

# Glasgow City Council Internal Audit Section

## Committee Summary

### Corporate Review– Review of Complaints and Members Enquiries Handling

## 1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of the arrangements in place for handling complaints and Members enquiries.
  - 1.2 A complaint is any expression of dissatisfaction about a Council action or lack of action, or about the standard of service provided. Complaints should be dealt with in line with the Scottish Public Sector Ombudsman (SPSO) procedures, following a two stage complaints process that involves frontline resolution of complaints (stage one) where possible and if the customer is still dissatisfied or the situation is complex and/or requires investigation, the complaint will be treated as a stage two complaint.
  - 1.3 The Customer Care Team (CCT) within Customer and Business Services (CBS) record and track complaints for all Council services using the Lagan System, with the exception of the Health and Social Care Partnership (HSCP) who have a dedicated Complaints, Freedom of Information and Investigations Team, which manages complaints through the C4 system. Both systems were replaced by the Granicus system, in January 2026 which will be used by all Services.
- All complaints have statutory timescales for a response to be issued for stage one it is within five working days and 20 working days (for stage two) and stage two complaints should be acknowledged within three working days of receipt. In 2024/25 the total number of complaints received across all Services was 10,244 (769 of these related to HSCP) and from March to September 2025 the total was 4,414 (424 of these related to HSCP). It should be noted that in this period, HSCP stage one complaints that escalate to stage two were being counted as a separate complaint and therefore being double counted.
- 1.4 The Council has a Members Liaison Unit (MLU) within CBS that is responsible for recording and responding to enquiries from Elected Members, these are managed via the Pulse system. It is the role of the MLU to ensure that the enquiry is recorded, sent to a relevant officer and a response provided to the Member within 10 working days. This process is separate from the complaints handling process and is therefore not subject to the same defined stages and timescales as the complaint procedure.

1.5 The objective of the audit was to gain assurance that there are adequate controls in place for the management and reporting of complaints and enquiries received by the MLU. The scope of the audit included a review of the key controls in the following areas:

- Documented policies, procedures and training.
- Roles and responsibilities.
- Arrangements for ensuring that the public have been made aware of their right to make a complaint and how to do so.
- Recording of complaints and MLU enquiries received, including responses.
- Processes for tracking and managing complaints and MLU enquiries received, including timescales and approval of responses.
- Complaints and MLU enquiries have been dealt with in accordance with the documented policy, procedures and statutory timescales.
- Processes for dealing with appeals (where appropriate) and these are dealt with correctly and within the statutory timescales.
- Identification, monitoring and implementation of remedial action where necessary, and
- Reporting to senior management and Elected Members.

## 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 five recommendations which management should address.
- 2.2 The opinion is based upon the arrangements in place for managing MLU enquiries and complaints within the limitations of the then complaints recording systems. These limitations are due to be addressed through the implementation of Granicus, the new complaints system implemented in January 2026.

## 3 Main Findings

### Complaints

- 4.1 We are pleased to report that key controls are in place and operating as expected in relation to complaints handling. Through review we confirmed that the Council's Complaints Handling Procedure (CHP) is available on the intranet and the contents meet the SPSO's model and is updated in line with legislative requirements when required. The CHP includes the definition of a complaint, the tasks to be completed at each stage of the complaints handling process, associated timescales and the roles and responsibilities of those involved in the complaints process. The document is available to all staff via the intranet. Members of the public can access the CHP and additional information on how to make a complaint on the council website. In addition, complaints information is presented to the Operational Performance and Delivery Scrutiny Committee (OPDSC) on an annual basis.
- 4.2 Through discussion and review of reports, we found that there are adequate mechanisms in place to track and record complaints. For all Council Services except HSCP the process involves the CCT receiving the complaint (either directly from the complainant or by a staff member who has received the complaint) and recording this on Lagan. Officers from the CCT will then allocate these to the appropriate service/section, and advise of the statutory timescale to be met. Thereafter, once a response is provided to the complainant this is then provided to the CCT to be recorded on Lagan. All responses should advise the complainant of their right to proceed to the next stage of the complaints process if they are dissatisfied with the response. We confirmed that HSCP follow the same process to record, track and manage complaints using a dedicated team and the C4 system.
- 4.3 However, through review we found areas of non-compliance with the CHP and areas for improvement. Through

discussion with the CCT and some officers who deal with complaints across all Services we were advised that staff dealing with complaints are made aware of the CHP and its requirements as part of their induction. We were advised that staff in the CCT receive on the job training and confirmed they have access to guidance documents. There is also a Complaint Handling course available on GOLD, however from conducting a review of statistics held within GOLD we found that only 275 staff have completed the course.

- 4.4 We reviewed a total sample of 30 complaints received from March to September 2025, to confirm compliance with the requirements set out by the CHP. This consisted of both Stage one (21) and Stage two (9) complaints. Although we confirmed that all 30 complainants had been advised of their right to proceed to the next stage of the complaints process and the response had been appropriately approved prior to issue, we found a number of areas of non-compliance. The issues mainly related to timescales not being adhered to and full details are included within the Action Plan.
- 4.5 In addition, we analysed system data for the same six-month period noted above and identified from the 4,414 complaints recorded, 2,632 of these had exceeded the statutory timescale for issuing a response. Furthermore, 810 of these complaints were still outstanding at the time of our review (November 2025).
- 4.6 As part of the previous Complaints Handling review completed by Internal Audit in 2021/22 it was identified that there are failings of the current Lagan system for producing accurate reporting information meaning that adequate analysis of trends in complaints, including the reason for complaints and potential service improvements cannot be

undertaken. A subsequent recommendation was made to address this issue, however this will only be able to be addressed with the implementation of the new Granicus system. The requirements of this recommendation will be superseded by recommendation 3 in the action plan of this report. In addition, the current system used by HSCP does not provide reliable information as if a complaint is escalated from stage one to stage two it is counted as a new complaint and therefore double counted, we were advised this control weakness will be addressed as part of the implementation of Granicus.

- 4.7 Arrangements are in place within CBS to monitor complaints through 4-weekly meetings, where performance against statutory timescales is reviewed. However, we found that the level of detail and frequency of the reporting to senior management within the Services is inconsistent and in some instances could be improved.

#### **MLU Enquiries**

- 4.8 We are pleased to report that key controls are in place and operating as expected in relation to managing MLU enquiries. Through discussion we confirmed that relevant officers understood their roles and responsibilities in relation to the MLU process and staff receive on-the-job training as part of their induction. MLU enquiries are received by the team within CBS and recorded using the Pulse system, they are then issued to the relevant contact via email advising them of the timescale that a response should be provided in. All responses are received via email and reviewed by the team before being issued to the Elected Member. MLU enquiries

relating to Financial Services (FS) Revenue and Benefits are not recorded on Pulse but are recorded on the DIPS system, we have been advised that including Pulse into their workflow would result in a duplication of the logging process as Revenue and Benefits have two core systems DIPS and Academy which are built into all the processes.

4.9 Elected Members are advised of the MLU process through their Business Support Officer. There is no appeal process in place for the MLU process as there is no determination to appeal, however if an Elected Member is not satisfied with the response provided, they are able to request a further response. We were able to view instances of this taking place as part of the sample testing.

4.10 However, through review we found areas of non-compliance with agreed processes and areas for improvement. Although officers were able to outline the processes to be followed when dealing with a MLU enquiry, these processes are not documented.

4.11 We selected a total of 30 MLU enquiries received between April to August 2025 to confirm compliance with the advised MLU processes. Although we found that all enquires had been logged on Pulse or passed to Revenues and Benefits within the two working days SLA, we found 12 instances of non-compliance with the SLA response time of 10 working days.

4.12 We confirmed that senior management within all Services receive at least quarterly reports showing the total number of MLU enquiries made in relation to their service and also the total currently open enquiries at the time of the report. However, throughout the process we found that there was a

lack of documented evidence to show the identification, monitoring and reporting of remedial action/service improvements that were implemented or required as a result of repeated enquiries. Currently, reports on MLU enquiries are only reported internally to officers. There is therefore no visibility at Committee level of performance in relation to MLU enquiries.

4.13 An action plan is provided at section four outlining our observations, risks and recommendations. We have made five 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.	1
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

4.14 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK Public Sector.

4.15 We would like to thank officers involved in this audit for their cooperation and assistance.

- 4.16 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
<b>Key Control:</b> The arrangements for dealing with MLU enquires are documented.				
1	<p>Although staff within the MLU were able to detail the processes that should be followed when dealing with enquires, including the related SLAs (two working days for logging and 10 working days for responding), these are not documented.</p> <p>A local procedure is in place within Revenue and Benefits relating to Members enquiries which sufficiently covered their roles and responsibilities.</p> <p>When processes are not documented, there is an increased risk that processes followed are incorrect and/or inconsistent practices develop.</p>	<p>CBS management should ensure that the process for dealing with MLU enquires is fully documented. This should clearly outline the roles and responsibilities of staff and the SLA expectations. Thereafter this should be issued to all relevant officers and reviewed regularly to ensure that it remains reflective of current practices.</p>	<b>Medium</b>	<p><b>Response:</b></p> <p>CBS – Accepted: Management will ensure that the process for dealing with MLU enquires is fully documented and clearly outline the roles and responsibilities of staff and the SLA expectations.</p> <p><b>Officer Responsible for Implementation:</b></p> <p>Head of Customer Operations</p> <p><b>Timescales for Implementation:</b></p> <p>31 March 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
<b>Key Control:</b> Complaints and Members Enquiries have been handled in line with documented procedures.				
2	<p>A sample of 30 complaints and 30 MLU enquiries were selected and reviewed to ensure compliance with the CHP and MLU requirements and processes.</p> <p><b>Complaints</b></p> <p><b>Stage one</b></p> <p>From the 21 stage one complaints reviewed we found:</p> <ul style="list-style-type: none"> <li>Four complaints were responded to out with the CHP's five working days timescale for Stage one, at between 6 and 13 working days. (Neighbourhoods, Regeneration and Sustainability (NRS) and FS)</li> <li>For one complaint (NRS), evidence that a response had been issued to the complainant could not be provided.</li> </ul> <p><b>Stage Two</b></p> <p>From the nine stage two complaints reviewed we found:</p> <ul style="list-style-type: none"> <li>Three complaints were responded to out with the CHP 20 working days timescale, this ranged from 21 to 61</li> </ul>	<p><b>All Services:</b> Management should remind all relevant officers of the importance of adhering to the Complaints Handling Process and its requirements. In addition, they should also be reminded of the importance of retaining and recording all relevant documentation in the appropriate system.</p> <p>Management should review the complaints identified as part of the data analytics work to identify any recurring issues/bottlenecks that have contributed to the delays. Thereafter management should take action to address these issues where possible.</p> <p>CCT management should remind service management of the importance of adhering to the SLA timescale for responding to member enquires. Where a service continues to exceed the timescale, this should be escalated to the Services senior management to investigate.</p>	Medium	<p><b>Response:</b></p> <p><b>CE/CBS/FS:</b> Accepted - Management will agree content of email to remind relevant officers of the importance of adhering to the Complaints Handling Process and its requirements which will include reviewing the complaints identified as part of the data analytics work to identify any recurring issues/bottlenecks that have contributed to the delays.</p> <p><b>CBS:</b> Accepted - Customer Care Team will remind service management of the importance of adhering to the SLA timescale for responding to member enquires. Where action is required this will be escalated to Senior Management.</p> <p><b>HSCP:</b> Accepted - we will increase comms to all staff highlighting complaints handling processes. All Complaints FOI Investigations Team (CFIT) staff will be briefed regarding the importance of retaining and recording all relevant documentation in the appropriate system.</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	<p>days. (Education Services (EDU) and HSCP)</p> <ul style="list-style-type: none"> <li>For one complaint, evidence that a response had been issued to the complainant was not held on Lagan at the time of the audit. Management have since advised that the response had not been uploaded on Lagan in error and have provided a copy of the response that shows the complaint was responded to in 37 working days. Although an extension had been requested, this was still exceeded by 7 days. (EDU)</li> </ul> <p>From the data analytics work undertaken, we found of the 4,414 complaints recorded, 2,632 of these across all Services had exceeded the statutory timescale for issuing a response. Furthermore, 810 of these across all Services were still outstanding at the time of our review (November 2025).</p> <p>Through discussion with staff, we were advised that there could be a variety of reasons for the identified failures, including lack of resources or an admin error.</p> <p><b>MLU Enquires</b></p>			<p>CFIT management have reviewed processes around identifying delays and have implemented new task for all overdue Stage 1 complaints to help identify any issues.</p> <p><b>EDU:</b> Accepted - Education Service complaints handling staff were trained on the CHP (including Child Friendly Complaints) and the recording and retaining of relevant documentation during the CHP in Aug 2025 – this will be revisited with all staff 29 Jan 2026.</p> <p>Education Services complaints team review complaints on a weekly basis with a review every 4 weeks by a Senior Education Officer. Due to lessons learned from these reviews internal complaints processes were amended in Oct 2025 to mitigate risk of delay in responses.</p> <p>Education Services staff who respond to MLUs will be reminded of timescales and the importance of meeting these as well as informing Elected Members of any delays in responding and the reason for this at training on 29 Jan 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	<p>We found 12 cases within the MLU sample where the response was issued out with the SLA of 10 working days. For seven of the cases it took between 11 to 30 days to respond (EDU, HSCP and NRS) and for five cases it took between 30 to 93 days to respond. We would note that Elected Members were not kept informed of progress or advised of the delay for all cases (FS, SWS and NRS).</p> <p>From evidence and discussion with relevant officers it was determined that the reason for these delays was due to the volume of enquiries and lack of resources, awaiting approval of the response or a delay in allocating this to the correct team.</p> <p>The failure to meet statutory or agreed timescales increases the risk that the complainants/enquirers remain/become dissatisfied. This could have an impact on the reputation of the Council.</p>			<p>Following the error referred to (Stage 2 bullet point 2) processes regarding recording on Lagan were reviewed to mitigate this happening again.</p> <p><b>NRS:</b> Accepted - All relevant officers will be reminded of the requirements and the importance of adhering to the Complaints Handling Process and the requirement to retain and record appropriate documentation on system.</p> <p>Currently any recurring issues/bottlenecks are identified through data trends and management take action to address such. A quarterly report is provided to SMT detailing performance and identifying areas for action and improvement.</p> <p>Service management will be reminded of the importance of adhering to the SLA timescale for responding to member enquires.</p> <p><b>Officer Responsible for Implementation:</b></p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p><b>CBS/FS</b> - Head of Customer Operations</p> <p><b>CE</b> - Strategic Web and Customer Care Manager</p> <p><b>HSCP</b> - Business Development Manager</p> <p><b>EDU</b> – Senior Education Officer</p> <p><b>NRS</b> – Governance and Compliance Manager</p> <p><b>Timescales for Implementation:</b></p> <p><b>CBS/FS/CE</b> - 31 March 2026</p> <p><b>HSCP</b> – 31 March 2026</p> <p><b>EDU</b> – 31 January 2026</p> <p><b>NRS</b> - 30 June 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
<b>Key Control:</b> Complaint data is regularly reported, reviewed, and scrutinised.				
3	<p>We found that there is inconsistent reporting in place across the Services both in relation to the frequency of reporting and the quality of reports provided to senior management.</p> <p>This is partially due to the recording and reporting functionality within the Lagan/C4 systems. Although remedial action is noted within the complaint response, a record of the remedial action is not recorded within the Lagan/C4 system making it difficult for the actions noted to be monitored and reported.</p> <p>Within the C4 system, some complaints are currently being double counted as if a HSCP complaint is escalated from stage one to stage two it is counted as a new complaint.</p> <p>The systems also currently do not allow for accurate and complete reporting information to be produced meaning that adequate analysis of trends in complaints, including the reason for complaints and potential service improvements cannot be easily undertaken. However, we found that the NRS Performance and Information Management Unit (PIMU) undertake detailed trend analysis on complaints data</p>	<p><b>All Services:</b> Once Granicus is implemented management should ensure that regular complaints reports are produced. These should include:</p> <ul style="list-style-type: none"> <li>• Outstanding or unresolved complaints.</li> <li>• Key performance indicators and other statistics.</li> <li>• Information on key/significant complaint issues.</li> <li>• Analysis of trends in complaints, including the reason for complaints and potential service improvements.</li> </ul> <p>These reports should then be monitored and reviewed by service senior management on a regular basis. Where any issues or anomalies are identified, such as unresolved and outstanding complaints, timely corrective action should be taken to resolve this.</p>	High	<p><b>Response:</b></p> <p><b>CE/CBS/FS:</b> Accepted - CE will monitor services when Granicus is implemented.</p> <p><b>HSCP:</b> Accepted - CFIT will continue to report quarterly and annually per existing arrangements, and will work to develop further regular reports to relevant senior management. Where Stage 1 complaints are not resolved within the relevant timescale, they will be escalated to Stage 2 and responded to by CFIT senior officers. CFIT management will monitor/support to ensure unresolved or outstanding complaints are addressed appropriately.</p> <p><b>EDU:</b> Accepted - From Aug 2025 Education Services provides a quarterly report on all complaints received for Education Directorate based on all of SPSO KPIs. From Aug 2025 Education Services records all complaints under the KPIs which enable us to now analyse and learn from trends/themes to inform timely</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	<p>using available information. this information is presented quarterly to SMT.</p> <p>The Complaints Manager and Digital Services confirmed that the new complaints system Granicus will allow for more accurate and complete reporting.</p> <p>If complaint statistics and performance levels are not regularly monitored and scrutinised, issues and anomalies may not be identified and dealt with in a timeous manner.</p>			<p>service improvement The introduction of the Granicus system will support this further in terms of reasons for complaints</p> <p><b>NRS:</b> Accepted – Following the implementation of Granicus, NRS will continue to produce regular complaints reports for management including information on outstanding/unresolved complaints, KPIs and other appropriate statistics, key/significant complaint issues and trends analysis along with reason for complaints and necessary service improvements.</p> <p>These reports will continue to be reviewed and monitored by SMT and where any issues or anomalies are identified, timely corrective action will be undertaken.</p> <p><b>Officer Responsible for Implementation:</b></p> <p><b>CE/FS</b> - Strategic Web and Customer Care Manager</p> <p><b>HSCP</b> - Business Development Manager</p> <p><b>EDU</b> – Senior Education Officer</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p><b>NRS</b> – Governance and Compliance Manager</p> <p><b>Timescales for Implementation:</b></p> <p><b>CE/CBS/FS</b> - 30 September 2026</p> <p><b>HSCP</b>- 31 March 2026</p> <p><b>EDU</b> – 31 March 2026</p> <p><b>NRS</b> – 30 June 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
<b>Key Control:</b> Sufficient performance information in relation to MLU enquires are reported to senior management and Elected Members.				
4	<p>Although regular high-level reports detailing the total MLU enquires received during the period and any open enquiries, are provided by the MLU team reported to senior management, the information included does not allow for trend analysis or identification of potential service improvements required.</p> <p>Currently, reports on MLU enquiries are only reported internally to officers. There is therefore no visibility at Committee level of performance in relation to MLU enquiries.</p> <p>The absence of formal reporting of MLU statistics to Committee reduces the transparency in relation to this process.</p>	<p>CBS management should ensure that information on recurring enquiry themes is included in the reports provided to Services.</p> <p>Thereafter, this information should be used by senior management from all Services to undertake trend analysis and identify any service improvements required.</p> <p>Consideration should be given to including information in relation to MLU enquires, as part of reporting to OPDSC going forward.</p>	Medium	<p><b>Response:</b></p> <p><b>CBS/CE/FS:</b> Accepted - Discussions with CCT and MLU on required performance information</p> <p><b>HSCP:</b> Accepted. HSCP Senior Management are part of the cohort that requires to undertake the trends analysis referred to.</p> <p><b>EDU:</b> Accepted - Education Services are currently developing a system for recording of MLUs aligned to their complaints recording system. This will enable quarterly reporting to Education Directorate on MLUs and analysis of any trends/themes to inform timely service improvement</p> <p><b>NRS:</b> Accepted – Information provided will be used by senior management to undertake trend analysis and identify any service improvements required.</p>
<b>Officer Responsible for Implementation:</b>				

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p><b>CE/CBS/FS</b> -Strategic Web and Customer Care Manager</p> <p><b>HSCP</b> - Business Development Manager</p> <p><b>EDU</b> – Acting Senior Education Officer</p> <p><b>NRS</b> – Governance and Compliance Manager</p> <p><b>Timescales for Implementation:</b></p> <p><b>CBS/CE/FS</b> - 30 September 2026</p> <p><b>HSCP</b> - 30 September 2026</p> <p><b>EDU</b> - 30 September 2026</p> <p><b>NRS</b> – 30 September 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
<b>Key Control:</b> Staff have received adequate training to enable them to deal with complaints effectively.				
5	<p>Through discussion with officers, we found that there is no mandatory requirement to complete the Complaints Handling GOLD course. This was also evident through the statistics that showed only 275 (including all CCT) staff across all services have completed the GOLD course.</p> <p>We also found that the contents of this course have not been reviewed since its creation approximately three years ago.</p> <p>Where staff are not adequately trained, there is an increased risk that customers are dealt with effectively.</p>	<p>CCT management should review the complaints handling GOLD course content to ensure that it remains up to date and fit for purpose.</p> <p>Management within each of the Services should determine which staff within the Service should complete the Complaints Handling GOLD course and thereafter monitor completion rates.</p>	Medium	<p><b>Response:</b></p> <p><b>CBS/CE/FS:</b> Accepted - Review the complaints handling GOLD course content when Granicus is implemented throughout all services.</p> <p><b>HSCP:</b> Accepted - we will determine which HSCP staff should complete the course.</p> <p><b>EDU:</b> Accepted - Education Services complaints handling staff will be required to undertake the Complaints Handling GOLD course in Aug of each year. Completion rates will be monitored by PPR Team.</p> <p><b>NRS:</b> Accepted - Management will identify appropriate staff within the Service who should complete the Complaints Handling GOLD course and thereafter will monitor completion rates</p> <p><b>Officer Responsible for Implementation:</b></p>

No.	Observation and Risk	Recommendation	Priority	Management Response
				<p><b>CBS/CE/FS</b> -Strategic Web and Customer Care Manager</p> <p><b>HSCP</b>- Business Development Manager</p> <p><b>EDU</b> – Senior Education Officer</p> <p><b>NRS</b> – Governance and Compliance Manager</p> <p><b>Timescales for Implementation:</b></p> <p><b>CBS/CE/FS</b> – 31 December 2026</p> <p><b>HSCP</b> – 31 August 2026</p> <p><b>EDU</b> – 31 August 2026</p> <p><b>NRS</b> - 30 June 2026</p>