



Internal Audit Final Report

Corporate Health and Safety 2022/23

Governance Opinion

Adequacy of System	Limited
Compliance	Limited
Organisational Impact of Findings	Moderate

Report Issued	31/08/2023
Follow Up Audit Due	Q3 2023/24

Executive Summary

1 Background

- 1.1 West Northamptonshire Council ('the Council') recognises and accepts its statutory responsibility to provide safe and healthy working conditions for employees, clients, and others who use or visit Council premises or may be affected by its activities.
- 1.2 The Council has adopted the Health and Safety Executive's (HSE) 'Plan, Do, Check, Act' (PDCA) approach, as outlined in HSG65 (Managing for Health and Safety) to help achieve a balance between the systems and behavioural aspects of management. This approach treats health and safety management as an integral part of good management generally, rather than a stand-alone system, and encourages a commitment to continuous improvement.
- 1.3 An internal audit had been scheduled to take place during 2021/22. Whilst some initial enquiries were undertaken to establish the position in the Council's first year of operation, this audit was subsequently rescheduled for 2022/23 in agreement with management.

2 Scope of Audit and Approach

2.1 Scope

This audit relates to the following strategic risks that have been identified through the risk management process:

- Health and safety (E09) - Failure to comply with health and safety legislation, corporate health and safety policies, and corporate health and safety landlord responsibilities.

The scope of the audit sought to determine whether:

- A health and safety policy, plan and procedures exist and are consistent with the requirements of the relevant legislation subject to regular review, and available to key stakeholders.
- Roles and responsibilities are clearly communicated throughout the Council, with the provision of appropriate training, where required.
- There is a planned and systematic approach to risk control and reporting.
- A clear process exists for the recording, reporting, monitoring, and raising awareness of accidents, incidents and near misses.
- A robust health and safety audit and inspection regime is in place.
- Effective monitoring and reporting arrangements exist.

2.2 Limitations

Limitations to the scope of the audit included the following:

- This is an assurance piece of work, and an opinion will be provided on the effectiveness of the Council's corporate arrangements in relation to health and safety.
- The auditor's work does not provide any guarantee against material errors, loss, or fraud. It does not provide absolute assurance that material error, loss, or fraud does not exist.

2.3 Approach

The audit process included an assessment of the controls in place, review of documentation, and sample testing, where appropriate, to determine whether controls had operated as intended.

2.4 Acknowledgements

We would like to thank all the members of staff consulted, for their assistance and co-operation during this review.

3 Internal Audit Opinion and Main Conclusions

- 3.1 The Council recognises and willingly accepts its responsibility as an employer for providing a safe and healthy workplace for all its employees together with all other persons who may be affected by its activities. To this end, the Council has an approved **Health, Safety and Wellbeing (HS&W) Policy** that promotes wellbeing and safe working practices across its locations and services and encourages all employees to be involved in the safety culture within the authority.
- 3.2 The presence of health, safety and wellbeing pages on the intranet is a valuable source of information available to employees and continues to be developed and enhanced. Clear points of contact either for urgent or non-urgent support and guidance is available with further awareness provided to management and employees through mandatory training. Roles and responsibilities are clearly defined within the policy and any supporting procedures and documentation.
- 3.3 While some essential elements of a health and safety management system are in place there are key areas which require attention or improvement. As acknowledged in the policy, a **corporate health and safety plan** which sets out the how the organisation will meet its policy requirements has not yet been designed. One of the key aims of the Council's nominated Director for HS&W is to agree and monitor a such a plan, in collaboration with the JHS&W Committee, with each directorate contributing towards its development and implementation through the preparation of relevant plans to support the achievement of the corporate objectives.
- 3.4 In addition, many of the **supporting procedures** as listed in the policy do not currently exist (50%) as WNC procedures currently. Where a WNC procedure has not yet been developed, employees are referred to their legacy council procedures accessible via their respective legacy intranet. However, most of the relevant procedures are not available via the legacy intranets of Daventry or Northamptonshire County, and more significantly procedures are no longer available in relation to former employees of Northampton Borough or South Northamptonshire Council's. Therefore, many employees across the organisation do not have access to appropriate online advice. Whilst advice and support are available from the HS&W team, the omission of certain procedures and inconsistencies across the legacy procedures can lead to an increased risk of errors and omissions, poor decision-making, or non-compliance with the requirements of the relevant legislation, all of which could result in financial loss and reputational damage to the Council.
- 3.5 Another fundamental aspect of any health and safety system is the identification of health and safety hazards / risks arising from the Council's activities, the assessment of the potential consequences of these happening that might be affected by work activities, and then the likelihood. Responsibilities and required actions are clearly communicated within a **risk assessment** procedure which applies to all Council activities, with additional assessments (topic / person specific) required to comply with the requirements of the relevant legislation or HSE guidance.
- 3.6 A Risk Assessment Procedure requires each directorate management team to develop a health and safety risk profile, documented and maintained within a **risk assessment plan** (inconsistently this is referred to as risk management plan within the policy) and ensure that all required risk assessments are completed, and that actions arising are implemented and reviewed when necessary. Audit enquiries established that a comprehensive mapping exercise has not yet taken place to establish the completion of both risk assessment plans and risk assessments across the organisation. Whilst it may be the case that some plans and assessments have been undertaken within each directorate, it is not known whether these are complete, accurate and / or up to date.

Without this knowledge it is difficult for those key stakeholders identified within the policy to be assured that health and safety risk is being effectively managed.

- 3.7 Although an **Audit & Inspection** Procedure was finalised and published in January 2023, an inventory of auditable areas and a comprehensive audit and inspection schedule have yet to be agreed and therefore delivered. In undertaking audits and inspections, the Health and Safety Team are an essential line of defence to providing assurance to the JHS&W Committee and senior management. Without the delivery of a risk-based programme of audits it is also difficult for the HS&W team to form an opinion on whether the health and safety management system and procedures are effectively embedded across all areas of the Council, and what aspects may require further attention and / or support. It also makes it difficult for the JHS&W Committee to monitor and provide effective challenge and scrutiny if only limited assurance is being provided.
- 3.8 The Council has a statutory duty (**RIDDOR - the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013**) to report certain serious workplace accidents, occupational diseases and specified dangerous occurrences (near misses) to the HSE within the agreed timescales. Our review identified a small number of cases where the required reporting timescales had not been met. For context, failure to report a RIDDOR could result in the employer receiving a £20,000 fine, whereas late reporting is not as prescriptive. Dependent upon the seriousness of the RIDDOR event it may cause the HSE to ask questions or result in an inspection. A trend of late reporting may well put the Council on the HSE's radar, but the likelihood of a visit is relatively low.
- 3.9 Our review has also confirmed that **record-keeping and monitoring arrangements** require strengthening in relation to the completeness of mandatory training, accident and reporting, the standardisation of reporting for directorate HS&W forums, and the creation of performance metrics in liaison with the JHS&W Committee. In addition, and in line with policy requirements, overall performance has not been collated by the HS&W team into an **annual health and safety report** for both 2021/22 and 2022/23, for consideration by the Executive Leadership Team, Councillors, and the JHS&W Committee.

Internal Audit Opinion

- 3.10 Gaps or inconsistencies in supporting procedures, non-compliance with established procedures, or a lack of assurance that such activities are adequately in place and embedded, leads to an ineffective health and safety management system. With the inherent risk that health and safety bring this leaves the potential for significant events to occur which may compromise the health and safety environment within the Council. Whilst accidents inevitably occur it is the strength of the health and safety framework which demonstrates the organisation is doing all it can to prevent such events from occurring. If this cannot be reasonably demonstrated, then this leaves the Council vulnerable to an increase in accidents / incidents, compensation claims, potential enforcement by the HSE, and ultimately damage to its reputation.
- 3.11 The deficiencies in the reviewing, monitoring and reporting mechanisms makes it harder for the JHS&W Committee to meet its obligations. In turn this makes it difficult for the Chief Executive to place suitable reliance on the overall assurance that the committee should be providing. The culmination of the deficiencies identified in the design and/or compliance of the health and safety management system means that the level of assurance given to both the **system design and compliance** is one of **Limited Assurance**, with the organisational impact of the findings assessed as **Moderate**, leaving the Council open to medium risk.

3..12 The actions arising from this audit should be referred to and considered by the JHS&W Committee and ideally Internal Audit should receive feedback before the report is considered by the Audit and Governance Committee. Given the assurance opinion of limited assurance the report will be presented at a meeting of the latter committee where management will be requested to present their response and corrective plan / action.

3.4 Main recommendations

Essential

- A corporate health and safety plan should be developed accordingly, after which it should be agreed by the JHS&W Committee and made available to employees via the intranet. **(See MAP 1)**
- A comprehensive action plan should exist to confirm when the relevant outstanding procedures (as listed within the HS&W Policy) will be developed and / or made available to employees via the intranet. **(See MAP 2)**
- Organisation-wide compliance with the risk assessment procedure should be subject to an early health and safety audit with the relevant findings presented to the JHS&W Committee for their consideration. **(See MAP 5)**
- RIDDOR requirements must be complied with and matters relating to incidents / reporting timescales should be presented to the JHS&W Committee for their consideration. **(See MAP 7)**
- A risk-based inventory of auditable areas and a comprehensive audit and inspection schedule should be agreed and start to be delivered as soon as reasonably practicable. Once established, monitoring of progress of audits and the implementation of recommendations should be reported to the JHS&W Committee in accordance with procedure. It is recommended that the first audit to be undertaken should be an assessment of the compliance with the risk assessment procedure. **(See MAP 8)**

Important

- Managers should be reminded of their responsibility for ensuring that all employees have completed the relevant mandatory health and safety training, with issues of non-compliance monitored and escalated by the HS&W team accordingly. **(See MAP 4)**
- Appropriate documented procedures and record-keeping arrangements should exist to provide assurance that the relevant actions within the accident / incident log have been followed up / undertaken accordingly. **(See MAP 6)**
- The relevant key reporting issues identified during this audit should be addressed accordingly. **(See MAP 9)**
- That terms of reference be established to guide the directorate HS&W forums, and their purpose and objectives be set out in the next revision of the policy. **(See MAP 10)**

For all issues identified as part of this audit, actions are agreed with management and are detailed in the Management Action Plan (MAP) from page 12 of this report. When implemented these will positively improve the control environment.

Detailed Findings

4 Assurance Area – Policy, Plans and Procedures

Control Objective – A health and safety policy, plans and procedures exist and are consistent with the requirements of the relevant legislation, subject to regular review, and available to key stakeholders.

Policy

- 4.1 The Health and Safety at Work Act 1974 requires employers of five or more people to have a written health and safety policy statement. The Council's [Health, Safety and Wellbeing \(HS&W\) Policy](#) ('the policy') had been approved by the Chief Executive and the Leader of the Council in November 2022 and is supported by a [Health and Safety Policy Statement](#) (which is also contained within the policy), both of which are available to all employees via the intranet. A further version of the policy has subsequently been published, and whilst this has not been approved, it is noted that it had only been subject to two minor amendments.
- 4.2 It is understood that whilst the original version of the policy (April 2021) had been subject to consultation with the Future Northants Health and Safety Workstream and Trade Union Health and Safety Representatives, the relevant supporting documentary evidence has not been retained on file. Whilst a formal recommendation has not been made in relation to this, record-keeping arrangements will require strengthening going forward to provide assurance that controls have operated as intended.
- 4.3 Where necessary to ensure compliance with legislation and the policy, directorates are expected to develop more specific policies and procedures to address HS&W matters pertinent to their operational areas.

Plans

- 4.4 A health and safety plan sets out how an organisation will meet its policy requirements and is a key element of any health and safety management system, as acknowledged in the policy. The JHS&W Committee (discussed further at 5.1) are responsible for agreeing a corporate health and safety plan, with each directorate contributing towards its development and implementation through preparation of relevant plans to support the achievement of the corporate objectives. This corporate plan should be made available to employees via the intranet in accordance with policy requirements. Whilst the JHS&W Committee meeting minutes record some modest action towards the development of 'health, safety, and wellbeing work plans' at a directorate level, a corporate health and safety plan has not yet been designed and / or agreed. **(See MAP 1)**

Procedures

- 4.5 Well-designed health and safety procedures are fundamental in standardising workplace practice, reducing risks, and therefore reducing human error and improving compliance. The Council recognises that the policy should be underpinned by such procedures, a list of which has been appended to the document accordingly. Where a WNC procedure has not yet been developed, employees are referred to their legacy council procedure accessible via their respective legacy intranet and advice is available from the HS&W team.
- 4.6 Our review confirmed that whilst the 34 procedures as listed in Appendix 4 of the policy are consistent with the requirements of the relevant legislation and HSE guidance, 17 of these (50%)

are not currently available via the WNC intranet, and whilst employees are signposted to the relevant procedures via the legacy intranets of Daventry, Northampton Borough, Northamptonshire County, and South Northamptonshire, the following issues have been noted:

- Legacy intranets are no longer available in relation to Northampton Borough or South Northamptonshire.
- The majority of the relevant procedures are not available via the legacy intranets of Daventry or Northamptonshire County (10 or 59% and 15 or 88% respectively).

4.7 It is noted that an action plan does not currently exist to confirm when the relevant outstanding procedures will be developed and / or made available to employees via the intranet. In addition, a version control sheet had not been included within two (12%) of the procedures which are currently available via the intranet, as such it is not clear whether these have been subject to recent review or approval. (See MAP 2)

5 Assurance Area – Roles and Responsibilities

Control Objective – Roles and responsibilities are clearly communicated throughout the Council, with the provision of appropriate training, where required.

Roles and Responsibilities

5.1 The JHS&W Committee has oversight responsibility for the implementation of the Council's policy and its Safety Management System (SMS), with such matters communicated accordingly within the [Committee Terms of Reference](#) (ToR). The Committee is made up of senior representatives of each Directorate Forum and nominated Trade Union Health and Safety Representatives. The Chief Executive has overall accountability for health and safety for the Authority. However, they have appointed the role of Nominated Director for Health, Safety and Wellbeing (HS&W) to the Executive Director for People, who is also the chair of the Committee. The policy contains further details of this role whose aims are to:

- Provide corporate leadership for HS&W.
- Drive continuous improvement in HS&W culture and practice.
- Agree and monitor a clear health and safety plan.
- Make recommendations about targeting of resources to address areas of highest risk.

They will also delegate responsibility for the completion and maintenance of corporate procedures to the directorate with the appropriate level of expertise.

5.2 In line with the policy statement the Executive Leadership Team and Elected Members:

- Determine the health and safety strategy and objectives.
- Resource and implement this policy.
- Promote a positive culture towards health and safety.
- Monitor the effectiveness of the management systems to ensure that best practice is maintained.

Managers must ensure that the policy and supporting procedures are understood and followed to ensure that all risks are managed appropriately, and employees must take care of their own health and safety and that of others who may be affected by what they do, or fail to do, at work.

- 5.3 Our review confirmed that other roles and general responsibilities in relation to health and safety are clearly communicated within various documents such as the policy, management guidance (our West Ways of Working) and the current job description and person specification template (published on 03/04/2023). It is noted that whilst the policy stipulates senior and specialist job roles should have additional health and safety elements included within the relevant job descriptions such controls are not consistently exercised, with sample testing confirming non-compliance in nine (82%) of the 11 cases tested (two Executive Directors and seven Assistant Directors). **(See MAP 3)**

Mandatory Health and Safety Training

- 5.4 It is a requirement of the Council that the policy and its implications are understood and acted upon at all levels within the authority. The Council's HS&W training procedure confirms that training needs are grouped into four categories: induction (including mandatory health and safety training for both managers and employees), occupancy compliance, job specific, and person specific. Beyond the mandatory training, management are responsible for identifying further job specific training relevant to an individual's role.
- 5.5 As part of the corporate and local induction managers are responsible for ensuring that all employees complete the relevant mandatory health and safety training via the Council's Learning Management System (LMS) within the first two weeks of their induction process and can monitor progress accordingly via the LMS (iLearn).
- 5.6 Our review of the completion rates for mandatory training confirmed that of the 462 employees who had joined the Council between 01/04/2022 – 31/10/2022, 48 (10%) had not completed the mandatory health and safety induction training at the time of reporting. Further testing of 10 employees who had joined the Council in a management position during the same period confirmed that nine (100% - one employee had joined the Council on 31/10/2022) had not completed the mandatory health and safety awareness training for managers at the time of reporting. **(See MAP 4)**
- 5.7 It is understood that the HS&W team have been unable to monitor issues of non-compliance in relation to this area, with difficulties in obtaining the relevant reports (via North Northamptonshire Council (NNC)) cited as the reason for this. It is noted that whilst the Council's LMS moved to a new site (from a shared platform) in March 2023 and is no longer hosted / managed by NNC, it is still unclear whether the relevant issues have been resolved at the time of reporting. **(See MAP 4)**

6 Assurance Area – Risk Assessments

Control Objective – There is a planned and systematic approach to risk control and reporting.

- 6.1 Each directorate management team is required to develop a health and safety risk profile, documented and maintained within a risk assessment plan (referred to as a risk management plan within the policy) and ensure that all required risk assessments are completed, and that actions arising are implemented and reviewed when necessary and in accordance with the [Risk Assessment Procedure](#).
- 6.2 Responsibilities are clearly communicated within the procedure. Directors are accountable and Assistant Directors are responsible for identifying all activities carried out within their area and populating the relevant columns within a risk assessment plan. Whilst managers are accountable

for ensuring that risk assessments are undertaken for the relevant activities within their area, responsibility for completing this could fall to a separate risk assessor, although this should be someone competent at risk assessment with enough subject knowledge to identify hazards and recommend appropriate controls. Various other responsibilities are set out in a matrix at Appendix 1 to the procedure.

- 6.3 The risk assessment plan should identify all activities carried out within an area of control. A specific template is provided at Appendix 2 to the procedure. The purpose of a risk assessment is to identify hazards (such as new working practices or accidents and near misses etc.) and evaluate any associated risks to health and safety arising from the Council's activities, enabling informed decisions to be taken to eliminate or minimise any risk of harm to those who may be affected. The process applies to all Council activities, whilst additional assessments (topic / person specific) may be required to comply with the requirements of the relevant legislation or HSE guidance.
- 6.4 It is noted that whilst in-house training is available in relation to the risk assessment process, a professional qualification (such as the Institution of Occupational Safety and Health (IOSH) Managing Safely Level 2) would be required to assess higher risk activities.
- 6.5 Discussion with the HS&W Specialist confirmed that a comprehensive mapping exercise has not yet taken place to establish the completion of both risk assessment plans and risk assessments across the organisation. Whilst it may be the case that some plans and assessments have been undertaken within each directorate, it is not known whether these are complete, accurate and / or up to date. **(See MAP 5)**

7 Assurance Area – Accidents, Incidents and Near Misses

Control Objective – A clear process exists for the recording, reporting, monitoring, and raising awareness of accidents, incidents, and near misses.

Process

- 7.1 The Council's accident, incident reporting and investigation procedure outlines the process for reporting, recording, and investigating all accidents and incidents to ensure compliance with the requirements of the relevant legislation such as the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR). The procedure applies to all areas of the Council, and covers employees, temporary, agency and contract staff, volunteers, contractors on site and all other persons for whom the Council has a direct or indirect responsibility, including its customers (service users and members of the public). The JHS&W Committee is responsible for promoting continuous improvement by monitoring such incidents and audit outcomes.
- 7.2 All accidents, incidents or near misses must be reported as soon as is reasonably practicable, and no later than 24 hours of the event occurring, via the Council's online incident reporting and health and safety management system (Frontline).
- 7.3 A review of the accident / incident log (Frontline report) confirmed that it is unclear which actions require follow up, or whether this process exists in practice, based on the information which is currently available. In addition, a completion date is not included within the log, as such, it is not possible to determine whether actions have been undertaken promptly in the relevant cases. Whilst it is understood that the Frontline system (inherited from NCC) is considered by management as not fit for purpose and early scoping of a new management system is underway, it

remains essential that current procedures and record-keeping arrangements are strengthened to provide assurance that key controls are operating as intended. (See MAP 6)

RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013)

- 7.4 In relation to RIDDOR, an accident is a separate, identifiable, unintended incident, which causes physical injury. This specifically includes acts of non-consensual violence to people at work. Injuries themselves, e.g., “feeling a sharp twinge” are not accidents. There must be an identifiable external event that causes the injury, e.g., a falling object striking someone. Cumulative exposures to hazards, which eventually cause injury (e.g., repetitive lifting), are also not classed as “accidents” under RIDDOR.
- 7.5 The Council has a statutory duty to report certain serious workplace accidents, occupational diseases and specified dangerous occurrences (near misses) to the HSE within specified timescales. The HSE maintains a list of what type of accidents must be reported under RIDDOR. They include accidents resulting in:
- 1) Death of any person.
 - 2) Specified injuries to workers including fractures; amputations; loss of sight etc.
 - 3) Non-fatal accidents requiring hospital treatment to non-workers.
 - 4) Dangerous occurrences; and
 - 5) Over-seven-day injuries to workers. This is where an employee, or self-employed person, is away from work or unable to perform their normal work duties for more than seven consecutive days.

Incidents 1 – 4 are required to be reported without delay to the enforcing authority (HSE) but within 10 days of the incident, whilst point 5 must be notified within 15 days.

- 7.6 Matters in relation to RIDDOR reporting are included within the Council’s accident, incident reporting and investigation procedure, along with a link to the relevant HSE guidance. The procedure confirms that managers must contact the HS&W team without delay, in all cases where there is a suspected RIDDOR reportable event.
- 7.7 From an accident log spreadsheet covering the period April to November 2022 containing twelve RIDDOR incidents reported during 2022/23, a sample of five (all of which resulted in an over-seven-day incapacitation of the worker) were selected for review. Our testing confirmed that the required timescales had not been met in three cases (late submission from a manager in one case). It should be noted that in one of these cases the incident was reported to the Council’s insurers and following a review the HSE accepted that it was not reportable under RIDDOR. Further review of five non-RIDDOR reportable incidents confirmed that these had been classified correctly in accordance with HSE guidance. (See MAP 7)

8 Assurance Area – Audit and Inspections

Control Objective – A robust health and safety audit and inspection regime is in place.

- 8.1 Audits and inspections constitute a method of active monitoring and measuring of the design, development, installation, and operation of management arrangements, which enables an organisation to reinforce, maintain and develop its ability to reduce risks to ‘*as low as is reasonably practicable*’ and to ensure the continual effectiveness of the health and safety management system.

8.2 Our review confirmed that whilst an audit and inspection procedure had been published via the intranet (January 2023), an inventory of auditable areas and comprehensive audit and inspection schedule are yet to be agreed. **(See MAP 8)**

9 Assurance Area – Monitoring and Reporting Arrangements

Control Objective – Effective monitoring and reporting arrangements exist.

9.1 The JHS&W Committee are responsible for overseeing the implementation of the Council’s policy and the health and safety management system through the provision of various assurance activities such as monitoring and review. Through such activities they can monitor the effectiveness of the Council’s SMS by providing challenge and scrutiny and supporting the implementation of action plans. The Committee consists of senior officers (including the nominated Director for HS&W) and nominated Trade Union Health and Safety Representatives, with meetings primarily held on a quarterly basis.

9.2 Our review confirmed that whilst matters in relation to monitoring and measuring performance are communicated within the policy, critical performance metrics are yet to be agreed. In addition, whilst overall performance should be collated into an annual health and safety report by the HS&W team, for consideration by the Executive Leadership Team, Councillors, and the JHS&W Committee, no such reporting has been completed to date in accordance with policy requirements. **(See MAP 9)**

9.3 Further enquiries with the HS&W team established there are four HS&W Directorate Forums covering the following areas:

- Chief Executive; Corporate; Finance - meetings are held once every 2 months.
- Place, Economy and Environment - quarterly meetings.
- Communities and Opportunities - no forum meetings have been held to date.
- People Services - no forum meetings have been held to date.

The policy makes no prescriptive reference to these forums, the only reference being to “consultation forums and colleague engagement” at 2.9 but is not clear if this relates to this aspect, given the Consulting with Employees and Employee Representatives procedure has not yet been established. Furthermore, Appendix 2 to the policy - Responsibility, Accountability and Consultation Flow Chart - only refers to a “Directorate Health & Safety Group” which is not in existence. In addition, no reference to the forums can be found on the intranet or within any published WNC procedures.

Of those forums that do meet it was observed that inconsistencies exist with regards to the format, content, frequency and provision of directorate health and safety reports which are currently prepared by the HS&W team. **(See MAP 10)**

MANAGEMENT ACTION PLAN

The Agreed Actions are categorised on the following basis:

Likelihood	H	S	I	E	Essential	-	Action is imperative to ensure that the objectives for the area under review are met.
	M	S	I	E	Important	-	Requires action to avoid exposure to significant risks in achieving objectives for the area under review.
	L	S	I	E	Standard	-	Action recommended to enhance control or improve operational efficiency.
		L	M	H			Impact

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
1	<p>Plans</p> <p>Whilst the Joint Health Safety and Wellbeing (JHS&W) Committee meeting minutes acknowledge some modest action towards the development of 'health, safety, and wellbeing work plans' at a directorate level, a corporate health and safety plan has not yet been designed and / or agreed.</p> <p>Risk</p> <p>Without such controls, there is an increased risk of inefficiencies in operations, and poor decision-making (and in turn, a failure to maximise value for money), all of which could result in financial loss and reputational damage to the Council.</p>	A corporate health and safety plan should be developed accordingly, after which it should be agreed by the JHS&W Committee and made available to employees via the intranet.	<p>WNC comprises of a diverse number of services with many different Health & Safety requirements therefore a single corporate plan would not be sufficient. Activity has commenced on an overall H, S & W strategy (as written in the HSW Policy (item 3 policy statement) to provide direction over medium to long term.</p> <p>Internal Audit comment: The management response is accepted but note this will require amendment to the policy.</p>	Essential	Hayden Mead	31/12/2023
2	<p>Procedures</p> <p>17 (50%) of the procedures listed within the Health, Safety and</p>	A comprehensive action plan should exist to confirm when the relevant outstanding	The current HS&W policy put in place at vesting day will firstly be reviewed to ensure the procedures listed within it	Essential	Hayden Mead	31/12/2023

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	<p>Wellbeing (HS&W) Policy are not currently available via the intranet. Whilst employees are signposted to the relevant procedures via the legacy intranets of Daventry, Northampton Borough, Northamptonshire County, and South Northamptonshire the following issues have been noted:</p> <ul style="list-style-type: none"> • Legacy intranets are no longer available in relation to Northampton Borough or South Northamptonshire. • The majority of the relevant procedures are not available via the legacy intranets of Daventry or Northamptonshire County (10 or 59% and 15 or 88% respectively). <p>It is noted that an action plan does not currently exist to confirm when the relevant outstanding procedures (as listed within Appendix 4 of the policy) will be developed and / or made available to employees via the intranet.</p> <p>In addition, a version control sheet had not been included with two (12%) of the procedures which are currently available via the intranet, as such it is</p>	<p>procedures (as listed within the policy) will be developed and / or made available to employees via the intranet.</p> <p>The action plan should be subject to regular review to provide assurance that key tasks requiring attention are actioned by the relevant named officers within the agreed timescales.</p> <p>In addition, a version control sheet should be included with all procedures to provide an audit trail of all revisions and approvals.</p>	<p>are still relevant for WNC given our workforce mix. Following this review an action plan with appropriate / agreed timescales will be developed to ensure WNC has the relevant procedures, guidance and reporting mechanisms in place, and these will be published via the intranet (with version controls).</p>			

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	<p>not clear whether these have been subject to recent review or approval.</p> <p>Risk If health and safety procedures do not exist or are not consistent and available to employees, nor subject to regular review, there is an increased risk of errors and omissions, inconsistent working practice, inefficiencies in operations, poor decision-making (and in turn, a failure to maximise value for money), non-compliance with the requirements of the relevant legislation, and potential legal challenge, all of which could result in financial loss and reputational damage to the Council.</p>					
3	<p>Roles and Responsibilities Whilst roles and responsibilities in relation to health and safety are clearly communicated within various documents, the policy requires additional elements be included within the job descriptions for senior and specialist job roles, in addition to manager induction training to ensure the level of competency for their role.</p> <p>Sample testing confirmed that such controls had not operated as</p>	<p>Management should be reminded that additional health and safety elements should be included within the relevant job descriptions (for senior and specialist job roles) in accordance with agreed policy.</p>	<p>There is an overarching legal duty around H&S. Whilst including the information in a job description serves as a helpful reminder to the postholder, it is not a control in itself as it is the experience, knowledge, training and application (assessment of competence) that is critical. Being in the job description or not will also not absolve the postholder of the responsibility in law. However, HR will provide a recommendation to ELT regarding a statement for EDs</p>	Standard	Hayden Mead	30/09/2023

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	<p>intended, whereby additional health and safety elements had not been included within nine (82%) of the 11 relevant job descriptions reviewed (two Executive Directors and seven Assistant Directors).</p> <p>Risk Without such controls, there is an increased risk of inefficiencies in operations, and poor decision-making (and in turn, a failure to maximise value for money), all of which could result in financial loss and reputational damage to the Council.</p>		Directors and ADs which they can insert into the job descriptions.			
4	<p>Mandatory Training and Monitoring Our review confirmed that of the 462 employees who had joined the Council between 01/04/2022 – 31/10/2022, 48 (10%) had not completed the mandatory health and safety induction training at the time of reporting.</p> <p>Further testing of 10 employees who had joined the Council in a management position during the same period confirmed that nine (100% - one employee had joined the Council on 31/10/2022) had not completed the mandatory health and safety</p>	<p>Managers should be reminded of their responsibility for ensuring that all employees have completed the relevant mandatory health and safety training via the Council's LMS within the first two weeks of their induction process.</p> <p>The HS&W team should determine whether the relevant reports are readily available to enable monitoring to take place, with issues of non-compliance escalated accordingly.</p>	<p>HR will issue a reminder to all managers regarding completion of all mandatory training in line with the Council's induction policy. It should be noted that the H&S elements of mandatory training are currently under review as per the recommendations arising from the review of all mandatory training that took place with ELT in 2022, therefore the extent of the mandatory H & S training may be reduced as it is currently duplicated.</p> <p>The L & D function returned to WNC on 1st April 2023 and the learning</p>	Important	Gill Kennedy & Clare Young	31/10/2023

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	<p>awareness training for managers at the time of reporting.</p> <p>It is understood that the HS&W team have been unable to monitor issues of non-compliance in relation to this area, with difficulties in obtaining the relevant reports (via North Northamptonshire Council (NNC)) cited as the reason for this.</p> <p>It is noted that whilst the Council's Learning Management System (LMS) moved to a new site (from a shared platform) in March 2023 and is no longer hosted / managed by NNC, it is still unclear whether the relevant issues have been resolved at the time of reporting.</p> <p>Risk Without such controls, there is an increased risk of errors and omissions, inconsistent working practice, inefficiencies in operations, poor decision-making (and in turn, a failure to maximise value for money), non-compliance with the requirements of the relevant legislation, and potential legal challenge, all of which could result in financial loss and reputational damage to the Council.</p>	<p>Any issues with reporting functionality should be discussed / resolved accordingly with the relevant provider.</p>	<p>management system is now WNC owned, meaning that a WNC reporting strategy can be put in place once the new system is procured (Aug 2023).</p>			

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
5	<p>Risk Assessments Whilst management responsibilities are clearly communicated within the procedure, discussion with the HS&W Specialist confirmed that a mapping exercise has not yet taken place to establish the completion of both risk assessment plans and risk assessments across the organisation. Whilst it may be the case that some plans and assessments have been undertaken within each directorate, it is not known whether these are complete, accurate and / or up to date.</p> <p>Risk Without such controls, there is an increased risk of poor decision-making (and in turn, a failure to maximise value for money), non-compliance with the requirements of the relevant legislation, and potential legal challenge, all of which could result in financial loss and reputational damage to the Council.</p>	<p>Organisation-wide compliance with the risk assessment procedure should be subject to an early health and safety audit with the relevant findings presented to the JHS&W Committee for their consideration.</p>	<p>H&S will do an audit and report to the JHSW Committee for their consideration.</p>	Essential	Hayden Mead	31/10/2023
6	<p>Accident / Incident Log A review of the accident / incident log (Frontline report) confirmed that it is unclear which actions require follow up, or whether this process exists in</p>	<p>Appropriate documented procedures and record-keeping arrangements should exist to provide assurance that the relevant actions within the</p>	<p>The current (inherited) IT system is not fit for purpose, meaning it is not possible to efficiently manage and monitor actions on the existing frontline system, hence the service is</p>	Important	Hayden Mead	31/03/2024

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	<p>practice, based on the information which is currently available.</p> <p>In addition, a completion date is not included within the log, as such, it is not possible to determine whether actions have been undertaken promptly in the relevant cases.</p> <p>Whilst it is understood that the Frontline system (inherited from NCC) is considered by management as not fit for purpose and early scoping of a new management system is underway, it still remains essential that current procedures and record-keeping arrangements are strengthened to provide assurance that key controls are operating as intended.</p> <p>Risk Without such controls, there is an increased risk of errors and omissions, inconsistent working practice, inefficiencies in operations, poor decision-making (and in turn, a failure to maximise value for money), non-compliance with the requirements of the relevant legislation, and potential legal challenge, all of which could</p>	<p>accident / incident log have been followed up / undertaken accordingly.</p>	<p>currently exploring funding options for a replacement and funding means.</p> <p>The team will explore further manual interventions to strengthen record keeping arrangements outside of the system, but this activity will need to be within the existing capacity constraints of the service.</p>			

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	result in financial loss and reputational damage to the Council.					
7	<p><u>Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR)</u></p> <p>A review of five RIDDOR incidents which had been reported during 2022/23 confirmed that the agreed timescales had not been met in three cases (late submission from a manager in one case).</p> <p><u>Risk</u> Without such controls, there is an increased risk of non-compliance with the requirements of the relevant legislation, and potential legal challenge, both of which could result in financial loss and reputational damage to the Council.</p>	<p>RIDDOR incidents should be reported to the Health and Safety Executive (HSE) within the agreed timescales (10 days of incident or 15 days for accidents resulting in the over-seven-day incapacitation of a worker).</p> <p>In addition, matters relating to RIDDOR (incidents / reporting timescales etc.) should be reported to the JHS&W Committee for their consideration.</p>	Agreed where the incident is considered reportable under RIDDOR.	Essential	Hayden Mead	30/09/2023
8	<p><u>Audit and Inspection</u></p> <p>As per the Audit and Inspection Procedure, an inventory of auditable areas and comprehensive audit and inspection schedule are yet to be agreed. Therefore, no regime of formal planned audits has taken place since WNC's inception.</p> <p><u>Risk</u></p>	<p>A risk-based inventory of auditable areas and a comprehensive audit and inspection schedule should be agreed and start to be delivered as soon as reasonably practicable.</p> <p>Once established monitoring of progress of audits and the implementation of</p>	An audit and inspection approach will be designed based on risk over a 12 month period.	Essential	Hayden Mead	31/12/2023

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	Without such controls, there is an increased risk poor decision-making (and in turn, a failure to maximise value for money), non-compliance with the requirements of the relevant legislation, and potential legal challenge, all of which could result in financial loss and reputational damage to the Council.	recommendations should be reported to the JHS&W Committee in accordance with procedure.				
9	<p>Reporting</p> <p>The following issues have been noted:</p> <ul style="list-style-type: none"> • Critical performance metrics are yet to be agreed. • Inconsistencies exist with regards to the format, content, frequency and provisions of directorate health and safety reports which are currently prepared by the HS&W team. • An annual health and safety report had not been completed at the time of reporting, in accordance with policy requirements. <p>Risk</p> <p>Without such controls, there is an increased risk of errors and omissions, inconsistent working practice, inefficiencies in operations, and poor decision-making (and in turn, a failure to maximise value for money), all of</p>	The relevant reporting issues identified during this audit should be addressed accordingly.	<p>The establishment of critical metrics are currently being worked on and then regular reporting will take place.</p> <p>The annual report is currently being prepared for a future JHSW committee.</p>	Important	Hayden Mead	31/12/2023

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	which could result in financial loss and reputational damage to the Council.					
10	<p>Directorate HS&W Forums</p> <p>There is no prescriptive reference to the four established forums within the policy, a procedure or on the intranet. With that there is no established purpose or terms of reference to direct the forum and ensure it effectively supports the JHS&W Committee and the health and safety management system.</p> <p>Furthermore, Appendix 2 to the policy - Responsibility, Accountability and Consultation Flow Chart - only refers to a "Directorate Health & Safety Group" which is not in existence.</p> <p>Of those forums that do meet it was observed that inconsistencies exist with regards to the format, content, frequency and provision of directorate health and safety reports which are currently prepared by the HS&W team.</p> <p>Risk</p> <p>This can lead to ineffective communication and feedback to effectively support the JHS&W Committee, thus potentially resulting in a breakdown in the health and</p>	That terms of reference be established to guide the directorate HS&W forums, and their purpose and objectives be set out in the next revision of the policy, together with appropriate revision to Appendix 2.	There are some gaps in the terms of reference for DCFs, the HSW team are currently working with Executive Directors to review these. The H&S policy will be updated and amended as necessary following review.	Important	Hayden Mead	31/12/2023

Ref	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date
	safety management system, of which could result in financial loss and reputational damage to the Council.					

Appendix 1 – Glossary / Definitions

There are three elements to consider when determining an assurance opinion as set out below.

1 Control Environment / System Assurance

The adequacy of the control environment / system is perhaps the most important as this establishes the key controls and frequently systems ‘police/ enforce’ good control operated by individuals.

Assessed Level	Definitions
Substantial	There are minimal control weaknesses that present very low risk to the control environment.
Good	There are minor control weaknesses that present low risk to the control environment.
Satisfactory	Systems operate to a moderate level with some control weaknesses that present a medium risk to the control environment.
Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

2 Compliance Assurance

Strong systems of control should enforce compliance whilst ensuring ‘ease of use’. Strong systems can be abused / bypassed and therefore testing ascertains the extent to which the controls are being complied with in practice. Operational reality within testing accepts a level of variation from agreed controls where circumstances require.

Assessed Level	Definitions
Substantial	The control environment has substantially operated as intended with no notable errors detected.
Good	The control environment has largely operated as intended although some errors have been detected.
Satisfactory	The control environment has mainly operated as intended although errors have been detected that should have been prevented / mitigated.
Limited	The control environment has not operated as intended. Significant errors have been detected and/or compliance levels unacceptable.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse. The system of control is essentially absent.

3 Organisational Impact

The overall organisational impact of the findings of the audit will be reported as major, moderate or minor. All reports with major organisational impact will be reported to ELT along with the relevant directorate’s agreed action plan.

Organisational Impact of Findings	
Level	Definitions
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

4 Findings prioritisation key

When assessing findings, reference is made to the Risk Management matrix which scores the impact and likelihood of identified risks arising from the control weakness found, as set out in the Management Action Plan.

For ease of reference, we have used a high/medium/low system to prioritise our recommendations, as follows:

Category	Definitions
Essential	Action is imperative to ensure that the objectives for the area under review are met.
Important	Requires actions to avoid exposure to significant risks in achieving objectives for the area.
Standard	Action recommended to enhance control or improve operational efficiency.

Distribution List

Full Report Issued for Action: Stuart Lackenby – Executive Director - People
(in the capacity as the Appointed Director
and Chair of the Joint Health, Safety &
Wellbeing Committee
Sarah Reed - Executive Director - Corporate
Services
Alison Golding - Assistant Director - Human
Resources
Gill Kennedy - Human Resources Manager
Hayden Mead - Health, Safety and Wellbeing
Specialist

Full Report Issued for Information: Martin Henry – Executive Director of Finance
(Chief Finance Officer)

This audit and report have been prepared in line with the Internal Audit Manual and has
been subject to appropriate review.

Head of Audit & Risk Management

Approval: Jen Morris

Quality Reviewed: Scott Peasland – Audit Manager
Heather Fraser – Principal Auditor

Lead Auditor: Steve Gresham – Senior Auditor