

ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	27 November 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Report AC2603 – Complaints Handling
<b>REPORT NUMBER</b>	IA/AC2603
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2

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**1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the planned Internal Audit report on Complaints Handling.

**2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

**3. CURRENT SITUATION**

- 3.1 Internal Audit has completed the attached report which relates to an audit of Complaints Handling.

**4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

**5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications arising from the recommendations of this report.

**6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

**7. RISK**

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- 7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations, consistent with the Council's Risk Appetite Statement, are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

## **8. OUTCOMES**

- 8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## **9. IMPACT ASSESSMENTS**

<b>Assessment</b>	<b>Outcome</b>
<b>Impact Assessment</b>	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Privacy Impact Assessment</b>	Not required

## **10. BACKGROUND PAPERS**

- 10.1 There are no relevant background papers related directly to this report.

## **11. APPENDICES**

- 11.1 Internal Audit report AC2603 – Complaints Handling

## **12. REPORT AUTHOR CONTACT DETAILS**

<b>Name</b>	Jamie Dale
<b>Title</b>	Chief Internal Auditor
<b>Email Address</b>	<a href="mailto:Jamie.Dale@aberdeenshire.gov.uk">Jamie.Dale@aberdeenshire.gov.uk</a>
<b>Tel</b>	(01467) 530 988



## Internal Audit

### Assurance Review of Complaints Handling

**Status:** Final

**Date:** 23 September 2025

**Risk Level:** Corporate

**Report No:** AC2603

**Assurance Year:** 2025/26

Net Risk Rating	Description	Assurance Assessment
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>

Report Tracking	Planned Date	Actual Date
Scope issued	19-May-25	19-May-25
Scope agreed	26-May-25	28-May-25
Fieldwork commenced	27-May-25	23-May-25
Fieldwork completed	20-Jun-25	30-Jun-25
Draft report issued	11-Jul-25	4-Aug-25
Process owner response	1-Aug-25	9-Sep-25
Director response	8-Aug-25	23-Sep-25
Final report issued	15-Aug-25	23-Sep-25
Audit Committee	27-Nov-25	

Distribution	
Document type	Assurance Report
Director	Andy MacDonald, Director of Corporate Services
Process Owner	Isla Newcombe, Chief Officer – People & Citizen Services
Stakeholder	Lucy McKenzie, Customer Service Manager
	Alice Goodrum, Ops Lead – Operational Lead
	Jenni Lawson, Chief Officer - Governance*
	Jonathan Belford, Chief Officer - Finance*
*Final only	External Audit*
Lead auditor	Heulwen Beecroft, Auditor

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# 1 Introduction

## 1.1 Area subject to review

A complaint is an expression of dissatisfaction about the Council's action or lack of action, or about the standard of service provided by the Council or on the Council's behalf. Complaints and feedback provide an opportunity to show where the Council is not achieving what people expect and where it is failing to meet its own standards; creating an opportunity to put things right, learn from mistakes, and improve services. The Council has information on its website to guide customers through the complaints process, and a form by which complaints can be logged by the public.

The Scottish Public Services Ombudsman (SPSO) has set out a best practice model to provide a standardised approach to dealing with customer complaints across all local authorities in Scotland, which Aberdeen City Council has adopted. It aims to introduce a consistent process for the customer and build customer confidence in complaint handling.

The Council aims to respond to and close complaints within five working days for 'stage one' complaints, which can be addressed at a front line/service level, and within 20 working days for more complex 'stage two' complaints, which require further review or investigation. Internally, within People and Citizen Services, a Customer Feedback Team is responsible for handling complaints received at a corporate level; and individual Clusters have a role in receiving, logging, responding to and acting on complaints in respect of specific service-delivery areas. Specialists within the Customer Feedback Team provide support for social work specific complaints. Supporting data and records are held on the 'GovService' System which has been in place for 11 years. In cases where the Council's complaints process has been concluded, but the customer remains dissatisfied with the approach, complaints may be escalated to the SPSO for investigation.

The SPSO model includes a requirement for Scottish local authorities to publish outcome reports, based on performance indicators. The Council is required to publish an Annual Complaints Performance Report, including compliance, and benchmarking with other Local Authorities. This is reported annually to the Audit, Risk and Scrutiny Committee.

## 1.2 Rationale for the review

The objective of this audit is to ensure that the complaints procedures are being complied with for all matters and that data generated is used by Management to monitor and improve performance.

Complaints can be received in respect of each of the Council's services. It is important that issues are being addressed in a consistent manner throughout the Council and within appropriate timeframes to maintain an appropriate level of customer service, to deliver continuous improvement, and to ensure that SPSO requirements are met.

Aberdeen City Council receives a large volume of feedback from citizens and Elected Members. Within Aberdeen City Council the Customer Feedback Team is centrally responsible for such requests, facilitating responses from individual services as required and utilising the GovService System. The Customer Feedback Team also has responsibility for quality assuring responses, providing guidance and support to officers across the Council, performance monitoring and reporting.

2023/24

- Stage 1 Complaints – 1,520
- Stage 2 Complaints – 104
- Stage 2 (Escalated) Complaints – 179

2024/25

- Stage 1 Complaints – 1,706
- Stage 2 Complaints – 89
- Stage 2 (Escalated) Complaints – 142

In addition, the Customer Feedback Team also deal with more than 6,000 elected member enquiries each year.

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People and Citizen Services reports to the Audit, Risk and Scrutiny Committee quarterly and annually in respect of complaints handling performance. These reports show that in 2023/24 the Council received 1,624 stage 1 and stage 2 complaints from customers. The largest proportions of complaints were: 41.8% about the quality of service, 18.8% about the delay in services, 8.7% about staff conduct and attitude and 8.3% about poor communication. Complaints per 1,000 residents had increased to 7.2 from 5.9, by 294 complaints. There was an increase in the closure of cases within timescale, 76.12% of these were closed at stage 1, the highest percentage over the last four years and 50.96% over stage 2, the highest percentage over the last three years.

This area has not been audited in recent years.

### **1.3 How to use this report**

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

## 2 Executive Summary

### 2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
<b>Corporate</b>	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.

### 2.2 Assurance assessment

The level of net risk is assessed as **MODERATE**, with the control framework deemed to be providing **REASONABLE** assurance over Complaints Handling at a Corporate level. Where there is central oversight by the Customer Feedback Team, individual services are involved in handling complaints and the risk sits with the Council overall.

Policies and procedures are in place, services are aware of these and are generally experienced in dealing with complaints. As reported to the Audit Committee annually, few cases are being escalated to the SPSO and very few complaints are upheld at that stage – indicating the process meets national standards. Performance information is also available for management review.

The audit however identified some areas where Management could strengthen the framework of control, specifically:

- **Corporate Policy and Procedures** – Information on the internet for external customers and intranet for staff is generally comprehensive. Policies and procedures are generally comprehensive and SPSO aligned, but would benefit from a review to improve accessibility, clarity, and emphasis on essentials such as version control, broken links and record-keeping. Training would also benefit from updating and re-issuing to ensure consistent application. There is also a lack of central assurance over ALEOs and contractors and how they meet Council standards.
- **Records and Data** – GovService is the core system for handling complaints. However, it does not hold all the supporting evidence for each case, with inconsistent storing identified. This presents risks to completeness and to assurance over records management and data protection, and to timely action in response to escalated complaints.
- **Data Protection** – The online complaints form includes a data use statement, however, for other channels, there is no corporate process or specific guidance in this regard, resulting in less assurance that customers are aware and being advised of how their data will be used, and their respective rights. This presents a risk to Data Protection Act compliance. In addition, where a complaint is made on behalf of a customer it is essential to ensure that they have authorised the person to act on their behalf. This is not well documented, presenting a risk personal data could be processed or shared inappropriately.
- **Assignment and Progress** – Complaints received centrally are assigned to officers by the Customer Feedback Team. However, these may not be fully up to date, presenting a risk of delays – Of a sample of 35 complaints reviewed, four cases (11%) were rejected by the first service contacted, which delays the response time. Customers should be kept informed of

progress with their complaint, and this is covered by guidance. However, in practice there is no formal control over whether an interim response will be issued to a customer. The process relies on staff updating the system manually to do so. From our sample of 35 complaints, 14 (40%) took more than the timescales allowed to resolve (five working days for stage one and 20 working days for stage two). Delays ranged from one to six days overdue for stage one responses, and one to 29 days overdue for stage two responses. An interim response had been recorded for only three of these 14 cases (21%), and these did not clarify reasons for delay. There was also no available audit trail of approval of the extensions by management. There is a reputational risk of not communicating appropriately with customers about delays.

- **Responses and Conclusion** – Stage one responses are generally provided by the assigned services, which select an outcome based on their assessment of the case. Five of 35 complaints reviewed (14%) did not have clear justification for this selection. Although guidance covers the selection of an appropriate outcome, there is no explicit requirement to record justification. There is also no subsequent or independent review to confirm closed complaints have been correctly categorised. Customers can seek further review by asking for their complaint to be escalated to stage two, or the SPSO thereafter. If the outcomes have been incorrectly categorised this may impact on future complaints, escalation, and on the accuracy of management and performance data.
- **Performance and Benchmarking** – Annual complaints performance reports on the website showed minimal complaints were upheld or partially upheld, indicating the council generally has an effective process. Internally, performance information and lessons learned are available via a Power Bi report. However, high-level review of this data indicates regular use of ‘reminders’ and similar actions, which guidance indicates may not address underlying issues. Where clearer actions were listed, central records did not indicate timescales or progress. Further development and sharing of internal reporting and lessons learned could help improve processes and reduce reputational risk of recurring issues.

Recommendations have been made to address the above risks, including: updating guidance and training, and consideration of mandatory refresher training; developing a process around third-party complaints processes; developing guidance on the production and management of supporting records for complaints, and a quality assurance process; ensuring awareness of and implementing controls over adherence to data protection requirements; enhancing and formalising the complaint assignment and extension processes; and developing processes for sharing and progressing lessons learned from complaints.

It is recognised that the risks are largely driven by variation in practice between and within the various customer-facing services. However, recommendations have been targeted at the central team to better drive compliance and promote a consistent approach to customer service.

## 2.3 Identified Risks

Risk Level	Number of Risks Identified
Severe	-
Major	0
Moderate	5
Minor	1
Total	6

## 2.4 Management response

*Management appreciates the audit, which notes the significant number of complaints handled in line with national standards, as well as its identification of areas for process improvement.*

*The Scottish Public Services Ombudsman (SPSO) has recently published an updated Statement of Complaint Handling Principles with emphasis on person centred handling of complaints. It supports public services in taking an approach which is compassionate, robust and considerate of the wellbeing of everyone involved. There has been a corporate focus in this area and particularly around child friendly complaint handling which was introduced last year and Aberdeen City Council led in the implementation,*

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*undertaking a pilot on behalf of the SPSO. Notable progress has been made in handling these complaints in line with SPSO guidance.*

*Data protection requirements remain extremely important, and it is recognised that documentation regarding consent, if required, for data sharing should be enhanced. At the same time, alignment with SPSO principles indicates that the complaints procedure should maintain flexibility and minimise steps where possible. The goal is to keep the complaints process clear and accessible to support citizen feedback. While ensuring that data is not disclosed unlawfully, the process must be designed to avoid unnecessary obstacles for complainants, and consent should be appropriate to the type of personal data involved.*

*We recognise that response times could be improved and at the same time align with the SPSO's approach that the quality and thoroughness of investigation should not be compromised by attempts to meet timescales. Where timescales cannot legitimately be adhered to, we will seek to keep complainants better informed and ensure that approval of extensions to timescale are consistently recorded.*

*Work is in progress to ensure that the actions identified in the audit are implemented in line with the deadlines set out.*



# 3 Issues / Risks, Recommendations, and Management Response

## 3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Moderate
1.1	<p><b>Corporate Policy and Procedures</b> – The Council’s Complaints Handling Procedure (CHP) is based on a model scheme from the Scottish Public Services Ombudsman (SPSO). Customers can see guidance on the Council website and use an online form to submit a complaint. Complaints can also be made in person, direct to staff delivering services, or by contacting the Customer Feedback Team by telephone or in writing.</p> <p>Whichever mode of contact is selected, complaints should be logged in the GovService system, either directly from the online form, or entered by staff. Complaints are triaged by the Customer Feedback Team upon receipt as follows:</p> <ul style="list-style-type: none"> <li>• As a non complaint handling procedure request (if the complaint criteria is not met).</li> <li>• As requiring a front-line response (stage one complaint).</li> <li>• Or if relating to more complex issue(s) requiring further investigation before a response can be provided (stage two complaint).</li> </ul> <p>The system promotes a standardised process for recording, progressing, and documenting progress with complaints. Procedures are held by the Customer Feedback Team on SharePoint as their internal 'team' procedures, and information is held on the Customer Academy Complaints Toolkit which is available for organisation wide use. Whilst these are relatively clear and are aligned with SPSO guidance, they would benefit from review to ensure they are accessible, easy to follow, and to consider:</p> <ul style="list-style-type: none"> <li>• Version control would be beneficial on documents, in particular the CHP.</li> <li>• The CHP is extensive, and complex. While requirements are summarised in flowcharts, these do not fully cover all record keeping requirements, e.g. Social work cases where a further spreadsheet record is used; and complaint information kept in services' filing systems. Further guidance would be beneficial to promote consistent recording of complaints and supporting records of discussion and action.</li> <li>• There were links to information on the online complaint forms which are no longer available, and there was a leaflet referenced in the ACC learn training which is no longer used, but may still be used by services not up to date with changes.</li> <li>• There were also some outdated procedures and leaflets in the SharePoint files that the Customer Feedback Team have access to.</li> </ul> <p><u>Training</u></p> <p>Knowledge of the process is essential for all staff in customer-facing and associated support roles, to ensure all service requests, front-line complaints, and investigations, can be recorded and addressed appropriately. There is a mandatory training course for new staff, and elements of customer service training are available on request. Employees can also find comprehensive information regarding all aspects of complaint handling and the CHP on the Customer Academy.</p> <p>There is regular communication with Services, including signposting to the Customer Academy and available support, as each complaint is assigned; and when changes to the process are implemented. However, there is currently no requirement for training to be refreshed periodically. Staff contacted as part of the audit indicated they had not recently reviewed the training, and there was substantial reliance on experience, or the support of the Customer Feedback Team for more complex situations. There is therefore a risk of reduced staff awareness of current requirements, particularly if there are changes.</p>		

Ref	Description	Risk Rating	Moderate
	<p><u>Associated bodies</u></p> <p>The CHP part 2, section 47, 'Complaints about contracted or commissioned services/ALEO's' explains that the Council remains responsible for ensuring services meet the Council's standard, including in relation to complaints. This will be done by ensuring the contractor complies with the CHP, or has its own procedure in place which fully meets the CHP standards. However, there is no central record or assurance that this is the case and has been confirmed for each relevant ALEO or contractor.</p> <p>Keeping guidance, training and contractual information up to date, and ensuring they are used, is essential to provide management with assurance that complaints handling practice will meet the Council's standards.</p>		
	<b>IA Recommended Mitigating Actions</b>		
	<p>The Customer Feedback Team should refresh guidance to ensure it is up to date, accessible, and emphasises recording requirements.</p> <p>The Customer Feedback Team should review whether CHP training should be made mandatory for completion on a recurring basis for relevant roles.</p> <p>A process should be developed to provide assurance that relevant third-party complaints processes are adequately aligned.</p>		
	<b>Management Actions to Address Issues/Risks</b>		
	<p>1) <i>The Complaints Handling Toolkit will be reviewed and updated to improve navigation. A 'Quick Guide to Complaints' will also be developed and published. The content of the ACC learn module will be enhanced. The two broken links on the online forms have been corrected, directing users to the appropriate web pages. An archiving process will be undertaken to clarify which SharePoint files are current for the Customer Feedback Team. Version control will be implemented for relevant documents in the Complaints Handling Toolkit.</i></p> <p>2) <i>This has been considered, and it has been determined that no changes are necessary. There are mechanisms in place to ensure a corporate awareness of statutory complaint handling requirements including a corporate Customer Feedback Team to support the organisation. The purpose of the mandatory training is to ensure that new employees are aware of what is and isn't a complaint and to ensure that such feedback is always progressed and recorded. More detailed information regarding the Complaints Handling Procedure and a toolkit around how to respond to complaints is available on the Customer Academy on the ACC intranet. When a complaint is directed to a responding service, they are always signposted to the Complaints Handling Toolkit and Customer Feedback Team for further guidance. Therefore, whilst the content of the CHP training is to be reviewed and refreshed and remains mandatory for new ACC employees to raise awareness, it is not deemed necessary for the mandatory training to be reoccurring for all employees. It remains available for all services where appropriate, e.g. highlighted as a training need, with a link available from the Complaints Handling Toolkit.</i></p> <p>3) <i>An exercise will be undertaken with services and ALEOs to ensure contractors and other third parties delivering a service on behalf of ACC are aware of statutory complaint handling responsibilities which will include the provision of a guidance document.</i></p>		
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	1) Yes	Customer Services Manager	1) November 2025
	2) Yes		2) Implemented
	3) Yes		3) March 2026

Ref	Description	Risk Rating	Moderate
1.2	<p><b>Records and Data</b> – Key complaint, response and date information is held on the GovService system, which is considered the core central record of all complaints, discussion, official responses and actions. However, it does not hold all the supporting evidence for each case.</p> <p>The Customer Feedback Team keeps complaint information in a shared email mailbox that is archived periodically in addition to routine system backups by IT. The Team also holds detailed draft and final responses and supporting documents for stage two responses in SharePoint. Documents were shared, but the system itself and the SharePoint site were not available for review by Internal Audit. From review of the records provided, there is generally a consistent level of initial detail captured on the system for every complaint as customers and services are guided by the online form and the system.</p> <p>Further information relating to investigation of complaints and associated communications is held by services in varying locations. Complaints received and responded to direct by services are not controlled by the Customer Feedback Team. Where supporting working documents were made available for review, the content shared with Internal Audit varied in detail and relevance. There is no minimum standard of where and what should be kept as an audit trail, how, and for how long.</p> <p>Without central controls over what, how and where data related to complaints should be held, there are risks to completeness and to assurance over records management and data protection. For cases escalated to stage two or to the SPSO, these further records have to be sourced and provided for review. If they are not held centrally or consistently, this could present a risk of delays or omissions. Incomplete data could also be considered inaccurate, presenting a risk in respect of GDPR compliance as well as affecting data quality for management purposes.</p>		
IA Recommended Mitigating Actions			
Guidance should be developed to promote consistency in maintaining complete supporting records in respect of each complaint. This should be underpinned by a quality assurance process (e.g. spot checks by the Customer Feedback Team).			
Management Actions to Address Issues/Risks			
<i>The Complaints Handling Toolkit contains guidance on investigating complaints, including steps such as planning, gathering evidence, analysing, and evaluating. An investigation plan template is also available. The section will be revised to include guidance around the retention of any supporting documentation for stage 1 complaints. Instructions will also be added for investigating officers of stage 2 complaints to share the relevant documentation with the Customer Feedback Team via email when the complaint is concluded, so it can be centrally stored on SharePoint. This process aligns with file retention practices and accommodates planned changes to the corporate system managing complaints. The Customer Feedback Team will add a note to the complaint handling system to reflect this guidance as well.</i>			
<i>The Customer Feedback Team reviews the quality of supporting information for all complaints escalated to the SPSO. This review process will be extended, capacity permitting, to include spot checks on complaints investigated at stage 2.</i>			
<i>Given the non-complex nature of a Stage 1 complaint which do not require investigation and the volume received, any information relating to a Stage 1 complaint will continue to be retained locally. Should the complaint escalate to Stage 2 then the supporting documentation will be shared with the Customer Feedback Team.</i>			
Risk Agreed		Person(s)	Due Date
Yes		Customer Services Manager	October 2025

Ref	Description	Risk Rating	Moderate

Ref	Description	Risk Rating	Moderate
1.3	<p><b>Data Protection</b> – The online customer complaints form includes a link to explain why and how personal data is used, and customers must acknowledge they understand that their data will be captured, used and stored, their rights and the legal basis for holding the information. For telephone contact, users are signposted to the website for further information on the privacy policy, but there is no recorded confirmation or acknowledgement of customers' acceptance. Similarly, there is no corporate process or specific guidance for recording this during face-to-face contact. Without assurance that customers are aware and being advised of how their data will be used, and their respective rights, there may be risks to Data Protection Act compliance.</p> <p>Sensitive responses (e.g. those relating to Social Work) are provided to customers via an encrypted ShareFile service. Responses to other complaints are typically by email: which is not password protected, but checks are made to ensure they are sent to the right person.</p> <p>Sometimes customers may be unable or reluctant to make a complaint on their own and complaints are accepted from relatives, friends, advocates and advisors. Where a complaint is made on behalf of a customer it is essential to ensure that the customer has authorised the person to act on their behalf. This would include complaints brought by parents on behalf of their child, if the child is considered to have capacity to make their own decisions. This can be evidenced through provision of a signed mandate / consent form from the customer, or if appropriate verbal consent, followed up in writing. Standard forms are available. This is particularly important where the subject or nature of the complaint is likely to result in personal data being included as part of the response.</p> <p>Out of 35 complaints reviewed, seven (20%) were not submitted by the direct recipient of the relevant service subject to the complaint. Where a third-party (e.g. a close relative, or advocate) is complaining on a service-user's behalf, procedure requires a formal mandate, or other suitable record of permissions obtained. However, in these cases there were no records of these on the system, which only stated 'no mandate needed'. Whilst in each case the Customer Feedback Team was able to source records from outside of the system, or has explained why a mandate was not needed, justifications are not routinely being recorded and confirmed on the system prior to acting on and responding to complaints from third parties. Without clearly and consistently recorded justification there is a risk that personal data may be released without consent of the data subject.</p> <p>As investigations and responses to complaints may use and share personal data in respect of the customer and services provided to them, there is a risk of this data being inappropriately processed and/or shared. Without a clear and evidenced mandate, data should not be shared on specific customers' behalf.</p> <p><b>IA Recommended Mitigating Actions</b></p> <p>Customers should be made aware of how their personal data and information provided will be dealt with before it is recorded through the complaints process, regardless of the channel used.</p> <p>Controls should be established to confirm investigations do not proceed and data is not processed and shared without a clear justification, or a mandate from the customer, consistently retained on file to demonstrate compliance.</p>		

Ref	Description	Risk Rating	Moderate
	<p><b>Management Actions to Address Issues/Risks</b></p> <p>1) <i>The complaints handling toolkit and ACC learn content will be updated to include guidance that if taking a complaint verbally, complainants must be informed of how their personal data and information provided will be dealt with as part of the complaint, i.e. will be shared with the relevant service as necessary to respond. Complainants not wishing for their data to be shared have the option to submit a complaint anonymously.</i></p> <p><i>The recorded message on the complaints telephone line directs complainants to our website to see our privacy notice. For absolute clarity, the message will be updated to further state that the privacy notice explains how their data will be used. When the complainant speaks to the Customer Feedback Team about their complaint, they also explain that their information will be forwarded to the relevant service(s) to be able to respond. Again, complainants not wishing for their data to be shared have the option to submit a complaint anonymously.</i></p> <p>2) <i>The complaints system includes a field for third party mandate requirements, which the Customer Feedback Team completes for every complaint recorded. If permission to disclose information is required but not provided, the complaint is not shared with the service until permission to share is received.</i></p> <p><i>If a third party mandate has been received, then it is uploaded to the system. If permission is given via email or telephone, this information is included in the body of the complaint or in a note to the service which they can see in the case history tab. Documentation granting permission may be held on an alternative system, e.g. social work system and to avoid multiple copies of authorisation documents, e.g. Power of Attorney held on multiple systems, the assurance is there for the responding service, without the need to duplicate.</i></p> <p><i>Employees complete mandatory Information Governance training annually and are also supported by corporate practitioner data sharing guidance. While the Customer Feedback Team serves as an initial checkpoint, services are responsible for ensuring data is not shared without consent. Special category data, which is included as part of the complaint response, presents the highest risk, and there have been no cases of unauthorised disclosure. Assurance around consent can be requested at any point during the complaint handling process, should there be any doubt around whether data should be shared.</i></p> <p><i>With regards to the format of consent to disclose with a third party, there is a corporate third party mandate document, but it is not mandatory that this document is completed. The SPSO advise that consent to submit a complaint through a third party can come in any form, including verbally. Where this applies, going forwards this information will be recorded on the complaints handling system by the Customer Feedback Team.</i></p> <p><i>We aim for the complaints process to be simple and straightforward to encourage feedback from citizens. The complainant is already dissatisfied and whilst it is essential to ensure that data is not disclosed unlawfully, we do not want the process to be unnecessarily prohibitive or seen to put barriers in their way. Given the SPSO guidance, the continued approach will be to consider each request and verify authority to disclose on a case by case basis.</i></p> <p><i>In order to strengthen this process, we will explore whether it is possible to add a specific field to record additional information around how the permission has been received and where appropriate, why a third party mandate isn't required.</i></p>		

Ref	Description	Risk Rating	Moderate
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	Yes	Customer Services Manager	1) October 2025 2) December 2025

Ref	Description	Risk Rating	Moderate
1.4	<p><b>Assignment and Progress</b> – Complaints captured centrally are all logged on the GovService system, triaged and distributed to services by the Customer Feedback Team. The Team uses knowledge, experience, and a spreadsheet of the main contacts and relevant keywords to select appropriate groups of contacts within services. Although reasonably comprehensive, a spot check of this found some contacts had left the Council, and two out of six contacts (33%) asked for further information by Internal Audit did not deal with complaints.</p> <p>Recipients can reject assignment of a complaint where it does not relate to their service, or to nominate another service where it would be more appropriate for them to investigate and respond. When this occurs, the case returns to the Customer Feedback Team who can monitor which requests are being rejected and update the keyword spreadsheets for future reference where appropriate. The team will escalate to senior officers if cases are reassigned multiple times to encourage ownership. Incorrect initial selection or assignment risks delays in progressing and responding, and therefore to meeting CHP deadlines for providing a response. Of a sample of 35 complaints reviewed, four cases (11%) were rejected by the first service contacted, which delays the response time.</p> <p>Customers should be kept informed of progress with their complaint. Services are advised of due dates for responses in line with the CHP via automatic emails from the GovService system, which uses a traffic light system to prioritise progress. A maximum of five working days is permitted for stage one complaints, and 20 working days for stage two. Some manual adjustment is applied for public holidays. The CHP requires extensions to be agreed with 'an appropriate manager', and reasons to be provided to the customer, e.g. staff absences which affect access to critical records. Planned leave and school holidays are not acceptable reasons under the procedure.</p> <p>In practice, there is no formal control over whether an interim response will be issued to a customer. The process relies on staff updating the system manually to do so. Adherence to the process was more evident in cases where the Customer Feedback Team was leading the investigation, but supporting evidence of reasons for delay varied. From our sample of 35 complaints, 14 (40%) took more than the timescale allowed to resolve: ranging from one to six working days overdue for stage one responses, and one to 29 working days overdue for stage two responses. For three of 14 cases (21%) where there was a delay, an interim response had been recorded. In two of these three this indicated 'complexity' as the reason for delay, while the other simply stated more time was needed. There was no available audit trail of approval of the extensions by management. In the other 11 cases (79%) there was no indication the customer had been advised in advance that there would be a delay.</p> <p>There is a reputational risk of not communicating appropriately with customers about delays in responding to their complaint. Without a clear record and understanding of why extensions are required, lessons may not be learned, affecting efficiency and effectiveness in addressing complaints.</p>		
	<b>IA Recommended Mitigating Actions</b>		



Ref	Description	Risk Rating	Moderate
	<p>The Customer Feedback Team should collaborate with services regularly to ensure appropriate current contacts are available and able to deal with complaints on a timely basis.</p> <p>A formal set process should be developed for considering, documenting and agreeing extensions for stage one complaints, ensuring the associated reasons comply with procedure, and that this is communicated timeously to customers. Consistent data should be recorded to facilitate analysis and a targeted approach to avoiding future delays.</p>		
	<b>Management Actions to Address Issues/Risks</b>		
	<p>1) <i>Managers can request additions or removals of responding officers from Customer Feedback Team response groups by submitting an email to the team. An exercise will be carried out twice a year to remind services to review the responding officers within each group and to provide any updates. It should be noted that the groups have been set up for the allocation of both complaints and elected member enquiries. All officers in a group are notified of a new complaint or enquiry but all officers may not routinely respond as there are local arrangements within each team around roles and responsibilities. Multiple officers are added to avoid single points of failure should absences occur.</i></p> <p>2) <i>The Customer Feedback Team will continue to urge services to promptly communicate any response delays. A blog on this topic will be published, and the Complaints Handling Toolkit will be updated to clarify that extensions need management approval. We will explore whether it is possible to add a specific field on the complaints handling system to record where approval has been granted.</i></p>		
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	Yes	Customer Services Manager	1) November 2025 2) December 2025

Ref	Description	Risk Rating	Moderate
1.5	<p><b>Responses and Conclusion</b> – Stage one responses are generally provided by the assigned services. Templates are used to respond to complaints, responses involving more than one service are reviewed by the Customer Feedback Team, and all stage two responses are reviewed by the Customer Feedback Team and authorised by senior management.</p> <p>Complaints may be:</p> <ul style="list-style-type: none"> <li>• <b>Rejected</b> – Where the Council identifies that it is not a complaint, or should be addressed through another process (e.g. an initial request for service, an appeal, etc)</li> <li>• <b>Upheld</b> – Where the Council accepts and acknowledges service standards were not met.</li> <li>• <b>Not upheld</b> – Where the Council acknowledges the customer's dissatisfaction, but has determined relevant procedures were adhered to.</li> <li>• <b>Resolved</b> – Where the Council does not explicitly acknowledge failure to meet service standards, but has taken action which the customer has agreed addresses their complaint.</li> </ul> <p>With the exception of 'rejected' which is determined by the Customer Feedback Team, Services select whichever category they consider the complaint outcome falls into, following consideration at stage one. Five of 35 cases reviewed (14%) included final responses that</p>		

Ref	Description	Risk Rating	Moderate
	<p>stated the complaints had been 'resolved' rather than 'upheld'. Although there was indication that something had been done, there was no explicit agreement recorded from the customers in each case that this had been accepted as a resolution.</p> <p>Although guidance covers the selection of an appropriate outcome, there is no explicit requirement to record justification. There is also no subsequent or independent review to confirm the outcome of all Stage 1 closed complaints have been correctly categorised – though additional support is provided by the Customer Feedback Team to services where required (e.g. Housing Repairs and Social Work) and therefore the complaints relating to these services are all reviewed prior to completion. The Customer Feedback Team also review all Stage 1 complaints that have been assigned to more than one Council service, i.e. multiple complaint points.</p> <p>Customers can seek further review by asking for their complaint to be escalated to stage two, or the SPSO thereafter. If the outcomes have been incorrectly categorised this may impact on future complaints, escalation, and on the accuracy of management and performance data.</p> <p>For stage two complaints, responses always include contact details for the SPSO. In contrast, stage one responses include a link to the complaints handling procedure, rather than explicitly referencing how a complaint can be escalated to stage two. There is a risk this could be perceived as an attempt to discourage complaints being progressed.</p>		
IA Recommended Mitigating Actions			
<p>Services should be supported to select and evidence selection of the most appropriate complaint outcomes. This should be underpinned by a quality assurance process (e.g. spot checks by the Customer Feedback Team).</p> <p>Consideration should be given to explicitly referencing how customers can escalate their complaint to stage two if they remain dissatisfied, in stage one responses.</p>			
Management Actions to Address Issues/Risks			
<p>1) <i>The resolved complaint outcome is a relatively new addition to the Complaints Handling Procedure and further support and guidance is required to help embed this change. A blog will be published on the Customer Academy to raise corporate awareness and spot checks will be undertaken by the Customer Feedback Team each quarter, with targeted advice provided where it is evident that the resolved outcome has been used incorrectly. Ongoing spot checks will be conducted to monitor the situation until there is evidence that outcomes are being consistently and correctly applied. Complainants dissatisfied with the outcome of their complaint can escalate to the next stage which also provides a mechanism for review.</i></p> <p>2) <i>The stage 1 response template will be updated to provide clearer information around next steps if the complainant remains dissatisfied.</i></p>			
Risk Agreed		Person(s)	Due Date
Yes		Customer Services Manager	1) November 2025 2) October 2025

Ref	Description	Risk Rating	Minor
1.6	<p><b>Performance and Benchmarking</b> – The Council produces annual complaints performance reports, which are reviewed by the Audit, Risk and Scrutiny Committee and published on the website. These are in a format that demonstrates compliance with the SPSO national complaint framework and procedures, and includes benchmarking against the councils' 'family group' and Scottish average. Recent reports demonstrate that minimal complaints</p>		



Ref	Description	Risk Rating	Minor
	<p>escalated to the SPSO have been upheld or partially upheld, indicating the Council generally has an effective process. Performance is also monitored and available to management for review via Power Bi reports / performance dashboards, using data taken from GovService.</p> <p>The 2023/24 performance report includes two performance indicators that show the same data:</p> <ul style="list-style-type: none"> <li>• 2: Closed complaints within set timescales</li> <li>• 5: Performance against timescales</li> </ul> <p>This could indicate performance is not being reported accurately. If these are intended to reflect the same performance, consideration should be given to combining them. If they are intended to reflect different aspects of performance, the content and presentation should be reviewed.</p> <p>The GovService system contains a field for services to enter learning points. Lessons learned are captured in the system, and included in performance dashboards. High level review of this data indicates regular use of 'reminders' and similar actions, which customer feedback guidance indicates is not a suitable lesson learnt – as it may not address underlying issues. Where clearer actions were listed, central records did not indicate timescales or progress. The Customer Feedback Team collates learning points from complaints for the Social Work service, and actions required and due are recorded. This was not done for any other service. It would be the role of the investigating officer to take forward the learning points and action them appropriately. The extent to which this is done in practice is not clear, so there is a risk that staff are not benefitting from the information available.</p> <p>Further development and sharing of internal reporting and lessons learned could help improve processes and reduce reputational risk of recurring issues.</p>		
<b>IA Recommended Mitigating Actions</b>			
<p>Performance indicators should be reviewed to ensure they are accurate and present relevant data.</p> <p>Processes should be developed to provide central assurance over the application of lessons learned through customer complaints.</p>			
<b>Management Actions to Address Issues/Risks</b>			
<p>1) <i>The incorrect performance indicators on the 23/24 and 24/25 annual performance reports have been corrected. The duplication was due to an administration error.</i></p> <p>2) <i>The timeframe for acting on lessons learnt varies, and each service manages its own implementation. The Customer Feedback and Access to Information (Social Work) Team investigates complaints for social work teams and therefore tracks progress on related lessons learnt.</i></p> <p><i>The Complaints Handling Toolkit provides a definition of a lesson learnt, as does the GovService system. As highlighted, there are however still occasions where services provide a non-tangible lesson learnt, e.g. verbally reminding a member of staff of a procedure as opposed to issuing a written reminder of a procedure. The Customer Feedback Team therefore review lessons learnt before publishing lesson learnt related data. As part of this exercise, the Customer Feedback Team provide targeted guidance where necessary to responding officers around lesson learnt as they do currently when quality assuring stage 2 responses and lessons learnt have been identified. A blog will be published to further enhance understanding of the concept and definition of a lesson learnt.</i></p>			
<b>Risk Agreed</b>		<b>Person(s)</b>	<b>Due Date</b>
Yes		Customer Services Manager	1) Implemented

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Ref	Description		Risk Rating	Minor
			2) December 2025	

## 4 Appendix 1 – Assurance Terms and Rating Scales

### 4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk Level	Definition
<b>Corporate</b>	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
<b>Function</b>	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function.
<b>Service</b>	This issue / risk level impacts at the Business Plan level (i.e. individual services or departments as a whole). Mitigating actions should be implemented by the responsible Chief Officers.
<b>Programme and Project</b>	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
<b>Minor</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<b>Substantial</b>
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>
<b>Major</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<b>Limited</b>
<b>Severe</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<b>Minimal</b>

Individual Issue / Risk Rating	Definitions
<b>Minor</b>	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
<b>Moderate</b>	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
<b>Major</b>	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
<b>Severe</b>	This is an issue / risk that could significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

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## 5 Appendix 2 – Assurance Scope and Terms of Reference

### 5.1 Area subject to review

A complaint is an expression of dissatisfaction about the Council's action or lack of action, or about the standard of service provided by the Council or on the Council's behalf. Complaints and feedback provide an opportunity to show where the Council is not achieving what people expect and where it is failing to meet its own standards; creating an opportunity to put things right, learn from mistakes, and improve services. The Council has information on its website to guide customers through the complaints process, and a form by which complaints can be logged by the public.

The Scottish Public Services Ombudsman (SPSO) has set out a best practice model to provide a standardised approach to dealing with customer complaints across all local authorities in Scotland, which Aberdeen City Council has adopted. It aims to introduce a consistent process for the customer and build customer confidence in complaint handling.

The Council aims to respond to and close complaints within five working days for 'stage one' complaints, which can be addressed at a front line/service level, and within 20 working days for more complex 'stage two' complaints, which require further review or investigation. Internally, within People and Citizen Services, a Customer Feedback Team is responsible for handling complaints received at a corporate level; and individual Clusters have a role in receiving, logging, responding to and acting on complaints in respect of specific service-delivery areas. Specialists within the Customer Feedback Team provide support for social work specific complaints. Supporting data and records are held on the 'GovService' System which has been in place for 11 years. In cases where the Council's complaints process has been concluded, but the customer remains dissatisfied with the approach, complaints may be escalated to the SPSO for investigation.

The SPSO model includes a requirement for Scottish local authorities to publish outcome reports, based on performance indicators. The Council is required to publish an Annual Complaints Performance Report, including compliance, and benchmarking with other Local Authorities. This is reported annually to the Audit, Risk and Scrutiny Committee.

### 5.2 Rationale for review

The objective of this audit is to ensure that the complaints procedures are being complied with for all matters and that data generated is used by Management to monitor and improve performance.

Complaints can be received in respect of each of the Council's services. It is important that issues are being addressed in a consistent manner throughout the Council and within appropriate timeframes to maintain an appropriate level of customer service, to deliver continuous improvement, and to ensure that SPSO requirements are met.

People and Citizen Services reports to the Audit, Risk and Scrutiny Committee quarterly and annually in respect of complaints handling performance. These reports show that in 2023/24 the Council received 1,624 complaints from customers. The largest proportions of complaints were: 41.8% about the quality of service, 18.8% about the delay in services, 8.7% about staff conduct and attitude and 8.3% about poor communication. Complaints per 1,000 residents had increased to 7.2 from 5.9, by 294 complaints. There was an increase in the closure of cases within timescale, 76.12% of these were closed at stage 1, the highest percentage over the last four years and 50.96% over stage 2, the highest percentage over the last three years.

This area has not been audited in recent years.

### 5.3 Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the **Corporate** level.
- Individual **net risk** ratings for findings.

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### 5.3.1 Detailed scope areas

**As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by Internal Audit, within the resulting report.**

The specific areas to be covered by this review are:

- Policy, Process and Guidance
  - Roles, rights and responsibilities, service standards, definitions, and practical application.
- Receipt, Recording and Responding to Complaints
  - Capture and identification of complaints across channels and services, prioritisation, communication, completeness and consistency of approach.
- Performance and Benchmarking
  - Management and external reporting, and application of lessons learned.

## 5.4 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, guidance.

This review will also encompass an evaluation of the governance, risk management and controls in place to achieve Best Value and to detect, prevent, and mitigate instances of fraud.

Due to hybrid working practices, this review will primarily be undertaken remotely via electronic meetings and direct access to systems and data, with face-to-face contact and site visits to premises to obtain and review further records as appropriate.

## 5.5 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
  - Council Key Contacts (see 1.6 below)
  - Audit, Risk and Scrutiny Committee (final only)
  - External Audit (final only)

## 5.6 IA staff

The IA staff assigned to this review are:

- Heulwen Beecroft (**audit lead**)
- Colin Harvey, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

## 5.7 Council key contacts

The key contacts for this review across the Council are:

- Andy MacDonald, Director of Corporate Services
- Isla Newcombe, Chief Officer – People & Citizen Services, (**process owner**)
- Lucy MacKenzie, Customer Service Manager
- Alice Goodrum, Ops Lead – Customer Feedback & Access to Information

## 5.8 Delivery plan and milestones

The key delivery plan and milestones are:

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Milestone	Planned date
Scope issued	19-May-25
Scope agreed	26-May-25
Fieldwork commences	27-May-25
Fieldwork completed	20-June-25
Draft report issued	11-July-25
Process owner response	01-Aug-25
Director response	08-Aug-25
Final report issued	15-Aug-25