

Agenda Item	4
Report No	AS/13/20

THE HIGHLAND COUNCIL

Committee: Audit & Scrutiny Committee

Date: 26th November 2020

Report Title: Internal Audit Reviews and Progress Report – 12/09/20 – 13/11/20

Report By: Corporate Audit Manager

1. Purpose/Executive Summary

- 1.1 This report provides details of the final reports issued since the last Committee meeting. This includes details of the work in progress and other information relevant to the operation of the Internal Audit section.

2. Recommendations

- 2.1 Members are asked to:
- i. consider the Final Reports referred to in Section 4.1 of the report, and
 - ii. note the current work of the Internal Audit Section outlined at section 5 of the report and details of progress against the 2020/21 audit plan at **Appendix 1**

3. Implications

- 3.1 Risk – the risks and any associated system or control weaknesses identified as a result of any internal audits or corporate fraud investigations will be reviewed and recommendations made for improvement.
- 3.2 There are no Resource, Legal, Community (Equality, Poverty, Rural and Island), Climate Change/ Carbon Clever or Gaelic implications. Any implications arising from the agreed management actions in response to audit recommendations should be addressed by the relevant Service.

4. Audit Reports

4.1 There have been 4 final reports issued in this period as referred to in the table below:

Service	Subject	Opinion
Infrastructure & Environment	LEADER Programme 2019/20	Substantial Assurance
Property & Housing	Collection of school meals income	Reasonable Assurance
Education & Learning	Workforce planning and staffing arrangements – Teaching	Substantial Assurance
Health & Social Care	Investigation into administration and use of SDS package	Reasonable Assurance

Each report contains an audit opinion based upon the work performed in respect of the subject under review. The five audit opinions are set out as follows:

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

5. Other Work

5.1 In addition to the reports referred to at section 4.1 above, the Section has been involved in a variety of other work which is summarised below:

(i) Audits for other Boards, Committees or Organisations

Audit work has been undertaken for the Valuation Joint Board and the Pension Fund during this period.

(ii) Management reviews

A request was received from the Health and Social Care Service to audit a particular Self Directed Support (SDS) case. This was undertaken and a management report was issued. This also prompted the issue of a separate report to improve the oversight of all SDS direct payments which is listed at 4.1 above.

Reports have also been issued relating to a concern relating to developer contributions and a complaint about rates relief and other matters.

(iii) Corporate Fraud activity

As reported last time, significant time has been spent providing information to Police Scotland through the Single Point of Contact arrangements. Work has also continued investigating suspected fraudulent Covid-19 grant applications.

(iv) Members' training

Materials have been developed for the Audit Committee members and this with Learning and Development (L&D) to provide this through My Online Learning. The scrutiny training materials are nearing completion and once finalised for online use by L&D will be publicised for Member uptake.

6. Progress against the 2020/21 audit plan

6.1 **Appendix 1** gives details of progress against the 2020/21 audit plan. This also includes the additional audit relating to the review of the recruitment process for the ECO Education & Learning.

6.2 The audit plan was approved on 24/09/20 and at that time it was reported that the Section had 1 vacant post which it would be filled by 01/11/20. This was advertised as an internal development opportunity, but no applications were received. Further options for filling this post are being currently being explored. Adjustments to the audit plan are required but this will be undertaken once there is clarity on when the post will be filled.

6.3 Performance information for quarters 1 & 2 of 2020/21 is provided below

Category	Performance Indicator	Target	2020/21 Actuals	
			Qtr 1	Qtr 2
Quality				
Client Feedback	(i) % satisfaction from individual audit engagements expressed through Client Audit Questionnaires (CAQ)	75	74	90
	(ii) % of Client Audit Questionnaires returned	70	100	100
Business Processes				
Timeliness of Final Report	(i) % of draft reports responded to by client within 20 days of issue	85	0	0
	(ii) % of final reports issued within 10 days of receipt of management response	90	100	100

All final reports issued were affected by delays in responding due to Covid-19. More recent audit reports which will be reported for Qtr 3 have shown improved response times.

Designation: Corporate Audit Manager

Date: 16th November 2020

Author: Donna Sutherland

Progress against 2020/21 Plan**Appendix 1**

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Chief Executive	HCX02/001 - Review of Resilience Arrangements	Review of resilience arrangements operating within the Council including business continuity and emergency planning. Now includes lessons learned post Covid-19.	Strategic Risk	30	Being planned
Communities & Place	HCC03/005.bf.bf - Fleet Management arrangements	Review of the fleet management arrangements to ensure that these accord with the requirements of the Councils operator's licence. This will also include review of the Tranman system.	Operational Risk	5	In progress
Education & Learning	HEL07/001 - Workforce Planning and Staffing Arrangements - Education	Review of primary recruitment probationer allocations, job sizing processes and processing of changes to staff terms and conditions.	Operational Risk	6	Final report issued
Education & Learning	HAB02/001.bf - Review of the systems for the payment of relief and temporary school staff	Review of the process for the submission of hours claimed using payroll forms to ensure that this is appropriate and that appropriate controls are exercised over such claims. Also to ensure that these are used for the correct groups of staff and cannot be used to bypass the system for the management of vacancies within the Council.	Strategic Risk	17	Report being drafted

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Infrastructure & Environment	HCC02/002.bf - Car Parks	Review of car park arrangements across the Council including deployment of staff, income systems and parking enforcement arrangements.	Operational Risk	1	Final report issued
Infrastructure & Environment	HEB03/002.bf - Review of flood prevention capital projects	Review of the project management arrangements in place in respect of selected Flood Team projects and that these comply with relevant project governance guidance and procedures.	Contract Audit	17	Final report issued
Property & Housing	HEC05/001.bf - Collection of school meals income	Review of the arrangements for the collection of school meals income to ensure that this is operating as efficiently as possible. This will also include review of the arrangements for the effective management of debt.	Operational Risk	3	Final report issued
Resources & Finance	HDA08/015.bf - Pension Fund Contributions	Review of the arrangements for the admission of members to the Fund and collection of contributions. Also there are appropriate controls over fund transfers to ensure these are calculated accurately and processed promptly.	Operational Risk	10	Fieldwork in progress

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Resources & Finance	HDA16/002.bf - Review of purchase to pay arrangements	Corporate review of the arrangements for the purchasing and payment of goods and services to ensure that appropriate controls are in place. This links with budgetary control arrangements and consideration of the roles and responsibilities of budget holders in approving expenditure, and monitoring and control of their budgets.	Main Financial System	22	Fieldwork in progress.
Resources & Finance	HDA16/003.bf - Procurement	Review of significant areas of expenditure to ensure that contract suppliers are in place and are used as appropriate.	Main Financial System	18	TOR issued
Resources & Finance	HDD04/004.bf - Cyber Security	Review of the Council's Cyber Security arrangements to ensure that these are appropriate and effective. This will also include review of the service's incidence response arrangements.	Strategic Risk	18	Agreed with management that this will be combined with audit HRF34/001 - ICT & Digital Services.
Resources & Finance	HDD04/005.bf - ICT Contract Management Arrangements	Review of the arrangements for the management of the ICT contract with Wipro to ensure that these are working effectively.	Strategic Risk	1	Final report issued

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Performance & Governance	HPG06/001 - Governance of Arms Length External Organisations and Partnerships	Review of the arrangements for the effective governance of ALEOs and partnerships to ensure that these are working as effectively as possible and there is clarity over roles and responsibilities with no duplication by different organisations.	Corporate Governance	25	Not started
Performance & Governance	HPG09/001 - Compliance with the General Data Protection Regulations	Review of the arrangements across the Council for compliance with the General Data Protection Regulations (GDPR).	Operational Risk	20	Not started
Resources & Finance	HRF01/001 - Review of financial management and reporting	High level review of the Council's financial management arrangements.	Main Financial System	20	Not started
Resources & Finance	HRF05/001 - Pension Fund Investments	Review of the arrangements in place for Pension Fund investments.	Operational Risk	15	Not started
Resources & Finance	HRF08/002 - Pension Fund Annual Governance Assurance Statement 2019-20	Allowance of time for work associated with producing the annual audit opinion and annual Governance Assurance Statement (AGS).	Corporate Governance	3	Work completed.
Resources & Finance	HRF16/001 - HC Annual Governance Statement 2019-20	Allowance for work to be undertaken in order to support the annual audit opinion and Annual Governance Statement within the annual accounts.	Corporate Governance	7	Work completed.

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Resources & Finance	HRF22/001 - Review of CT and NDR discounts and exemptions	Review of the systems for the award of discounts and exemptions to ensure these comply with the relevant legislation or Council policies. Ensure that these are regularly reviewed to ensure that ongoing awards are still valid.	Main Financial System	25	Not started
Resources & Finance	HRF30/001 - Review of workforce planning arrangements	Corporate review of workforce planning arrangements across the Council.	Strategic Risk	30	Being planned
Resources & Finance	HRF30/002 - Review of Absence Management Arrangements (follow-up)	Follow-up review to ensure that the management agreed actions from the previous audit of absence management arrangements (ref HDD01/005) have been satisfactorily implemented.	Follow-up	15	Not started
Resources & Finance	HRF30/003 - Review of Human Resources Arrangements	Review of HR arrangements including policies and procedures and whether these are fit for purpose.	Operational Risk	20	Not started
Resources & Finance	HRF30/004 - Review of recruitment process for ECO Education & Learning	Review of the process for the recruitment and appointment of a Consultant as the Interim ECO for Education & Learning.	Unplanned audit	10	Fieldwork in progress
Resources & Finance	HRF34/001 - ICT & Digital Services	Review of the risks arising from Covid-19 and staff homeworking and what controls were put in place to manage or mitigate these.	Computer Audit	20	Not started

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Resources & Finance	HRF40/001 - Commercial and Procurement Services	Review of supply chain arrangements particularly what has been learned from Covid-19.	Strategic Risk	20	Not started
Transformation & Economy (Economy)	HAC03/002.bf - Review of the arrangements for the funding to External and Third Sector Organisations	Review of the arrangements for the funding and payment to organisations o ensure this is undertaken in a consistent manner. Also that any arrangements accord with Council policies including the single grants process, procurement requirements and Following The Public Pound guidance.	Operational Risk	21	
Transformation & Economy (Transformation)	HTE04/001 - Review of Transformation Programme Outcomes	Review of the Transformation Programme to date to ensure that the planned outcomes have already or are on course to be achieved. This will also include consideration of the process to ensure that any redesign recommendations and commercial opportunities identified have been implemented and followed through.	Strategic Risk	30	Not started
Transformation & Economy (Economy)	HTE05/001 - Leader Programme 2019-20	Annual review of the administration of the Programme to ensure that the Service Level Agreement (SLA) with the Scottish Government is complied with and all activity accords with the relevant policies and procedures.	Operational Risk	25	Final report issued

Service	Audit Ref and Name	Audit Scope	Audit Type	Planned Days	Status/ Comments
Transformation & Economy (Economy)	HTE05/003 - Review of Covid-19 business grants	Review of the processes followed for the award of grants to businesses to ensure that these were in accordance with the Scottish Government's guidance and these contained appropriate controls.	Operational Risk	20	Fieldwork in progress

Internal Audit Final Report

Infrastructure and Environment Service

LEADER Programme 2019-20

Description	Priority	No.
Major issues that managers need to address as a matter of urgency.	High	0
Important issues that managers should address and will benefit the Organisation if implemented.	Medium	2
Minor issues that are not critical but managers should address.	Low	0

Audit Opinion

The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Substantial Assurance** can be given in that while there is generally a sound system, there are minor areas of weakness which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

Distribution:

Executive Chief Officer – Infrastructure and Environment
Head of Planning and Environment, Infrastructure and Environment
LEADER Programme Manager, Infrastructure and Environment

Report Ref: HTE05/001
Draft Date: 11/11/20
Final Date: 12/11/20

1. Introduction

- 1.1 This was the fifth audit assessing the administration of the 2014-2020 Highland LEADER Programme which is valued at £8.8m. The audit is a requirement of the Service Level Agreement (SLA) between the Scottish Government Rural Payments and Inspections Directorate (SGRPID) and the Highland Council and covers the period 16/10/19 to 15/10/20.
- 1.2 The LEADER Programme is part of the Scottish Rural Development Programme, aimed at promoting economic and community development within rural areas. Funding from the EU is centrally distributed by the SGRPID to eligible areas.
- 1.3 All project and administration claims are processed online on the Local Actions in Rural Communities System (LARCS).

2. Main Findings

2.1 *Adherence to the 2014 – 2020 Programme SLA*

The audit objective was substantially achieved. A sample of 5 projects and 1 administration claim were reviewed to ensure that the obligations set out in the SLA had been adhered to. 7 projects examined as part of the 2018/19 LEADER audit were also followed-up where procurement had not been carried out or a claim had not yet been submitted at the time of audit last year.

All projects reviewed met the SLA obligations and underpinning legislation. The only minor issues identified were:

- (i) For 1 project an authorised Prepayment Checklist for a claim processed in February 2020 had not been uploaded to LARCS (Now uploaded following audit query)
- (ii) For 1 project a completed Prepayment Checklist had not been uploaded to LARCS for a claim although an email authorising payment had been (Now uploaded following audit query)
- (iii) For 1 project only pages 1 and 3 of the Prepayment Checklist for a claim had been uploaded to LARCS and therefore it was not possible to see whether or not it had been authorised.

- (iv) For 1 project 3 quotes had been provided at the time of application to demonstrate reasonableness of cost but only 2 of these had been uploaded to LARCS. A quote from the preferred supplier had not been.
- (v) For 1 project an Expression of Interest, which had been submitted on 15/10/17, had not been uploaded to LARCS (Now uploaded following audit query).

The administration claim for period 01/05/20 to 31/05/20 was reviewed and 100 out of the 289 transactions were examined. All of the sampled transactions:

- were agreed to the financial ledger;
- met the eligibility criteria;
- were accompanied by adequate supporting evidence;
- had evidence that they were defrayed. i.e. had been paid and
- where invoices included VAT, (19 transactions), this had been excluded from the amount claimed.

See action plan M1.

The claim also included expenditure with a 'Claim Payment Date' of either March or April. This was because the paperwork was submitted to the office prior to lockdown and it could not be included within a claim to the SG until it had been checked, stamped as EU Funded and uploaded to LARCS. This could not be done until an officer was permitted to return to the office.

2.2 *Follow up of previous management agreed actions*

This objective was partially achieved. Only 2 out of the 3 management actions which were agreed following the 2018/19 LEADER Programme internal audit review had been implemented in line with agreed timescales. A file note providing a fuller explanation of how value for money had been achieved for a project was not added to LARCS. The Programme Manager had requested that this be done in an email dated 12/11/19 but this had not been actioned by the Development Officer (See action plan M2).

2.3 Programme closure

This objective was substantially achieved. The funding programme was due to end on the 31/12/20 but due to the COVID-19 pandemic, a 3 month extension to the 31/03/21 was granted. The actions required to be undertaken by Highland Council as Accountable Body for the Highland Local Action Group by this date are set out in a 'LEADER Closure Letter' issued by the Scottish Government. Although all remaining live projects in the Highland area are due to complete by the 31/01/21, there is a concern that some projects may be vulnerable to either latent delays from previous COVID-19 restrictions or from future restrictions that may be imposed. Should this happen, there is a risk that Highland Council as Accountable Body would be liable for project and administrative claims which have not been submitted by the final closure date and as a result, they would not be able to comply with all of the requirements set out in the Closure Letter.

There have been discussions with the Scottish Government regarding this but to date an extension to the current programme end in the event of further delays due to COVID-19 has not yet been agreed. The minutes of a meeting of the Accountable Bodies Group on the 30/09/20 stated that the Scottish Government acknowledged that this uncertainty was difficult, but assurance was given that any information would be imparted, at the earliest opportunity.

In order to manage the risk to the Council, a risk register detailing current progress on all remaining live projects is maintained and this is provided to the Scottish Government on request. Projects are also monitored on a continual basis by Development Officers and are discussed in detail at weekly meetings of Highland Council LEADER staff.

Additionally, there are a number of factors affecting programme closure where a national response is awaited from the Scottish Government. For example, reporting of targets and drawdown submission by 31/03/2021 without full accrual evidence.

3. Conclusion

- 3.1 The issues identified as part of the audit are minor in nature and mainly relate to the need to ensure the completeness of information recorded on LARCS. These do not impact on the eligibility of the projects and associated costs. Therefore, the Council fulfils its obligations under the 2014-2020 LEADER Programme SLA and complies with the underpinning legislation.
- 3.2 There are ongoing risks to the programme that are outwith the control of the local LEADER team given the nature of the global pandemic which may impact on the ability of projects to complete within the timescale they are currently forecasting. However, Highland Council as the Accountable Body is doing everything it can to ensure that all requirements relating to the end of the funding programme on the 31/03/21 are being met.

4. Action Plan

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
M1	Medium	<p>The following documentation for individual projects had not been uploaded to LARCS:</p> <ul style="list-style-type: none"> - 1 was missing an authorised Prepayment Checklist for a claim processed in February 2020 (now resolved) - 1 was missing a completed Prepayment Checklist for a claim although an email authorising payment had been uploaded (now resolved) - For 1 project only pages 1 and 3 of a Prepayment Checklist for a claim had been uploaded - For 1 project 3 quotes had been provided at the time of application to demonstrate reasonableness of cost but only 2 of these had been uploaded to LARCS. A quote from the preferred supplier had not been. - 1 was missing an Expression of Interest (now resolved). 	<p>Staff should be reminded of the requirement to upload all required documentation to the LARCS system. In particular the need for a complete and authorised Prepayment Checklist to be present for each project claim.</p>	<p>Email sent to all staff as a reminder of the importance of ensuring that all required evidence is uploaded to LARCS, including checking that all pages of any document are scanned correctly.</p> <p>It is also worth noting that as part of the programme closure process we have begun the process of undertaking a full review of all project files on LARCS to check that all required documents are available for each project, which should hopefully address this across the programme and ensure that all audit trails are complete.</p>	Programme Manager	Completed
M2	Medium	<p>Only 2 out of the 3 management actions which were agreed following the 2018/19 internal audit review had been implemented in line with agreed timescales. The Programme Manager had requested that a file note be added to LARCS but this had not been done by the Development Officer.</p>	<p>The file note should be added to LARCS as requested and in future all outstanding actions should be checked for completion prior to confirmation to Internal Audit.</p>	<p>File note has been added to LARCS as required and a double check on actions completed will be undertaken in future. All actions from this audit remain with the Programme Manager and are already completed.</p>	Programme Manager	Completed

Internal Audit Final Report

Property & Housing Service

Collection of School Meals Income

Description	Priority	No.
Major issues that managers need to address as a matter of urgency.	High	3
Important issues that managers should address and will benefit the Organisation if implemented.	Medium	3
Minor issues that are not critical but managers should address.	Low	0

Distribution:

Executive Chief Officer, Property and Housing
 Head of Property Services, Property and Housing
 Catering Services Manager, Property and Housing
 Principal Resources Officer, Property and Housing
 Business Support Operations Manager (South), Resources and Finance
 Business Support Team Leader (South), Resources and Finance
 Head of Revenues & Customer Services

Audit Opinion

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

Report Ref: HEC05/001
Draft Date: 26/08/20
Final Date: 09/11/20

1. Introduction

- 1.1 Highland Council currently provides approximately 18,000 lunches per day at 173 primary schools and 29 secondary schools. School meals for P1-3 are free, P4-7 are £2.30 and secondary meals are £2.55. Income generated from school meals in 2018/19 was £3.654m, 88% of which was paid for in cash and 12% collected online.
- 1.2 The audit reviewed the systems in place for the collection, recording and monitoring of school meals income, including the collection of income for unpaid school meals. Questionnaires were issued to catering staff at all schools and 112 responses were received. The following 5 schools were visited (current system used in brackets), and questionnaires completed at the time of the visit:
- Crown Primary School (Cashless)
 - Dalneigh Primary School (iPayImpact)
 - Milton of Leys Primary School (Conventional Cashless with iPay payment module add-on)
 - Drakies Primary School (Non-cashless i.e. cash and cheque only)
 - Millburn Academy (Cashless)
- 1.3 The audit field work was completed prior to the coronavirus (COVID-19) lockdown at the end of March.

2. Main Findings

- 2.1 *School meal income collection, recording and banking procedures*
- This objective was partially achieved. The School Meals Financial Procedures Guide (the guidance) provides clear guidance for school based catering staff. This is updated as required and changes are communicated to staff either by way of a newsletter or annual training day. 113 out of 117 survey respondents said that they were aware of the guidance and 110 of these found it clear and easy to understand. 97% of those respondents who were aware of the guidance followed it and for the 3 that stated they did not, the variations would not preclude income from being collected effectively.

80% of respondents stated that they had received some sort of training, either on the job or in some other form in relation to their income collection, recording and banking duties.

The questionnaire responses received, and schools visited, demonstrate a good understanding of the processes for the ordering, collection and recording of payments for school meals. The main issues identified related to the secure storage of cash on school premises. The guidance states that monies 'must be stored in a locked cash box and stored in a locked cabinet or safe'. 56 respondents stated that they stored cash in either a locked cash box or locked cabinet/safe but not both. 2 schools said that members of staff had had to provide lockable money boxes from home. 22 respondents said that access to the key for the lockable money box or locked cabinet/safe was not restricted, with all kitchen staff having access to the key in some cases. 2 stated that there was no secure place to store cash within the school that kitchen staff had access to (See action plan H1).

88 respondents said that a member of school staff either walked or drove to the bank/post office to deposit school meal income, and 24 schools specifically mentioned that they used their own car. In order to comply with the Council's Personal Accident Insurance Policy, an employee must hold personal motor insurance with business cover if they use their own car for business purposes. 1 cook questioned whether their insurance was adequate as she was only covered for 'travel to place of work'. This suggests that the appropriate insurance cover may not be in place for all of those relied upon to transport school meal income to the bank/post office. The guidance states that car users must complete an Essential and Casual Users Insurance Declaration on an annual basis, but this is not monitored (See action plan M1). For the remaining schools, cash was either collected from the school by a Council van driver and transported to Catering HQ (Ruthven House, Inverness) or dropped off there by school staff, and then subsequently collected and banked by G4S. There were appropriate controls in place for these arrangements.

All schools must submit a catering return to Business Support (BS) at Catering HQ on a weekly basis along with relevant banking

paperwork. Questionnaire responses demonstrate that there is a good understanding of the process for the completion and submission of weekly catering returns amongst school catering staff. Checks are carried out by BS to ensure that a return is received from each school and the banking paperwork corresponds with the amount of expected income as stated on the return. A sample of returns for 20 schools covering 4 weekly periods was examined and a catering return had been received by BS in all cases apart from 1. This had been identified by BS and was followed up by the cook who said that they had posted the return, but it had not been received. For 2 schools, a bank pay-in slip had been attached to the return but had not been stamped and there was no bank/post office receipt attached and 1 school had switched to using the quick deposit facility. However, this had not been picked up by BS and therefore the required checks to ensure that income had reached the Council's bank account were not carried out (See action plan H2).

The guidance states that catering returns must be signed by a catering staff member and a school representative. The returns for 6 schools had not been countersigned by a school representative and for those that were, the role of the person signing it varied from Head Teacher to another cook (See action plan M2).

Information from the catering return is manually input into Saffron by BS and this enables the provision of school meal performance and management information. Out of the 80 catering returns examined, information had been entered incorrectly or omitted on 16 occasions. Checks are carried out by BS in the form of various reports run before each weekly period is finalised but as the reports did not cover the areas where the errors had occurred, these were not identified.

All banking transactions examined as part of the audit had been completed successfully with all income deposited in the Council's bank account in a timely manner.

2.2 *Unpaid school meals*

This objective was partially achieved. There is a documented process in place for the recording of unpaid school meals in primary schools and from the questionnaire responses received, there appears to be a good understanding of it amongst school catering staff. The 4 primary schools visited demonstrated that they complied with the process whereby, for balances of up to £20, reminders were issued to parents through the school office/school bag mail at the end of each week. Letters are issued to parents by Catering HQ for balances of between £20-£40 and for balances of over £40 an invoice would be issued plus a £15 surcharge. The guidance states that debt reports should be reviewed on a weekly basis, and letters / invoices are issued from Catering HQ once or twice a month.

Secondary school pupils are advised that they must have money in their school meals account to be able to use the school meals service, and debt is not permitted in the same way as a primary school would. There is a digital voucher system in place which can be installed in secondary schools, but to date only 2 headteachers have chosen to introduce this system. Survey responses indicated that there are a variety of approaches taken by secondary schools where a pupil is unable to pay for a school lunch.

As at the 02/12/19, the current value of invoices raised for unpaid school meal debt in primary schools was £65,250, which reflects 1.8% of usual annual income collected - 33% of which had been outstanding for 361 days or more. On the 09/02/19, £122,429 of previously written off debt, which the Sheriff Officer had been unable to collect, was put back onto the ledger. This means that at the time of writing this report, the current level of debt is £206,220. 73% of this debt has been outstanding for 361 days or over and some of the invoices date back to the 2012/13 financial year. The treatment of this older debt is part of a larger exercise being undertaken by Revenues and Customer Services to further increase the levels of sundry debt collection (See action plan M3).

2.3 *Systems used by schools*

This objective was not achieved. The same system is not used in all schools to record school income with some schools using a cashless (online) system and some using a non-cashless (manual) system. Cashless catering systems are in operation in all 29 secondary schools, 39 primary schools and 1 special school, whilst the remainder operate a non-cashless system. Where a cashless system is in place, school meals can be paid for online, but all schools accept cash payments. The catering return format differs depending on whether the school is cashless or non-cashless and this creates more work for BS when processing them.

There are further variations in terms of the cashless systems operated in schools. 59 out of 69 schools have the traditional cashless catering system, 5 have the traditional cashless catering system with an additional payment module bolt-on and 5 have the iPayImpact system. All systems enable school meal orders and payments to be recorded electronically by catering staff and parents are able to pay for school meals online. The main difference between the systems is that with the payment module bolt-on or iPayImpact system, payments appear more quickly on pupil accounts and parents are able to view the account balance and meal choices made by children.

A 2017 Online School Payments System Corporate Improvement Project and a 2019 Cashless Catering Rapid Review both supported the introduction of a standard online system within schools in order to reduce the amount of cash handled. Another advantage of introducing a standard online system in all schools is that the data could eventually feed directly into Saffron, thus reducing the requirement for manual data input. In order to facilitate this, an upgrade to Saffron would be required but the current ICT infrastructure would not be able to support this. This type of standard online system is ultimately what the service is aiming for but there have been delays in its implementation due to cost and lack of staff resources and a change in ICT provider also complicating matters further (See action plan H3).

3. **Conclusion**

3.1 There is documented guidance in place for the collection, recording and banking of school meal income by catering staff and there is good awareness of this amongst staff. There is generally a high level of compliance with the guidance, but some issues were identified around the secure storage of cash on school premises.

The Council's policy is that no primary school pupil should be refused a meal if they have insufficient funds and there are no other arrangements in place for a meal at lunchtime. Therefore, there will always be occasions where school meals are not paid for in advance and a process has been put in place to collect monies owed. Despite a reminder, letter, invoice and contact from the Sheriff Officer, there is still a high level of debt owed to the Council for unpaid school meals.

Not all schools in the Highland Council operate the same system for the collection and recording of school meal income with a high number still using a manual, cash only system. There are undoubted efficiencies and benefits to be achieved from the introduction of a standard online system, not just for the Council but also for parents/carers who may wish to pay for school meals online. The introduction of such a system would also reduce the risk of fraud which is higher with a cash based system as highlighted by previous fraud investigations in respect of school meals income. The Service has confirmed that budget has now been approved this Financial year to support the installation of an online payments system across all schools and a roll out of this system has now commenced.

4. Action Plan

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
H1	High	<p>Guidance regarding secure storage of cash is not being adhered to by all schools:</p> <ul style="list-style-type: none"> • 56 stated that they stored cash in either a locked cash box or locked cabinet/safe but not both • 22 said that access to the key for the lockable money box or locked cabinet/safe was not restricted • 22 said that members of staff had had to provide lockable money boxes from home • 2 stated that there was no secure place to store cash within the school that kitchen staff had access to. 	<p>Security of cash storage should be reviewed to ensure that it complies with guidance.</p>	<p>Cash Handling Risk Assessment will be reviewed, based on Cash Handling Checklist contained within the Financial manual.</p> <p>Carry out kitchen survey to establish where there are inadequate secure storage facilities.</p> <p>Provide secure storage facilities where it is identified that these are not in place.</p>	Area Catering Officers / Catering Manager	30/11/20
					Catering Manager / Principal Resources Officer	30/11/20
					Area Catering Officers	18/12/20
H2	High	<p>Checks to ensure that income had reached the Council's bank account had not been carried out when required on 3 occasions:</p> <ul style="list-style-type: none"> • For 2 schools, a bank pay-in slip had been attached to the return but had not been stamped and there was no bank/post office receipt attached • 1 school had switched to using the quick deposit facility. 	<p>Training and awareness are required for BS staff processing weekly returns to ensure that all instances of the following are logged:</p> <ul style="list-style-type: none"> • a bank counterfoil has not been stamped by the bank/post office or there is no receipt attached • banking is carried out using the quick deposit facility. <p>It is important that these checks are carried out in order</p>	<p>A reminder will be issued to all BS staff who process returns to check that:</p> <ol style="list-style-type: none"> 1. Every weekly return has a bank counterfoil or quick deposit slip with it. 2. That bank counterfoils are all stamped, or there is a receipt attached. 3. To log on the relevant spreadsheet if any of the above is not there for any weekly return. 	Shared Support Leader	Business Team Complete

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
H2 Cont.			to mitigate the risk of fraud i.e. monies not being banked.	<p>To help with this the Area checklists will be modified to allow easy recording of this, and the missing bank slips spreadsheet will be amended to allow recording of when a counterfoil is unsigned.</p> <p>A list of all schools using quick deposit facility will be updated and circulated to all BS staff.</p> <p>Notification has been issued to cooks to remind that they must notify SBS / Resources team if banking method changes.</p>	Catering Manager / Principal Resources officer	Complete
H3	High	<p>The systems in place for the collection and recording of school meals income are not efficient:</p> <ul style="list-style-type: none"> not all schools operate the same system a high number still use a manual cash only system information has to be manually entered onto Saffron (out of the 80 catering returns examined, information had been entered incorrectly or omitted on 16 occasions). 	<p>(i) As per a 2017 Online School Payments System Corporate Improvement Project and a 2019 Cashless Catering Rapid Review, a standard online system should be introduced within all schools</p> <p>(ii) Parents should be actively encouraged to pay for school meals online in order to minimise the amount of cash being handled by schools</p>	<p>A request was raised at the beginning of 2018, to pilot iPayImpact (cashless catering and online payments system) in 7 schools with a view to then rolling out to the remainder of primary schools. A number of systems / IT delays resulted in the first 'go-live' being mid-2019. Capital funding has been approved for 2020/21 to now roll the system out fully.</p> <p>Approach to be made to headteachers, to encourage online payment in schools where this is possible. Approach also to be made to parent groups in these schools, to help raise awareness.</p>	Principal Resources Officer	30/04/21
					Principal Resources Officer	30/11/20

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
H3 Cont.			(iii) Saffron should be upgraded in order to allow data to be transferred directly from schools rather than being input manually.	Saffron upgrade is underway. An interface between cashless catering system and Saffron is being explored; IT provision for cooks is being actively pursued, with a view to data being entered into Saffron in kitchens.	Principal Resources Officer	18/12/20 30/06/21
			(iv) Until such time as this happens, additional checks should be carried out by BS to ensure the accuracy and completeness of data entered.	BS staff, and any school based staff who input data, are to be reminded of the need to double check everything entered in Saffron <u>before saving</u> , ensuring no figures have been missed and any typos are picked up on. For bank counterfoils specifically, if a school routinely sends them in a week behind then ensure that they are entered when received, and into the correct week. All BS staff who process the catering returns will be given refresher training.		Shared Business Support Team Leader / Principal Resources officer
M1	Medium	Survey responses indicated a high number of school staff transport cash to the bank/post office using their own car but that not all hold personal motor insurance with business cover. The requirement for those using their own car to transport cash to the bank/post office to complete an 'Essential and Casual Users Insurance	(i) School staff should be instructed of the need to comply with the requirements set out in section 7.1 of the guidance (Cash Handling and Banking Guidance Note): – Personal Accident Policy – Essential Employee Information. Where this cannot be done then alternative transport	All schools are being contacted, to identify employees who use their own vehicle to carry out banking duties. From this, a central database of all staff using own vehicle for work purposes, including banking, will be set up (also to include any clerical staff). These employees will then be issued with an 'Essential and Casual Users Insurance	Catering Manager / Principal Resources Officer	30/11/20 30/11/20

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
M1 Cont.		Declaration' on an annual basis, is not monitored.	<p>arrangements which are compliant with the guidance should be put in place.</p> <p>(ii) The requirement to complete an 'Essential and Casual Users Insurance Declaration' annually should be adhered to where relevant and monitored appropriately.</p>	<p>Declaration' to complete and submit to the Catering office.</p> <p>Thereafter, SBS staff will issue 'Essential and Casual Users Insurance Declaration' to all relevant Catering staff annually, at the start of the academic year. They will then record and file the Declarations when they are returned. Outstanding ones to be chased up in conjunction with Service Officers.</p>	Shared Business Support Team Leader	31/08/21
M2	Medium	Catering returns for 6 schools had not been countersigned by a school representative.	Catering returns should be checked and countersigned by a school representative in order to verify the school meal data recorded and income collected. This should be someone with an understanding of the information contained on the return and therefore can be another member of the school catering staff.	<p>Reminder has been issued to Catering staff, stating that returns must always be countersigned for verification, and advising that if necessary, this can be done by another member of the catering team.</p> <p>SBS staff to check that the returns have been countersigned and recorded if not to allow chasing up. The Area checklists will be modified to allow this.</p> <p>SBS team to notify officers of any occasions where a return is received without countersignature.</p>	Catering Manager	Complete
M3	Medium	There is a documented process in place for the collection of unpaid school meals and there is a good understanding of it amongst catering staff. However, there is still a high	A review should be carried out of current unpaid school meal debt to try to establish the reasons for this and consideration given as to whether or not a different	A review of the recovery process for school meal income will be undertaken by the Heads of Property & Facilities	Heads of Property & Facilities Management and Revenues & Business Support	31/01/21

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
M3 Cont.		level of unpaid school meal debt which has been outstanding for 361 days or more.	approach should be taken in order to maximise its collection. This should include assessing the value of pursuing debt which has been outstanding for 361 days or more.	<p>Management and Revenues & Business Support.</p> <p>Welfare team will be made aware of invoices being issued for unpaid meals, to identify any potential welfare cases where further assistance can be offered.</p> <p>Headteacher involvement to be encouraged at local school level, to ensure they are aware of debt issues. This is currently part of the documented procedure – however it will be re-issued to reinforce this.</p>	Principal Resources officer / Area Catering Officers / Cooks	<p>Complete</p> <p>30/11/20</p>

Internal Audit Final Report

Education and Learning Service

Workforce Planning and Staffing
Arrangements – Teaching

Description	Priority	No.
Major issues that managers need to address as a matter of urgency.	High	2
Important issues that managers should address and will benefit the Organisation if implemented.	Medium	3
Minor issues that are not critical but managers should address.	Low	1

Distribution:

Chief Executive
Executive Chief Officer – Education and Learning
Executive Chief Officer - Resources and Finance
Workforce Planning and Staffing Manager, Education and Learning
Business Support Team Leader, Resources and Finance
Payroll and Pensions Manager, Resources and Finance
External Audit

Audit Opinion

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

Report Ref: HEL07/001

Draft Date: 06/10/20

Final Date: 12/11/20

1. Introduction

- 1.1 The Workforce Planning team (WFP) assists the Education and Learning Service in ensuring the correct complement of staff is in place for Teaching posts. WFP work with Area Management Teams and schools to plan staff requirements and process forms covering employee terms and conditions.
- 1.2 The audit reviewed WFP's role in the annual recruitment of primary teachers, looked at a sample of posts subject to the job sizing process and reviewed the process for making changes to employee employment status (specifically recruitment, changes to contracts and leaving posts). All other areas of WFP's remit were excluded from this audit.
- 1.3 In academic year 19/20 WFP placed 67 teachers to primary schools (including probationers), conducted job sizing for 80 vacant promoted posts and processed 2485 forms related to employee changes.

2. Main Findings

- 2.1 *The generic Primary recruitment and Probationer allocation processes work effectively and efficiently*

This objective was achieved. Recruitment to primary schools is arranged into 4 geographic areas (North, Mid, South, West). The Mid area was reviewed for academic year 19/20 and all primary teaching staff required were recruited for the schools. However, due to the COVID 19 pandemic a full review of all recruitment and change forms was not undertaken and assessment of the efficiency of the process was not done. The pandemic necessitated a different approach to primary recruitment for 20/21 and the Workforce Planning and Staffing Manager said that this is being reviewed and in future will differ from previous years.

- 2.2 *For Job Sizing exercises all responsibilities are captured for each post and correct salaries are applied. Schools are staffed in accordance with the agreed staffing formula and within their budget*

This objective was substantially achieved. WFP currently undertake job sizing for all Head, Depute and Principal Teacher posts which become vacant and separately conduct full reviews of whole secondary school senior teaching staff structures. Job sizing is a nationally prescribed process so WFP must adhere to Scottish Negotiating Committee for Teachers (SNCT) and Local Negotiating Committee for Teachers (LNCT) documents governing the process.

A sample of 5 vacant promoted posts showed that the job sizing process was correctly followed with adequate scrutiny of post requirements and adequate consultation with the school and union coordinators. Forms for recruitment were located in all but 1 of the posts, although there are on occasion valid reasons not to have a recruitment form (see Action Plan ref M1).

To date 12 of the 29 Highland secondary schools have undergone a whole school review. For 1 of these a walkthrough of the process was undertaken and the Senior Staffing Officer demonstrated that the process was correctly followed.

Salaries for all staff affected by this review were correct with 2 exceptions; teachers who had their salary conserved but were incorrectly awarded salary increments. WFP maintain a spreadsheet of conserved staff but this was not up to date at the time of the audit. WFP are checking all conserved posts to ensure the correct salary is being applied. If all affected staff are moved to the teacher (conserved) post ID now (and following any further job sizing reviews) this should prevent this issue occurring again (See Action Plan ref H1).

The job sizing process ensures that schools are not acting out with their promoted entitlement of staff. Secondary schools are subject to whole senior teaching staff reviews, in consultation with Head Teachers when it is identified that they are operating over entitlement or the structure is no longer fit for purpose (some of which have resulted in savings). Whilst there is a certain amount of freedom for Head Teachers to design management structures

in secondary schools, structures are prescribed within the staffing formula for primary schools.

Each year as part of the annual staffing exercise which is undertaken across the 171 primary schools, the entitlement to promoted posts is reviewed. However it has not been the practice to date to undertake a job sizing review of these posts if indeed they met the national criteria for such. Therefore there may be savings from re-evaluating these posts. An initial scoping exercise is being undertaken by the Senior Staffing Officer to establish the size of this task. It should be noted that vacant promoted posts across both sectors are routinely job sized when they become vacant before they are advertised to ensure that the salary for the post is correct. (See Action Plan ref M2).

There is some duplication of record holding, job sizing details have been printed as well as having electronic copies stored. There is a risk some paper files are held longer than they should be, outwith the Council's Retention Schedules (see Action Plan Ref L1).

2.3 *Forms for recruitment and changes to staff terms and conditions are processed correctly and timeously*

This objective was partially achieved. WFP process changes to employees via the HR SharePoint site. Forms are then passed to Business Support and Payroll to produce new contracts and update Resourcelink. A number of concerns have been identified with this process making it difficult to provide assurance on the accuracy of the completed forms. Originally it was intended to review a sample of forms processed from end to end to assess accuracy and timeous processing. However, the concerns identified mean this was not undertaken. Instead findings and concerns are outlined as follows (See Action Plan ref H2).

WFP are supposed to complete leaver forms on instruction from Head Teachers but in some cases Head Teachers have completed forms themselves without notifying WFP. This can result in incorrect salary being paid and inaccurate contract details. WFP have to spend time correcting errors and liaising with Payroll to ensure money is recovered.

Business Support provided 19 examples of incorrectly completed forms from 2019/20 and outlined the consequences of forms being completed incorrectly. These include incorrect contract type, incorrect post ID or job title, incorrect budget code and over or underpayment of salary and on 1 occasion 1 post was advertised twice (although the Head Teacher informed WFP and the post was only filled once). 2 leaver forms were submitted late to Payroll by WFP resulting in overpayments of salary.

Both WFP and Business Support have access to almost all parts of created forms to edit them making it difficult to be certain who has completed what parts of the form. Business Support have made corrections to forms instead of passing them back to WFP. Whilst this is understandable given the need to maintain workflow it makes it difficult to assess where (and how many) errors have occurred.

When Payroll receive completed forms they have to re-renter information into Resourcelink which is inefficient double keying of data. When WFP complete forms some sections filled in comprise data taken from Resourcelink, this is also double keying.

WFP processed 2485 forms in the 19/20 academic session. However, it is not possible to fully quantify how many forms have been completed incorrectly or definitively ascertain which team is responsible for which errors. The 19 examples and the 2 leaver forms illustrate the risks and inefficiencies of the current system.

There is now a project underway (the Workforce Data Project) which will review the accuracy of the Council's staffing establishment. The Workforce Data Project is also considering how Resourcelink can be more fully utilised. This project is an opportunity to address the concerns identified here and allow all parties (WFP, Business Support and Payroll) to discuss their respective concerns about the current process and system limitations.

Separate to the above process (i.e. not undertaken using SharePoint forms), WFP calculate the holidays teaching staff are entitled to be paid during their maternity leave. At the time of the audit 86 staff were on maternity leave. From a sample of 5

calculations processed by WFP 4 were correct. 1 was incorrectly calculated which resulted in a member of staff being underpaid 2 of their entitled days. There is a risk with the process in that minor errors can result in incorrect pay (See Action Plan ref M3).

3. Conclusion

- 3.1 The large number of varied posts, combined with extensive staff turnover make maintaining the correct staffing establishment for the Education and Learning Service challenging. Good practices have been observed in parts of the WFP operation. But there are concerns with current systems and processes; these affect all Section's abilities to deliver an efficient service. It is critical these systems are reviewed in consultation with all parties so greater assurance can be given on the completeness and accuracy of the Education workforce establishment and ensuring that the payroll is correct.

4. Action Plan

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
H1	High	2 members of staff on conserved salaries were incorrectly paid salary increments. This arose as the conserved post spreadsheet is not up to date.	<p>WFP should ensure the conserved post spreadsheet is up to date, move any relevant staff to the teacher (conserved) post ID and review all conserved posts to ensure no overpayments of salary have occurred. Payroll should be informed in any cases of possible overpayment to take according action.</p> <p>The Workforce Data Project may provide opportunity to enhance reporting on conserved posts, obviating the need for separate spreadsheets. As a stakeholder in the Workforce Data Project WFP should raise this with the project team.</p>	<p>The Principal Staffing Officer has been updating the conserved spreadsheet ensuring it contains all relevant staff and is carrying out a review of all staff on the conserved spreadsheet to check that they are on the correct salary and will take forward any changes required with Payroll.</p> <p>A process has been established where the Senior Staffing Officer who oversees Secondary Management reviews will add the names of conserved teachers to the list as the review is completed. The Principal Staffing Officer will be responsible for adding any other conserved teachers to the list. The list will be shared with Payroll every time a change is made. Payroll will be informed by change form of a conservation situation and place the teacher conserved in unique post IDs which do not attract increments.</p> <p>This will be raised with the project team.</p>	Workforce Planning and Staffing Manager & Payroll.	30/11/20 and ongoing

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
H2	High	<p>There are concerns with the process for processing employee changes via SharePoint and Resourcelink:</p> <ul style="list-style-type: none"> Widespread access to the system so the wrong individual completes forms Lack of clear audit trail as forms can be edited by different Sections Delays in processing forms Cannot definitively ascertain accuracy of establishment Double keying of information 	<p>Workforce Planning and Business Support should meet as soon as possible to outline their respective concerns and if necessary and feasible refine the agreed procedures. Any needed changes should be made now rather than waiting for the Workforce Data Project to address issues.</p> <p>An instruction should be issued to all Officers with access to forms detailing the correct procedure that should be followed.</p> <p>All concerns regarding the process should be included for consideration as part of the Workforce Data Project. (The WFP and Staffing Manger and Business Support Team Leader are involved in this project).</p>	<p>A meeting has taken place with Business Support to discuss any areas of concern and these will continue on a regular basis.</p> <p>Instructions will be re-issued to Head Teachers and Managers with regard to the processes to follow for both recruitment and contract changes.</p> <p>The Workforce Planning and Staffing Manager is delivering training to new Head Teachers which will cover these processes.</p> <p>The Workforce Planning and Staffing Manager will ensure that the issues raised by the audit especially in relation to control of access to the SharePoint forms or their replacement are considered by the project.</p>	Workforce Planning and Staffing Manager	30/11/20
M1	Medium	1 Authority to Recruit form for a job sized vacant post could not be found.	This form should be located and if no form exists a suitable explanation should be documented. Confirmation should be provided that the correct individual is in post being paid the correct salary. WFP need to ensure all posts which have been job sized have correct forms held.	The job sizing of posts is generally instigated when we are notified of a promoted teaching vacancy, occasionally this can initially be verbal. It is the responsibility of the Head Teacher or Area Manager to submit an ATR. A check will be done to ensure that an ATR is received for each post sized if it is to proceed to advert.	Workforce Planning and Staffing Manager	30/11/20

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
M2	Medium	Staffing structures for senior Primary School posts have not been subject to review meaning some may be over or undersized.	A formal review of primary senior staffing structures should be undertaken to assess whether current structures are fit for purpose and cost effective, highlighting any potential budgetary savings.	The resizing of eligible promoted primary posts has been raised as a possible action with the Interim ECO for Education and Learning. A decision would require to be made at this level before this recommendation could be carried out by the WFP Team and adequate staffing resources would need to be available for this task.	ECO Education and Learning	31/03/21
M3	Medium	1 of the maternity calculations was incorrect resulting a staff member being paid 2 fewer holidays than entitled.	<p>WFP should review all maternity calculations to ensure staff have been allocated and paid for the holidays they are entitled to.</p> <p>In future calculations should be subject to an independent check by another WFP officer to ensure they're correct before processing.</p> <p>WFP should raise the process of maternity calculations as part of the Workforce Data Project to see if any automation of the process can be implemented.</p>	<p>The WFP Team currently administer between 80-90 teaching maternity leaves each year. There are 2 staffing officers who carry out this task, which is one of many within their remit, this is overseen by the Principal Staffing Officer.</p> <p>We do not have the capacity within our current staffing to carry out a review or to have each officer checking the other calculations routinely. Instead propose that a sample 10% check is carried out by the Staffing Officers on a quarterly basis. It should be noted that teachers are informed in detail of their holiday calculations and can challenge anything they feel is incorrect.</p> <p>This will be raised at the Workforce Data Project. However, the process is complex, and my view is that automation would not be possible.</p>	Workforce Planning and Staffing Manager	31/12/20

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
L1	Low	<p>Information on job sizing has been duplicated held electronically and in paper files.</p> <p>It is also unclear whether all paper files kept are conforming to Retention requirements with some files held longer than necessary.</p>	<p>WFP should avoid duplication of files, holding all new job sizing information electronically.</p> <p>WFP should review all paper files to ensure they adhere to the Council's Retention schedules.</p> <p>(It is acknowledged the current lack of access to HQ and resource shortages make this a lower priority than other recommendations and the timescale to implement should take this into account).</p>	<p>The system for storing job sizing forms was inherited and has not been reviewed for some time. The Senior Staffing Officer is now undertaking such a review taking into account the Council's current Retention Schedule advice.</p> <p>An appropriate storage system will be designed around this and action will be taken to remove old paper copies of job sizing forms when access of to the building is permitted.</p>	Workforce Planning and Staffing Manager working with advice from Archives.	31/03/21