

Internal Audit Report

Quality Assurance - Social Work and Social Care Services

31 July 2025

CD2409

| | |
|--------------------|----------------------|
| Overall Assessment | Reasonable Assurance |
|--------------------|----------------------|

Contents

| | |
|--|----|
| Executive Summary | 3 |
| Background and scope..... | 4 |
| Findings and Management Action Plan..... | 5 |
| Appendix 1 – Control Assessment and Assurance Definitions..... | 9 |
| Appendix 2 – Areas of Audit Focus and Control Objectives | 10 |

This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2024/25 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2024. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management's responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall Assessment

Reasonable Assurance

Overall opinion and summary of findings

There is a generally sound system of governance, risk management and control in place established to ensure the Council has effective arrangements in place for improving the quality of planning and delivery of social work and social care services including monitoring processes, practice evaluations, case file reviews, and progress towards improving practice outcomes identified by the Care Inspectorate.

The following improvement actions were identified:

- the Quality Assurance annual plan should be provided to appropriate committees / boards for information
- quality assurance trackers should be fully completed
- KPIs should be introduced for supplier and contractor performance.

Areas of good practice identified

- a Quality Assurance annual plan is in place setting out review work to be performed, which is approved by senior management (including the Chief Social Work Officer)
- Care Inspectorate action plans include responsible officers, actions to be taken, and implementation dates
- improvement action plans are regularly reported to officers and senior management and appropriate committees and boards
- performance measures and outcomes have been agreed by senior management
- there is timely reporting on performance measures to relevant officers and senior management, which includes targets and baselines
- a risk register is in place for Performance, Quality and Improvement.

Audit Assessment

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

| Audit Area | Control Design | Control Operation | Findings | Priority Rating |
|--|----------------|-------------------|---|-----------------|
| 1. Quality Assurance Team | | | Finding 1 – Review of Annual Audit Plan | Medium Priority |
| 2. Quality Improvement Action Plan | | | Finding 2 – Quality Assurance Trackers | Medium Priority |
| 3. Monitoring of Performance Measures and outcomes | | | Finding 3 – Key Performance Indicators | Medium Priority |

Background and scope

The City of Edinburgh Council's (the Council's) social work and social care services are delivered by the Children, Education and Justice Services (CEJS) directorate for children's social work and social care, and the Health and Social Care Partnership (HSCP) for adult social work and social care, with both being overseen by the Council's [Chief Social Work Officer](#) (CWSO).

The CSWO is responsible for promoting values and standards of professional practice, as well as supporting managers to maintain and develop high standards of practice and supervision, which includes helping management develop systems to promote continuous improvement and identify and address poor practice.

To develop high standards of practice and supervision, and engage in continuous improvement activity, CEJS and the HSCP use information to inform improvements from a variety of sources, including informal feedback from colleagues and service users, service self-evaluation activities, social work [advocacy](#) services such as [Who Cares? Scotland](#), complaints, audits performed by the Council's [Quality Assurance and Compliance](#) team, and [Care Inspectorate](#) reports.

The Quality Assurance team supports the continuous improvement for both child and adult social work and social care provided by the Council, and reports to the CSWO. They are responsible for carrying out social work and social care reviews and supporting service delivery where improvement plans are required to address Care Inspectorate recommendations. The Quality Assurance team also have a role in identifying and analysing trends and themes.

The Council receives periodic inspections from the Care Inspectorate., with The most recent adult social care inspection was published in [March 2023](#), with a follow up report in [November 2024](#). The last children's social care inspection was in [June 2019](#).

CEJS present quarterly updates on the [Children's Services improvement plan and Edinburgh residential services improvement plan](#) to the Council's Education, Children and Families Committee. The HSCP provide six monthly reports on the [Adult support and protection, social work and social care service improvement plan](#) to the Council's Policy and Sustainability Committee, and the EIJB Performance and Delivery Committee, most recently in [March 2025](#).

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established to ensure the Council has effective arrangements in place for improving the quality of planning and delivery of social work and social care services including monitoring processes, practice evaluations, case file reviews and progress towards improving practice outcomes identified by the Care Inspectorate.

Alignment to Risks and Business Plan Outcomes

The review also considered assurance in relation to the following Corporate Leadership Team risks:

- Supplier, Contracts, and Partnership Management
- Governance and Decision Making
- Service Delivery
- Regulatory and Legislative Compliance.

Business Plan Outcomes:

- Core services for people in need of care and support are improved.

Limitations of Scope

[Social Care Direct](#) was not included as a specific audit was completed in 2024. However, certain processes related to this area were covered incidentally during the audit.

Reporting Date

Testing was undertaken between 14 January and 14 March 2025.

Audit work concluded on 14 July 2025, and the findings and opinion are based on the conclusion of our work as at that date.

Findings and Management Action Plan

Finding 1 – Review of Annual Audit Plan

The Quality Assurance (QA) team produce an annual plan for their audits. Prior to the start of the year the plan is emailed to all relevant senior officers, including the Chief Social Work Officer (CSWO), for their approval. Amendments to the plan are also agreed using the same method. The plan has a version number to help ensure that senior officers are aware they are agreeing the most current version.

Management has advised that it sometimes takes time to obtain all relevant confirmations from heads of service. As a result, approval of the plan or amendments can be delayed whilst awaiting a response from heads of service.

In addition, the plan is not presented for approval to any Council or EIJB governance forum such as the Governance, Risk and Best Value Committee, or the EIJB Audit and Assurance Committee, which means there is no high-level scrutiny of the audit plan by members.

Both these issues were highlighted in the previous audit on Quality, Governance and Regulation completed in 2019. A focus at a senior/committee level may help to resolve continued issues with a lack of buy-in from relevant services and prevent delays in completing vital assurance work.

Recommendations and Management Action Plan: Review of Annual Audit Plan

| Ref. | Recommendation | Agreed Management Action | Action Owner | Lead Officers | Timeframe |
|------|--|---|---|---|------------|
| 1.1 | The Quality Assurance team should include a deadline within the emails to Heads of Service seeking their review of proposed audit plans and alterations to audit plans. The email should state that if no response is received by the date, the plan is deemed reviewed. | The email sent out will be amended as the recommendation indicates by the Quality Assurance and Compliance Manager. The QA and Compliance manager is now utilising the Performance Meeting to obtain agreement. | Chief Officer, Edinburgh Health and Social Care Partnership Executive Director of Children, Education and Justice Services | Service Director Performance, Quality & Improvement & Chief Social Work Officer Quality Assurance and Compliance Manager | 31/10/2025 |

| Ref. | Recommendation | Agreed Management Action | Action Owner | Lead Officers | Timeframe |
|------|---|---|--------------|---------------|-----------|
| 1.2 | Consideration should be given as to whether the annual audit plan should be provided to committee for information. If the plan is presented to committee for information, then regular progress updates on delivery to committee should also be considered. | <p><i>Recommendation not accepted.</i></p> <p>As the Social Care audit programme is a statutory function, approval of the programme therefore needs to be the responsibility of the CSWO and Quality Assurance Manager. In addition, the subject matter of these audits is sensitive, and we consider it inappropriate to place this information into the public realm.</p> <p>The details of audits can be included in the improvement plan report which goes to each committee this will be nature and number of audits and themes / actions arising and audits planned. The report will not be for decision as audit needs to be able to flex to look at areas of service where there is emerging need or new guidance / legislation without member approval. The majority of audits are also multi agency and committee has no locus in the decision making in those areas. The outcomes of these are covered annually to committee in the CSWO report and the report of the independent chair of the child protection committee.</p> | N/A | N/A | N/A |

Finding 2 – Quality Assurance Trackers

Quality assurance trackers are used to track actions from Quality Assurance (QA) reviews, advocacy, complaints, and Significant Occurrence Notifications (SONs), amongst other forms of feedback.

Children's Social Work use their quality assurance tracker to capture and monitor the implementation of improvement actions. However, the quality assurance tracker is not always consistent in how it records information between tabs:

- QA audit actions – the tracker has columns for responsible officer, deadline and outcomes. However, it is not being fully completed for all audit actions
- complaints actions – although there are clear timescales for the three actions reviewed, none of the actions have clearly-stated responsible officers.

Adult Social Work also have a quality assurance tracker, which is distributed to relevant officers. However, a review of the tracker shows that:

- QA audit actions – for the forty-four actions, only eleven (25%) have stated deadlines and responsible officers. In addition, a RAG status is not stated for any of the forty-four actions, indicating that the actions are not SMART
- advocacy and feedback themes – no actions are stated

| Finding Rating | Medium Priority |
|----------------|-----------------|
|----------------|-----------------|

- learning review themes – these are not being recorded on the quality assurance trackers. However, management have advised that they will be recorded on the tracker once actions have been agreed by the Chief Officer's Group.

Adult Social Work management track the outcomes of Significant Occurrence Notifications through regular meetings and have stated that in future they will use update their quality assurance tracker to effectively track all improvement actions.

This means that key information is not always being provided to adequately track actions to completion.

Risks

- **Governance and Decision making** – incomplete information may lead to ineffective oversight by management and Committee
- **Service Delivery** – improvement actions may not be implemented in a complete, accurate, and timely manner, leading to lack of action or ineffective ability to deliver changes.

Recommendations and Management Action Plan: Quality Assurance Trackers

| Ref. | Recommendation | Agreed Management Action | Action Owner | Lead Officers | Timeframe |
|------|---|--|---|---|------------|
| 2.1 | The quality assurance trackers used by social care should be fully completed, so that all required actions, with SMART objectives, the names of responsible officers, and implementation dates are present. | The Head of Service for Assessment and Care Management in the HSCP will take forward the identified actions. The Quality Assurance Manager will provide the audit action spread sheet with SMART objectives and identified responsible officers once this is updated. | Chief Officer, Edinburgh Health and Social Care Partnership Executive Director of Children, Education and Justice Services | Service Director Performance, Quality & Improvement & Chief Social Work Officer Head of Service for Assessment and Care Management Quality Assurance and Compliance Manager | 31/10/2025 |

Finding 3 – Key Performance Indicators

Key Performance Indicators (KPIs) are used to track whether organisations are achieving their goals, and to enable organisations to determine whether additional action is required to meet agreed goals. An important aspect of KPIs is to establish a target or benchmark that can be used to measure and compare performance against. Baselines can be used as starting points to measure progress through time.

Although a number of KPIs have been established for individual social work suppliers, there is no overall quality assurance KPI established to measure contractor or supplier performance.

The lack of an overall quality assurance KPI to cover contractor or supplier performance means that neither management nor committee can effectively review how third parties are contributing to meeting social work targets.

| Finding Rating | Medium Priority |
|----------------|-----------------|
|----------------|-----------------|

Risks

- **Supplier, Contracts, and Partnership Management –** a lack of a measure to review overall supplier / contractor quality assurance KPIs may lead to limited scrutiny by committee of how suppliers are helping to meet social work targets

Recommendations and Management Action Plan: Key Performance Indicators

| Ref. | Recommendation | Agreed Management Action | Action Owner | Lead Officers | Timeframe |
|------|--|--|--------------|---------------|-----------|
| 3.1 | A general quality assurance KPI for supplier and contractor performance against social work targets should be included in reports to management and committee. | <p><i>Recommendation not accepted.</i></p> <p>We will not accept this action as not possible or desirable to do this as it would not give us any additional information. However, what we will do is give committee as part of the improvement plan the number of children currently in externally commissioned placements and the current care inspectorate grading of the placements. We will also provide additional details of how these placements are monitored e.g. social worker visits as outlined in the practice standards, statutory reviews and the MAQA group.</p> | N/A | N/A | N/A |

Appendix 1 – Control Assessment and Assurance Definitions

| Control Assessment Rating | | Control Design Adequacy | Control Operation Effectiveness |
|-------------------------------|---|--|--|
| Well managed |  | Well-structured design efficiently achieves fit-for purpose control objectives | Controls consistently applied and operating at optimum level of effectiveness. |
| Generally Satisfactory |  | Sound design achieves control objectives | Controls consistently applied |
| Some Improvement Opportunity |  | Design is generally sound, with some opportunity to introduce control improvements | Conformance generally sound, with some opportunity to enhance level of conformance |
| Major Improvement Opportunity |  | Design is not optimum and may put control objectives at risk | Non-conformance may put control objectives at risk |
| Control Not Tested | N/A | Not applicable for control design assessments | Control not tested, either due to ineffective design or due to design only audit |

| Overall Assurance Ratings | |
|---------------------------|--|
| 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. |

| Finding Priority Ratings | |
|--------------------------|---|
| Advisory | A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice. |
| Low Priority | An issue that results in a small impact to the achievement of objectives in the area audited. |
| Medium Priority | An issue that results in a moderate impact to the achievement of objectives in the area audited. |
| High Priority | An issue that results in a severe impact to the achievement of objectives in the area audited. |
| Critical Priority | An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency. |

Appendix 2 – Areas of Audit Focus and Control Objectives

| Audit Areas | Control Objectives |
|---|--|
| Quality Assurance Team | <ul style="list-style-type: none">an annual plan is in place which sets out the review work to be performed by the Quality Assurance team; the plan has been approved by senior managementresults of reviews are provided to senior management, Council committees, and Partnership boards on a timely basis. |
| Quality Improvement Action Plan | <ul style="list-style-type: none">a quality improvement action plan is in place which includes all relevant quality improvement work, including, but not limited to:<ul style="list-style-type: none">results of reviews performed by the Quality Assurance and Compliance teamCare Inspectorate reportscomplaints receivedrecommendations from the advocacy servicesgeneral performance improvements identified by management and committeethe action plan states actions to be taken, responsible officers, and implementation datesthere is regular reporting of action plan progress to relevant officers, senior management, Council committees, and Partnership boardsescalation arrangements for management actions are clearly stated and adhered to. |
| Monitoring of Performance Measures and outcomes | <ul style="list-style-type: none">performance measures and outcomes for social work and social care have been agreed by senior management and, where relevant, Council committees and Partnership boards. This will include performance measures related to suppliers and contractorseach performance measure has clearly stated baseline and target values, and where relevant, the desired improved outcomethere is complete, accurate, and timely reporting on performance measures to relevant officers, senior management, and Council committees and Partnership boards, where agreed.where performance does not meet the required standard, improvement actions have been identified and added to the quality improvement action plan. |
| Risk Management | <ul style="list-style-type: none">risks related to Quality Assurance are identified, recorded and managed within a service risk register, and regularly reviewed to ensure appropriate mitigating actions are in place and remain effective, with escalation to divisional and directorate level risk committees where required. |