



Comhairle nan Eilean Siar
Internal Audit Review
ECLIPSE – Social Care Management System
Final Report –2023/24 - 20

18 September 2024

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FINAL REPORT
ECLIPSE – SOCIAL CARE MANAGEMENT SYSTEM**

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Date of Visit	July/August 2024
Draft Report Issued	13 September 2024
Management Response Received	17 September 2024
Final Report Issued	18 September 2024

Issued to:	
Chief Executive	Malcolm Burr
Head of Partnership Services	Emma Macsween
Commissioning Manager	Graeme Miller
Principal Administrative Officer	Lillian Crichton

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SECTION 1: EXECUTIVE SUMMARY

Introduction

1.1 The Report has been prepared following an internal audit review of Eclipse - Social Care Management System as part of the operational annual internal audit plan for 2024/25. This review was part of the 2023/24 plan but was deferred and carried forward to be undertaken alongside the current 24/25 plan. The purpose of the Report is to provide an overview of the Comhairle's arrangements for the operation and management of Eclipse – Social Care Management System. The scope of the audit included a review of the following objectives:

- Written and approved current standard operating procedures are in place for the Eclipse Management system;
- Confirm the access rights of staff are commensurate with their roles;
- Confirm that appropriate controls are in place for the security of data;
- Confirm the existence of meetings during the procurement, decisions making and installation of the Eclipse system;
- Confirm that all staff have been trained in all aspects of the Eclipse system;
- Documented procedures are in place in regard to the migration of data to Eclipse (before, during and after migration); and
- Confirm that all client data is stored on a cloud-based system.

Background Information

1.2 The Eclipse Social Care Management System became operational in the Social Care department in 2023 with Children's Services being the first area rolled out. All areas of Social Care are now utilising the system, with the exception of Criminal Justice who hope to go live in January 2025.

Having a solid social care management system is crucial for maintaining compliance, reducing risks, and achieving consistency in practices.

Aspects of the system:

- User-friendly interface;
- Real-time collaboration;
- Customisable workflows; and
- Ability to build bespoke reports.

Feedback from users is that the system is easier to navigate and allows tracking of desktop schedules awaiting completion.

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Concluding Remarks

- 1.3 Our detailed findings are included in the body of the Report. We would point out that the most significant issues arising from our review which require management attention are:
- Housekeeping issues of a minor nature which require to be undertaken to ensure the system has up to date information at all times.

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SECTION 2: RECOMMENDATIONS AND AUDIT OPINION

2.1 We have graded our detailed findings and recommendations, based on the likelihood of the identified weakness occurring and the impact on the Comhairle if it should occur.

The following table contains the definitions applied by Internal Audit in rating audit findings/actions and the number of recommendations in each rating.

Definition of recommendation	Grade	No.
Major weaknesses that could have a significant impact on the Comhairle if not addressed and contained urgently.	High	
Important issues relating to controls being absent, not operating as expected or could be improved.	Medium	
The weakness is unlikely to have a material impact on the Comhairle. These are not critical but management should address.	Low	2

Where we have identified isolated exceptions in our sample testing, and we consider that they are unlikely to recur; and would have no significant impact if they should occur;

We have classified them as minor or trivial, discussed them with relevant officers and detailed them in Appendix C to the Report.

2.2 Based on the audit work carried out our overall opinion is that a **Full** level of assurance can be placed upon the control environment of the service/area under review.

Internal control, governance and risk management are of a high standard. A sound system of control to achieve the system objectives exists and the controls are being consistently applied.

It should be noted that our findings and conclusions are based on the information made available to us at the time of our review. There are current limitations in place as a result of a cyber-attack on 7 November 2023. This is likely to have limited our access to documentation prior to this date which requires to be acknowledged when considering the contents of the Report.

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18 September 2024

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SECTION 3 – FINDINGS, RECOMMENDATIONS AND ACTION PLAN

GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 1	<p>In order to keep the system free from records no longer required, regular audit logs should be generated and checked. As the system has just been rolled out it is good practice to undertake these procedures in order that there is no build-up of data not required. Additionally, other areas that need to be monitored should also have scheduled audit activity logs generated.</p>	<p>Regular audit logs must be run to confirm that:</p> <ul style="list-style-type: none"> • the access levels are up to date, • no temporary users remain on the system, • user activity is appropriate, • leavers are removed, <p>and to give assurance to Managers the system is being monitored.</p>	<p>Plan to be put in place to ensure Eclipse user access rights and permissions are reviewed on a regular basis to ensure they are still commensurate to their current job role and there is no procedure to notify CareFirst support staff when an officer changes roles or moves to another department.</p>	<p>Principal Administrative Officer</p>	<p>17/12/24</p>

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 2	There is no overall corporate records management policy in place due to the cyber-attack. A Records Management Working Group has been set up and this will be on the agenda for progression. A record retention policy dated 2019 is in use in the Social & Health Department and is used in the interim.	Retention periods should be in line with the corporate policy once formalised.	The CnES Records Management Group will agree the File Retention Policy which will apply to all records, including paper and electronic and not just CareFirst records.	Principal Administrative Officer	01/02/25

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

It is the responsibility of the Comhairle's management to consider the detailed findings of this Report, where such findings have a specific impact on risk registers. This may include a risk that has not yet been identified, or current risk controls which may be required to be updated to reflect any changes as a result of the findings contained in this report.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption, or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.

DEFINITION OF AUDIT OPINIONS AND RATINGS

The standard definitions for internal audit assurance over an engagement are as follows:

Level of Assurance	Definition
Full Assurance	Internal control, governance and risk management are of a high standard. A sound system of control to achieve the system objectives exists and the controls are being consistently applied.
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

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APPENDIX C

ISOLATED EXCEPTIONS TO EXPECTED PROCEDURES AND CONTROLS

ITEM	ISOLATED EXCEPTION	RESPONSIBLE OFFICER	AGREED Y/N	DATE OF DISCUSSION