

Subject: Internal Audit report – Complaints Handling	Purpose: For Approval <input checked="" type="checkbox"/> For Discussion <input type="checkbox"/> For Information <input type="checkbox"/>									
Prepared by: Kirsty Robb, Vice Principal – Finance & Corporate Services	Date of Committee: 09 February 2023									
Purpose: To present the findings of the complaints handling audit which forms part of the 2022/23 approved audit plan.										
Executive Summary: The audit of the Complaints Handling policies and procedures was undertaken during October/November 2022. The Auditors report states “We can provide an overall strong level of assurance surrounding the arrangements in place at the College for complaints handling”. Key items: The report highlighted 6 areas of good practice and two low level recommendations for improvements as detailed below.										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Recommendation</th> <th style="width: 35%;">Management Response</th> <th style="width: 30%;">Implement date</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Improvements required to ensure complaints log accurate, up to date and to include narrative of outcome of investigations</td> <td style="padding: 5px;">System and policy to be reviewed and updated to reflect changes</td> <td style="padding: 5px;">03/04/2023</td> </tr> <tr> <td style="padding: 5px;">To ensure all complaints are completed within required timeframes.</td> <td style="padding: 5px;">Process to be reviewed and standard templates for emails and letters to be agreed in event process is delayed.</td> <td style="padding: 5px;">31/3/2023</td> </tr> </tbody> </table>	Recommendation	Management Response	Implement date	Improvements required to ensure complaints log accurate, up to date and to include narrative of outcome of investigations	System and policy to be reviewed and updated to reflect changes	03/04/2023	To ensure all complaints are completed within required timeframes.	Process to be reviewed and standard templates for emails and letters to be agreed in event process is delayed.	31/3/2023	
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To ensure all complaints are completed within required timeframes.	Process to be reviewed and standard templates for emails and letters to be agreed in event process is delayed.	31/3/2023								
Questions that Members should ask themselves when reading the paper: Does the report give the Committee the level of assurance required?										
Linked to Strategic Ambition(s): Take a leading role in enabling an inclusive, resilient and sustainable Scotland Choose an item. Performance Measures: Student Outcomes in top quartile of national colleges										

Choose an item.	
Linked to Strategic Risk Register: 4b - Governance	
Choose an item.	
Recommendation: The Committee to consider the result of the report.	
Previous Committee Approvals:	
For publication <input type="checkbox"/>	Not for publication <input type="checkbox"/> If not, why not?

Borders College

Internal Audit 2022-23

Complaints Handling
November 2022

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Borders College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

The purpose of this assignment was to review the processes in place for the management, monitoring and reporting of complaints received from staff and students. We sought to provide assurance that the process is robust and that performance against targets is being monitored. We also sought to ensure that complaints are being addressed in line with SPSO requirements.

This review formed part of our 2022/23 Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

- The College has adequate policies and procedures in place in relation to complaints handling.
- Policies and procedures in place comply with the latest guidelines from the Scottish Public Services Ombudsman (SPSO) and the College has taken steps to ensure that the process is updated for the latest guidance.
- There are strong controls in place for the handling of complaints, including monitoring performance against target and action taken when poor performance has been identified.
- There are adequate communication levels between the College and its students/staff/other stakeholders in respect of the complaints handling process.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

1 EXECUTIVE SUMMARY

Limitation of scope

There was no limitation of scope.

Background

Policy

The College has a Complaints Policy in place which is compliant with the SPSO guidelines, which was last updated in March 2021. The College has a two-stage Complaints Procedure within the Policy which ensures all complaints are handled in the most effective and efficient way possible. The Complaints Policy is available to students and staff on the College website.

Stage 1

The first stage of the Procedure is the frontline resolution and the College always try to resolve the complaint quickly, within five working days. If at this stage the complainant is dissatisfied with the response, a request can be made for the College to consider the complaint be carried forward to stage 2.

Stage 2

The second stage of the Procedure is the investigation stage. The College will look at a complaint at this stage if the complainant is dissatisfied and it has been carried forward from stage 1, or this may be the immediate stage if an investigation is needed for more complex situations.

The College will acknowledge all complaints within three working days and the complaint will then be investigated. The complaint must be resolved in no more than 20 days unless there is an extension required and approved.

If after both stages, the complainant remains dissatisfied with the College's final decision or the way the complaint has been handled, then the complainant can ask the SPSO to investigate it.

The Complaints Policy contains information regarding the key roles and responsibilities for the individuals involved in the Complaints Handling Process.

1 EXECUTIVE SUMMARY

Management Reporting

Quarterly the Strategic Leadership Team receive an update on the latest complaints figures, trends and lessons learned.

The College also presents an Annual Complaints Report to the Board of Management containing information on the average days to close complaints, categories of complaints, complaints upheld, and the lessons learnt for the College in accordance with the SPSO model.

Training

All relevant staff undertook training about the complaints handling process prior to the Covid-19 Pandemic. To further support this, as part of staff members CPD, they must undertake an additional complaint handling online module at least every three years. This is monitored by Line Managers during annual appraisals.

Summary

For the year 2021/22, the College received 37 stage 1 complaints, with 33 (90%) of these being resolved within the 5 working day timeframe, or had an extension approved. The College also escalated or received 3, stage 2 complaints, with all 3 of these being resolved within the 20 working days timeframe (100%).

So far in 2022/23, the College received 3, Stage 1 complaints, with 2 of these being resolved within the 5 working days timeframe (67%). The College has not yet escalated or received any stage 2 complaints for 2022/23. Please see **Section 3: Detailed Recommendations** for more information.

1 EXECUTIVE SUMMARY

Work Undertaken

Our work undertaken included the following:

Objective 1. The College has adequate policies and procedures in place in relation to complaints handling.

- We reviewed the Complaints Handling Policy and Procedure in place to ensure it was an effective and robust procedure.

Objective 2. Policies and procedures in place comply with the latest guidelines from the Scottish Public Services Ombudsman and the College has taken steps to ensure that the process is updated for the latest guidance.

- We reviewed the roles and responsibilities of staff involved in the complaints handling process to ensure this has been clearly documented.

Objective 3. There are strong controls in place for the handling of complaints, including monitoring performance against target and action when poor performance has been identified.

- We conducted sample testing on 10, stage 1 and all 3, stage 2 complaints that were received during 2021/22 to ensure source documentation matched the Complaints Log and complaints were concluded within SPSO timeframes.
- We also conducted testing on all complaints received so far in 2022/23, 3, stage 1 complaints.
- We reviewed the training procedures in place to ensure staff were given sufficient training to handle complaints and that ongoing training is available.
- We reviewed the management reporting in place for complaints handling to ensure complaints are being reported to management in line with SPSO guidance.

1 EXECUTIVE SUMMARY

Objective 4. There are adequate communication levels between the College and its students/staff/other stakeholders in respect of the complaints handling process.

- We reviewed the College website to ensure complaints handling information and documentation was easily available.
- We reviewed how changes are communicated to students/staff to ensure they are made aware of any changes to the process.
- We reviewed the student satisfaction survey carried out in 2022.

1 EXECUTIVE SUMMARY

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide an overall strong level of assurance surrounding the arrangements in place at the College for complaints handling. This is further highlighted as we have raised several good practice points. However, we have raised 2 low grade recommendations for improvement. Please see **Section 3: Detailed Recommendations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Complaints Handling	0	0	2	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 EXECUTIVE SUMMARY

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	The College Student Experience Committee meets 3 times per year with the student representatives to discuss any relevant changes and receive any feedback from students.
2.	The College website contains a dedicated complaints page which outlines: <ul style="list-style-type: none">➤ How to make a complaint;➤ The College complaint handling process;➤ Expected timeframes for resolution;➤ Escalation options if still unsatisfied; and➤ Links to the College annual complaint report.
3.	College staff undertook complaints handling training pre Covid-19. To support this, the College ensures that all staff undertake various training modules online every 3 years, one of these modules is around the complaints handling process.
4.	The College report on their complaints figures quarterly to the Strategic Leadership Team, and annually to the Board of Management. These reports include latest figures, trends and lessons learnt.
5.	Responsibilities for each stage of the complaints handling process are clearly defined within the College's Complaints Handling Procedure. All staff are responsible for receiving and resolving complaints at the frontline stage 1. Stage 2 complaints are thoroughly investigated by either a Manager or the Assistant Principal Quality & Development and the outcome of this investigation is reported to the Senior Leadership Team.

1 EXECUTIVE SUMMARY

The following is a list of areas where the College is operating effectively and following good practice.

- | | |
|----|---|
| 6. | The College has a robust Complaints Handling Policy and Procedure document that complies with all the requirements of the SPSO. |
|----|---|

2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Complaints Handling

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	1	1
Number of recommendations at Borders College	0	0	2	2

From the table above it can be seen that the College has a higher number of recommendations compared to those colleges it has been benchmarked against.

3 DETAILED RECOMMENDATIONS

Complaints Log Recording			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>It is essential that the College follow the Complaints Policy to ensure that complaints are resolved and the complainant understands the outcome.</p> <p>During our review, we found that 3, stage 1 complaints from 2021/22 were not closed as the students had challenged the outcome of the resolution. We queried this with the College and found that one had been escalated to the SPSO who supported the outcome put forward by the College. While the remaining 2 remain open, the College should consider if the complaints should be escalated to stage 2 in line with the Policy.</p> <p>There is the risk that the College are not adhering to the Complaints Policy.</p>	Low	<p>We recommend that the Complaints Log is kept up to date and the data contained is accurate. If a student continues to contact the College, staff should follow the Complaints Procedure and escalate the complaint to stage 2 if required.</p> <p>We recommend that the Complaints Log is also updated to reflect the outcome of investigations, providing narrative as to why they have not been closed off.</p>

3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
Agree – Complaints handling system and policy to be reviewed and updated to reflect staff changes and new system	<i>Responsible Officer:</i> Lynne Gilchrist, Assistant Principle- Articulation & Essential Skills <i>Implementation Date:</i> 3 April 2023

3 DETAILED RECOMMENDATIONS

Timeframes			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The College's Complaints Handling Procedure outlines that all complaints should be processed and finalised within 5 days for stage 1 complaints and 20 days for stage 2. In the event that the process is delayed, the complainant should be informed in writing and management should authorise this delay and/or extension.</p> <p>During our review, we found that in 2021/22, 10 stage 1 complaints were completed outwith the SPSO timeframe of 5 working days. So far in 2022/23 there has been 1, stage 1 complaint that was completed outwith SPSO timeframe of 5 working days.</p> <p>From discussions with Management, we found:</p> <ul style="list-style-type: none">➤ 6, stage 1 complaints from 2021/22, and 1, stage 1 complaint from 2022/23 were given an authorised extension.➤ The remaining 4 complaints from 2021/22 were completed outwith SPSO timeframes	Low	We recommend that the College ensures that all complaints are completed within the required timeframes.

3 DETAILED RECOMMENDATIONS

	and had no extension authorised. There is the risk that the College are not complying with SPSO timeframes.		
Management response			Responsibility and implementation date
Agree – Process to be reviewed and standard templates for emails and letters to be agreed in event process is delayed.			<p><i>Responsible Officer:</i> Lynne Gilchrist, Assistant Principle- Articulation & Essential Skills</p> <p><i>Implementation Date:</i> 31 March 2023</p>

4 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	26 October 2022
Closing meeting	28 October 2022
Draft report issued	11 November 2022
Receipt of management responses	19 January 2023
Final report issued	23 January 2023
Audit Committee	9 February 2023
Number of audit days	3

5 KEY PERSONNEL

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Internal Audit Manager	Sue Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditor	Andrew Thomson	Internal Auditor	andrew.thomson@wyliebisset.com

Borders College			
Key Contacts:	Lynne Gilchrist	Assistant Principal – Articulation & Essential Skills	lgilc@borderscollege.ac.uk
	Pitra McNeill	Quality Improvement Manager	pmcneill@borderscollege.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

A GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

The purpose of this assignment is to review the processes in place for the management, monitoring and reporting of complaints received from staff and students. We will seek to provide assurance that the process is robust and that performance against targets is being monitored. We will also look to ensure that complaints are being addressed in line with SPSO requirements.

This review is part of our 2022/23 Internal Audit Plan.

Scope of review

Our objectives for this review are to ensure:

- The College has adequate policies and procedures in place in relation to complaints handling.
- Policies and procedures in place comply with the latest guidelines from the Scottish Public Services Ombudsman and the College has taken steps to ensure that the process is updated for the latest guidance.
- There are strong controls in place for the handling of complaints, including monitoring performance against target and action taken when poor performance has been identified.
- There are adequate communication levels between the College and its students/staff/other stakeholders in respect of the complaints handling process.

Our approach to this assignment will take the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Discuss with relevant staff the current arrangements in respect of complaints handling within the College.
- Obtain, review and assess any documented policies and procedures in place in respect of complaints handling.
- Undertake sample testing of the complaints handling processes to ensure that these are being processed in line with documented policies and procedures, current legislation and good practice.
- Comparison of the College's arrangements with the SPSO to ensure that these are compliant.
- Reviewing what communication the College has with its students/staff/other stakeholders in respect of complaints.
- Review the reporting arrangements in place and performance against targets for complaints.

Potential key risks

The potential key risks associated with the area under review are:

- The College does not have a Complaints Handling policy in place that is subject to regular review.
- The College is not complying with the guidelines set out by the SPSO.
- There are inadequate controls in place for the handling of complaints.

B ASSIGNMENT PLAN

- Complaints made to the College are not being responded to on a timely basis or there is no response at all.
- There is no system for logging and tracking responses to ensure the College is monitoring its performance in relation to complaints handling.
- There is no reporting to management with regard to complaints figures, targets and trends.
- There is poor communication between the College and its tenants.