Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Corporate Training
Final Report – FU02-23/24

12 March 2024

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CORPORATE TRAINING

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SECTION 1: EXECUTIVE SUMMARY

Introduction

1.1   The Report has been prepared for the Comhairle's Audit and Scrutiny Committee. The original report advised of 11 recommendations made in the Corporate Training report which was issued on 24 April 2023.   The follow up review was undertaken in accordance with the operational annual internal audit plan for 2023/24.

Internal Audit Objective

1.2   Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.

1.3   In accordance with the remit detailed in the operational annual internal audit plan for 2023/24, our internal audit work was designed to obtain assurance that the original recommendations have been implemented.   We obtained this assurance through internal audit testing and undertaking discussions with key personnel.

1.4   The main recommendations in the original report were:

- Consideration should be given for the training section facility to be fully utilised to capture all training undertaken in one central database. It would mean that all the information required at any one time is available, refresher training applied at the correct time and reporting of training statistics throughout the Comhairle would be reliable and up to date;

- Corporate Induction must be undertaken by all staff who are employed in the Comhairle, whether it is on a full-time, part-time or relief basis to ensure that the Comhairle are in compliance with statutory and mandatory training requirements;

- Line Managers to be more proactive in ensuring staffs training needs are up to date and refresher training arranged before expiry of current certificates. A number of refresher courses require to be undertaken across the Comhairle to ensure employees have a valid certificate of training;

- A complete review of training needs to be undertaken across the departments;

- Arrangements to be made for IT and Schools IT to enable teaching and school staff to have access to the Training Calendar, LearnPro and the Intranet to inform staff of the availability of training courses and other relevant H&S information;

- First Aid risk assessments, First Aid requirements, First Aid training and refresher training and updating of all First aid notices to be reviewed; and

- The updated version of the Health and Safety Policy be added to the corporate induction pack used by trainers and the updated section on CDM 2015 be highlighted to all new staff.

Detailed Findings

1.5 The current status of progress against the original recommendations can be summarised as follows:

Key to Status

🟢 Fully implemented;

🟠 Partly implemented, although further work is required to meet the objective of the recommendation; or

🔴 Insufficient progress to date

Recommendations	Action to Date	Status
The Training Section to be provided with the training requirements of each department to prioritise the training needs where it is considered to be necessary for the job role. This will also ensure that staff whose certificates are due to expire will be notified of course availability in advance.	Fully implemented	🟢
Line Managers should carry out an assessment of first aid needs to determine what to provide.	Fully implemented	🟢
Heads of Service are required to check that any staff members in receipt of the first aid allowance are full-time office based and are appointed first-aiders.	Fully implemented	🟢
The nominated first aiders should ensure that a monthly check is undertaken to confirm that the boxes are up to date at all times and that a First Aider is always on duty. Additionally, all first aid notices in the Comhairle estate to be refreshed and brought up to date.	Partly implemented	🟠
Line Managers to arrange to have staff booked onto the Corporate Induction courses who have not done so for 2022/23.	Partly implemented	🟠
Going forward all new staff will be issued with their Corporate Induction date at job offer stage and reminders will continue until such a time as the corporate induction processes has been completed.	Partly implemented	🟠

Arrangements to be made for IT and Schools IT to enable teaching staff to have access to the Training Calendar, LearnPro and the Intranet.	Partly implemented	🟠
Arrangements to be made that a designated employee in HR provides the Training section with a list of new starts at the end of each month in order that all new staff are captured and reconciled to attendances on corporate induction courses.	Partly implemented	🟠
The updated version of the Health and Safety Policy be added to the corporate induction pack used by trainers and the updated section on CDM 2015 be highlighted to all new staff.	Fully implemented	🟢
Consideration should be given to having a single corporate database within the training section in order that there will be a singular point of facts that can be relied on as part of day-to-day task management and strategy delivery.	Partly implemented	🟠
Consideration should be given to providing the section with a training module to fully maximise the functionality of Resourcelink. This would ensure that we would have up to date training records and also capture all training needs.	Fully implemented	🟢

Concluding Remarks

1.6   From our follow up testing, we note that out of the 11 follow up recommendations made in the original 5 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by late 2024.

1.7   For Comhairle Nan Eilean Siar Internal Audit Section

Internal Audit
Comhairle Nan Eilean Siar
Sandwick Road
Stornoway
Isle of Lewis
HS1 2BW

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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
The Training Section to be provided with the training requirements of each department to prioritise the training needs where it is considered to be necessary for the job role. This will also ensure that staff whose certificates are due to expire will be notified of course availability in advance.	Resilience and Training Manager	Service Training Plans were completed for 2023/24 and are being developed for 24/25. Training requests are being submitted to the training section via the Calendar and through written requests (email). A programme of training is then developed and promulgated onto the training calendar to accommodate the requests. Instructors then deliver and record the training. As a result of the Cyber-attack the TMS system was lost. Records are currently held in PDF and work is ongoing to import into an excel spreadsheet.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
Line Managers should carry out an assessment of first aid needs to determine what to provide.	Resilience and Training Manager	Premises managers have been advised of the requirement to carry out a First Aid Assessment in line with the Comhairle's First Aid Procedure. Health and Safety check this during their periodic inspection.	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
Heads of Service are required to check that any staff members in receipt of the first aid allowance are full-time office based and are appointed first - aiders.	Resilience and Training Manager	Not all are office based i.e. Roads staff, A Check was made last year of office staff and all those in receipt of First Aid payments were full time office time where possible.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
The nominated first aiders should ensure that a monthly check is undertaken to confirm that the boxes are up to date at all times and that a First Aider is always on duty. Additionally, all first aid notices in the Comhairle estate to be refreshed and brought up to date.	Resilience and Training Manager	Senior Health and Safety Officer is liaising with first Aiders to ensure First Aid boxes are checked and replenished. It is planned to send out a letter to First Aiders to remind them of their duties in accordance with the Comhairle's First aid procedure. Notices will be updated after the First Aiders are all trained in March.	First Aid Posters require to be updated due completion Apr 24

Action Recommended	Action By	Progress to Date	Action Outstanding
2.5			
Line Managers to arrange to have staff booked onto the Corporate Induction courses who have not done so for 2022/23.	Corporate Management Team	Training Team was chasing up all new starts after receiving new start lists from HR. Cyber-attack has impacted Training team ability to check this. Aim to restart this shortly.	Restart this process once post cyber-attack normality has been resumed.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.6			
Going forward all new staff will be issued with their Corporate Induction date at job offer stage and reminders will continue until such a time as the corporate induction processes has been completed.	Corporate Management Team	This is a priority for HR and Performance in 24/25. Work has commenced to co-ordinate this work, between HR, Training and Employability. CMT will require to be involved in supporting this initiative.	Ongoing

Action Recommended	Action By	Progress to Date	Action Outstanding
2.7			
Arrangements to be made for IT and Schools IT to enable teaching staff to have access to the Training Calendar, LearnPro and the Intranet.	Corporate Management Team	Teaching staff have access to Learnpro. The intranet and training calendar is unavailable currently to Education employees based in schools. Education have notified the Training team that this is on the list to look at for consideration of the training calendar to be moved onto Glow. However there has to be discussion over clearances for a glow account.	Ongoing

Action Recommended	Action By	Progress to Date	Action Outstanding
2.8			
Arrangements to be made that a designated employee in HR provides the Training section with a list of new starts at the end of each month in order that all new staff are captured and reconciled to attendances on corporate induction courses.	Corporate Management Team	This was initiated however the cyber-attack interrupted this process. New staff are currently being nominated by their managers or self-appointing. Work is underway to recommence capturing and reconciling staff to Corporate induction. Cognos software which is used to run the report, and which was impacted by the Cyber-attack is looking to be reinstated shortly.	Ongoing

Action Recommended	Action By	Progress to Date	Action Outstanding
2.9			
The updated version of the Health and Safety Policy be added to the corporate induction pack used by trainers and the updated section on CDM 2015 be highlighted to all new staff.	Resilience & Training Manager	The training has been updated to include the health and Safety Policy.	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.10			
Consideration should be given to having a single corporate database within the training section in order that there will be a singular point of facts that can be relied on as part of day-to-day task management and strategy delivery.	Head of HR and Performance	A scoping exercise was undertaken with a view to having a combined Learn and TMS System. Some costings have been received which are above the current budget, therefore other options are currently being explored.	Decision to be made about the chosen way forward.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.11			
Consideration should be given to providing the section with a training module to fully maximise the functionality of Resourcelink. This would ensure that we would have up to date training records and also capture all training needs.	Head of HR and Performance	The HR/Payroll system will be part of a project to upgrade following the cyber-attack. A new training module, whilst beneficial, is unlikely to be in scope.	None

<div align="right">**APPENDIX**</div>

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.