

Audit Committee 18 June 2020

Internal Audit Update

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WHAT BENEFITS WILL THESE PROPOSALS BRING TO COPELAND RESIDENTS?

These proposals ensure the proper administration of the Council's financial affairs to enable the continued delivery of services to Copeland residents.

WHY HAS THIS REPORT COME TO AUDIT COMMITTEE?

This report provides the Audit Committee with an update on the audits completed in 2019/20 since the last committee.

RECOMMENDATIONS:

The Audit Committee is recommended to:

1. Note completion of the final reports as set out in paragraph 2.
2. Agree to amend the 2019/20 audit plan as set out in paragraph 3.2.

1. INTRODUCTION

- 1.1. Internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems, in compliance with the mandatory Public Sector Internal Audit Standards, and to assist Members and Officers in their assessment of the overall level of control and the potential impact of any identified system weaknesses.
- 1.2. This report summarises the completed internal audit reports issued since the last Audit Committee in November 2019.

2. FINAL AUDIT REPORTS

- 2.1. Internal audit has issued five final reports during this period and, as requested by Members at the Audit Committee on 08/08/19, the findings are summarised at Appendix A. The high priority

recommendations have been extracted from the Management Action Plans and attached at Appendix B.

2.2. The final reports are:

- Corporate Health and Safety (Partial assurance);
- Finance – Debtors (Substantial assurance);
- Main Financial System – Council Tax (Substantial assurance);
- Main Financial System – Treasury Management (Reasonable assurance);
- Procurement (Reasonable assurance).

2.3. Full copies of these reports are available to Members of the Committee upon request.

3. INTERNAL AUDIT COVERAGE AND OUTCOMES

3.1. Audit Committee approved the 2019/20 audit plan at its meeting in April 2019 and was subsequently updated at the November meeting of the Audit Committee.

3.2. As a consequence of the initial impact of the Covid-19 pandemic and availability of senior officers during March, April and May 2020, when the audit plan would typically be finalised, a number of audits are recommended to be carried forward in to the 2020/21 audit plan or cancelled:

- ICT Purchasing, Associated Contracts and Support -will be incorporated into the ICT Strategy Implementation audit in 2020/21;
- Data Protection Act / GDPR - due to reduced internal audit resource available for 2020/21 this audit will be postponed until 2021/22;
- Main Financial System – Cash Receipting - carried forward to 2020/21;
- Quality Assurance of Statutory Accounts – will be provided by external peer review rather than Internal Audit; and
- Information Governance Follow Up - will be combined with the Data Protection Act / GDPR audit and postponed until 2021/22.

3.3. An overview of the 2019/20 plan and progress is set out below:

Audit Review	Assurance Opinion	Status
Finance – Petty Cash	Limited	Completed
Follow Up – Absence Management	Substantial	Completed
Follow Up – Community Asset Transfer	Reasonable	Completed
Governance – Operational Risk Management	Reasonable	Completed
Corporate Health and Safety	Partial	Completed
HR - Recruitment and Retention	Reasonable	Completed
Overview and Scrutiny	Reasonable	Completed
Finance – Debtors	Substantial	Completed
Main Financial System – Council Tax	Substantial	Completed
Procurement	Reasonable	Completed
Main Financial System – Treasury Management	Reasonable	Completed
<i>ICT Strategy Implementation</i>		<i>Audit Committee 07/11/19 agreed to defer to 2020/21.</i>
<i>ICT Purchasing, Associated Contracts and Support</i>		<i>Incorporated into the ICT Strategy audit for 2020/21.</i>
<i>Quality Assurance of Statutory Accounts 2019/20</i>		<i>External review</i>
<i>Follow Up - Information Governance</i>		<i>Defer to 2021/22.</i>
<i>Data Protection Act / GDPR</i>		<i>Defer to 2021/22.</i>
<i>Main Financial System – Cash Receipting</i>		<i>Defer to 2020/21.</i>

3.4. Whilst it is unfortunate that the audit plan could not be completed in the year, I am satisfied that there has been sufficient internal audit coverage during the year to enable me to give my assurance opinion on the adequacy and effectiveness of risk management, governance and internal control. Specifically audits have been undertaken, and provided reasonable or substantial levels of

assurance in all but one report (Corporate Health and Safety), on key areas of risk for the Council; Debtors, Procurement, Council Tax, Business Rates and Treasury Management. The internal audit opinion for 2020/21 will be provided to the next Audit Committee.

4. CONCLUSIONS

4.1. The Committee is asked to note the completion of the final reports.

5. STATUTORY OFFICER COMMENTS

5.1. Legal comments are:

5.2. The Monitoring Officer's comments are:

5.3. The Section 151 Officer's comments are: Contained within the report.

5.4. EIA Comments: N/A

5.5. Policy Framework: N/A

5.6. Other consultee comments, if any: N/A

List of Appendices

Appendix A – Summary of outcomes of final audit reports issued;

Appendix B – Management Action Plan extract of High priority recommendations.

Appendix A Summary of outcomes of final audit reports issued since the last Audit Committee in November 2019

Audit Review	Assurance Opinion	Priority of Recommendations		
		High	Medium	Advisory
Corporate Health and Safety	Partial	3	4	2

Summary of key outcomes and recommendations

The Client Sponsor for this review was originally Julie Betteridge, Director of Growth and Inclusive Communities, who at that time had the line management responsibility for Health and Safety. Following a Corporate restructure, this has changed to Pat Graham, Chief Executive. The agreed scope of the audit was:

- Adherence to risk assessment procedure within the Health and Safety Strategy;
- Accident, incident and near miss reporting;
- New and revised safety processes;
- Identification and provision of Health and Safety training;
- Corporate reporting.

There were no instances whereby the audit work undertaken was impaired by the availability of information.

Strengths: The following areas of good practice were identified during the course of the audit:

- Information from the Health and Safety Executive is monitored to identify emerging issues to ensure relevant updates are incorporated into Council Procedures;
- The Council has established a Health and Safety Committee, who meet regularly, discuss performance and include manager, employee and union representatives from across the Council;
- Health and Safety performance reports are presented to Senior Management quarterly and the Executive Committee Bi-annually;
- A corporate risk assessment procedure and associated form is available to facilitate risk identification, assessment and management;
- Controls ensure that access to accident and incident information is appropriately restricted.

Areas for development: Improvements in the following areas are necessary in order to strengthen existing control arrangements:

High priority issues – see Appendix B for further details:

- Managers, Supervisors and Employees cannot give complete assurance that safe working practices are implemented for all equipment, machinery or tools as required under the Council’s Health and Safety Policy Statement;
- Accidents and incidents are not consistently recorded or submitted in accordance with Council and legislative requirements;
- The identification, evaluation, management, communication and appropriate recording of risks and associated controls is not consistently undertaken throughout the Council.

Medium priority issues:

- The Council’s Health and Safety Strategy and Policy Manual have not been reviewed or updated to ensure they reflect the current structure, processes; nor is it evident they have been adequately communicated;
- The Health and Safety Policy, including the Council’s health and safety management system arrangements, have not been published as stated in the Health and Safety Strategy;
- Health and Safety roles and responsibilities are not clearly defined, documented and effectively communicated;
- Controls do not ensure that sufficient induction information and training is provided; adequate records are retained or monitored; and all Managers and Supervisors take responsibility for ensuring employees receive appropriate training in a timely manner.

Advisory issues:

- Minutes of the Health and Safety Committee are not sent to the Single Table Trades Union Group (STUGG) as detailed in the Committee’s Terms of Reference;
- The Council’s Accident and Incident Reporting Procedures do not reflect actual recording processes in place.

Comment from the Chief Executive: Audit outcomes are noted and will be progressed

Audit Review	Assurance Opinion	Priority of Recommendations		
		High	Medium	Advisory
Finance – Debtors	Substantial	-	1	2

Summary of key outcomes and recommendations

The Sundry Debtors audit is scheduled to take place as a triennial cyclical review in 2020/21 and so it has been agreed that this audit will focus on the implementation of the 2018 Follow Up Audit recommendations and on those areas which were limitations to the 2017 audit and the 2018 Follow Up audit, due to the impact of the cyber-attack – mainly reconciliations, feeder system interface, Total system functionality with issuing and storing reminders, and recovery and write off processes. This will provide assurance that the system is fully operational after the cyber-attack and will allow a full audit review in 2020/21.

The Client Sponsors for this review were Janet Sinnott (Revenues Team Leader) and Jemma Kirkbride (Strategic Finance Accountant) and the agreed scope of the audit was:

- Implementation of Follow Up Audit Recommendations;
- Reconciliations between Total Finance and Civica cash receipting system;
- System functionality and interfaces post cyber-attack;
- Recovery of Debt;
- Write off procedures.

There were no instances whereby the audit work undertaken was impaired by the availability of information.

Strengths: The following areas of good practice were identified during the course of the audit:

- Responsibilities for the recovery of debts are clearly defined within the Corporate Debt Recovery Policy;
- Training on the Corporate Debt Recovery Policy has been provided to Debtor Clerks;
- Corporate Debt Recovery Policy clearly specifies the actions and timescales for the stages in the pursuance of outstanding debts;
- Reminders are issued by the TOTAL Finance computer system within the defined timeframes;
- Levels of debt are regularly monitored and a Corporate bad debt and doubtful debtors list is in place;
- The status of recovery actions are monitored regularly;
- Business continuity arrangements are in place for the Revenues and Finance departments;
- Clear processes and authorisation limits are in place for the write off of outstanding debts;
- The debtor provision for the Statement of Accounts has been reviewed annually;

- Debtors suspense account is regularly checked to ensure payments are transferred to correct debtor account; and
- The feeder system interface between Civica cash receipting and Total Finance is checked regularly.

Areas for development: Improvements in the following areas are necessary in order to strengthen existing control arrangements:

High priority issues:

- No issues identified.

Medium priority issues:

- Previous audit recommendation AR-F&MIS_356 “A Scheme of Delegation should be put in place for Sundry Debtors, which clearly defines the lines of responsibility for raising new debtor accounts, the cancellation of invoices and the refund of received payments”, although implemented on Pentana Performance, is outstanding.

Advisory issues:

- How to Pay details on the reverse of Debtor invoices require updating for the Online method to reflect changes to the Council’s website homepage;
- Data quality issues within the Aged Debt reports result in the Debtor name field being blank in some cases.

Comment from the Chief Executive: Audit outcomes are noted and will be progressed

Audit Review	Assurance Opinion	Priority of Recommendations		
		High	Medium	Advisory
Main Financial System – Council Tax	Substantial	-	-	-

Summary of key outcomes and recommendations

The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was Janet Sinnott, Revenues Team Leader, and the agreed scope of the audit was:

- System administration - including access rights/levels, maintenance/downtime, checks to Valuation Office;
- Completion notices – to include the process for collating and updating the Academy System with information for new

- properties and those undertaking major alterations against relevant Council Tax bands;
- Payments and refunds – including the reconciliation to the cash receipting system (CIVICA) and Financial Management System (TOTAL);
 - Recovery and Enforcement – identifying accounts in arrears; prompt recovery action; suppression of recovery action;
 - Performance – KPI's and the monitoring /reporting of these.

There were no instances whereby the audit work undertaken was impaired by the availability of information.

Strengths: The following areas of good practice were identified during the course of the audit:

- An agreed Revenues and Benefits service plan for 2019/20 includes appropriate performance targets and risks;
- Performance data is regularly monitored and reported to Senior Management and the Executive Committee;
- Procedures ensure the Council monitor property developments to determine when liability for Council Tax, at the correct banding level, becomes due;
- Processes ensure that the Valuation Office Agency (VOA) are notified of relevant building works which may affect future Council Tax banding charges;
- Homeowners are promptly notified when the Council considers a property to be complete for Council Tax liability;
- The VOA schedule of changes are promptly processed and reconciled to the Council's Academy system on a regular basis;
- Reconciliations are undertaken of Council Tax income and refunds to the Council's main financial system;
- The Council Tax Suspense Account is reviewed and cleared regularly;
- All refunds examined have been appropriately actioned and authorised;
- A Corporate Debt Recovery Policy and Recovery Timetable are in place;
- Processes ensure the prompt identification of accounts in arrears;
- Reminders are issued for outstanding debts and appropriate recovery action is taken according to each individual case;
- Accounts under recovery/enforcement action are regularly reviewed;
- Access to the Academy system is by individual user account and password;
- System access rights are regularly reviewed.

There are no audit recommendations arising from this audit review.

Comment from the Chief Executive

I am very pleased with the level of assurance given for this audit and commend the work of the team, and its leadership for strengthening the way we operate in this part of the business.

Audit Review	Assurance Opinion	Priority of Recommendations		
		High	Medium	Advisory
Main Financial System – Treasury Management	Reasonable	-	3	3

Summary of key outcomes and recommendations

The Client Sponsor for this review was Jemma Kirkbride (Strategic Finance Accountant) and the agreed scope of the audit was:

- Treasury Management Policy and Procedures;
- Investment transactions;
- Cash flow management;
- Risk management; and
- Monitoring and reporting of performance.

There were no instances whereby the audit work undertaken was impaired by the availability of information.

Strengths: The following areas of good practice were identified during the course of the audit:

- The Council’s Constitution clearly allocates responsibility for the approval and scrutiny of the Treasury Management (TM) strategy and policies. The Financial Regulations and Financial Procedure Rules delegates the authority for the TM function and adequate segregation of duties are in place;
- The Treasury Management Strategy Statement (which incorporates the Annual Investment Strategy) complies with statutory regulations and has been approved by the Executive and Full Council. The Treasury Management Strategy Statement (TMSS) is readily available to staff;
- The underpinning theme of the TMSS is to acknowledge risk by a structured and methodical approach to portfolio management and the use of independent counterparty ratings. Surplus monies are invested in low risk counterparties or instruments commensurate with the Council’s low risk appetite, providing adequate liquidity initially before considering investment return;

- Investment limits for counterparties are monitored and regularly reviewed, as are their credit rating status. Investments are also made with a variety of counterparties although the current focus has been the use of liquid Money Market Funds;
- Only one loan currently remains outstanding and it is kept under review and interest repayments are made appropriately;
- Training has been provided to TM Officers by the Council's TM consultants;
- Fidelity Guarantee cover is adequate to cover TM transactions; and
- Periodic reconciliations of TM records to the Council's financial management system are undertaken.

Areas for development: Improvements in the following areas are necessary in order to strengthen existing control arrangements:

High priority issues:

- No issues identified.

Medium priority issues:

- The departmental Treasury Management Manual requires review to reflect the current organisational structure and TM working practices. Appendix B2 Treasury Management Operations & Systems - Detailed Procedure Manual was last reviewed in July 2015;
- Current TM working practices should be reviewed to ensure that adequate supporting evidence is held for all investments, redemptions and interest payments, and especially the authorisation of the investment payment; and
- The council's Constitution places responsibility for "ensuring effective scrutiny of the Treasury Management Strategy and policies" on the Audit Committee. However, members of this committee have not received any TM training or received reports of TM performance and so have been unable to fulfil their designated scrutiny role.

Advisory issues:

- The Anti-Money Laundering policy requires review to reflect changes in the current arrangements for the Internal Audit Manager role, as the role is currently covered by the Director of Financial Resources who also acts as the Money Laundering Reporting Officer (MLRO). The policy currently states that "In the absence of the MLRO or in instances where it is suspected that the MLRO is involved in suspicious activities, concerns should be raised with the Internal Audit Manager";
- The contract for the Council's Treasury Management Consultants was initially awarded for "a period of three years from the 1st August 2012 and continuing after that three year period until terminated by either party giving 6 months' notice." This contract has continued on a rolling basis as neither party have provided the required notice for its termination. The current

status of the contract should be reviewed and a decision taken as to whether a re-tender of the contract is required; and

- The current cash flow forecasting process should be reviewed to ensure it is adequate to meet possible changes in investment practices, i.e. the use of fixed long-term investments.

Comment from the Chief Executive: Audit outcomes are noted and will be progressed

Audit Review	Assurance Opinion	Priority of Recommendations		
		High	Medium	Advisory
Procurement	Reasonable	-	3	1

Summary of key outcomes and recommendations

The Client Sponsor for this review was Sarah Pemberton (Director of Corporate Services and Commercial Strategy) and the agreed scope of the audit was:

- Corporate approval of the Procurement and Contract Management Strategy 2018-2021 and Contract Standing Orders;
- Compliance with the Procurement and Contract Management Strategy 2018-2021, Contract Standing Orders and EU & UK regulations;
- Clear communication and training for staff and members ensuring a consistent approach and understanding of responsibilities.

There were no instances whereby the audit work undertaken was impaired by the availability of information. Full Council approved the revised Contract Standing Orders (CSOs) on 09/09/19 and so it was agreed at the scoping meeting that Internal Audit testing would be based on these new standing orders and so sample testing would cover September – December 2019.

Strengths: The following areas of good practice were identified during the course of the audit:

- The Procurement and Contract Management Strategy 2018-2021 (approved by the Executive 20/11/18 and the Overview and Scrutiny Committee 06/12/18) has been developed in line with the Council’s Corporate Strategy and includes specific reference to the strategy and the Commercial Strategy;
- The Procurement and Contract Management Strategy 2018-2021 has undertaken an annual review and the amended strategy has been reported to the Executive on 27/01/20;

- The Procurement and Contract Management Strategy 2018-2021 includes key performance indicators which will be monitored quarterly as part of the Performance Management and Improvement Framework. Indicators include “Annual £ savings achieved / delivered”;
- The CSOs have been revised and approved by the Executive 19/08/19 and Full Council 09/09/19;
- The CSOs incorporate the National Procurement Strategy for Local Government in England 2018 guidance and have been reviewed by the Monitoring Officer and Legal Services;
- The CSOs have been reviewed and discussed with the Leadership and Management Group during the drafting process;
- The CSOs and the Procurement and Contract Management Strategy 2018-2021 are available on the Council’s internal intranet;
- The CSOs provides clear guidance on the procurement process; including the verification of budgetary provision, the delegated authority and financial limits, determination of contract value and length (including the full life cycle costs), the requirements for tenders above the Official Journal of the European Union threshold, guidance on invitations to tender and the evaluation process, etc. Specific guidance is also given on conflicts of interest, bribery and corruption;
- The use of The Chest electronic procurement portal for contracts over £25,000 allows for an open, transparent and competitive procurement process (unless it has been agreed that a restricted tender process is more appropriate);
- The Procurement Request Form provides a summarised record of the procurement process and the appropriate level of approval;
- A standardised evaluation process is in place which allows tender award decisions to be transparent and objective;
- A contracts register is in place and regularly updated. It is available on the Council’s website;
- Submitted tenders are received and held in a secure manner to maintain confidentiality;
- Procurement Service Plan 2019-20 identifies service risks and contingency arrangements are in place;
- Participation in the Efficient Procurement in Cumbria (EPiC) group allows for liaison with other local Councils, the development of best practice and collaborative procurement.

Areas for development: Improvements in the following areas are necessary in order to strengthen existing control arrangements:

High priority issues:

- No issues identified.

Medium priority issues:

- The revision of the CSOs has resulted in the stated authorisation limits and responsibilities no longer aligning to the Financial Regulations and Finance Procedure Rules. The Financial Regulations and Finance Procedure Rules are currently under review;
- Internal Audit sample testing has identified that some purchase order authorisers are not aware of the revised CSOs and their requirements;
- The Evaluation Matrix, used for the assessment of tender submissions, does not contain any verification that the tender submissions have been reviewed for accuracy.

Advisory issues:

- The Procurement & Contracts Management Officer's use of One Drive and her personal G drive may not allow for adequate business continuity.

Comment from the Director of Corporate Services and Commercial Strategy: It is pleasing to read that the first audit of this service with the incumbent Procurement and Contracts Management Officer has been awarded reasonable assurance. Over the last 18 months, there has been significant input and positive changes made to the governance within this area, understanding the complexities within the Council, managing the vast array of procurement projects, improving efficiency of process, driving both quality and value for money, and introducing key indicators which have never formed part of this service before. Although there are a number of recommendations that have been made, the main one appears to be one of alignment and timing of the introduction of the updated Financial Regulations. Positively I have noted the 15 listed areas of strengths that have been recognised as part of the audit. We are encouraged to strengthen and improve this service across the Council, and will continue to do so.

Appendix B Management Action Plan extract of High Priority recommendations

Audit of Corporate Health and Safety

Regulatory - compliance with laws, regulations, policies, procedures and contracts.

● High priority

Audit finding

(a) Safe Working Practices

The Council's Health and Safety Policy Statement states Managers and Supervisors will ensure that:

- *Employees receive adequate training in their specific work tasks.*
- *Employees work in compliance with established safe work practices and procedures.*
- *Machinery, equipment and tools are properly maintained and in a safe working condition.*

During testing, two examples were noted which contravened the requirements of the Policy Statement.

The first was an incident of machinery breaking, resulting in an investigation by the Occupational Health and Safety Advisor. It demonstrated a good example of the review and update of working and maintenance procedures as well as providing training. This incident with all actions was recorded on the Pentana system and the risk register was updated.

However, during the investigation it was found that:

- there was no evidence the only operative for this machinery had ever

Management response

Agreed management action:

Department Managers Supervisors and Team leaders are responsible for organising training re their specific work tasks and that work in compliance with the health and safety work practises as dictated by the Health and Safety Legislation.

Record of which need to be kept on file within the relevant departments.

Health and Safety Advisors duty to advise of this and to ensure that it is being adhered to.

undertaken induction training for this equipment in the years of operation;

- no maintenance records were supplied by the maintenance provider detailing what work had been undertaken;
- there was no agreed schedule of maintenance between the Council and provider, with the machinery not being maintained in accordance with the manufacturers guide.

The second incident, in the same department, was for the improper loading of one vehicle onto another unsuitable vehicle for transportation. The investigation found the department manager was also assisting in this unsafe practice at the time. The Council's risk register includes a record of an assessment made of this practice, with agreed controls, assessed prior to this incident. This demonstrated that the controls identified to ensure safe working practice were not followed.

Recommendation 6:

Arrangements should ensure that for all equipment, machinery and tools:

- inductions/training have been undertaken by relevant staff prior to their use;
- full maintenance requirements/schedules are established in accordance with the manufacturers recommendations, agreed with suitably qualified maintenance provider/managers/operatives and monitored to ensure they are undertaken at required intervals;
- documentation relating to each instance of maintenance undertaken should be provided/retained as evidence of what work has been completed;
- Managers and Supervisors are aware of their responsibilities to ensure compliance with established safe work practices and procedures at all times.

Risk exposure if not addressed:

- Duties are undertaken by unqualified, unskilled and uninsured staff members;
- Equipment, machinery and tools are unsafe to use and may cause significant

Responsible manager for implementing:
Occupational Health and Safety Advisor
Date to be implemented:

<p>injury to the operator or a member of the public;</p> <ul style="list-style-type: none"> • Insurance may be void if there is no evidence that maintenance is carried out according to manufacturer’s specifications or contract maintenance agreements; • Employee misconduct. 	<p>September 2020</p>
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● **High priority**

Audit finding	Management response
<p>(b) Accident and Incident Reporting</p> <p>A sample of accidents and incidents reported were examined and it was noted:</p> <ul style="list-style-type: none"> • Following an incident and subsequent investigation, the Council’s Risk Register had been updated including controls and actions but no documented risk assessment relating to it was available; • There was one accident which should have been reported to HSE under RIDDOR but wasn’t - the Occupational Health and Safety Advisor had not been aware of the duty to in these circumstances at that time; • There was one instance of a RIDDOR reportable accident being reported after the timescale as indicated on the HSE website – the Occupational Health and Safety Advisor stated this was due to timings of receipt of information and also her absence during training; • Accidents have been reported on a near miss forms; • One instance where the Pentana system has been updated with accident information but no accident form has been completed. 	<p>Agreed management action:</p> <p>a) Risk assessments are in the process of being reviewed and updated by the relevant departments and on a rolling schedule with Occupational Health and Safety Advisor attending were necessary to aid and assist in training and advising departments. (Recommendation 8)</p> <p>b) Occupational Health and Safety Advisor has revisited the statutory requirements when reporting RIDDORS as the duty to report any member of public that has had an accident on site and then is taken off site by ambulance must be reported under RIDDOR even if the injury is not under the list of RIDDOR reportable</p>
<p>Recommendation 7:</p>	

Arrangements should ensure that the correct documentation is completed and submitted both internally and externally within appropriate timescales.

incidents.

- c) The timescale for reporting has been reiterated to departments and must be within 10 days for any accident or incidents irrelevant if they are RIDDOR or not, OHSa has seen an increase in departments reporting potential over seven day injuries and this should continue to become normal practise to avoid delay in reporting.

ICT have also proposed a similar helpdesk to ICT helpdesk being implemented for Health and Safety, which may also limit the time taken to receive reports. Timescale for implementation has not been agreed.

- d) OHSa has since reporting this to Audit has seen a noted decrease in accidents being reported on near miss forms due to tool box talks delivered by OHSa and Supervisors and should see this continue to drop.

	<p>Near miss, accidents and incidents must be reported using the relevant forms and this will be continued to be communicated through to all staff.</p>
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none">• Insufficient information is available to enable appropriate actions and preventative measures to be taken;• Penalties are incurred for non-compliance to legislation.	<p>Responsible manager for implementing: Occupational Health and Safety Advisor Date to be implemented: Immediate</p>

Information - reliability and integrity of financial and operational information.

● **High priority**

Audit finding

(a) Risk Assessments and Risk Register

The Corporate Risk Assessment Guidance requests that risk assessment forms should be filled out and stored in an easily accessible place for all staff involved. It is also encouraged that the assessments are printed out and stored in work aids and induction packs.

Completed risk assessments should be forwarded to the Health and Safety Advisor who would populate the Council's Risk Register with all identified risks and associated controls.

Of the departments examined during testing:

- 2 had no documented risk assessments or entries on the Council's Risk Register;
- 1 had only historic risk assessments in the department and information entered on the Risk Register in the last 18 months did not have corresponding documented risk assessments;
- 1 had no risk assessment documents in the department, although assessment information had been entered on the Risk Register.

A number of assessment working sheets were also examined and found to be incomplete.

Discussions with a number of Managers and Supervisors highlighted that whilst the Occupational Health and Safety Advisor was on maternity leave, her temporary replacement was working in departments to populate the Risk Register. However, there appears to have been confusion around the requirements for physical risk assessment documentation to be completed and retained in the department for

Management response

Agreed management action:

Departments will be updated with the requirements for risk assessment completion/review and the most appropriate format for storage and access of completed assessments agreed, with training provided where necessary.

<p>reference from this time, as none were found for this period in those departments.</p>	
<p>Recommendation 8: Arrangements should ensure that risk assessments are undertaken in each department; forms completed and stored in an easily accessible place for reference by all staff involved; and copies forwarded to the Health and Safety Advisor to populate the Council’s Risk Register with all identified risks, scores and associated controls.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> ● Risks and associated controls are not appropriately identified, evaluated and implemented; ● Staff are not aware of the measures to prevent incidents occurring; ● The Health and Safety Advisor is unable to advise on safe working practices; ● The Risk Register is incomplete. 	<p>Responsible manager for implementing: Occupational Health and Safety Advisor Date to be implemented: October 2020</p>