

Internal Audit Report

Support for Carers

4 July 2025

HSC2403

**Overall
Assessment**

**Reasonable
Assurance**

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2025/26 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2025. 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 Global Internal Audit Standards (UK Public Sector) 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

Engagement conclusion and summary of findings

There is a generally sound system of governance, risk management and control in place over the design and operating effectiveness of the [Edinburgh Joint Carer Strategy 2023-2026](#). This includes procedures and controls established to support service delivery and outcomes for supporting unpaid carers, and achievement of [priorities](#) 1 to 4, and 6 of the strategy. The strategy outcomes align with legislation and the [National carers strategy](#), however, some updates are required.

Unpaid carers provide support to people in need and reduce dependencies on health and social care services, with associated financial benefits. Ensuring carers are adequately supported to enable them to continue this support is essential. This report has identified a number of areas of improvement which aim to support the Health and Social Care Partnership to deliver the Joint Carer Strategy outcomes and ensure that quality services meet the needs of carers, including:












- the eligibility criteria and short breaks statement require review

- the short breaks implementation plan outlined in the Edinburgh Joint Carer Strategy 2023-2026 requires development
- performance management requires improvement to ensure outcomes are achieved, including a process for evidencing KPIs and escalating issues
- a process for identifying, escalating and resolving issues with resources which may affect service delivery should be developed
- a quality assurance framework should be developed to ensure quality services are being delivered
- risks relating to support for carers should be incorporated in a service risk register.

Areas of effective practice

- attending support for carers training delivered by VOCAL evidenced that training delivered was clear, engaging and effective
- there is regular reporting and effective scrutiny of annual reports by senior management and committee members.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Edinburgh Joint Carer Strategy			Finding 1 – Strategy, Policy and Procedures	Medium Priority
2. Performance			Finding 2 – Performance Management	High Priority
3. Resource and Capacity Planning			Finding 1 – Strategy, Policy and Procedures	Medium Priority
4. Quality Assurance			Finding 3 – Quality Assurance and Oversight	Medium Priority
5. Governance and Oversight				
6. Risk Management		N/A	Finding 4 – Identifying and Managing Support for Carers Related Risks	Medium Priority

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

Management Response to Executive Summary

Support for adult unpaid carers is a devolved function to the Edinburgh Integration Joint Board (EIJB). Young carers remain within the scope of Children, Education and Justice within the City of Edinburgh Council. Through the Edinburgh Health and Social Care Partnership (EHSCP), the delivery mechanism for the EIJB, fulfils the requirements to produce a Carer Strategy to set out how the statutory requirements within The Carers (Scotland) Act 2016 will be met. This includes the preparation and publication of a local carer strategy; adult carer support plan; local eligibility criteria and a short breaks service statement. The carer strategy sets out Edinburgh's priorities for the provision of support against the local eligibility criteria; information and advice and involving carers in carer services. The Carer Strategy was approved by the EIJB Strategic Planning Group and by the EIJB.

These requirements are met through internal supports, with the majority being delivered through external commission by third sector organisations, who also co-produced the Carer Strategy and service specifications.

The EHSCP, welcomes the support of Internal Audit in this review assessing the adequacy of design and operating effectiveness of the key controls established to ensure the EHSCP has established effective processes to provide information, advice and support for unpaid adult carers and achievement of the EHSCP associated priorities.

The audit is timely as it will inform the planned carer contract review process currently underway, which will see new arrangements in place from April 2027. The review will be further informed by aligning with the key priorities within the EIJB Strategic Plan; prevention and early intervention; maximising independence; protecting our most vulnerable and using our resources effectively, and to meet the primary aims for carers, once this is ratified in 2025.

It is acknowledged that there has been resource reduction supporting the carer work, with the added complexity of an organisational restructure exercise underway. Nevertheless, available resource continues to drive the review work, maintaining productive relationships and drawing on the expertise of partners across sectors.

A number of actions require longer term implementation dates to ensure robust solutions are implemented which address the risks identified by IA.

Background and scope

The Scottish Government defines a carer as ‘a person of any age who provides, or intends to provide, unpaid help and support to a relative, friend or neighbour who cannot manage to live independently without the carer’s help due to frailty, illness, disability, or addiction’. In Edinburgh, there are estimated to be around [45,000-70,000 carers](#). To provide the equivalent number of hours of paid care would cost EHSCP [£1.047 billion per year](#).

[The Carers \(Scotland\) Act 2016](#) aims to enhance the rights of carers in Scotland. The Act is intended to recognise the valuable role that carers have supporting people with care needs as a result of their illness, condition or disability. Unpaid carer support is a devolved function, for which the Edinburgh Integration Joint board has responsibility. [The Edinburgh Joint Carer Strategy 2023-2026](#) developed by the Edinburgh Health and Social Care Partnership (EHSCP) includes 6 priorities:

1. Identifying carers
2. Information and advice
3. Carer health and wellbeing
4. Short breaks and breaks from caring
5. Young carers
6. Personalising support

The strategy reflects the vision for improved health and social care as set out in [The National Carer’s strategy](#) and the requirements of the [Carers \(Scotland\) Act 2016: statutory guidance](#) - updated July 2021.

Once identified, carers have a right to be offered an [Adult Carer Support Plan](#) from their local authority that outlines their needs and what support they are entitled to. The EHSCP commissioned [VOCAL \(Voice of Carers Across Lothian\)](#) to undertake an [Edinburgh Carer Survey 2023](#). This highlighted challenges and pressures faced following the COVID-19 pandemic, the cost of living crisis, and demographic changes. The importance of replacement care and short breaks was highlighted amongst the variety of support that carers received to allow them to continue their caring role. It outlined

recommendations for the EHSCP. Recommendations for Scottish government were provided in the ‘[Valuing Carers 2022: Scotland](#)’ report. In Edinburgh, advice and information for carers can be sought through the [carers support team](#) alongside third sector services which are commissioned by the EHSCP through providers such as [SPACE](#), [VOCAL](#) and [The Action Group](#). Carers can also seek advice and access respite and short breaks from the [providers](#). The Joint Carer Strategy highlighted key areas for ongoing development in this area which included a ‘[short breaks implementation plan](#)’ and update of the [Edinburgh Short break services statement 2019](#).

[Carer Strategy Performance and Evaluation Reports](#) are presented annually to the EIJB Performance and Delivery Committee. This includes a summary of performance against the Carer Strategy which covers the 6 priority areas, delivered through 9 commissioned contracts and covers 130 KPIs.

A Care Inspectorate inspection report, [services for older people in Edinburgh](#) published in 2017, considered how well the EHSCP achieved good personal outcomes for older people and their unpaid carers. [A progress review](#) published in 2021 highlighted that the EHSCP demonstrated good progress against most of the recommendations for improvement. Unpaid Carers have been included in other joint inspections such as [Adult Support and Protection](#).

Management advised the EIJB Strategic Plan 2025-28, once ratified, will lay out the key priority areas for carer focus, development and improvement.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established to ensure the EHSCP has established effective processes to provide information, advice and support for unpaid adult carers and achievement of priorities 1 to 4, and 6 of [The Edinburgh Joint Carer Strategy 2023-2026](#).

Alignment to Risk and Business Plan Outcomes

The review also considers assurance in relation to the following Corporate Leadership Team risk categories:

- Health and Safety (including public safety)
- Resilience
- Supplier, Contractor, and Partnership Management
- Service Delivery
- People
- Regulatory and Legislative Compliance
- Reputational Risk

[Business Plan Outcomes:](#) Core services for people in need of care and support are improved.

Limitations of Scope

The following area was excluded from scope:

- Priority 5 of the Strategy - Young carers, as these are managed through Children, Education and Justice services and is therefore out of scope for this EHSCP audit. However, the joint carer strategy does cover young carers and as a result some of the actions relating to the wider strategy will impact services for young carers.

Reporting Date

Testing was undertaken between 20 March 2025 and 22 April 2025.

Audit work concluded on 24 April 2025, and the findings and opinion are based on the conclusion of work as at that date.

Findings and Management Action Plan

Finding 1 – Strategy, Policy and Procedures

Finding Rating	Medium Priority
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Strategy and Policy - The [Joint Edinburgh Carers Strategy](#) 2023-2026 is a framework developed by Edinburgh Health & Social Care Partnership (EHSCP) to support both young and adult carers. The [Eligibility Criteria](#) is a key policy which aims to ensure decisions about care and support are fair. It was identified during a recent audit on [Social Care Direct](#) completed in September 2024 that this policy has not been reviewed since 2015. An action to review the policy was agreed by management and is expected to be completed by 31 December 2025.

A short breaks statement is outlined in the strategy which was last reviewed in 2019. The [purpose](#) of a 'Short Break Services Statement' is to provide information to carers and cared for people. Regular review of the statement ensures carers are informed of what support is available to them, and what help is available to meet their needs. Following approval of the Policy for [Supporting Adult Carers and Caring Relationships](#) at Policy and Sustainability (P&S) Committee in August 2023, the EHSCP committed to [updating the short breaks statement](#), but this has still to be completed.

It was also agreed at P&S Committee a '[Short Breaks Implementation Plan](#)' would be developed which would provide a preventative and innovative approach to short breaks, promoting and expanding a variety of short breaks and breaks from caring, and optimising availability. The implementation plan is still to be developed.

Resourcing – Contracted providers contribute to achieving the strategy outcomes. This is outlined within their contract specifications, and they are expected to have appropriate resources to deliver the agreed services. However, there is no clear process for raising issues on resources to ensure providers have direction and clarity, or an action plan to enable oversight of issues and ensure consistent support is provided to carers.

Health Inequalities - Identifying and addressing health inequalities in Scotland is crucial because these [inequalities lead to preventable differences](#) in health outcomes, impacting the well-being of individuals and communities. Although some of the activities by providers such as Adult Carer Support Plans and training for employers support health inequalities, there is no formal process to identify, address and reduce health inequalities, such as support for [black and ethnic minority](#) carers and data on carers health to support policy. Management advised some carer data is held by providers, but the partnership does not collect/collate this data to effectively manage health inequalities within the carers process.

Risks

- **Regulatory and Legislative compliance** - if policies and procedures are not reviewed regularly, they may no longer align with statutory requirements
- **Strategic Delivery** – delivery of the strategy may not be achievable if agreed plans and policies are not update
- **Service Delivery** – if there is not a process in place to identify health inequalities, they will be difficult to address and improve
- **Workforce** – inadequate resources will impact the delivery of quality services which meet customer needs
- **Reputational Risk** – if eligibility criteria decisions are deemed to be unfair this could increase the level of complaints the service receives and affect the Council's reputation.

Recommendations and Management Action Plan: Strategy, Policy and Procedures

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	The Eligibility Criteria Policy should be reviewed and updated in line with current requirements. The policy should be approved by senior management and Committee where required. The policy should be communicated to all relevant colleagues and used consistently across relevant teams. This has been agreed in the Social Care Direct Audit.	Completion of action will be tracked via the Social Care Direct audit in line with the expected completion date of 31 December 2025.	Chief Officer, EHSCP	Head of Service Assessment & Care Management	31/12/2025
1.2	The Short Breaks Statement should be reviewed and updated in line with current requirements and legislation. The statement should be approved by senior management and should be communicated to all relevant colleagues, providers and citizens.	The statement will be developed as part of the Assessment and Care Management processes, and agreed through senior management team		Head of Service Assessment & Care Management	30/04/2026
1.3	The Short Breaks Implementation Plan should be developed to optimise availability across providers and is in line with the strategy and policy. It should be approved by senior management and should be communicated to all relevant colleagues, providers and citizens.	Phase 1 - The strategic planning function will develop the short breaks implementation plan as part of the strategic plan implementation, in a phased way. Outline management action to be developed. Phase 2 – completion of Shorts Breaks Implementation Plan		Head of Service Assessment & Care Management	31/03/2026
1.4	A process to identify, collect data and analyse health inequalities in relation to carers should be developed. Health inequalities should be considered in the next iteration of the Carer's Strategy and should be considered in annual reporting.	External Providers – SIMD 1 and 2 will be a requirement to be collated as part of revised service specification. This will be developed and tested as part of the contract review process and in place for new contracts commencing April 2027. Internally - This will be developed as part of the Mosaic development, due for implementation 2027.		Head of Service Assessment & Care Management	30/11/2026 30/11/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
		Outline management actions will be developed by 30 November 2025, 31 March 2026, with full implementation by 31 March 2027.			31/03/2027
1.5	A process to support providers identifying and reporting issues with resources and how to escalate issues, should be developed. This may include an action plan to provide ongoing monitoring and oversight of any issues identified (links to Rec 2.2).	<p>A process will be developed to support to providers to:</p> <ul style="list-style-type: none"> • identify and report issues with resources and how to escalate issues • this will include an action plan to provide ongoing monitoring and oversight of any issues identified. 		Head of Service Assessment & Care Management	31/03/2026

Finding 2 – Performance Management

Finding
Rating

High Priority

Performance monitoring frameworks set out what measures and outcomes should be monitored and reported, how often, by whom, and to which officers and committees. They provide assurance that there is effective management and oversight of key activities. There is a performance framework for providers supporting unpaid carers outlining key performance indicators (KPIs), it outlines six and twelve monthly returns, however, it does not specify evidence required to demonstrate that providers are meeting expected outcomes, timescales for completion, responsible officers, storage of returns requirements and retention periods.

Providers complete the 6 and 12 monthly returns including quantitative data reporting on [KPIs](#), a shared outcomes map and monitoring framework for qualitative data via [OutNav](#), and a monitoring form (CM1) for the contracts team. The quantitative data is not verified by the contracts team or EHSCP. For qualitative data, providers input their own information via OutNav and can upload evidence but are not mandated to do so. There is no procedure which sets out actions for when KPIs are not achieved, including how issues are escalated and how they are monitored.

A CM1 is requested every 6 months. Whether a monitoring session is required or not, a desktop review of data must be completed, however, there was limited evidence of officer review of data received from providers noted within the CM1 form. The form also includes a section for actions; however, no actions were recorded. The service advised there had been no issues with the contracts, however, it was noted one provider reported underutilisation of their service and managers had met to discuss the implications of this. The framework instructs all information pertaining to contracts is uploaded to [PCS-T](#), however officers advised this is no longer the case.

Annual reports are scrutinised by the EHSCP Executive management team and Performance and Delivery Committee, so whilst there is effective scrutiny of the report, there is limited assurance on accuracy of KPIs providers state they are achieving due to no supporting evidence being requested.

The Carer Strategic Partnership Group previously scrutinised performance, though there is limited evidence of this. In 2025, the EHSCP developed the

Carer Contract Monitoring, Performance and Evaluation Partnership Group which will now scrutinise performance.

Contract management meetings provide a structured opportunity to discuss progress, address concerns, and ensure the contract's objectives are being met, leading to improved efficiency and cost-effectiveness. Management advised the EHSCP contract management framework was approved in October 2019. It outlines the requirement for 6 monthly monitoring meetings, one of them being on site. The contracts officer and development manager meet with providers 6 monthly as a group, but individual and on-site meetings do not take place.

The Unpaid carers contracts are being managed by one senior development manager, supported by a contracts officer and overseen by the Strategic planning and quality manager. Officers are experiencing increased pressure due to the team being at 35% capacity, managing current performance, and undertaking contract recommissioning. The organisational structure review aims to strengthen the planning, commissioning, contracting, data analysis and reporting functions. Officers also advised that the lack of IT system integration (between the NHS and the Council) makes it difficult to access the required performance information.

Risks

- **Regulatory and Legislative compliance** – limited assurance to support that service providers are meeting regulatory and legislative requirements
- **Strategic Delivery** – if performance is not monitored, it could impact achievement of strategic outcomes
- **Service Delivery** - service providers may not provide contracted and required levels of service impacting the people relying on such services
- **Supplier, Contractor, and Partnership Management** - if contracts are not managed in line with the Council's Contract Management Manual and Toolkit, providers may not deliver required services
- **People / Health and Safety** – managing increasing demands with less resources, may risk officer wellbeing, and the quality of services being managed.

Recommendations and Management Action Plan: Performance Management

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	The Performance Framework should be enhanced to include details of when returns will be completed, who completes and collates them, timescales for returns, what details are provided and where they are stored. It should include details of evidence requirements to support return submissions and include required quality assurance checks to be completed (links to Rec 2.3 & 3.1).	<p>The Performance Framework will be enhanced to include:</p> <ul style="list-style-type: none"> • Details of when returns will be completed • Who completes and collates them, timescales for returns • What details are provided • Where they are stored <p>The outline management actions will be developed by 30 November 2025, tested and implemented from April 2026.</p> <p>Detailed evidence to support return submissions will be sought on a random basis from all providers throughout the life of the contract.</p>	Chief Officer, EHSCP	Head of Service Assessment & Care Management	<p>30/11/2025</p> <p>31/03/2026</p>
2.2	<p>Individual contract management meetings with providers should be carried out at regular intervals and should be documented using the relevant templates (including the CM1 form).</p> <p>In addition, contract meeting minutes, action plans, and 6 and 12 monthly returns should be stored in a shared location which is easily accessible to all EHSCP and contract officers, and in line with partnerships record management guidance.</p>	<p>Individual contract meetings will be scheduled for every 6 months, and:</p> <ul style="list-style-type: none"> • Documented using the relevant Contract Management 1 form (CM1), which includes any action plan required • Contract meeting minutes, action plans and 6 and 12 monthly returns will be stored in a shared, easily accessible location. 		Head of Service Assessment & Care Management	31/03/2026
2.3	An action plan for monitoring and oversight of actions agreed with providers should be developed, tracked and updated regularly.	Action plans will be developed in the standardised CM1 format, agreed with providers, tracked and updated every 6 months as part of the contract monitoring process.		Head of Service Assessment & Care Management	31/03/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.4	Evidence of services delivered should be requested to demonstrate accountability and achievement of outcomes, ensure quality and effectiveness is streamlined, and to facilitate learning and improvement. This could be on a sample basis. (Linked to Rec 3.1).	Evidence to support return submissions will be sought on a random basis from all providers and will be scheduled throughout the life of the contract and will form part of the overall Quality Assurance Framework. The programme of evidence being sought from providers will be completed for the life of the contract by 30 November 2025.		Head of Service Assessment & Care Management	30/11/2025
2.5	Consideration should be given to the adequacy of the resourcing requirements for management of contracts and recommissioning to reduce the key person dependency, and risk to officer wellbeing. EHSCP management should consider the management of the capacity, key dependency and officer well-being risks highlighted and manage these risks through the Support for Carers risk register (linked to Rec 4.1).	Consideration will be given to the adequacy of resourcing requirements for the management of contracts and recommissioning, evidenced through new structure charts, and any risks will be managed through Support for Carers risk register.		Head of Service Assessment & Care Management	31/03/2026
2.6	Integration of NHS and Council IT systems or providing appropriate access for NHS officers to Council systems should be considered to enable increased performance efficiency. Appropriate user access permissions should be applied to ensure only relevant data is accessed.	Integration of systems may not be possible, however ensuring all team members have access to the NHS and Council system will be explored as part of the implementation of the organisational structure review.		Head of Service Assessment & Care Management	31/03/2026

Finding Rating	Medium Priority
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survey being carried out in 2023, however, the response rate is low (with only 1,169 online and paper responses and 3 focus groups) in comparison to the estimated 45,000-70,000 unpaid carers.

Risks

- **Regulatory and Legislative compliance** – EHSCP may not meet the statutory requirements if providers do not provide services in line with current legislation
- **Strategic and Service Delivery** – if quality services are not provided to unpaid carers, strategic and service delivery objectives may not be achieved
- **Reputational Risk** - reputational damage if providers do not deliver quality services to citizens.

Carer feedback is recorded by providers and reflected in OutNav reports. Voice of carers across Lothian (Vocal) coordinate an [Edinburgh Carers Survey](#) every 2 years which is commissioned by EHSCP, with the most recent

[illegible]

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.2	<p>Consideration should be given to increasing carer feedback and the views sought from unpaid carers.</p> <p>Alternative representation on the EIJB should be sought if recruitment for a carer representative is unsuccessful.</p>	<p>Increasing carer feedback and views sought from unpaid carers will occur through the evidence gathering from organisations providing carer support, as part of their formal return, and more detailed random evidence gathering, as indicated above. Additionally, the Carer (Scotland) Act 2016 indicates that carer feedback is legitimate to achieve form <i>'Persons and bodies representative of carers' and may include third or voluntary sector organisations</i>. EHSCP will continue to work closely with such organisations in developing services.</p> <p>EIJB are working in partnership with Voice of Carers across Lothian (VOCAL) to recruit carers representatives for EIJB. Carers will be provided with training and support to carry out this vital role, ensuring carers voices in Edinburgh are heard.</p>		Head of Service Assessment & Care Management	31/03/2026

Finding 4 – Identifying and Managing Support for Carers Related Risks

Finding
Rating

Medium
Priority

Risk Management enables risks to the Edinburgh Health and Social Care Partnership's (EHSCP) or service objectives to be identified, recorded and managed. This provides greater assurance that objectives are achieved on an ongoing basis. There is no service risk register which records risks related to providing and managing services for unpaid carers.

Minutes from the adult carer support plan (ACSP) quality assurance group, noted a potential risk that the Council's new case management system Mosaic (being rolled out in Feb 2026), will not enable recording of the same information, for example, being unable to add the existing ACSP template.

Risks





- **Governance and Decision Making** – if risks are not effectively identified, recorded, and managed, it could affect achievement of objectives
- **Service Delivery** - if risks are not identified and reviewed regularly, it may impact the quality and delivery of services
- **Strategic Delivery** - if management are not aware of risks, decision making may not be effective.

Recommendations and Management Action Plan: Identifying and Managing Support for Carers Related Risks

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
4.1	<p>A review of risks relating to Support for Carers should be undertaken, and risks identified should be recorded within a risk register to ensure risks are managed within risk appetite. This should include the risks identified in this report with a clear risk description, consideration of the impact and likelihood, mitigating actions, timescales, and responsible officers.</p> <p>Risks out with the EHSCP risk appetite or risk tolerance should be escalated to the EHSCP risk committee and to the Council's Corporate Leadership Team risk committee as required to ensure</p>	<p>EHSCP are currently exploring the options to ensure a consistent approach to Adult Carer Support Plan monitoring and recording, to optimise the functionality of Mosaic, and will alter internal systems, service specifications and provider documentation accordingly to ensure a consistent approach. This will allow risks relating to Support for Carers to be more easily identified.</p> <p>EHSCP will review the risks relating to Support for Carers against the strategic plan priorities, and record these within a standardised risk register indicating appropriate actions within the risk appetite.</p> <p>Initial management actions will determine how this will be developed by 31 March 2026, and will include:</p> <ul style="list-style-type: none"> • a clear risk description • consideration of the impact and likelihood • mitigating actions • timescales, and 	Chief Officer, EHSCP	Head of Service Assessment & Care Management	31/03/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
	adequate support is provided to initiate mitigating actions.	<ul style="list-style-type: none"> responsible officers. <p>The risk register will then be developed and be in place by 31 March 2027.</p> <p>Risks out with the EHSCP risk appetite or risk tolerance will be escalated to the:</p> <ul style="list-style-type: none"> EHSCP risk committee and to the Council's Corporate Leadership Team risk committee as required to ensure adequate support is provided to initiate mitigating actions. 			31/03/2027

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 Area	Control Objectives
Edinburgh Joint Carer Strategy	<ul style="list-style-type: none"> The EHSCP has a clearly established strategy for delivery of support services for carers which is aligned with the priorities set out in The National Carer's strategy and The Carers (Scotland) Act 2016.
Performance	<ul style="list-style-type: none"> There are clearly established mechanisms for monitoring and reporting on support for carers performance data and outcomes to support service delivery and development, and for accurate and timely reporting to national bodies as required. Performance data and outcomes are reported and reviewed regularly by management to identify areas of strength and areas for improvement and action plans developed to improve core areas of performance.
Resource and Capacity Planning	<ul style="list-style-type: none"> Resourcing requirements to deliver effective carer support services including respite and short breaks services are regularly evaluated and where gaps are identified action is taken to ensure there is adequate capacity to meet needs. Where demand cannot be met, there is a clear understanding of associated risks and alternative support.
Quality Assurance	<ul style="list-style-type: none"> A clearly established quality assurance framework is in place to assess the quality of services delivered, which includes obtaining and evaluating carer and provider feedback, an embedded approach to lessons learned from both practice reviews and inspection reports from the Care Inspectorate and other relevant national bodies.
Governance and Oversight	<ul style="list-style-type: none"> There are clearly established governance and oversight arrangements in place for monitoring the effectiveness of support for carers, including a governance forum responsible for review and scrutiny of delivery of overall strategy aims and service delivery, with regular reporting on performance, resources, quality assurance and external body reviews.
Risk Management	<ul style="list-style-type: none"> Risks related to support for carers 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.