

Internal Audit Report

Consultation and Engagement Policy Implementation

5 February 2026

CD2507

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 reasonable level of compliance with the requirements of the Consultation and Engagement Policy. However, a number of issues, non-compliance and scope for improvement were identified which may put at risk the achievement of objectives. Current challenges stem from a largely manual and decentralised consultation assurance process, intersecting with a weak compliance culture and an oversight function impacted by resource and capacity challenges. As a result, key planning, documentation and publication steps are not always completed consistently or in a timely manner. The overarching recommendation is therefore to strengthen the process through a greater use of system-based controls and workflow automation, supported by clearer guidance, to ensure consistent, timely and compliant delivery of consultation activities.

The following improvement actions were identified:






- the risk-based review model should be strengthened by introducing minimum assurance checks for all consultations to ensure that stakeholder mapping, IIAs and DPIAs are consistently completed
- the framework should be reinforced and updated to require a consultation-specific Communication Plan for every consultation and introduce minimum assurance checks to verify that communication plans are completed and that all consultations are accurately recorded in the Activity Log before progressing
- minimum assurance checks for all consultations should be introduced to confirm that feedback is issued within required timescales, and accessible formats are in place before any feedback publication

- opportunities to enhance the consultation process through system-based automation within existing platforms should be evaluated.

Areas of effective practice

- consultations were appropriately initiated in line with statutory, policy and proportionality requirements
- consultation proposals were consistently assessed against the seven established criteria and categorised as low, medium or high based on their highest assessed score
- high assessed consultation proposals were appropriately referred to the Consultation Advisory Panel (CAP) and where required, to the Corporate Leadership Team (CLT) for final review and sign-off
- consultation engagement periods met the minimum timescales appropriate to each consultation, as determined by its priority score
- both quantitative and qualitative responses were systematically analysed, with quality checks applied to ensure accuracy and reliability of findings
- responses were securely recorded and collated, with adequate measures in place to prevent omission or duplication of feedback
- committee reports clearly demonstrated how consultation feedback had been considered and used to inform final decisions.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
Pre-consultation and planning and Information Governance	N/A		Finding 1 – Stakeholder Mapping and Impact Assessments	High Priority
Pre-consultation and planning	N/A		Finding 2 – Communication Plan and Activity Log	Medium Priority
Consultation Delivery and Engagement	N/A		No issues noted	N/A
Publication and transparency of outcomes	N/A		Finding 3 – Publication and accessibility of consultation initial feedback	Medium Priority
Recording and evaluation of feedback	N/A		No issues noted	N/A

N/A – Design not tested. Control Operation review only.

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

Background and scope

As set out in the City of Edinburgh Council’s policy statement, the Council is committed to positively engaging with stakeholders, listening to their views, and acting upon them to ensure consultation and engagement is carried out effectively. To embed this commitment, it approved a [Consultation and Engagement Policy](#) in 2021, which applies to all Council staff (permanent and temporary), elected members acting in an official capacity, volunteers and any third-party organisations delivering services on the Council’s behalf. The policy establishes corporate standards for who must be consulted, when and how, and the range of formats that can be used—from online surveys and public drop-in sessions to workshops and stakeholder forums. It aligns the Council’s approach with statutory duties under the [Community Empowerment \(Scotland\) Act 2015](#) and is reviewed annually by the Policy & Sustainability Committee.

Following the launch of the policy, a baseline internal audit was conducted in 2022, which assessed the adequacy of design of the key controls established to support governance and implementation of the new consultations policy. This audit focused on the practical implementation of the policy and how consultation outcomes are recorded, evaluated and used to inform service delivery.

Implementation of the policy is supported by a [consultation and engagement framework](#). This framework provides practical guidance to colleagues on designing, conducting and evaluating consultation and engagement activities. Its purpose is to ensure that consultation exercises are planned and delivered consistently across service areas, with robust processes that can stand up to scrutiny. Consultation and engagement activities must be assessed against 7 criteria:

- Strategic
- Legislative
- Service Provision
- Number of people likely to be directly impacted

- Community / Environmental impact
- Political / Reputational impact
- Project Risk

Depending on the assessment score, activities are referred to the service manager (Tier 2 or Tier 3), the [Consultation Advisory Panel \(CAP\)](#) or the Corporate Leadership Team (CLT) for review and approval.

The Council uses the [Citizen Space Consultation Hub](#) as the central platform for public consultations. All consultations should be listed on this hub, giving residents and stakeholders a single place to access information, respond to surveys and view outcomes. Through the “We asked, you said, we did” feedback mechanism, the Council publishes consultation results on the Hub. The platform also provides a [register of consultations](#), helping services to avoid duplication and coordinate engagement efforts. The [Consultation and Engagement activity log](#) should record all Council responses to external consultants along with details of all public consultation and engagement activities conducted by the Council.

Scope

The objective of this review was to assess how effectively the Council have implemented the consultation and engagement framework since the Consultation and Engagement Policy’s introduction in 2021.

Testing was undertaken on the following sample of consultations covering the period from January 2024 to June 2025:

1. Queensferry Campus (Children, Education and Communities)
2. Sustainable Procurement Strategy (Customer and Corporate Services)
3. Fireworks Control Zones (Place)

A matrix summarising the key exceptions identified for each sample is presented in [Appendix 3](#).

Alignment to Risk and Business Plan Outcomes

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

- Governance & Decision Making
- Service Delivery
- Strategic Delivery
- Legislative & Regulatory
- Reputational
- People

[Business Plan Outcomes:](#)

This audit provided assurance relating to all Business Plan outcomes.

Limitations of Scope

The following areas were specifically excluded from the scope of this review:

- the audit did not assess the technical accuracy of consultation content or validate the quantitative data used in the sampled consultations
- assurance on the design of the Consultation and Engagement Policy was not provided, as that was examined in the 2022 audit
- no samples were selected from the Health and Social Care Partnership as consultation, engagement and communication was covered during the 2024/25 Internal Audit plan as part of the EIJB Strategic Planning audit.

Reporting Date

Testing was undertaken between 24 September 2025 and 6 November 2025.

Audit work concluded on 7 November 2025, and the findings and opinion are based on the conclusion of work as at that date.

Findings and Management Actions

Finding 1 – Stakeholder Mapping and Impact Assessments

Finding
Rating

High Priority

A review of a sample of three consultations identified the following areas of non-compliance with the [Consultation Engagement Policy](#) and [Framework](#) during the consultation planning phase:

Stakeholder Mapping

Consultation project teams are expected to identify key stakeholder groups and undertake a [Stakeholder Mapping](#) exercise to understand their level of interest, influence and potential impact. However, stakeholder mapping is not consistently carried out, meaning key stakeholder groups may not be fully considered or appropriately engaged.

Integrated Impact Assessment (IIA)

An [Integrated Impact Assessment \(IIA\)](#) should be completed during the planning stage of a consultation where there is potential for impact on communities or individuals. In line with the [‘IIA Guidance’](#), the IIA should be drafted early, updated throughout the project, signed by the Head of Service and published on the Council website within a reasonable period. However, the following issues were identified within the sampled consultations:

- IIAs are not consistently documented or published at the appropriate stage
- IIAs are not consistently signed by a Head of Service or published on the Council website as required.

Consequently, there is no evidence that an IIA was appropriately communicated or considered as part of the consultation process. In May 2025, an [Internal Audit report on IIAs](#) highlighted approval and publication related issues and provided recommendations to enhance the compliance through effective communication and training. These recommendations have not yet been implemented with an estimated completion date of March 2026.

Data Protection Impact Assessment (DPIA)

A Data Protection Impact Assessment (DPIA) should be undertaken when personal data is collected through consultation activities. In addition, under the [Council's Information Governance Framework](#), a [DPIA](#) must be completed before processing [personal data](#) where the processing is likely to impact high risk individuals' rights and freedoms. This applies where surveys collect identifiable information or special category data.

The majority of consultation samples reviewed involved collection of both personal and special category data from respondents. However, no DPIA had been undertaken. There was no evidence, nor documented justification, explaining why a DPIA has not been required or completed. Additionally, there was no evidence that the data protection implications of the specific survey questions sets were reviewed to determine whether a DPIA was required.

Risks

- **Governance and Decision Making** – non-compliance with the requirements to undertake and document impact assessments and stakeholder analysis may result in decisions being taken without a full understanding of their potential impacts
- **Legislative and Regulatory** - gaps in the timely completion, review, approval and publication of required impact assessments in support of consultations may result in non-compliance with equality, data protection and wider statutory obligations
- **Reputational** - undermined public confidence in the Council's decision-making leading to perceptions of reduced transparency, fairness and inclusiveness.

Recommendations and Management Actions: IIA, Stakeholder Mapping and Data Protection Impact Assessment

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	The existing risk-based consultation review model should be strengthened by introducing minimum assurance checks for all consultations, ensuring that key documentation (e.g., stakeholder mapping, IIA, DPIA) is in place before progressing, with clear escalation triggers where key documentation is late, incomplete or missing.	Assurance checks will be added to the criteria form that colleagues complete when they wish to conduct an engagement/consultation activity. This will ensure that they have considered whether engagement processes such as the completion of a DPIA or IIA are necessary.	Chief Executive	Strategy Manager (Insight) Senior Policy and Insight Officers	31/08/2026
1.2	The 'Criteria Self-Assessment Form' should be updated to include a mandatory self-check requiring the approving Tier 2 or Tier 3 manager to confirm that the IIA and DPIA have been completed or to record clear rationale where either assessment is considered not required.	Assurance checks will be added to the criteria form that colleagues complete when they wish to conduct an engagement/consultation activity. This will include consideration of whether engagement processes, such as the completion of a DPIA or IIA, as necessary.	Chief Executive	Strategy Manager (Insight) Senior Policy and Insight Officers	31/08/2026
1.3	Existing platforms (e.g., Delib Citizen Space) should be leveraged to introduce automated workflow controls that embed mandatory planning and documentation requirements, generate system-based prompts, control gates and quality assurance checkpoints and prevent progression until all key steps are completed including accessibility checks (see Finding 3) and timely feedback publication and generation of management information to monitor compliance.	Phased implementation: Phase 1: This recommendation will be explored with the platform owner, Delib, and to assess whether it is possible to implement this recommendation in place. *Phase 2: Once feasibility has been assessed, a further update will be provided on next action taken*	Chief Executive	Strategy Manager (Insight) Senior Policy and Insight Officers	Phase 1 30/04/2026

Finding 2 – Communication Plan and Activity Log

Finding Rating	Medium Priority
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Communication Planning

The [Framework](#) requires a [Communications Plan](#) to be developed for each consultation, using the prescribed template, to demonstrate how consultations will be planned, resourced, monitored and adapted for specific audience, timing, engagement needs. The [National Standards for Community Engagement](#) and [Council Community Engagement Toolkit](#) also emphasise the importance of thorough planning and effective communication as a core element of good engagement practice.

Audit testing noted an exception where a communication plan aligned to the framework template had not been prepared. As a result, several core elements such as communication channels, ownership of activities, key milestones, risk consideration and monitoring/ evaluation arrangements were therefore not fully documented.

The consultation lead officer explained that the communication plan from similar consultation in 2020 was used as a reference point, as the consultation team considered the context and stakeholder profile to be consistent, with the same approach having been repeated over the past years and therefore, did not consider it necessary to develop a new plan. Additionally, the current manual process does not provide clear prompts or checks to make sure the required documents have been completed.

Consultation and Engagement Activity Log

Once consultation documentation has been submitted to the Insight team for final review, the consultation must be recorded in the '[Consultation and Engagement Activity Log](#)' to ensure transparency and uphold a complete corporate record of consultations undertaken. However, corresponding entries were not made in the Activity Log in most cases.

Internal Audit's design review of 'Implementation of the New Consultation Policy', conducted in October 2022, highlighted similar gaps and recommended that an up-to-date consultation log be maintained. However, current processes do not demonstrate effective operation of this control. As a result, the central record does not fully reflect consultation activity undertaken.

Risks

- **Governance and Decision Making** – decisions may be made without a clear and reliable view of stakeholder engagement, consultation coverage, communication methods and timing, reducing transparency
- **Service Delivery** – lack of clarity in the Consultation Framework may lead to the continued reuse of outdated communication plans, reducing the effectiveness and consistency of future consultations
- **Reputational** - inconsistent planning and recording of consultation activity may undermine public transparency and reduce confidence in the Council's consultation processes.

Recommendations and Management Actions: Communication plan and Consultation and Engagement Activity Log

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	The framework should be updated to explicitly state the requirement for a consultation-specific Communication Plan for every consultation.	Every consultation requires an engagement/action plan. A communication plan will support the wider engagement but isn't necessary	Chief Executive	Strategy Manager (Insight) Senior Policy and Insight Officers	31/08/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
		for every single one. The framework will be updated to reflect this.			
2.2	The current oversight approach should be strengthened by introducing minimum assurance checks for all consultations, not only high-risk ones, to confirm that a communication plan has been completed and that the corresponding Activity Log entry has been made before progressing to the next level.	Minimum assurance checks will be added to the criteria form to ensure that the activity log and engagement plan (rather than communications plan) has been completed before proceeding.	Chief Executive	Strategy Manager (Insight) Senior Policy and Insight Officers	31/08/2026

Finding 3 – Publication and Accessibility of Consultation Initial Feedback

Finding Rating	Medium Priority
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Timely publication of initial feedback

The [Consultation and Engagement Framework](#) requires that initial feedback is communicated to participants within one month following consultation closure. This feedback should summarise emerging findings, indicate next steps and timelines for final outcomes, and be published on the Consultation Hub, as well as through respondents preferred communication methods, to support transparency and continuous engagement.

This requirement was not consistently met across the consultations reviewed. Instances were noted where no initial publication was made, and in other cases, while initial feedback was issued within one-month timeframe, it was not published on the Consultation Hub as required.

Accessible and inclusive communication formats

It is also a requirement that consultation outputs are made available in accessible and inclusive formats to ensure equal access for all participants. This includes providing materials in [plain text, large-print or alternate versions compatible](#) with assistive technologies.

In some cases, initial feedback was published without reference to accessible formats or did not provide alternative versions for users requiring adjustments. For others, feedback was only published on the Council website rather than the Consultation Hub, which offers built-in accessibility

features, while other cases noted feedback reports being distributed via email as ordinary PDF attachments. According to the [Council's accessibility statement](#), some PDF documents are not fully accessible to screen reader software and provide no information on the structure of the document for assistive technologies.

Risks





- **Governance and Decision Making** – absence or delays in publishing initial feedback and incomplete accessible formats reduce transparency and limited assurance that consultation outcomes are being communicated in line with governance expectations
- **Legislative and Regulatory**- absence of publication of feedback within required timescales or provide accessible formats increases the risk of non-compliance with statutory accessibility and consultation requirements
- **Reputational** - inconsistent publication and accessibility of consultation outputs may undermine public confidence in the Council's consultation processes and reduce the trust in decision-making.

Recommendations and Management Actions: Publication and Accessibility of Consultation Initial Feedback

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.1	The Council's Insight Team should establish clear responsibility and oversight to confirm that initial feedback is issued on time and in accessible formats for all consultations.	A flow-chart will be created to ensure that the engagement/consultation process is easy to follow, and colleagues are aware what is required at each stage. The possibility of implementing additional checks so that colleagues ensure	Chief Executive	Strategy Manager (Insight) Senior Policy and Insight Officers	31/08/2026

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
		feedback is issued on time and in accessible formats will be explored.			

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
Pre-consultation and planning	<ul style="list-style-type: none"> • Consultations are only initiated where required by statute, policy or proportionately tests, in line with the principles of transparency and early involvement • stakeholder mapping is consistently applied to identify affected groups including minority communities as required by the policy's inclusiveness principle • all consultation proposals are subject to a self-assessment (including Integrated Impact Assessments, Data Protection Impact Assessments) and, where necessary, high-priority consultations are referred to the Consultation Advisory Panel and/or CLT to ensure compliance with the policy.
Consultation Delivery and Engagement	<ul style="list-style-type: none"> • Communication plans are developed to ensure information contained within consultations are clear and easy to understand • consultations are delivered through multiple and accessible channels (e.g. surveys, written consultation, focus group, interviews) to ensure broad and inclusive participation • engagement periods for consultations meet or exceed the minimum timescales appropriate to each consultation, as determined by its priority score.
Recording and evaluation of feedback	<ul style="list-style-type: none"> • Responses are recorded in full and collated securely, with processes in place to avoid omission or duplication • analysis of responses (quantitative or qualitative) is undertaken systematically with checks established for the representativeness against the affected population • feedback is assessed through a clear and objective evaluation process, ensuring that consultation outcomes fairly and accurately reflect stakeholder input.
Publication and transparency of outcomes	<ul style="list-style-type: none"> • Initial feedback is provided to respondents within one month of the consultation's close date, clearly setting out the next steps and expected time frame for publishing final outcomes • committee reports clearly show how consultation feedback was considered and provide the rationale for decisions made • final consultation findings and decisions are published on the 'Consultation and Engagement Hub' within one year of closure, with respondents informed through their preferred contact method and provided with reasons for the decisions taken.
Information Governance	<ul style="list-style-type: none"> • Information governance risks for Consultation and Engagement are clearly understood, and effective controls have been established to ensure adherence to relevant Council policies and procedures.

Appendix 3 – Summary Table of Exceptions

RAG Rating Key

✓	Compliant
⚠	Partially compliant
✗	Not compliant/ no evidence

Note: This tables presents only the key exceptions identified during the sample audit testing. It does not reflect the full range of controls tested and therefore, should not be interpreted as a representation of overall compliance level.

#	Checklist Item	Consultation Audit Samples			Comments for partial compliance
		Queensferry Campus	Sustainable Procurement Strategy	Fireworks Control Zones	
1	Documented approval evidence of 'Consultation and Engagement Criteria Self-Assessment form by Tier 2 or Tier 3 manager	✗	✓	✗	
2	Consultation Mandate completed and formally approved	⚠	✓	✗	Form completed but remain unsigned
3	Stakeholder mapping exercise completed and documented	✓	✓	✗	
4	Consultation Communication Plan prepared and documented	✓	⚠	✓	Reused old communication plan
5	Consultation recorded in the 'Consultation and Engagement Activity Log'	✗	✓	✗	
6	Integrated Impact Assessments (IIA) carried out (interim or final)	✓	✓	✗	
7	IIA signed off and published on the Council website	✗	✓	✗	
8	Data Protection Impact Assessment (DPIA) was completed (or exemptions formally justified)	✗	⚠	✗	Collected only basic personal data
9	Evidence of engagement with the Information Governance Team (for DPA)	✗	✗	✗	
10	Consultation undertaken using appropriate mix and range of accessible channels	✓	✓	⚠	Mix-methods used only for pre-engagement phase
11	Initial feedback was issued/ published to the respondents	✓	✗	✓	
12	Initial feedback issued/published within one month of consultation closure	✗	✗	✓	

#	Checklist Item	Consultation Audit Samples			Comments for partial compliance
		Queensferry Campus	Sustainable Procurement Strategy	Fireworks Control Zones	
13	Initial feedback was communicated to the respondents in accessible and inclusive formats including alternative versions	✗	✗	✗	
14	Initial feedback was published on the Consultation Hub	✗	✗	✗	