

**AUDIT FOLLOW UP OF ISSUES FROM QUARTERLY PERFORMANCE REPORTS  
FROM MARCH AUDIT COMMITTEE**

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**1. SUMMARY**

Personnel Services – The Statutory PI shows that the number of employees in the top 2% of earners has fallen from 100 in the Quarter October to December 2007 to 74 for the Quarter January to March 2008. This figure is in line with the figures from previous Quarters.

Community Services, Adult Social Work –There was a rise in exception reports relating to Adult Care. This was a result of the recording of unallocated work on the Carefirst IT system not being accurate. This is now being addressed by the Head of Service, Adult Care.

**2. RECOMMENDATIONS**

2.1 The contents of this report are noted and approved by the Audit Committee.

**3. DETAILS**

3.1 At the Audit Committee on 27 March 2008 it was reported that the number of employees in the top 2% of earners had increased from 71 to 100 in the Quarter October to December 2007. Internal Audit was instructed to investigate the reason for this. This figure is arrived by using the guidance provided by Audit Scotland for calculating Statutory PIs.

In order to arrive at this figure Personnel Services take the number of employees at any one time and deduct the number of teachers and staff who have less than 12 months service to arrive at the staff numbers. They then take 2% of this figure to arrive at the number of staff within this 2% e.g. 71.7. They then take the top 72 employees from the list of top earners. However if there are a number of employees included in the list who are earning the same as the employee who is at number 72 then they have to be included as well. This meant that the number for this particular Quarter rose from 71 to 100.

The figure for the Quarter January to March 2008 is 74 which is line with previous Quarters.

3.2 At the same Audit Committee Internal Audit was also instructed to investigate the reason for the rise in exception reports relating to Adult Care. The reason for this was that the global figure of unallocated cases was not an accurate reflection of unallocated cases.

The recording of unallocated work on the Carefirst IT system was not accurate. A significant number of the unallocated cases had already been assessed and were receiving service but were not allocated to a specific worker on Carefirst.

New assessment and care planning procedures were to be launched on 15 May 2008 and the launch of the new Care Assess module in June will allow all cases which have been assessed and receiving service to be allocated to a Care Co-ordinator (day/residential staff) on Carefirst for the first time.

The figure for unallocated cases will be significantly reduced.

The Head of Service, Adult Care has sent a memorandum to Councillor Donald

MacIntosh outlining the position. A copy of the memorandum is attached.

**4. CONCLUSIONS**

The issues raised by the Quarterly Performance reports have been addressed and explanations provided for the Audit Committee.

**5. IMPLICATIONS**

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

For further information please contact Alex Colligan, Internal Audit Manager (01546 604271).

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