

analysed by priority.

- 1.2 Of the four reports finalised, one concluded that “Limited Assurance” could be taken from the framework of controls in place and operating to manage key risks. This is a low level of assurance. A summary of each of these is provided in the following sections.

Absence Management

- 1.3 The audit was undertaken to seek assurance that Management are following the prescribed managing absence process and are providing HR timely information.

Testing has identified the following areas for improvement:

- The first stage of the Policy should take 6 months from the date the employee hit the trigger. Review of the trigger spreadsheet has highlighted that in most cases the process is taking longer than, the 6 months. This is due to delays in the meeting process.
- Most Managers reviewed are keeping their own records in some way, however these are not always accurate as two Managers had not realised action needs to be undertaken. Two Managers have stated that they don't always refer to the HR trigger report, however this has led to triggers being missed.
- There is reluctance to complete the process where Managers either perceive sickness level not to be an issue, where sickness reasons are sensitive or when employees have returned to work following a Long Term Sickness, and the employee has already gone through a process just to get them back to work.
- The Policy requires the Manager to set targets for the employee to improve their attendance however an interviewed Manager has expressed some concern over the fact that there is no guidance on what improvement target to make.

2. RECOMMENDATIONS NOT IMPLEMENTED

- 2.1 The purpose of Internal Audit work is to review systems and procedures and to provide assurance on the effectiveness of the Council's Governance Framework. This work involves identifying weaknesses that require addressing and agreeing actions and realistic implementation dates with service managers.

Table 1 below provides a summary of all audit recommendations made to the 3rd March 2016 and agreed by management, but which currently remain outstanding.

Table 1 –Recommendations outstanding and overdue – by Priority

	Previous Years Audits	2015/16 Audits	Recommendations outstanding as at ad 10th September 2015
High Priority	2	0	2
Medium Priority	3	3	6

Low Priority	0	1	1
Total	5	4	9

- 2.2 Table 2 below provides an analysis of the service areas to which the outstanding recommendations relate.

Table 2 –Recommendations outstanding and overdue – by Service Area

Service Area	High	Medium	Low	Total
Chief Executive	0	0	0	0
Deputy Chief Executive (Resources)	2	3	1	6
Assistant Chief Executive Governance	0	2	0	2
Service Director – Corporate Services	0	1	0	1
Service Director – Economy	0	0	0	0
Service Director – Environment	0	0	0	0
Total	2	6	1	9

- 2.3 The Audit Committee held in June 2011 requested details of all individual high level outstanding recommendations to be presented at all future meetings of the Audit Committee. There are currently two high priority recommendations outstanding and these are detailed at **Appendix B**.

6. IMPLICATIONS

Corporate Plan:

Ensuring our people, structures, systems, processes and practices are 'fit for purpose' and remove barriers to improvement and growth.

Legal:

There are no specific legal issues in the report

Financial:

Finance comments are contained within the report.

Health and Well-Being / Environmental Management and Sustainability:

No health and well-being issues and no environmental management and sustainability issues.

Human Resources:

No Human Resources issues

Diversity/Equality:

Any Equality implications have been incorporated into the main statement within this report

Community Safety:

No Community Safety issues

Other Implications:

N/A

BACKGROUND PAPERS

None

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