

**INTERNAL AUDIT SERVICES**  
**REPORT REF No S/018/20 (February 2020)**

**Loch Lomond and Trossachs National  
Park Sickness Audit Report**

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**Personnel referred to in this report :**

Pete Wightman – Director of Corporate Services (LLTTNP)

Eilidh McKerry – Finance Manager (LLTTNP)

Elaine Wade – HR Manager (LLTTNP)

**Auditor:** Claire Andrews

## **1. EXECUTIVE SUMMARY**

### **General**

An audit was conducted on sickness absence and we are pleased to report that the systems examined are generally working effectively.

The audit covered a review of the policies and procedures, recording of absences, return to work interviews and Statement of Fitness to Work certificates.

The review highlighted the following areas of good practice: a robust and thorough attendance management policy, and an effective return to work interview / self-certification form.

The review also highlighted that some opportunities exist to strengthen internal controls and enhance the service provided, the most important of which are: timeliness of carrying out return to work interviews, and the consistency of information between the return to work interviews and the HR system.

Full details of these opportunities and any other points that arose during the audit are included in the Action Plan, which forms Section 3 of this report.

## **2. MAIN REPORT**

### **2.1 INTRODUCTION**

- 2.1.1 An audit was carried out on sickness absence as part of Internal Audit's Planned Programme of Audits.

### **2.2 SCOPE AND OBJECTIVES**

- 2.2.1 The control objectives tested in relation to transaction recording and processing were: occurrence, accuracy, and timeliness.
- 2.2.2 An audit launch meeting was held with Pete Wightman, Eilidh McKerry, and Elaine Wade.
- 2.2.3 The following testing was performed: a review of the policies and procedures, recording of absences, return to work interviews and Statement of Fitness to Work certificates.
- 2.2.4 During the launch meeting it was agreed that the scope of the audit would include a review of the application of attendance triggers however, during the field work it was established that management had already identified some issues in this area, one of management's responses was a complete overhaul of the attendance management policy with particular focus on the attendance triggers. The new policy came into effect in December 2019. It was therefore determined that the testing of the application of the old policy would not provide any assurance on the current status and there isn't enough data to test under the current policy. This testing will be deferred until the new policy has had time to come into full effect.
- 2.2.5 In addition, the auditor examined the areas highlighted as offering opportunities to improve internal control at the previous audit and confirmed that the recommended actions had taken place.

### **2.3 FINDINGS**

- 2.3.1 The findings are based upon evidence obtained from stratified sampling/ substantive testing. The sample covered the period 01/01/2019 through 31/12/2019.
- 2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).
- 2.3.3 This report details all points arising during the audit review, full details of which are included in the Action plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.
- 2.3.4 A new Sickness Absence Policy and Procedure document was launched in December 2019. Internal Audit reviewed this document and determined that it was robust and covered all the areas that would be expected, clearly and concisely. In addition for all the areas in the procedures that require

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management to perform a certain action templates have been created for the purpose to ensure there is consistency across The Authority.

- 2.3.5 One of the key templates is the Return to Work/Self Certification Document. Through discussions with staff and audit review we found that this document is clear and easy to use by employees and line managers, it covers all the key points required and brings attention to triggers helping to ensure none are missed.
- 2.3.6 The accuracy of the recording of absence was tested and there were a small number of instances noted where the information in the HR system didn't match the information recorded during the return to work interview, or where information was missing from either the Return to Work form or the HR system. Please see the Action Plan in section 3 for further details.
- 2.3.7 Every employee who is absent due to sickness is required to have a return to work interview with management and complete a self-certificate for the first seven days of absence. If the return to work forms are not completed and returned HR will chase the managers for them, despite this the testing found in a small number of instances the return to work had not been completed in a timely manner.
- 2.3.8 The Sickness Absence Policy and Procedure states if an employee is off for more than seven calendar days then a Statement of Fitness to Work must be provided. In nearly all cases tested a Statement of Fitness to Work was retained covering the full period of absence. There was one instance where HR had determined the individual didn't require a statement, however the rationale for this decision was not recorded on the individual's HR file. Internal Audit would recommend that any decisions made by HR or management to not follow the normal procedures should be detailed fully, including the circumstances and the rationale for any decisions made.
- 2.3.9 The factual accuracy of this report has been verified by the officers involved in the audit.
- 2.3.10 Audit would like to thank all staff involved in the audit process for their time and assistance.

3. Action Plan: Loch Lomond and Trossachs National Park Sickness Audit						
Ref No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
1.	<b><u>Timeliness of Completion of Return to Work Interviews</u></b> There were a small number of instances found where the return to work interview had not been completed until 2/3 months after the employee had returned to work despite chasing from HR.	Managers and employees should be reminded of the importance of completing return to work interviews as soon as possible.	Low	Employees and managers will be reminded of the importance of carrying out return to work interviews as soon as possible.	HR Manager	31 <sup>st</sup> March 2020
2.	<b><u>Accuracy of Return to Work forms and HR systems</u></b> There were a small number of instances found where the return to work forms and/or the HR system had not been filled in fully or when the two didn't completely match but the information was not materially different.	Reiteration should be given to employees/managers concerning the importance of completing the return to work/self-certificate form fully and to the best of their knowledge. A cross reference should be made to the HR system to ensure both are correct.	Low	In addition to the above we will remind employees and managers the importance of completing the return to work form as accurately as possible. We will also ensure a more robust cross check between the return to work form and the information recorded by managers on the Myparklife system.	HR Manager	31 <sup>st</sup> March 2020
3.	<b><u>Recording of HR decisions</u></b> In nearly all cases a Statement of Fitness to Work was retained covering the full period of absence. There was one instance where HR had determined the individual didn't require a statement, however the rationale for this decision was not recorded on the individual's file.	Any decisions made by HR or management to not follow the normal procedures should be detailed fully in the employees HR file, including the circumstances and the rationale.	Low	This is a very rare occurrence but should this happen in the future we will ensure that accurate records are maintained to explain the rationale behind the decision.	HR Manager	Immediate

## Appendix 1. Priority Levels

Recommendations have timescales for completion in line with the following priorities.

Priority	Expected Implementation Timescale
<u>High Risk:</u> Material observations requiring immediate action. These require to be added to the risk register of a service. (Council context)	Generally, implementation of recommendations should start immediately and be fully completed within three months of action plan being agreed.
<u>Medium Risk:</u> Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed.
<u>Low Risk:</u> Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action plan being agreed.

Note: About this report

This Report has been prepared on the basis set out in the Memorandum of Understanding (MOU) between the National Park Authority as the Client and West Dunbartonshire Council (WDC) as the provider of Internal Audit services. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the MOU. This Report has been prepared for the benefit of the Client only. This Report has not been designed to be of benefit to anyone except the Client. In preparing this Report we have not taken into account the interests, needs or circumstances of anyone apart from the Client, even though we may have been aware that others might read this Report. This Report is not suitable to be relied on by any party wishing to acquire rights against WDC, other than the Client for any purpose or in any context. Any party other than the Client that obtains access to this Report or a copy (under the Freedom of Information (Scotland) Act 2002, the Environmental Information (Scotland) Regulations 2004 through the Client's Publication Scheme or otherwise) and chooses to rely on this Report (or any part of it) does so at its own risk. To the fullest extent permitted by law, WDC does not assume any responsibility and will not accept any liability in respect of this Report to any party other than the Client. In particular, and without limiting the general statement above, since we have prepared this Report for the benefit of the Client alone, this Report has not been prepared for the benefit of any other public sector body nor for any other person or organisation who might have an interest in the matters discussed in this Report, including for example those who work in the public sector or those who provide goods or services to those who operate in the public sector.