

Eastern Internal Audit Services



South Holland District Council

Progress Report on Internal Audit Activity

Period Covered: 9 March 2022 to 26 July 2022

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1. INTRODUCTION

- 1.1 This report is issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards also require the Chief Audit Executive to report to the Audit Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues. The frequency of reporting and the specific content are for the Authority to determine.
- 1.3 To comply with the above this report includes:
- Any significant changes to the approved Audit Plan;
 - Progress made in delivering the agreed audits for the year;
 - Any significant outcomes arising from those audits; and
 - Performance Indicator outcomes to date.

2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN

- 2.1 The Annual Internal Audit Plan was approved on 29 July 2021. Since its approval the following audits have been proposed for deferral into future audit years.

Audit	Reason for deferral
SH2207 Legal Services	At the request of management, due to the service considering delivery options throughout the Partnership and no significant risks being raised, it is proposed this audit is deferred.
SH2204 Budget Sustainability Savings	This review has been postponed at the request of management to consider a co-ordinated approach across the Partnership.
SH2205 Digital Strategy	This review has been postponed at the request of management to consider a co-ordinated approach across the Partnership.

3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK

- 3.1 **Appendix 1** covers progress made against the 2021/22 internal audit plan. A total of 163 days of work has been completed equating to 97% of the overall agreed Internal Audit Plan.

Audit Lincolnshire's coverage includes the testing of key financial systems managed by Public Sector Partnership Services on behalf of South Holland District Council. The Head of Internal Audit places reliance on the work carried out by Audit Lincolnshire when concluding on the overall Internal Audit Opinion.

The work on Key Controls has now concluded and the auditors report that a reasonable opinion is indicated for both Financial Services and Accountancy Services. We expect to receive draft reports outlining recommendations for management attention in due course.

4. THE OUTCOMES ARISING FROM OUR WORK

- 4.1 On completion of each individual audit an assurance level is awarded using the following definitions:

Substantial Assurance: Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.

Reasonable Assurance: Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.

Limited Assurance: Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.

No Assurance: Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.

- 4.2 Recommendations made on completion of audit work are prioritised using the following definitions:

Urgent (priority one): Fundamental control issue on which action to implement should be taken within 1 month.

Important (priority two): Control issue on which action to implement should be taken within 3 months.

Needs attention (priority three): Control issue on which action to implement should be taken within 6 months.

- 4.3 In addition, on completion of audit work "Operational Effectiveness Matters" are proposed, these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.

- 4.4 During the period covered by the report Internal Audit has issued four reports in final.

Audit	Assurance	P1	P2	P3
Housing needs, allocation, homelessness, housing register	Reasonable	0	3	1
Private Sector Housing DFGs	Limited	3	5	2
Human Resources	Reasonable	0	3	2
Corporate Health and Safety	Limited	0	8	4
Total		3	19	9

The Executive Summaries of these reports are attached at **Appendix 2**, full copies can be requested by Members.

- 4.5 As can be seen in the table above, as a result of these audits 31 recommendations have been raised and agreed by management.
- 4.6 In addition, two Operational Effectiveness Matters have been proposed to management for consideration - one in regard to the Housing Needs audit, and one for the Human Resources audit.

APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK

Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
Quarter 2											
COVID-19 Business Grants	SH2203	8	8	8	Final report issued 28 October 2021.	Substantial	0	0	2	0	November 2021
TOTAL		8	8	8							
Quarter 3											
Operational Fleet Review	SH2209	8	8	8	Position statement issued 4 January 2022.	Position Statement					March 2022
Corporate Health and Safety	SH2206	8	8	8	Final report issued on 26 July 2022.	Limited	0	8	4	0	July 2022
Private Sector Housing DFGs	SH2211	12	12	12	Final report issued on 8 June 2022.	Limited	3	5	2	0	July 2022
TOTAL		28	28	28							
Quarter 4											
Performance Management, Corporate Policy and Business Planning	SH2201	10	10	9	Fieldwork complete. Draft report in preparation.						
Human Resources	SH2202	7	7	7	Final report issued on 5 July 2022.	Reasonable	0	3	2	1	July 2022
Budget Sustainability Savings	SH2204	10	0	0	Deferred to 2022-23.						
Digital Strategy	SH2205	10	0	0	Deferred to 2022-23.						
Legal Services	SH2207	10	0	0	Deferred to 2022-23.						
Licensing	SH2208	10	10	10	Final report issued on 3 March 2022.	Substantial	0	0	2	0	March 2022
Housing needs, allocation, homelessness, housing register	SH2210	10	10	10	Final report issued on 12 May 2022.	Reasonable	0	3	1	1	July 2022
TOTAL		67	37	36							
IT Audits											
Cyber Security	SH2212	8	8	8	Final report issued 1 March 2022.	Reasonable	0	3	8	0	March 2022
Problem and Change Management	SH2213	8	8	6	Fieldwork underway.						
TOTAL		16	16	14							
Follow Up											
Follow Up	N/A	10	10	10							
TOTAL		10	10	10							
TOTAL		129	99	96			3	22	21	2	
Percentage of TIAA plan completed				97%							
Audit delivered by Audit Lincolnshire											
Key Controls & Assurance	N/A	40	40	38	Work complete, draft reports in preparation	Reasonable					
Payroll	N/A	5	5	5	Final report issued 22 February 2022	Reasonable	0	3	0	0	
Housing Benefit Subsidy	N/A	25	25	25	Report issued	Substantial	0	0	0	0	
TOTAL		70	70	68			0	3	0	0	
				97%							
OVERALL TOTAL		199	169	164			3	25	21	2	
				97%							

APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARIES

Assurance Review of SH2210 Housing Needs, Allocations, Homelessness and Housing Register

Executive Summary

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Assessment of homelessness applications	0	3	1	0
Rent and deposit assistance scheme	0	0	0	1
Total	0	3	1	1

No recommendations have been raised in respect of policies and procedures, housing register or temporary accommodation.

SCOPE

A reasonable assurance grading was given in this area in 2018/19, however a high scoring risk has been added to the Strategic Risk Register in response to pressures put on the service by the Covid-19 pandemic. The Housing Allocations policy has also recently been amended and approved. This review therefore provides assurance over the key controls for this service area to demonstrate that the Council is managing risks associated with preventing homelessness.

RATIONALE

- The systems and processes of internal control are, overall, deemed 'Reasonable Assurance' in managing the risks associated with the audit. The assurance opinion has been derived as a result of three 'important' and one 'needs attention' recommendations being raised upon the conclusion of our work.
- The audit has also raised one 'operational effectiveness matter', which sets out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services.
- The previous audit of Housing Needs (SH/19/15) was completed in April 2019 and also concluded in a 'Reasonable' assurance opinion, with three 'important' and three 'needs attention' recommendations being raised. This indicates that the level of control has not significantly changed.

POSITIVE FINDINGS

It is acknowledged there are areas where sound controls are in place and operating consistently:

- A new Housing Allocations and Lettings Policy was approved in April 2021, to ensure that the Council is allocating housing in the fairest and most effective manner.
- Applications to join the housing register are assessed for eligibility and banded according to their needs, to ensure that applicants with the greatest needs are prioritised.
- The Council has different pathways for responding to emergency and non-emergency homelessness applications, to ensure that people at immediate risk of homelessness are assisted as a priority.
- Temporary accommodation is used only for eligible applicants and the type of accommodation is matched to the applicant's needs. This helps to ensure the most effective use of the accommodation available, in terms of suitability and cost to the Council.
- Homelessness grant awards are approved by a manager, in accordance with the Housing Assistance Policy, to ensure effective use of the funding available.

ISSUES TO BE ADDRESSED

The audit has highlighted the following areas where three 'important' recommendations have been made.

Assessment of homelessness applications

- Full assessments of homelessness applications be completed as soon as possible after the application is received.
- All decision letters be retained and attached to the relevant case file.
- Personal Housing Plans be created and updated regularly for all homelessness cases.

The audit has also highlighted the following area where one 'needs attention' recommendation has been made.

Assessment of homelessness applications

- Cases be closed or moved on to the next stage promptly, when a duty expires.

Operational Effectiveness Matters

The operational effectiveness matter, for management to consider relates to the following:

- Consideration be given to introducing formal documentation for homelessness grants.

Previous audit recommendations

The previous audit report on Housing Needs (SH/19/15) was issued in April 2019. A reasonable assurance grading was given, having raised three important and three needs attention recommendations. All six have since been confirmed as implemented.

Other points noted

A strategic risk has been recorded relating to the Council's ability to meet the demands for support with homelessness and housing advice. As of March 2022, the risk is scored as 25 (5x5). Mitigations are in place to reduce the risk, including refocusing resources within the team to create defined job roles; moving the allocations function to a different team; transitioning to the Northgate system to allow more customer self-service; and working with the Change4Lincs project to support rough sleepers.

Assurance Review of SH2211 Private Sector Housing

Executive Summary

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Disabled Facilities Grants	0	1	1	0
Houses in Multiple Occupation	2	0	0	0
Caravan sites	0	2	0	0
Empty Homes	1	2	1	0
Total	3	5	2	0

SCOPE: This audit followed up on all 28 internal audit recommendations originally raised in the Private Sector Housing (SH/20/02) report, issued in October 2019, to ensure that continued progress can be demonstrated.

RATIONALE

- The systems and processes of internal control are, overall, deemed 'Limited Assurance' in managing the risks associated with the audit. The assurance opinion has been derived as a result of ten recommendations having been raised; three 'Urgent', five 'Important' and two 'Needs attention', on conclusion of our work.
- The previous audit report on Private Sector Housing (SH/20/02), issued in October 2019, concluded, in a 'No assurance' opinion, having raised 16 urgent, six important and six needs attention recommendations.
- All ten recommendations raised relate to further work required to fully implement the original recommendations. Despite this, there is clear evidence of significant improvements since the original review, including the introduction of Assure. This therefore demonstrates an improvement in the direction of travel since the previous review.

POSITIVE FINDINGS

It is acknowledged there are areas where sound controls are in place and operating consistently, in particular:

- 19 of the 28 previous recommendations have been implemented since the original review, with no further action required.
- The Council has introduced Assure, which is used for the majority of its private sector housing activity, albeit, that it still requires further enhancements to improve overall effectiveness.
- Handheld Tablets have been introduced that allow Private Sector Housing Officers to undertake inspections whilst on site and to upload details on to Assure remotely.
- Minor works are now the responsibility of the Housing Repairs Team, thereby addressing previous control weakness around administration of these works.

ISSUES TO BE ADDRESSED

The audit has highlighted the following areas where three 'Urgent' recommendations have been made.

Houses of Multiple Occupation (HMOs)

- For a report to be designed in Assure that allows for a list to be produced of all HMOs showing a full audit trail of the inspection history and the date the next inspection is due. This report to be run regularly and reviewed by management to ensure all scheduled inspections are taking place. Any outstanding inspections to be completed forthwith.
- For a report to be designed in Assure that allows for a list to be produced of all HMOs subject to enforcement action including a full audit trail of the enforcement history, both past action and the date the next inspection is due. This report to be run regularly and reviewed by management to ensure all scheduled inspections are taking place.

Empty Homes

- For a report to be designed in Assure that allows for a list to be produced detailing the status of follow up action where an enforcement notice has been issued. This report to be run regularly and reviewed by management to ensure all scheduled inspections are taking place.

The audit has also highlighted the following area where five 'Important' recommendations have been made.

Disabled Facilities Grants (DFGs)

- Quarterly budget reconciliations between the Council's main financial system and PSH system (Assure) to be subject to independent check by the Homelessness Reduction and Private Sector Improvement Manager, with evidence retained thereof, thereby ensuring accuracy over DFG expenditure.

Caravans

- To ensure that the Council complies with the 'Mobile Homes and Caravan Site Licensing and Fee Policy - Issued August 2021', including any subject to new planning applications, in respect of fee charging, where applicable.
- To ensure all outstanding sites are licensed and the introduction of routine management reporting and oversight of caravan licensing activity.

Empty Homes

- The Council's PSH Team review its approach to overseeing administration of empty homes to align to the priorities within the Empty Homes Strategy whilst at the same time taking in to account the actual numbers of empty properties in the district and available resources. This could include looking to share resources with Boston BC and East Lindsey DC, through the new Alliance.
- A procedure be produced that provides levels of delegation for officers assessing / approving financial assistance under the Housing Assistance Policy (current/new Policy) with evidence (audit trail) retained where independent approval is required.

The audit has also highlighted the following area where two 'needs attention' recommendations have been made.

Empty Homes

- Quarterly reconciliations between Finance and PSH records for outstanding loans / new financial assistance, to be subject to independent checks by the Homelessness Reduction and Private Sector Improvement Manager, with evidence retained thereof.

Disabled Facilities Grants (DFGs)

- In addition to recording 'Time to process DFG Applications', the Council to introduce meaningful (SMART) performance measures that accurately measure all aspects of the processing of a DFG, from the point that it has assumed responsibility i.e., the date upon receipt of the recommendation from the OT, through to advising the applicant of their financial eligibility to a DFG, involvement of approved contractors and completion of the work.

Operational Effectiveness Matters

No operational effectiveness matters have been raised.

Previous audit recommendations

Refer to Rationale, above.

Other points noted

In accordance with a previous audit recommendation, the Council approved and adopted a new Housing Assistance Policy (Approved by Cabinet on 27/10/20). This included ceasing the offer of new Decent Homes Assistance Loans, instead offering other types of financial support.

Following the new Alliance with Boston BC and East Lindsey DC, a new Lincolnshire Discretionary Housing Assistance Policy has been drafted and agreed by the Lincolnshire Health and Wellbeing Board. It still has to go through the formal adoption stage by all three Councils, although it had been put on hold until capacity/resources allow.

Assurance Review of SH2202 Human Resources

Executive Summary

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Documented policies and procedures	0	0	1	0
Establishment and budget reconciliation	0	1	0	0
Turnover and sickness absence monitoring	0	0	1	0
Human Resources - Officers' and Members' Expenses	0	1	0	0
Performance and appraisals and DBS checks	0	1	0	0
E-learning training	0	0	0	1
Total	0	3	2	1

SCOPE

Audit Lincolnshire provide assurance over the key controls within Payroll services managed by Public Sector Partnership Services (PSPS) and results of these reviews feed into the Head of Internal Audit's Annual Opinion. A full service review of HR was carried out by TIAA. A key area of review was the reconciliation between budgets and the establishment list following the HR system upgrade. The scope also included documented policies and procedures, turnover and sickness absence monitoring reporting, officers' and members' expenses, performance and appraisals and Disclosure and Barring Service (DBS) checks.

RATIONALE

- The systems and processes of internal control are, overall, deemed 'Reasonable Assurance' in managing the risks associated with the audit. The assurance opinion has been derived as a result of three 'important' and two 'needs attention' recommendations being raised upon the conclusion of our work.
- The audit has also raised one 'operational effectiveness matter', which sets out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services.
- This area has not been subject to previous audit scrutiny, hence no direction of travel is applicable.

POSITIVE FINDINGS

It is acknowledged there are areas where sound controls are in place and operating consistently:

- The authorisation process for recruiting new starters, approval processes for establishment costs, as well as contract amendments, was clear with segregation of duties. The new starter approval and authorisation is processed effectively through the First4Recruitment system.
- There are written and operational measures in place that allow monitoring of staff turnover and staff absence through sickness, including monthly management reports. The Employer Relations Team monitors staff absence and supports line management once there has been a trigger in longer term absence, in accordance with internal procedure. There are also built-in triggers within the Cipher system, for long terms sickness as well as a supporting Helpdesk whereby managers can raise queries regarding the sickness absence process if there are any uncertainties.
- A review of the Absence Report confirmed that workforce data, sickness absence days lost, cost implications, departmental comparisons and year-to-date information, as well as other valuable data, is presented in a clear and well-structured format to senior management, on a monthly basis.
- VAT receipts were provided for officers' fuel expense claims, thereby justifying the tax element and allowing the Council to reclaim VAT from HMRC. Claims are rejected if a VAT receipt is not provided. Expense claims are verified, supported by relevant documentation and checked to prevent duplication. The system has a clear audit trail of all the approvals with clear segregation of duties in evidence. The requirement for a receipt was introduced with the new system (Cipher),

with effect from January 2022. The Council does not reclaim VAT from Members' fuel expenses. This is a historic arrangement on the basis of it not being cost effective.

ISSUES TO BE ADDRESSED

The audit has highlighted the following areas where three 'important' recommendations have been made.

Establishment and budget reconciliation

- To complete a reconciliation between establishment costs and assigned budgets. Establishment reports should be sent to senior managers to confirm that all employees have been verified and that HR/Payroll and Finance systems are aligned. For additional assurance add signature verification procedures for managers.

Human Resources - Officers' and Members' Expenses

- To ensure that all officers, whether new to the organisation or existing employees, using their vehicles for official Council business, have up to date car insurance that covers business use and evidence of road tax and MOT (where applicable).

Performance and appraisals and DBS checks

- To undertake Performance Development Reviews (PDRs) in accordance with agreed guidance / timescales, with evidence of outcomes retained accordingly.

The audit has also highlighted the following areas where two 'needs attention' recommendations have been made.

Documented policies and procedures

- To ensure that the Disclosure and Barring Service (DBS) Procedure, the Sickness Management Procedure and the Expense Guidance, are reflective of correct practices with evidence retained of last and next review dates duly recorded. Additionally, the DBS Procedure to reflect the third-party provider arrangements.

Turnover and sickness absence monitoring

- To report sickness absence in greater detail, including a breakdown of absences over time, to enable line managers the capability and capacity to monitor and review sickness absence more effectively.

Operational Effectiveness Matters

The operational effectiveness matter, for management to consider relates to the following:

- Develop the E-Learning platform and modules further to schedule annual programmes and refresher courses now that the initial implementation phase has passed.

Previous audit recommendations

- This area has not been subject to previous audit review, hence there are no previous audit recommendations to consider.

Assurance Review of Health and Safety Arrangements

Executive Summary

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Roles and responsibilities	0	1	1	0
Written guidance	0	4	1	0
Inspection programme	0	3	0	0
Management system	0	0	1	0
Risk Management	0	0	1	0
Total	0	8	4	0

SCOPE

An audit of Corporate Health and Safety (H&S) has been completed having been deferred from the 2020/21 plan to allow for Covid-19 coverage. The review covered arrangements for oversight of health and safety management including risk assessments.

RATIONALE

- The systems and processes of internal control are, overall, deemed 'Limited Assurance' in managing the risks associated with the audit. The assurance opinion has been derived as a result of eight 'important' and four 'needs attention' recommendations being raised upon the conclusion of our work.
- As the previous audit of Corporate Health and Safety (H&S) was last undertaken in 2016/17 and was completed jointly with Breckland DC, a direction of travel is not considered appropriate.

POSITIVE FINDINGS

It is acknowledged there are areas where sound controls are in place and operating consistently:

- The Council has recently purchased Halo software with a project currently underway to start the development with a view to an initial soft launch in Q1 2022/23. Halo offers the ability to provide a Service Request ticketing system, providing a “one-stop shop” in respect of all work requests reported to the Health & Safety Team.

ISSUES TO BE ADDRESSED

The audit has highlighted the following areas where eight 'important' recommendations have been made.

Roles and responsibilities

- To agree and implement a formal management structure for oversight of health and safety compliance at both strategic and operational levels including the production terms of reference along with the requirement for the Forum to monitor progress with the regime of programmed and reactive H&S inspections.

Written guidance

- The Council to adopt a policy/procedure that clearly demonstrates it is compliant with the requirements of the 'Regulatory Reform (Fire Safety) Order 2005' which came into force on the 01/10/06.
- Written guidance to include reference to the risk assessment methodologies applied for undertaking planned audits/inspections and reactive inspections, along with timescales for undertaking visits. This to also include assessing timescales for any actions required to be follow up. Template audit/inspection forms to be attached as appendices that are to be used that complies with the said risk assessment methodologies.
- All policies and procedures relating to health and safety that have become overdue or are nearing their review date, to be subject to formal review, updated where applicable, approved and formally adopted, forthwith.
- Written procedures be updated to include the differences between a H&S Inspections and a H&S Audit and the process/methodology for deciding which location is subject to which type of review. This to be linked with the guidance on risk assessments, which will help determine whether the location should be subject to an inspection or a more detailed audit and for risk assessing actions from outcomes of reactive inspections.

Inspection programme

- For all H&S visits to be completed and outcomes written up in accordance with set deadlines and for the 'H and S Control Spreadsheet – Ongoing' to be updated accordingly.
- Fire Risk Assessments to be recorded on a separate tab on the 'H and S Control Spreadsheet - Ongoing' in order to allow the four-yearly cyclical requirement of inspections to be clearly defined so as to ensure it can be monitored more effectively.
- Actions arising from H&S Audits / Inspections be recorded and followed up, through to conclusion. Progress to be monitored by the Forum and by either the Head of Public Protection and or the Public Protection through the introduction of a process that allows regular updates between the quarterly performance reporting and Forum meetings.

The audit has also highlighted the following areas where four 'needs attention' recommendations have been made.

Roles and responsibilities

- Minutes of the Forum meetings to be enhanced to demonstrate that actions arising have been addressed.

Written guidance

- For the Council's 'Health & Safety Policy - General Statement of Intent & Arrangements' to be reviewed and updated where applicable, to reflect and be signed by, the new Chief Executive, the removal of references to coverage of Breckland DC and to include the date of the latest and next review.

Management system

- A process be introduced that allows the Council, as the designated Regulatory authority, to ascertain progress with H&S audits at any given time. This would allow for early detection should there be delays in agreed work programmes. Management have confirmed they have considered this recommendation but are content with the mechanism for quarterly performance reports to be provided at the H&S Group covering progress.

Risk management

- For service's H&S risks to form part of the H&S Audit / H&S Inspection regime in order to ensure they are being monitored accordingly.

Updated position July 2022

- Internal Audit can confirm that during the finalisation of this report, evidence was provided to support completion of all above mentioned recommendations with the following two exceptions. The important recommendation relating to ensuring actions arising from H&S Audits / Inspections are recorded and followed up, is partially completed. Progress is demonstrated by the H&S Planning Control Sheet now showing H&S Audit actions being actively managed. A further needs attention recommendation regarding strengthening the transparency of outstanding H&S Audit actions at the H&S group meeting has been rejected by management as it is felt this is not deemed necessary due to performance reporting already being in place.

Operational Effectiveness Matters

There are no operational effectiveness matters for management to consider.

Previous audit recommendations

An audit of Corporate Health and Safety was last undertaken in 2016/17 (jointly with Breckland DC). Three recommendations were raised, all of which subsequently confirmed as implemented.