

Glasgow City Council Internal Audit Section

Committee Summary

Corporate Review – Attendance Management Compliance

Item 2(a)

26th March 2025

1 Introduction

- 1.1 As part of the agreed Internal Audit Plan, we have carried out a review of compliance with the Council's Attendance Management Policy.
- 1.2 Glasgow City Council has an Attendance Management Policy in place, the aim of which is to support all Council employees to maintain high levels of attendance, thereby minimising the impact of sickness absence on service provision, citizens, visitors, and colleagues.
- 1.3 The main systems used to record employee absence data, including absence start and end dates, reasons for absences, the number of days absent and any self-certificates and fit notes are MyPortal, which feeds data into SAP HR and EDRMS (Electronic Document and Records Management System). All employee attendance management documentation should be sent to the Council's Customer and Business Services (CBS) within Financial Services (FS) who will save the documentation in the employee's electronic HR file in EDRMS.
- 1.4 The purpose of the audit was to gain assurance that the Council has arrangements in place to ensure compliance with the Attendance Management Policy, and that absences are being managed effectively and consistently by reviewing a

sample of absences across all services and verifying they have been processed and recorded in line with the Policy. The scope of the audit included a review of the key controls in the following areas:

- The Attendance Management Policy, procedures and training.
- Processes in relation to:
 - Reporting and recording absences;
 - Statements of Fitness for Work;
 - Return to Work discussions;
 - Early Interventions, and
 - Long-term absence interviews.
- Record keeping.
- The monitoring and reporting of absence rates.

2 Audit Opinion

- 2.1 Based on the audit work carried out, a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and four recommendations which management should address.

3 Main Findings

- 3.1 A Maximising Attendance Policy (the Policy) and Maximising Attendance guides for both managers and employees are in place and accessible to staff via the Council's Connect site. Key attendance management processes are documented within the Policy. We were advised that the Policy and guidance are subject to regular informal review and updated as required.
- 3.2 The SAP system is used to record absence data, with EDRMS being used to store absence related documentation. CBS is responsible for updating HR files in EDRMS upon receipt of information from the relevant line manager.
- 3.3 We reviewed a sample of 30 absences from across all services in order to assess compliance with the Policy requirements. Employees receive a sickness allowance based on their length of service. We identified 7 cases in the sample where the employee's pay required to be adjusted due to their absence exceeding their sickness absence entitlement and were able to verify that alterations to salaries had been processed accurately.
- 3.4 When a single period of absence exceeds 13 weeks, paid leave entitlement should be reduced proportionally, provided the employee receives their statutory minimum entitlement. We identified 7 cases in the sample where adjustments to the employee's leave was required and confirmed that appropriate adjustments were made.
- 3.5 Absence rate reports, with an appropriate level of detail, are produced on a quarterly basis and distributed to the Senior Management Teams within each service.
- 3.6 However, we noted that there are some areas where controls could be strengthened. From the sample of 30 absences, we identified 17 which exceeded 7 days. The Policy states that employees are required to submit a statement of Fitness To Work (FTW) where absences exceed 7 days. Of the 17 cases which exceeded 7 days, we identified 1 case where receipt of the FTW was not recorded on SAP and documentation was not retained within EDRMS. We also identified 7 cases where SAP had been updated to show that a FTW had been submitted, however the document had not been filed within the employees HR file on EDRMS.

- 3.7 When an employee returns to work from a sickness absence, the line manager should conduct a Return to Work (RTW) Interview and complete the relevant document, which should be sent to CBS for filing in the employees HR file on EDRMS. From the sample of 30 absences, we identified 27 cases where a RTW interview was expected to have been undertaken (in the other 3 cases the employees didn't return to work), however, there was no record of this in the employees HR file on EDRMS for 18 of these cases, and the interview had not been recorded on SAP in 7 cases.
- 3.8 The Policy sets out absence trigger points, where if triggered, line managers should conduct an attendance review meeting with the employee. From the sample of 30 absences, we identified 21 cases where an attendance review meeting should have been conducted. In 5 of these cases there was no record on SAP that the review meeting had taken place, and in 12 cases we found that the appropriate documentation was not held in the employee's HR file on EDRMS.
- 3.9 In the event of a long-term absence (over 19 working days), line managers should meet with the employee to discuss their absence and any potential support that could be provided. From the sample of 30 absences, we identified 14 cases where a long term absence meeting should have taken place. In 10 of these cases we found that there was no record of the long term absence meeting within the employee's HR file on EDRMS.

- 3.10 An action plan is provided at section four outlining our observations, risks, and recommendations. We have made four recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	4
Low	Lower-level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

- 3.11 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 3.12 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.13 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Absence records are adequately maintained.				
1	<p>We reviewed a sample of 30 absences from across all services and identified 17 cases where a FTW form was required. We identified one absence from the sample where receipt of the FTW was not recorded on SAP and evidence was not available within the employee's HR file on EDRMS and a further 7 instances where SAP had been updated to record that the FTW had been submitted, however the document was not held within the employee's HR file on EDRMS.</p> <p>Chief Executive's – in one case there was no record on SAP or EDRMS to demonstrate a FTW was submitted. In another case SAP records had been updated to record that the FTW had been submitted, however the document was not held within the employee's HR file on EDRMS.</p> <p>Education – in two cases SAP records had been updated to record that the FTW had been submitted, however the document was not held within the employee's HR file on EDRMS.</p>	Each Service should remind line managers of the requirement to obtain FTW documentation and that these should be sent to CBS for filing in the employee's HR file on EDRMS.	Medium	<p>Response:</p> <p>Corporate HR (CHR) - Accepted. A Maximising Attendance Managers Brief is due to be issued, which will outline the importance of maintaining absence management paperwork and henceforth issuing to CBS.</p> <p>CED – The service will ensure manager's brief (noted above) is circulated appropriately throughout the service.</p> <p>Education – Corporate Manager's Briefing on supporting attendance has been developed and is due to be issued to all managers with responsibility for managing attendance.</p> <p>This briefing will cover the importance of completing and accurately maintaining all attendance management activity and paperwork and the requirement for onward issue to CBS for saving</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	<p>Financial Services – in one case SAP records had been updated to record that the FTW had been submitted, however the document was not held within the employee's HR file on EDRMS.</p> <p>Health and Social Care Partnership – in one case the SAP records had been updated to record that the FTW had been submitted, however the document was not held within the employee's HR file on EDRMS.</p> <p>Neighbourhoods, Regeneration & Sustainability – in two cases the SAP records had been updated to record that the FTW had been submitted, however the document was not held within the employee's HR file on EDRMS.</p> <p>A lack of adequate record keeping increases the risk that employees return to work when they are not fit to.</p>			<p>in the employee's EDRMS file and updating on SAP.</p> <p>In addition , the HR team supporting Education Services has recently re-structured to a functional operating model. This change in structure has seen the creation of an Attendance and Wellbeing team to support improved attendance across the service along with the delivery of dedicated expert advice and guidance to managers, including their role and responsibilities in the attendance management process.</p> <p>Financial Services – A communication will be issued to all CE & FS line managers reminding them that FTW documentation is required for all absences exceeding 7 days. Managers will also be reminded to record the FTW in My Portal and send to CBS for saving in employee personnel file.</p> <p>This also features in our absence training which has been refreshed and currently being delivered to all CE and FS line managers.</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p>Health and Social Care Partnership – HR Communication will be issued initially to all managers within HSCP, to remind them to take the required action and thereafter a further reminder issued quarterly.</p> <p>Neighbourhoods, Regeneration & Sustainability – An instruction will be issued via e-mail to all managers and supervisors with responsibility for managing absence reminding them to update Fit Notes on My Portal where appropriate for Portal Users and to ensure that all Fit Notes are scanned and emailed to CBS, AMM Returns for filing on EDRMS and the updating of SAP for non-Portal Users.</p> <p>Officer Responsible for Implementation:</p> <p>CHR – Corporate HR Manager</p> <p>CED – Strategic HR Manager</p> <p>Education – Strategic HR Manager</p> <p>Financial Services – HR Officer</p> <p>Health and Social Care Partnership – HR Manager</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				Neighbourhoods, Regeneration & Sustainability – Assistant HR Manager
				Timescales for Implementation:
				CHR – 30 April 2025
				CED – 31 May 2025
				Education – 30 May 2025
				Financial Services – 28 March 2025
				Health and Social Care Partnership – 31 March 2025
				Neighbourhoods, Regeneration & Sustainability – 31 March 2025

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Absence records are adequately maintained.				
2	<p>When an employee returns to work from absence the line manager should conduct a RTW Interview and complete the appropriate document which should be sent to CBS for filing in the employee's HR file on EDRMS. We identified 18 absences where the RTW document was not held within the employee's HR file on EDRMS.</p> <p>Chief Executive's –two cases;</p> <p>Education – five cases;</p> <p>Financial Services – two cases;</p> <p>Health and Social Care Partnership – five cases, and</p> <p>Neighbourhoods, Regeneration & Sustainability – four cases</p> <p>A RTW interview offers the opportunity to confirm an employee's suitability to resume their duties and offers an opportunity to identify possible measures to prevent further absence. Without documented RTW forms there is a risk that future absences may arise through lack of support for the employee.</p>	Each Service should remind line managers of the requirement to complete RTW documentation and thereafter send it to CBS for filing in the employees HR file on EDRMS.	Medium	<p>Response:</p> <p>Corporate HR (CHR) - Accepted. A Maximising Attendance Managers Brief is due to be issued, which will outline the importance of maintaining absence management paperwork and henceforth issuing to CBS.</p> <p>CED – The service will ensure manager's brief (noted above) is circulated appropriately throughout the service.</p> <p>Education – As above.</p> <p>Financial Services - A communication will be issued to all CE & FS line managers reminding them that RTW interviews are required to be carried out on the employees return to work. Managers will also be reminded to record the RTW in My Portal and send the documentation to CBS for saving in employee personnel file.</p> <p>This also features in our absence training which has been refreshed</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p>and currently being delivered to all CE and FS line managers.</p> <p>Health and Social Care Partnership – HR Communication will be issued initially to all managers within HSCP, to remind them to take the required action and thereafter a further reminder issued quarterly.</p> <p>Neighbourhoods, Regeneration & Sustainability – An instruction will be issued via e-mail to all managers and supervisors with responsibility for managing absence reminding them that every period of sickness absence requires completion of a Self-certificate and a Return to Work interview to be carried out. Thereafter, to update the Return to Work Interview on My Portal where appropriate for Portal Users and to ensure that all Self-certificates are scanned and emailed to CBS, AMM Returns for filing on EDRMS and the updating of SAP for non-Portal Users.</p> <p>Officer Responsible for Implementation:</p> <p>Chief Executive's –</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				CHR – Corporate HR Manager CED – Strategic HR Manager Education – Strategic HR Manager Financial Services – HR Officer Health and Social Care Partnership – HR Manager Neighbourhoods, Regeneration & Sustainability – Assistant HR Manager Timescales for Implementation: Chief Executive's – CHR – 30 April 2025 CED – 31 May 2025 Education – 30 May 2025 Financial Services – 28 March 2025 Health and Social Care Partnership – 31 March 2025 Neighbourhoods, Regeneration & Sustainability – 31 March 2025

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Review meetings are recorded in line with the Policy.				
3	<p>The Policy sets out absence trigger points, where if triggered, line managers should conduct an attendance review meeting with the employee. From the sample of 30 absences, 21 cases were identified where an attendance review meeting should have been carried out. In 5 of these cases there was no record on SAP of the review meeting taking place and a total 12 cases where the documentation was not held within the employee's HR file on EDRMS.</p> <p>Chief Executive's – one case where there was no record of the review meeting on SAP and no record of the meeting held within the employee's HR file on EDRMS.</p> <p>Education – two cases where there was no record of the review meeting on SAP and a total of four cases where there was no record of the meeting held within the employee's HR file on EDRMS.</p> <p>Financial Services – four cases where there was no record of the meeting held within the employee's HR file on EDRMS.</p>	Services should remind line managers of the requirement to ensure attendance management review meetings are held when trigger points are reached, are recorded on SAP and that a record of these meetings should be sent to CBS for filing in the employee's HR file on EDRMS.	Medium	<p>Response:</p> <p>Chief Executive's –</p> <p>Corporate HR (CHR) - Accepted. A Maximising Attendance Managers Brief is due to be issued, which will outline the importance of maintaining absence management paperwork and henceforth issuing to CBS.</p> <p>CED – The service will ensure manager's brief (noted above) is circulated appropriately throughout the service.</p> <p>Education – As above.</p> <p>Financial Services – Since January HR have actively reminded managers in CE & FS on a weekly basis to complete of formal interview paperwork and will continue to monitor completion rates. Managers will be reminded to record the Formal Interview in My</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	<p>Health and Social Care Partnership – two cases where there was no record of the review meeting on SAP and where there was no record of the meeting held within the employee's HR file on EDRMS.</p> <p>Neighbourhoods, Regeneration & Sustainability – one case where there was no record of the meeting held within the employee's HR file on EDRMS.</p> <p>A lack of adequate records reduces the ability of the Council to demonstrate compliance with the Maximising Absence Policy and support employees.</p>			<p>Portal and send the documentation to CBS for saving in employee personnel file.</p> <p>This also features in our absence training which has been refreshed and currently being delivered to all CE and FS line managers.</p> <p>Health and Social Care Partnership – HR Communication will be issued initially to all managers within HSCP, to remind them to take the required action and thereafter a further reminder issued quarterly.</p> <p>Neighbourhoods, Regeneration & Sustainability – An instruction will be issued via e-mail to all managers and supervisors with responsibility for managing absence reminding them that Formal Interviews (Attendance Reviews) require to be undertaken where the absence criteria has been triggered. Thereafter, to update the Formal Interview on My Portal where appropriate for Portal Users and to ensure that all Formal Interviews are scanned and emailed to CBS, AMM Returns for filing on EDRMS and the updating of SAP for non-Portal Users. Where HR support the</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p>Formal Interview, the HR Officer will be responsible for updating SAP and for filing the documents on EDRMS.</p> <p>Officer Responsible for Implementation:</p> <p>Chief Executive's –</p> <p>CHR – Corporate HR Manager</p> <p>CED – Strategic HR Manager</p> <p>Education – Strategic HR Manager</p> <p>Financial Services – HR Officer</p> <p>Health and Social Care Partnership – HR Manager</p> <p>Neighbourhoods, Regeneration & Sustainability – Assistant HR Manager</p> <p>Timescales for Implementation:</p> <p>Chief Executive's –</p> <p>CHR – 30 April 2025</p> <p>CED – 31 May 2025</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				Education – 30 May 2025
				Financial Services – 28 March 2025
				Health and Social Care Partnership – 31 March 2025
				Neighbourhoods, Regeneration & Sustainability – 31 March 2025

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Review meetings are recorded in line with the Policy.				
4	<p>We identified 14 absences where a long term absence meeting was required. For 10 of these absences, the appropriate record of the long term absence meeting was not held within the employee's HR file on EDRMS:</p> <p>Chief Executive's – Two cases;</p> <p>Education – Four cases, including one case where there was also no record of the meeting recorded on SAP.</p> <p>Financial Services – Two cases, and</p> <p>Neighbourhoods, Regeneration & Sustainability – Two cases.</p> <p>A lack of adequate records reduces the ability of the Council to demonstrate compliance with the Maximising Absence Policy and support employees.</p>	Services should remind line managers of the requirement to ensure that records of long term absence meetings are recorded on SAP and that a record of these meetings is sent to CBS for filing within the employees' HR file on EDRMS.	Medium	<p>Response:</p> <p>Chief Executive's –</p> <p>Corporate HR (CHR) - Accepted. A Maximising Attendance Managers Brief is due to be issued, which will outline the importance of maintaining absence management paperwork and henceforth issuing to CBS.</p> <p>CED – The service will ensure manager's brief (noted above) is circulated appropriately throughout the service.</p> <p>Education – As above.</p> <p>Financial Services – A communication will be issued to all CE & FS line managers reminding them that long-term absence outcome letters should be sent to CBS for saving in employee personnel file.</p> <p>This also features in our absence training which has been refreshed and currently being delivered to all CE and FS line managers.</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p>Health and Social Care Partnership – HR Communication will be issued initially to all managers within HSCP, to remind them to take the required action and thereafter a further reminder issued quarterly.</p> <p>Neighbourhoods, Regeneration & Sustainability – An instruction will be issued via e-mail to all managers and supervisors with responsibility for managing absence reminding them that Long Term Sickness Absence Meetings require to be undertaken where the absence criteria has been triggered. Thereafter, to update the Long Term Sickness Absence Meeting details on My Portal where appropriate for Portal Users and to ensure that all Long Term Sickness Absence Meeting Outcome Forms and/or Confirmation of Meeting letters are scanned and emailed to CBS, AMM Returns for filing on EDRMS and the updating of SAP for non-Portal Users. Where HR support the Long Term Absence Meeting, the HR Officer will be responsible for updating SAP and for filing the documents on EDRMS.</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				Officer Responsible for Implementation: Chief Executive's – CHR – Corporate HR Manager CED – Strategic HR Manager Education – Strategic HR Manager Financial Services – HR Officer Health and Social Care Partnership – HR Manager Neighbourhoods, Regeneration & Sustainability – Assistant HR Manager Timescales for Implementation: Chief Executive's – CHR – 30 April 2025 CED – 31 May 2025 Education – 30 May 2025 Financial Services – 28 March 2025

No.	Observation and Risk	Recommendation	Priority	Management Response
				Health and Social Care Partnership – 31 March 2025
				Neighbourhoods, Regeneration & Sustainability – 31 March 2025