



**Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Care at Home
Final Report – FU13-23/24**

18 December 2024

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CARE AT HOME**

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SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared for the Comhairle's Audit and Scrutiny Committee. The original report advised of 5 recommendations made in the Care at Home report which was issued on 22 April 2024. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2023/24.

Internal Audit Objective

- 1.2 Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.
- 1.3 In accordance with the remit detailed in the operational annual internal audit plan for 2023/24, our internal audit work was designed to obtain assurance that the original recommendations have been implemented. We obtained this assurance through internal audit testing and undertaking discussions with key personnel.
- 1.4 The main recommendations in the original report were:
- Completion of formal training SVQ Level 2/SVQ Level 3 (Medication Unit) to be progressed and other mandatory training to be refreshed as necessary; and
 - Sickness levels and return to work procedures to be examined and training offered to Line Managers who are tasked to undertake these processes.

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Detailed Findings

1.5 The current status of progress against the original recommendations can be summarised as follows:

Key to Status



Fully implemented;



Partly implemented, although further work is required to meet the objective of the recommendation; or



Insufficient progress to date

Recommendations	Action to Date	Status
Consideration should be given to refresh the Home Care and Reablement Handbook in the event that there have been any changes/updates to legislation since the last date.	Fully implemented	
Progress should be made to finalise the framework document.	Fully implemented	
The Employability Manager and Service Manager- Home Care and Reablement to continue discussions to accelerate the progress of the SVQ level 2 and SVQ level 3 Medication unit, specifically the ones that have started in 2023 and beforehand with little or no progress to date.	Partly implemented	
Training logs are to be brought up to date and arrangements to be made for any training that has lapsed/ not been completed to be undertaken.	Partly implemented	
Follow up sickness reviews for long term sickness absence to be more rigidly applied going forward as absences due to staff being off has an impact on the service and colleagues.	Fully implemented	

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Concluding Remarks

- 1.6 From our follow up testing, we note that out of the 5 follow up recommendations made in the original 3 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by March 2025.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

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Comhairle Nan Eilean Siar
Sandwick Road
Stornoway
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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
Consideration should be given to refresh the Home Care and Reablement Handbook in the event that there have been any changes/updates to legislation since the last date.	Service Manager- Home Care and Reablement	Handbook Update completed.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
Progress should be made to finalise the framework document.	Chief Officer	Framework formally approved by the IJB in November 2024	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
The Employability Manager and Service Manager- Home Care and Reablement to continue discussions to accelerate the progress of the SVQ level 2 and SVQ level 3 Medication unit, specifically the ones that have started in 2023 and beforehand with little or no progress to date.	Employability Services Manager/ Service Manager- Home Care and Reablement	The majority of staff have commenced their SVQ, progress slow with some, supervisors following up with staff on this. Staff new to the service have to complete the required LearnPro units before commencing qualification.	Ongoing monitoring of progress/liasing with training team.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
Training logs are to be brought up to date and arrangements to be made for any training that has lapsed/ not been completed to be undertaken.	Service Manager- Home Care and Reablement	Mandatory training programme in place for both initial and refresher training and training logs up to date. Learnpro training – Supervisors follow up with staff where learnpro training has lapsed/not undertaken, work planned for the new year for a data cleanse of this system in order to extract more meaningful reports.	Learnpro data cleanse February 2025

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.5			
Follow up sickness reviews for long term sickness absence to be more rigidly applied going forward as absences due to staff being off has an impact on the service and colleagues.	Head of Human Resources and Performance/ Service Manger – Home Care and Reablement	The Supervisors are continually liaising with HR colleagues in ensuring sickness absence reviews are arranged for staff when sickness absence triggers are met.	None - ongoing

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.

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.