

# Internal Audit Report

## Review of Investigations Team

5 December 2025

CS2503

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

## Engagement conclusion and summary of findings

This internal audit review of the Council's Investigations team provides reasonable assurance over the established governance, risk and control arrangements. The team has made significant progress since being established in October 2022 and there is a clear focus on systems, processes and continuous improvement, resulting in several recommendations being actioned before audit completion.

Since becoming fully operational, the Investigations team has managed a high and growing caseload. In the period following inception of the team in October 2022, until 30 November 2025, they have taken on 671 investigations. Increased demand and confidence from HR and Governance in referring complex cases have placed pressure on capacity and resilience. There have been ongoing workload pressures on the team which have been effectively managed and resourced but with significant challenges including long term sickness absences, and staff turnover which have required resource to be brought in. A review of the team structure and resourcing is currently underway to ensure it can meet current and future demand.

The following areas for improvement have been highlighted to ensure the team operates effectively and to strengthen governance, improve service delivery, and support the team's long-term sustainability:

### Risk Management & Governance

- refine operational risk management processes to ensure quarterly reviews are structured and fully documented
- develop formal processes for reviewing and reporting team performance and key risks/themes
- create a records management manual and a mandate confirming the team's system access rights

### Case Management & Compliance

- progress plans to implement a case management system for effective management of case files, documents, and information

Overall Assessment	Reasonable Assurance
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## Quality Assurance & Performance

- prepare a Quality Assurance Programme to formalise compliance checks
- develop a set of performance measures focused on timely delivery of investigation reports

## Service Standards & Engagement

- agree parameters for HR referrals and closure of case arrangements
- ensure visibility of all HR grievance and disciplinary cases reaching formal stage, and share hearing outcomes for investigations undertaken
- develop casework debrief processes linked to a learning and development competency framework
- introduce regular stakeholder surveys to capture feedback and inform improvement plans.

## Areas of effective practice

- the team risk register has been prepared using the Council risk framework template, is regularly reviewed by management, discussed in team meetings and accessible to all, with risks escalated as appropriate
- there is a comprehensive Standard Operating Procedure (SOP) flowchart supported by guidance and induction materials
- standardised case file structure and templates applied consistently
- declarations of interest completed for each case and access restricted where any conflicts exist
- action logs track operational issues with owners and deadlines
- regular minuted team meetings, 1:1 reviews, peer support are in place
- regular management and operational meetings are held with HR and Governance partners
- regular team stress risk assessments are undertaken to support wellbeing, and results discussed as a team, and with individuals as required

## Audit Assessment

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

Audit Area	Control Design	Control Operation	Findings	Priority Rating
Risk Management			Finding 1 - Risk Management, Oversight and Governance	Medium Priority
Procedures and Training			Finding 2 - Manual Systems and Compliance with Processes	Medium Priority
Team Strategy and Service Delivery Planning			See Finding 4	As per Finding 4
Team Operational Arrangements			Finding 3 - Quality Assurance and Training	Medium Priority
Reporting and Oversight Arrangements			See Finding 1	As per Finding 1
Information Governance			See Finding 1	As per Finding 1
Service Level Agreements and Service Standards			Finding 4 - Service Standards and Stakeholder Engagement	Medium Priority

# Background and scope

The City of Edinburgh Council's (the Council's) Investigations team was established in response to recommendations raised in the Tanner Review, which recommended that the Council procure or form an independent team of appropriately experienced and trained investigators to avoid any bias when investigations are carried out regarding Council employees. Tanner recommendations included the requirement that if an internal unit was set up, it should be regularly audited by an independent body. The Council's Internal Audit service undertakes such independent work through its functional reporting structure to the Governance, Risk and Best Value Committee.

The Investigations team became fully operational in October 2022 and is overseen by a Head of Service in the Legal and Assurance Division. The work of the team is defined and controlled by the Council's policies, user guides and toolkits for the specific policy that the team are investigating any particular matter under; namely the whistleblowing (WB) policy for WB disclosures investigated, and the grievance and disciplinary policies for HR matters investigated.

All cases investigated by the team are referred from the Governance team (WB disclosures) or HR (grievance or disciplinary matters); no work is directly commissioned by the team. Investigation work covers all local government and teaching employees. A team operating model has been implemented, supported by standard protocols, templates and operating procedures.

For WB investigations, outcome reports include recommendations, and case summaries for these reports are scrutinised quarterly by the WB Sub-committee. Completed HR investigation reports are issued to the Nominated Officer (NO) as supporting papers for disciplinary hearings and grievance meetings, and do not include recommendations or decisions. There is also reporting to the Corporate Leadership Team, Personnel Appeals Committee and Joint Consultative Group as required.

A total of 671 investigation requests were received and commenced in the period following inception of the Investigations team in October 2022, until 30 November 2025. The split of the caseload of the Investigations team is circa 70% disciplinary casework, 15% grievance casework and 15% whistleblowing casework. The service is a reactive service and as demand for investigatory work has been high, this has resulted in resourcing challenges. This and other key risks have been identified and recorded in a team risk register, with three risks escalated to the Divisional risk register for further action:

- Team capacity: risk that the team are not able to meet the demands of service delivery in a timely, cohesive and informed manner
- Use of manual systems to manage case work: reduced efficiency in service delivery and higher risk of error in recording and analysing data
- Data migration: risks around the migration of archive data from iTrent to the new HR data solution, as this data is needed by the Investigations team to support their work.

The Service have advised that they are currently working on a new team structure to address team capacity, and initial costs for proposed changes are being used to build a business case. If this is not approved, the service will have to determine alternative actions to address the capacity risk.

## Scope

In line with the Tanner Review, audits across the Investigations team will be undertaken every three years. The objective of this first review was to assess the overall strategy and service delivery planning arrangements in place for the Council's in-house Investigations team.

As this is the first audit of the Investigations team, the audit approach included a design review of the established governance arrangements to assess their effectiveness. This work was supported by a review of a small sample of case work to assess compliance with the team's Standard Operating Procedure (SOP).

## Alignment to Risk and Business Plan Outcomes

The review also considered assurance in relation to the following Corporate Leadership Team (CLT) risk categories:

- Governance and Decision Making
- Service Delivery
- People
- Regulatory and Legislative Compliance
- Reputational Risk

### Business Plan Outcomes:

The Council has the capacity, skills, and resources to deliver our priorities efficiently, effectively and at lower cost.

## Reporting Date

Testing was undertaken between 13 August and 21 October 2025.

Audit work concluded on 22 October 2025, and the findings and opinion are based on the conclusion of work as at that date (with the exception of statistics in relation to case numbers connected to the operations of the Investigations team, where relevant timeframes are referenced).

# Findings and Management Action Plan

## Finding 1 - Risk Management, Oversight and Governance

### Risk Management

The Investigations team risk register has been prepared using the Council risk framework template and is regularly reviewed and updated, however in some instances, there is incomplete information recorded, for example, a lack of specific action dates or inconsistent application of risk treatment for some risks.

### Team Reporting and Sharing Key Themes

Case performance statistics, and trends analysis for case work, such as service areas or job roles that appear frequently in case work, is collated annually and themes shared with the Head of the Investigations Team, HR and Governance colleagues and the Corporate Leadership Team on an ad hoc basis. A need for formal reporting on team activity has been identified.

Thematic issues and risks arising from investigatory work are shared with Assurance partners following requests for this information, for example with the Head of Internal Audit and Chief Risk Officer. Information sharing is ad hoc and not supported by scheduled meetings to discuss thematic risks identified through the team's work. Regular information sharing will support targeted risk and assurance activities for the Council.

### Information Governance - Records Management

The Council's records management requirements including guidance on developing a [records management manual](#) are provided on the Orb. The Investigation team's procedures include guidance on file structure, access to records and systems and organisation of records. During the audit, work commenced on establishing and recording retention rules and internal quality check processes for case records held, in liaison with the Council's Information Governance Asset Manager. A records management manual for the team is in development.

Finding Rating	Medium Priority
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### Information Governance - Authority to Access Systems and Records

The Investigations team have ongoing access to standard Council HR systems for investigatory purposes, and if access is required to any other systems or folders for one-off case work, this is requested for the period in which it is required, then revoked when no longer needed.

While there has been no significant challenges to requests for access to any systems or information to date, the service do not have a written mandate in place outlining their authority, should their right to access be challenged, and an escalation process required.

### Risks

- **Service Delivery**
  - absence of structured review and documentation of processes for risk mitigation actions and scoring rationale
  - services may refuse to provide access to systems or folders required by the team for investigatory purposes
- **Governance and Decision Making**
  - no established reporting framework or oversight mechanism for team activities and outcomes
  - systematic issues and risks may not be identified and managed
- **Regulatory and Legislative compliance**
  - records may not be obtained, stored or managed appropriately; or retained in line with the Council's records retention schedule.

## Recommendations and Management Action Plan: Risk Management, Oversight and Governance

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	Quarterly reviews of the Investigations team risk register should include checks to ensure all risks with further actions are noted as being treated, all actions have target due dates and that a rationale is added for any movement in scoring.	Head of Service and Team Leader to review and update risk management process and record keeping.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/06/2026
1.2	An annual report should be prepared covering the work of the Investigations team. The type of information and appropriate governance forum to report to, should be determined and could include team performance information including case outcomes and trends and risk information. A focus on how the work of the team is influencing change, and what key hot spots need to be addressed by services should be considered.	Head of Service and Team Leader to agree aim, content and method of presentation of annual data.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/06/2026
1.3	Thematic areas of risk and concern arising from all types of investigatory work undertaken should be collated, and risk themes shared and discussed with the Head of Internal Audit and Chief Risk Officer at a formal six-monthly meeting.	Ongoing process formalised including diarised meetings with Head of Service and Team Leader, Chief Internal Auditor and Chief Risk Officer.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	31/03/2026
1.4	An Investigations team records management manual should be finalised in line with the guidance set out in the <a href="#"><u>Council Records Management Manual Toolkit</u></a> .  Once developed, the manual should be added to the team document review log and subject to regular review.	Head of Service and Team Leader to agree content, structure and implement.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/04/2026
1.5	A formal written mandate should be created outlining the authority that the Investigations team have to access systems and records. The document should set out from whom the service receive this mandate.	Head of Service and Team Leader to pursue through Service Director - Legal & Assurance and Chief Executive.	Chief Executive and Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/04/2026

## Finding 2 - Manual Systems and Compliance with Processes

Finding Rating	Medium Priority
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The Investigations team manage in excess of approximately 220 cases a year and currently operate using spreadsheets and folders. Indications suggest that the demand for investigatory casework continue to increase. There is no case management system which creates challenges for effective file management and collation of operational and performance data for monitoring and reporting. This is recognised by the service and procuring a case management system is under consideration.

The following compliance issues noted in audit testing highlight where there are limitations due to manual systems or scope to improve through automated prompts:

- due to file storage capacity limitations, all email correspondence is not centrally held, with some emails retained in Investigating Officer mailboxes; as a result, compliance with all end-to-end processes set out in the Standard Operating Procedure (SOP) flowchart could not be verified
- 4 of 10 files tested held a complete set of witness interview invites, and not all files had a log confirming dates of issue and return of invites and statements. It was advised that some invite letters are passed on via

service management if no access to email. Iterative responses from the Investigations team during the testing and audit work have confirmed that satisfactory arrangements are now in place.

- evidence of Team Leader review was available for 4 of 10 investigation plans and 7 of 10 draft investigating officer reports and there was a lack of clarity as to whether the investigation plan review was mandatory. Iterative responses from the Investigations team during the testing and audit work have confirmed that satisfactory arrangements are now in place.
- team procedures and templates outline required file naming conventions, but these were not consistently applied across file documents reviewed. Iterative responses from the Investigations team during the testing and audit work have confirmed that satisfactory arrangements are in progress.

### Risks

- **Governance and Decision Making / Service Delivery** - the lack of a case management system and formalised operational standards causes challenges in collation of thematic and performance information, and incomplete central retention of case papers

## Recommendations and Management Action Plan: Case Management System and Supervisory Checks

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	The Investigations team should consider options for procurement of a case management system to record work done, provide centralised storage for all investigation papers, and a record of key performance metrics and key themes identified from investigations undertaken.	Head of Service and Team Leader to assess available options, subject to budget availability.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	31/03/2027

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.2	Documents held for all cases should include evidence of supervisory and file reviews, key email exchanges with HR, Governance and Service Officers (such as issue and receipt of templates, agreements, and draft and final report versions) and a log confirming issue of all witness interview invites, draft statement issue and confirmation of acceptance (or nil return).	Now actioned, Team instructions issued.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	Complete
2.3	Team guidance on file naming conventions should be strengthened and re-iterated to the team to ensure consistency and clarity.	Team Leader to ensure Team instructions issued.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	31/01/2026
2.4	Team guidance should be reviewed to ensure that the requirement for mandatory supervisory checks of investigation plans and investigating officer reports are clearly stated.	Now actioned, Team instructions issued.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	Complete

## Finding 3 – Quality Assurance and Training

Finding Rating	Medium Priority
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### Quality Assurance Processes

There are quality processes to check the quality and completeness of case work documents, folders and files. However, processes are not formalised in a quality assurance and improvement programme detailing the regular and periodic case work reviews and feedback processes in place to ensure that any improvement points are identified and appropriately actioned.

### Key Internal and Service Performance Measures for Case Work

There are no formal Team key performance indicators (KPIs) for any stages in the investigation process. While dates and deadlines are agreed and recorded in investigation plans and team case tracker and subject to regular review on an individual and team basis, there is no reporting on average times, or debrief process to record reflections on reasons for any delays, or to identify any personal, team or service feedback to improve timescales in future case work.

Officers aim to complete whistleblowing investigations in line with the policy. A previous HR indicative timescale of 6 weeks for completion of disciplinary cases has been referenced. Management advise this is consistently unachievable and requires updating to reflect realistic timescales during the planning phases of an investigation. The Investigations team often receive HR referrals after a number of weeks have passed. Disciplinary and grievance cases average 20 weeks. WB cases average 25 weeks against the 26-week target.

Two internal KPIs are detailed in the SOP covering production of draft witness statements and issue of finalised draft statements to interviewees, but review processes for these activities are not formal.

### Learning and Development

Training and development needs should be built upon to ensure they reflect work undertaken, including debriefing processes. An investigation plan template completed at the start of each case includes a field 'Lessons Learned from investigation' section which is not completed. Management have reflected that this is not the appropriate place in which to capture team training and development arrangements. Team training and development needs are separately logged via e-learning provision and the teams' local log. The service recognise that a process to reflect on completion of case work would be beneficial.

Allocation of case work is currently determined based on the Team Leader's knowledge of individual team members competencies, and the service strategy is to upskill all team members to be proficient in all types of case work. This is not currently documented in a formal skills matrix to confirm known skills and identify and address gaps to achieve the strategy.

### Risks

- **Governance and Decision Making / Service Delivery** - if casework is not progressed in a timely manner, this impacts on the wider completion of WB and HR processes
- **Regulatory and Legislative Compliance / Reputational** - if casework is not undertaken to the standards and timescales expected this could lead to risk of legal challenge and a lack of confidence in the work of the team
- **Governance and Decision Making / People** - Team training and development does not reflect and link to live casework.

## Recommendations and Management Action Plan: Quality Assurance and Training

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.1	<p>A Quality Assurance and Improvement Programme (QAIP) should be prepared setting out the types and frequency of supervisory and peer reviews and administrative team checks currently undertaken for case work, case files and specific actions within the case trackers.</p> <p>This should be supported by an action tracker, and appropriate processes to capture any improvement points identified, and feedback outcomes of the quality checks to individual team members, and the wider team where appropriate.</p> <p>Consideration should be given to including details of QAIP work undertaken in team reporting.</p>	Team Leader to consider appropriate method and implement.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/04/2026
3.2	<p>A set of internal team KPIs should be agreed, rolled out and monitored. The type of internal and overall case completion performance measures to consider should be determined with input from relevant stakeholders, ensuring they are no greater than timescales referenced above in relation to Finding 3 namely disciplinary and grievance cases averaging 20 weeks and WB cases aiming to meet the 26 week target.</p> <p>Review processes should include recording and reporting on any reasons for target dates not being met, whether internal or due to external factors, in order that any improvement points can be addressed either with individual officers, the team or wider stakeholders as appropriate.</p>	<p>Head of Service and Team Leader to agree content and administration of, then implement.</p> <p>Any training and development needs identified to be subject to budget availability.</p>	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	31/05/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.3	<p>The Investigations Plan template should be revised to remove reference to lessons learned – if this is no longer appropriate.</p> <p>Management should consider an appropriate process to capture operational lessons learned and identify any ongoing or arising training or development needs for individual team members or the collective team as a result of lessons learned.</p>	<p>Team Leader to consider method, content and administration of, then implement.</p>	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/04/2026
3.4	<p>A team skills matrix should be developed to capture team competencies and establish any gaps and development opportunities where possible for current and new team members.</p>	<p>Team Leader to consider how to identify and measure this, before implementing.</p> <p>Any training and development needs identified to be subject to budget availability.</p>	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/04/2026

## Finding 4 - Service Standards and Stakeholder Engagement

Finding Rating	Medium Priority
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### Information Provision at Start and End of HR Investigation Processes

For HR grievance or disciplinary matters that have reached a formal stage and require an investigation to be undertaken, the Investigations team have no oversight of the cases that have not been referred to them for independent investigation, so have no opportunity to feedback on any additional case work that they could potentially add value to, or which would more appropriately be investigated by an independent team.

For HR grievance and disciplinary case work that is referred to the team, management advised that informal resolution channels rarely appear to have been explored prior to these referrals being made.

Final disciplinary and grievance hearing outcomes, decisions and recommendations are not routinely provided to the Investigating Officer on conclusion of HR cases that they have investigated, meaning that they are not sighted on how their conclusions on the substantiation of disciplinary allegations and grievance concerns align to final decisions made. In facilitating such an arrangement, it would afford the opportunity to ensure that the ultimate decision making of a Nominated Officer (for disciplinary and grievance cases), accords with the underpinning investigatory work.

### Tracking Stakeholder Meeting Outcomes

Fortnightly triage HR/WB meetings are held with senior managers from Legal, HR and Governance to discuss serious issues arising from case work. No minutes or action notes are taken from these meetings.

### Stakeholder Feedback

While there is regular engagement between the Investigations team and HR, Governance and Service partners (such as Nominated Officers) to discuss ongoing case work, there is no formal stakeholder feedback mechanism in place to establish satisfaction levels, or to identify any processes that require clarity, or any improvement points for investigatory work done on behalf of these services. The service note that a survey approach may assist with this.

### Risks

- Governance and Decision Making**
  - lack of transparency in which HR cases are referred to the team
  - lack of transparency in relation to timescales in which HR cases are referred into the team
  - lack of awareness of final decisions and outcomes made following decisions impacting the team's work and development
  - lack of opportunity for the Investigations team, HR and Service to feedback to each other on the full process, share practice or learn lessons from management of cases
  - lack of record of actions agreed could lead to issues not being progressed or monitored at future meetings
- Service Delivery / People** – missed opportunity to establish stakeholder satisfaction and identify areas for improvement

## Recommendations and Management Action Plan: Service Standards and Stakeholder Engagement

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
4.1	The Service should propose and agree the following process changes in consultation with the HR Case Management team:	Head of Service to consider implementation with Head of HR.	Corporate Director, Customer and Corporate Services	Head of Investigations Team	31/05/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
	<ul style="list-style-type: none"> <li>the Investigations team should be sighted on all disciplinary and grievance matters that have reached formal stages to ensure that all appropriate cases are referred</li> <li>investigation referral templates should be revised to require the Nominated Officer to confirm that informal resolution processes have been exhausted prior to any case work being referred to the team</li> <li>parameters for the types of case work appropriate for referral to the team should be agreed and shared with key stakeholders.</li> </ul>			Team Leader – Investigations Team	
4.2	Copies of the final disciplinary and grievance hearing outcomes, decisions and recommendations resulting from Investigations team work should be shared with the team to provide an opportunity for feedback, sharing of practice and learning, and also to help form a picture of key themes from any recommendations raised.	Head of Service to consider implementation with Head of HR.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	31/05/2026
4.3	<p>An action log should be completed for all triage meetings held and reviewed at the next meeting.</p> <p>The log should be circulated to all members of the group to ensure that they are clear on required actions.</p>	Head of Service to implement action log system.	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	28/02/2026
4.4	A stakeholder feedback process should be developed and linked to performance review and team quality improvement processes and improvement plans, with results included in annual team reporting where appropriate.	Team Leader to design and implement a feedback process, which includes taking feedback forward into future working	Corporate Director, Customer and Corporate Services	Head of Investigations Team Team Leader – Investigations Team	30/04/2026

# Appendix 1 - Actions implemented during the audit

The following findings were advised to the Service during the audit, and improvements implemented prior to completion of the audit.

Ref.	Findings	Management Actions taken	Action Owner	Lead Officers	Timeframe
1	<p><b>Document review processes</b></p> <p>A need for a document review process and associated version control for key operational procedures, guidance documents and templates was identified.</p> <p>Development of narrative guidance to support the SOP flowchart in place was also advised.</p> <p>Further minor housekeeping actions advised during the audit were also agreed by the Service and confirmation was provided that they are being progressed, for example:</p> <ul style="list-style-type: none"> <li>• review and update some procedural notes to make them more directive</li> <li>• ensuring team job titles consistently reflected in service documents, job descriptions, Orb etc</li> <li>• ensuring all final documents are in PDF format.</li> </ul>	<ul style="list-style-type: none"> <li>• A document revision log has been developed and populated with a review schedule for all team documents. Footers reflecting version control have been added to key process documents in line with this.</li> <li>• Out of date staffing details have been amended in the Team starter guide.</li> <li>• The SOP flowchart has been updated and an end-to-end guidance document drafted to support this. The Team Leader also took an action to make further minor updates to the SOP as a result of IA testing feedback, and to re-iterate all points raised during the audit with the Team.</li> </ul>	Corporate Director of Customer & Corporate Services	Head of Investigations Team & Team Leader – Investigations Team	Complete
2	<p><b>Training and development log</b></p> <p>The Investigations Team Leader reviews a team myLearning Hub report on a weekly basis and for any outstanding role specific learning identified, timescales for completion are agreed with individual team members.</p> <p>Following audit fieldwork discussions, the Service committed to developing a learning log to support current processes.</p>	<ul style="list-style-type: none"> <li>• A learning log has been developed and rolled out with guidance and records retention principles.</li> <li>• This has been populated by team members with details of role specific and other learning and training undertaken.</li> </ul>			Complete

Ref.	Findings	Management Actions taken	Action Owner	Lead Officers	Timeframe
3	<p><b>Provision of bespoke trauma training</b></p> <p>A bespoke trauma awareness session scheduled in the Service workforce plan for February 2025 did not take place due to the absence of the Council's Trauma Lead Officer, and other means of provision were being explored during the audit.</p>	<ul style="list-style-type: none"> <li>Vicarious trauma training has been arranged for the Team in early November 2025, and trauma training resources have also been secured for Team use.</li> </ul>			Complete
4	<p><b>Operational Meetings</b></p> <p>During the audit, the Investigations Team Leader set up regular 1:1 and triage meetings with the Lead HR Case Management and Governance Managers to discuss operational matters. In addition, a nominated Investigating Officer now regularly meets with nominated Case and Governance Officers. In discussion with IA, a commitment was made to record actions from these meetings.</p>	<ul style="list-style-type: none"> <li>Action points are recorded from all operational triage and 1:1 meetings set up between the Investigations team, HR Case Management team and the Governance team. These are shared in a joint MS Teams channel.</li> </ul>			Complete
5	<p><b>Access Revocation Processes</b></p> <p>Team members are responsible for revoking access to systems or folders when no longer required, and team guidance in place outlines how to do this. However, there were no prompts or checks in place to provide confirmation that this is always done.</p>	<ul style="list-style-type: none"> <li>A column has been added to the live case tracker requiring Officers to confirm access to any systems has been revoked on completion of investigatory work, and an administrative checking process put in place to support this.</li> </ul>			Complete

# Appendix 2 – 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	
<b>Advisory</b>	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
<b>Low Priority</b>	An issue that results in a small impact to the achievement of objectives in the area audited.
<b>Medium Priority</b>	An issue that results in a moderate impact to the achievement of objectives in the area audited.
<b>High Priority</b>	An issue that results in a severe impact to the achievement of objectives in the area audited.
<b>Critical Priority</b>	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 3 – Areas of Audit Focus and Control Objectives

Audit Areas	Control Objectives
Risk Management	<ul style="list-style-type: none"> <li>Risks related to the Investigations team 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. This includes consideration of fraud and serious organised crime related risks where identified through investigations.</li> </ul>
Procedures and Training	<ul style="list-style-type: none"> <li>There are clearly established procedures in place which are reviewed and updated in line with the relevant legislation, requirements and guidance, and following any changes to practice and Council policies</li> <li>There are clear roles and responsibilities outlined in team procedures, which are understood by all</li> <li>Training and development requirements for officers in the Investigations team are relevant, clearly understood, completed on time and monitored.</li> </ul>
Team Strategy and Service Delivery Planning	<ul style="list-style-type: none"> <li>There is a team workforce plan in place, with defined actions which are being progressed</li> <li>There is a clear strategy in place that ensures the Team are adequately resourced and managed, and able to respond to all referrals received in a timely manner.</li> </ul>
Reporting and Oversight Arrangements	<ul style="list-style-type: none"> <li>Management and Committee arrangements in place ensure effective review, oversight and scrutiny of the Investigations team performance and operational reporting</li> <li>There are clearly established processes in place to ensure that thematic issues identified are reported, and the associated risks recorded and managed at an appropriate level.</li> </ul>
Information Governance	<ul style="list-style-type: none"> <li>Information governance risks for the Investigations team are clearly understood, and effective controls have been established to ensure adherence to relevant Council policies and procedures</li> <li>The Investigation team have appropriate access to all required Council systems with relevant system access controls.</li> </ul>
Service Level Agreements and Service Standards	<ul style="list-style-type: none"> <li>Where services are provided by another Council area, team or third party to support the Investigations team, or where services are provided by the Investigations team to another Council area, team or third party, there is a service level agreement in place which sets out the types of services provided, relevant service requirements, timescales and performance requirements.</li> <li>There is regular engagement between the Investigations team, Governance and HR teams, and nominated officers both on a case-by-case basis and to provide oversight on all case work to ensure that this is progressed effectively by all teams, and any improvements to working practices identified for all stages of the process.</li> </ul>