

Schedule of Potential Significant Risks Identified from Internal Audit Work during the period 1 August 2012 to 31st October 2012

NEW RISKS IDENTIFIED DURING THE PERIOD 1 AUGUST 2012 TO 31 OCTOBER 2012								
Ref	No	Name of Audit	Weaknesses Found	Risk Identified	Recommended Action	Managers Agreed Action	Agreed Date of Action	Managers Update
	SWAP Ref: 18857	Sickness Absence	Testing found notable delays in reporting and updating sickness histories on SAP MSS, and Management intervention is often untimely and inconsistent.	Loss of revenue through sickness absences resulting from ineffective reporting, monitoring and management of cases.	<p>I recommend that, as required by the Sickness Absence Management Policy and Procedures, and to ensure complete and accurate sickness reporting:</p> <ul style="list-style-type: none"> Employee sickness absence is reported by managers on SAP MSS on the first day of absence. One entry is made for each concurrent sickness absence. An end date of 31.12.9999 is reported until an employee returns to work. Records are updated on the day an employee returns to work or ends their absence. 	OH & HR raise at strategic level to CLT & various committees eg Staffing Policy on quarterly basis. Operational teams to drill down on the detail and pick up areas where needed. This will include the need to remind managers of the key points of the procedure and continue with the manager briefings.	30/10/2012	
					I recommend managers should be required to undertake periodic checks against attendance records (for example, timesheets) to SAP MSS to ensure sickness absence reporting is complete and accurate.	Review SAP drop down lists available to improve accuracy of reasons.	31/12/2012	
					I recommend increased scrutiny of sickness absence exception reports, and spot checking of teams which provide minimal or no sickness absence data, with explanations sought from operational managers to verify the accuracy of such	Acceptance and continue with vigour.	30/10/2012	

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					records.		
					I recommend reasons for sickness absence are accurately reported to allow identification of related sickness patterns and chronic conditions requiring specific management support.	This is already a requirement under the sickness absence management policy – remind managers of this requirement and maybe develop SAP training manuals for recording on SAP records. Look to review available options in the pull down menu in SAP in line with 'NICE' criteria.	
					I would recommend, for cases of long-term and on-going sickness, that timely initial advisory meetings are held with employees with trigger reported sickness absence to: <ul style="list-style-type: none"> • discuss absences; • agree improvement targets; and • where applicable, discuss reasons for referrals to HR, so as to improve attendance and reduce absences.	Remind managers of this option within the procedure and encourage managers to hold joint case reviews at the earliest opportunity when and where appropriate to do so.	30/10/2102

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					<p>I recommend, in line with OH advice, that line managers should be formally supported to undertake timely action in cases of long term staff absence or legal sensitivity, through prompt case review with joint representation from management, OH, HR and, where necessary and appropriate, Legal Services.</p>	<p>Agree with this approach.</p>	
					<p>I recommend that managers maintain regular contact with employees during periods of sickness absence and, as also recommended by OH, further training should be provided to managers to enhance the management of staff during absences, especially in cases of long term sickness.</p> <p>Managers should also ensure a confidential log is maintained of dates when contact is made with employees during their absence. This should be made available for joint review on request from HR or OH.</p>	<p>This is already part of the sickness absence management policy – remind managers of this requirement. Regular will depend on the particular circumstances of the case.</p> <p>Manager briefing sessions have been taking place throughout 2012.</p> <p>Although already in Wiltshire Council’s People Strategy we could develop a training package as part of induction that is required to be undertaken, perhaps on-line.</p> <p>It is likely that long term cases are generally picked up</p>	<p>30/10/2012</p>

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						and dealt with but significant impact could be made on the cost of sickness by dealing with and managing short term and recurrent absences.	
					<p>I recommend that formal evidence is retained on central personnel files of all contacts with employees with long term and recurring sickness absence above trigger reporting thresholds. Evidence should include:</p> <ul style="list-style-type: none"> • Outcomes of advisory meetings including targets for improvements with agreed timelines • Details of any support agreed to help improve attendance • Agreed consequences to be enforced by management where absence targets have still not been met. 	Remind managers of each bullet point – part of sickness absence management policy or management guidance notes	30/10/2012
					<p>I recommend that all Doctor's Fit Note submission forms and supporting Fit Notes are submitted within one day of receipt to Business Support - HR and Payroll Administration. Copies can be initially sent electronically via secure email, however original records</p>	This is already part of the sickness absence management policy – remind managers of this requirement.	30/10/2012

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					should always then be submitted securely via the internal post.		
					I recommend that certification dates reported on Doctors Fit Notes are updated on SAP by HR Payroll as confirmation of receipt.	<p>The recommendation is the current practice within payroll.</p> <p>The issue with teachers causes problems with the pension reports we provide to support payments made to TP, when the fit note has a retrospective date. There is a work around for this but it is a little bit cumbersome, the problem currently sits with the SAP support centre.</p>	Already Actioned
					I recommend, in accordance with the Sickness Absence Management Policy, managers refer employees to OH for assessment at the earliest appropriate opportunity.	Specific trigger points are contained within the sickness absence management policy – remind managers to consider whether to undertake a referral to OH	30/10/2012
					I recommend that managers ensure that employees are always informed in advance of their referral to Occupational Health with the reasons for doing so appropriately discussed.	<p>This is part of the sickness absence management policy – remind managers of this requirement</p> <p>It is a requirement</p>	30/10/2012

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						that managers confirm on the referral form that they have discussed this with the employee before referral.		
					I recommend that managers discuss the findings and recommendations in OH reports with employees promptly, and evidence these with copies of correspondence retained on central personnel files.	This is part of the sickness absence management policy – remind managers of this requirement and to send copies of correspondence for employee’s record	30/10/2012	
	SWAP Ref: 19081		It was identified that there are an excessive number of responsible officer levels and an unnecessary and overly complicated number of thresholds assigned.	Failure to ensure appropriate authorising levels are set for procurement and contracting which are proportionate to the undertakings risks hindrance to the achievement of value for money.	I recommend that the Scheme of Delegation’s list of approved signatories is reviewed and suitably amended to: <ul style="list-style-type: none"> • Reduce the number of approval limits to a meaningful and appropriate number, considerably less than the current number of limits of 30. • Ensure that all officers included in the Scheme are given an approval limit for purchasing approval. • Ensure greater clarity as to the demarcations and seniorities to which approval levels are designated. 	The Scheme of Delegation will be reviewed as part of the review of financial regulations.	June 2013	
					<i>SWAP Ref: 19081</i>			