8% of complaints were addressed through a frontline response. 72% of frontline complaints and 87% of investigation complaints received were completed within target timescales. The average time to respond to a frontline response complaint was 3.3 days, which is below the SPSO target of 5 days. The average time to respond to an investigation complaint was 13.3 days, which is within the SPSO target of 20 days - however the average time indicator excludes Environment and Infrastructure Services and Children Services, who used a different complaint system during 2019/20.
- 5.3 From 1 April 2017, the process for handling social work complaints was brought in line with the Council-wide complaints process. There is still a minor difference between the two procedures - under the social work procedure, frontline complaints may be extended by up to 10 working days in agreement with the complainant. This extension was not applied to any complaints in 2019/20. Therefore, as all 2018/19 and 2019/20 social work complaints were handled under the same procedure and the data has been included in the service charts below. The complaints across social work services relate to services provided by Children's Services and the Health and Social Care Partnership (HSCP).
- 5.4 The bar charts below show the service breakdown of those complaints closed within the timescales, during the period 1 April 2019 to 31 March 2020. This is for both frontline response and investigation complaints.



5.5 Overall the breakdown of complaints received by services is broadly reflective of the volume of services provided. Environment and Infrastructure delivers the highest volume of frontline Council services, which includes refuse collection, roads maintenance, Streetscene and land services, parks and cemeteries and street lighting. It is to be expected therefore that the service will receive the highest level of customer interactions. There was also an increase in investigation complaints experienced by this service in 2019/20, due to a strengthening of the complaints recording process within the service



## 6. Complaints escalating to SPSO

- 6.1 In November 2020, the Audit, Risk and Scrutiny Board considered a report relating to the SPSO annual report for 2019/20. The SPSO will not generally consider a complaint in relation to a local authority unless the complainant has gone through the Council's complaints procedure. During the period of the report the SPSO determined 47 complaints relative to Renfrewshire Council (out of a total of 7,924) compared with 48 in 2018/19. Of the 47 complaints determined by the SPSO during 2018/19, none went to investigation stage.

## 7. Improving the Council's complaints handling procedure

- 7.1 The 2018 internal review identified the requirement to revise the CHP and an opportunity to update the provision of training and guidelines for officers, for social work complaints to be in line with the Council-wide procedure and for a more robust system to support the logging of and learning from complaints.
- 7.2 The new complaint system, "Contact Us" went live on 1st April 2020. It is part of the MyAccount platform, allowing current MyAccount users to log, track and receive a response to their complaint or compliment on this one system. Customers not on MyAccount can also still log a complaint online by skipping the registration process or by writing, phoning or emailing the Council. As mentioned above, the system was configured to address some of the new national complaints procedure, such as the renaming of frontline complaints and adding the new outcome of resolved complaints.
- 7.3 As the roll out of the new system was carried out during the pandemic, it was supported by online training materials, webinars and a system helpdesk for relevant officers using the new system. Furthermore, it was also agreed to postpone the roll out of the new system to schools and an interim process is in place.
- 7.4 During 2020, further guidance on complaints handling has been made available on the intranet, for all employees, which also includes guidance on dealing with unacceptable behaviour and, as part of the Learning at Work week in October 2020, complaints handling advice was communicated to staff.
- 7.5 As mentioned above, we will also be developing additional guidance to staff on the changes to the national policy. Learning and benchmarking opportunities have continued to be pursued through the Local Authority Complaint Handlers Network (LACHN).

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## Implications of the Report

1. **Financial** – none
2. **HR & Organisational Development** - none
3. **Community/Council Planning** –  
*We consider our services performance against a number of strategic outcomes to measure how we are delivering better outcomes for our local communities:*

*Working together to improve outcomes* – complaints are monitored under this outcome of the Council Plan and service improvement planning process.

4. **Legal** - none.
5. **Property/Assets** - none
6. **Information Technology** - none.
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none
9. **Procurement** – none
10. **Risk** – none
11. **Privacy Impact** – none
12. **Cosla Policy Position** – none
13. **Climate Risk**- none

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**List of Background Papers: none**

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## Appendix 1: Renfrewshire Council Annual Complaints Report SPSO Indicators



<b>The total number of complaints received, frontline and investigation</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
Total number of complaints received (open and closed)	6,752	8,200	7,924
Number of complaints closed at Frontline Response as a percentage of all complaints	95.9%	89.1%	86.8%
Number of complaints closed at Frontline Response	6,478	7,307	6,879
Number of complaints closed at Investigation	274	893	1,045
Number of complaints closed at Investigation as a percentage of all complaints	4.05%	10.89%	13.2%
Number of complaints closed at Investigation after escalation	9	7	3
Number of complaints closed at Investigation after escalation as a percentage of all complaints	0.13%	0.8%	0.03%
<b>The average time in working days for a full response to complaints at each stage</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20*</b>
Average time in working days to respond to complaints at Frontline Response	5.9	5.3	3.3



<b>The average time in working days for a full response to complaints at each stage</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20*</b>
Average time in working days to respond to complaints at Investigation	12.7	15	13.3
Average time in working days to respond to complaints after escalation	20	9	11

*\*the data excludes Environment & infrastructure Services and Children Services, who used a different complaint system during 2019/20*

<b>The number and percentage of complaints at each stage which were responded to in full within the set timescales</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
Number of complaints closed at Frontline Response within 5 working days as a percentage of the total number of Frontline Response complaints	72.4%	77.5%	72%
Number of complaints closed at Investigation within 20 working days as a percentage of total number of Investigation complaints	94.96%	73.9%	87%

<b>The number and percentage of complaints where an extension to the timescale has been authorised</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
Number of complaints closed at Frontline Response where extension was authorised, as a percentage of all complaints at Frontline Response	0.09%	0.2%	0.0%
Number of complaints closed at Investigation where extension was authorised, as a percentage of all complaints closed at Investigation	0%	0.6%	0.03% *

*\*the data excludes Environment & infrastructure Services and Children Services, who used a different complaint system during 2019/20*

