



INTERNAL AUDIT REPORT



HEALTH AND SAFETY 2017/18

Issue Date:	2nd October 2017	Issued to:	Beverley Jolly – Corporate Director (Resources)
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HEALTH AND SAFETY 2017/18

Executive Summary

1. Introduction & overall opinion

Harborough District Council (HDC) has a designated Corporate Health and Safety Officer to oversee the Health and Safety matters at the Council. There are approximately 200 employees working at HDC. The Symington Building houses the majority of Council employees and there are also staff members working in the Control Centre Offices and Atkin’s Building, Hinckley. The Council adopted an action plan in April 2017 to address gaps identified in the current health and safety arrangements and to support continuous improvement. Internal Audit sought assurance that the Council, as an employer, is operating in accordance with health and safety regulations and legislative requirements.

The Council has a 2017/18 Health and Safety Policy Statement and a suite of health and safety policies. Many of these policies are being reviewed and updated in line with the 2017/18 action plan and there are now mechanisms in place to discuss and review health and safety matters through the introduction of a Health and Safety Committee.

The Corporate Health and Safety Officer has taken action to greatly improve the Council’s health and safety control framework over the last fourteen months. A well designed health and safety inspection programme is now in place and good progress has been made regarding the inspection of contractors and workplace environments. However, further work is required to ensure that all employees undertake health and safety training in a timely manner and all service area risk assessments are completed and reviewed regularly.

Internal Audit visited three buildings (The Symington Building, Control Centre offices and Atkins) and identified some incidences where controls were not operating consistently or where effectiveness of controls could be improved. The areas highlighted included display screen equipment (DSE) assessments, fire evacuation drills, COSHH assessments, fire marshal training and evidence of first aid training.

Furthermore, access to the Council’s Customer Caution Register, that displays personally sensitive information, is not restricted. It is advised that legal advice is sought to ensure this practice is compliant with data protection legislation.

The audit was carried out in accordance with the agreed Audit Planning Record (APR), which outlined the scope, terms and limitations to the audit. The auditor’s assurance opinion is summarised in the table below:

Internal Audit Assurance Opinion			
Control Environment	Satisfactory ●		
Compliance	Satisfactory ●		
Organisational Impact	Moderate ●		
Risk	Essential	Important	Standard
Risk 01 - Non-compliance with Health and Safety legislation and Council Policy, resulting in both reputational and financial damage.	1	1	4
Risk 02 - Potential harm to clients, employees or contractors due to poor contractor health and safety	0	0	2
Risk 03 - Failure to identify health and safety risks, exposing staff and stakeholders to potential hazards.	2	3	1
Risk 04 - Poor decision making due to lack of management information	0	1	1
Total Number of Recommendations	3	5	8



Summary of findings

Risk 1: Non-compliance with Health and Safety legislation and Council Policy, resulting in both reputational and financial damage.

The Corporate Health and Safety Officer, appointed to oversee health and safety duties for the Council, is suitably qualified to carry out their duties, is a registered member of the Institute of Occupational Health and Safety (IOSH) and has effective methods to receive details on updates and changes to legislative requirements.

Harborough District Council has a signed 'Health and Safety Statement of Intent' for 2017/18 which is reviewed and updated annually in line with any changes. Supporting health and safety procedures are currently under review, since many have not been reviewed or updated in recent years. The Health and Safety Officer has prepared a document register and work is underway to review and update these policies. (See recommendation 1).

As part of their induction, all new council employees are required to complete a health and safety module on the online training system 'Learning Matters' and employees based in The Symington Building are required to complete a building safety module. Internal Audit selected a sample of 25 employees that started employment within the last twelve months and found there was no evidence to confirm that 21 (84%) employees had completed the online health and safety module and four employees had not completed The Symington Building module. In addition, one employee completed the training almost a year after their employment commenced. (See recommendation 2).

It was confirmed by the Health and Safety Officer that there are currently no arrangements for health and safety refresher training. This was a known gap and has been highlighted as an action on the 2017/18 health and safety action plan. There are plans to have an online training course that is undertaken every three years by all members of staff to cover general awareness of health and safety. Also a targeted approach is planned regarding the more specific training sessions such as manual handling for those employees who are at high risk or specific fire safety training for fire marshals. (See recommendation 3).

The Council has a sufficient number of first aiders for the number of employees they employ, however evidence of first aid training e.g. certificates, was lacking in some areas. Internal Audit was informed that all first aiders located in The Symington Building and at the Control Centre offices were appropriately trained, however copies of certificates could not be provided. First aiders based at the Atkins building were being training at the time of the audit. Furthermore, the first aiders list displayed in The Symington Building does not accurately match the list displayed on the intranet. (See recommendation 4).

A list of all fire marshals is currently being reviewed and updated by the Health and Safety Officer. Fire marshals are required to sweep the sector they are located in and building sector plans are being produced which indicate the location of nearest exits and fire points. There are no training records for fire marshals and the Council has plans for training to be delivered in October 2017. (See recommendation 5).

It was confirmed that the Council has valid employers' liability insurance. This is compulsory and enables the Council to meet the cost of compensation for employees' injuries or illness. Employers are required to display a copy of the certificate where employees can easily read it. The certificate was clearly displayed in the Atkins building but not displayed in The Symington Building or in the Control Centre offices. (See recommendation 6).



In accordance with Health and Safety Information for Employees Regulations (HSIER), employers must clearly display the 2009 health and safety law poster, or provide each worker with a copy of the approved leaflet or equivalent pocket card. Testing confirmed the poster was displayed in all three buildings visited by Internal Audit.

Risk 2: Potential harm to clients, employees or contractors due to poor contractor health and safety.

The Health and Safety arrangements for contractors are considered during the tendering process by requesting details of public liability insurance and employers' liability insurance, health and safety policies and details of any enforcement/remedial orders in relation to the Health and Safety Executive.

Internal Audit reviewed the waste contract with FCC (formerly known as Fosca) and found that health and safety policies and standards were reviewed as part of the procurement process. The contract also covered compliance with the Health and Safety at Work Act 197 and outlined health and safety requirements of the Contractor.

Potential harm to clients, employees or contractors can occur due to failure to identify and manage contractor health and safety risks. These risks are considered however they are not formally identified, reviewed and assessed as part of the corporate risk management framework. **(See recommendation 7).**

The Council has developed a Contractor Health and Safety Audit checklist that is used by the Health and Safety Officer when carrying out contractor inspections. The audit checklist is robust and covers a wide range of areas however it does not include a check for valid employers' and public liability insurance **(See recommendation 8)**. At the time of the audit an inspection had taken place at Harborough Leisure Centre (Serco) and a Serco Improvement Plan has been prepared. Plans to audit further contracts are scheduled in for 2017/18.

Regular meetings take place with contractors and health and safety matters are considered as a standing agenda item. Meeting minutes for two contractors (FCC and Serco) were selected and it could be seen that health and safety was discussed at each meeting.

Risk 3: Failure to identify health and safety risks, exposing staff and stakeholders to potential hazards.

Risk assessments are fundamental to an organisation. They consider what could go wrong, and decide on suitable control measures to prevent loss, damage or injury in the workplace. The Council has developed a new risk assessment procedure and template which is currently being reviewed and waiting final approval. Internal Audit reviewed all current risk assessments and found that a general office assessment has been completed in May 2017 by the Health and Safety Officer however all other risk assessments, with the exception of regulatory services, had not been completed or reviewed within the last twelve months. No assessments could be located for corporate services. **(See recommendation 9)**

Fire Risk Assessments had been completed within the last twelve months for The Symington Building and Atkins building; however the assessment for the Control Centre Offices expired in May 2016. Whilst the Council is not responsible for ensuring a fire risk assessment is completed, it should obtain assurance that a fire risk assessment has been conducted within the last 12 months. **(See recommendation 10)**

The HDC Workplace Inspection Checklist is available and covers external signage such as clearly marked fire exit routes. Internal inspections have recently been undertaken by the Health and Safety Officer as well as Unison. All buildings visited during the audit had emergency exits that were clear of obstruction and clear signage could be seen.



Each building has a fire safety log book and testing confirmed that fire alarms are tested on a weekly basis at all three sites visited. Planned fire evacuation drills have not been undertaken at The Symington Building in the last twelve months, although there have been some unexpected ones. There are plans to have two fire drills every year, one during work hours and another out of hours. At the Atkins Building the landlords, Hinckley & Bosworth Borough Council, are responsible for fire evacuation drills and staff follow their procedure. At the Control Centre offices, fire evacuation drills are carried out by Leicestershire Police. The Health and Safety Officer has drafted fire evacuation procedures for employees based at the Control Centre offices. **(See recommendation 12).**

Guidance on the Control of Substances Hazardous to Health Regulations 2002 (COSHH) requires employers to control substances that are hazardous to health. All chemicals located at The Symington Building are kept in the cleaner's cupboards in the caretakers' office along with up to date COSHH assessments and safety data sheets. No harmful substances are used by Revenues and Benefits team at the Atkins building. However, in the Control Centre offices cleaning sprays were found, but a completed COSHH assessment or safety data sheet was not available. **(See recommendation 11).**

Up to date records of completed Portable Appliances Testing (PAT) were provided for the Control Centre Offices, Harborough Innovation Centre, The Symington Building and the Atkins Building.

Sample testing highlighted a lack of evidence of completion of Display Screen Equipment (DSE) assessments for Council staff. Of the 25 employees contacted, only six were able to provided completed assessments. All staff using computer workstations should be subject to a DSE to reduce the risk of work related injuries and ensure the Council fulfils its duties in providing a safe working environment. **(See recommendation 13).**

In order to protect the welfare of employees, the Council has identified a need to have a Customer Caution Register that provides details of any person that has been identified as potentially violent and has been banned from Council buildings. All employees and members currently have access to this register, held on the network, and details of the individual's full name and address are recorded on the register. Internal audit found the process for adding, reviewing and removing individuals from the list is robust, however by allowing all employees and members to have access to the register could be a breach of data protection legislation. The register provides personally sensitive data and access to such data should be restricted to individuals that need it to perform their role. **(See recommendation 14).**

Risk 4: Poor decision making due to lack of management information.

A Health and Safety Committee has recently been established. The first meeting is scheduled for 11th September 2017 and will meet on a quarterly basis thereafter, focussing on areas such as incidents, training, risk assessments and workplace inspections.

The Council's Incident Reporting and Investigation Procedure and Incident Report Form can be found on the staff intranet. Completed forms are sent to the relevant Line Manager, HR and the Health and Safety Officer. A central log is not maintained, however all 19 incident reports from the last 12 months held by the Health and Safety Officer were reviewed by Internal Audit. One incident was reported to the Health and Safety Executive under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR). Statistics and trends were not being reported or analysed at the time of audit; however there are plans to produce reports for CMT and the Health and Safety Committee. **(See recommendation 15)**



In order to increase the number of near misses being reported, the Council has an employee awareness campaign scheduled for October 2017 to remind staff of the importance of reporting incidents/accidents/near misses and how to report them.

A workplace health and safety inspection programme is in place and visits scheduled through 2017/18.

An annual statement or report of health and safety, including work carried out in the year, work to be completed, issues, and any recommendations was not produced for 2016/17. **(See recommendation 16)**

2. Limitations to the scope of the audit

This audit covered the health and safety of Council employees and the management of health and safety practices of contractors.

This is an assurance piece of work and an opinion is provided on the effectiveness of arrangements for managing only the risks specified in the Audit Planning Record.

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.

3. Action Plan

The following Action Plan provides a number of recommendations to address the findings identified by the audit. If accepted and implemented, these should positively improve the control environment and aid the Council in effectively managing its risks.



ACTION PLAN

Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
1	<p>The Council has a suite of health and safety policies and procedures available to employees however many have not been reviewed or updated in recent years.</p> <p>Internal Audit recognises that policies are currently being reviewed by the Health and Safety Officer and high risk areas are being prioritised.</p> <p>Without up to date policies there is a risk that health and safety legislation is not complied with.</p>	<p>The overarching Health and Safety Policy Statement of Intent is up to date.</p> <p>All health and safety policies should be updated and subject to regular review. Each policy/procedure should have an owner, a review date and be version controlled</p>	<p>Health and safety procedures to be updated in order of priority in line with HS Action Plan. HDC Document Management system will be utilised to ensure adequate version control</p> <p>It is standard practice for all policies and procedures to be available on the HS Pages of intranet; as these are reviewed the updated version will be uploaded</p>	Important 	Health and Safety Officer	Procedures identified in HS Action Plan by end March 2018

Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
2	<p>All new employees are required to complete a Health and Safety module on the online system 'Learning Matters' and for employee based in The Symington Building, The Symington Building module covering building safety is mandatory.</p> <p>Internal Audit reviewed a sample of 25 new employees and found that 21 (84%) employees had not completed the online health and safety module and four employees had not completed The Symington Building Module. In addition one employee completed the training almost a year after their employment commenced.</p> <p>Employees could potentially be at risk if they are not informed of the Council's health and safety policies and procedures.</p>	<p>All new employees should complete the Health and Safety Induction in a timely manner.</p> <p>Mechanisms should be put in place to check that all new employees have completed mandatory health and safety training. For example, the check could form part of the employee's probationary review.</p>	<p>Plan to incorporate HS module as part of overall Induction process; review underway by HR; JB will feed into this to ensure the HS module is updated.</p> <p>JB to work with HR to ensure monitoring of completion is adequate e.g. new starters have completed within one month of commencing employment. Reporting on completion via Safety Committee</p>	Essential ●	Health and Safety Officer / HR	End March 2018
3	<p>Currently there are no clear arrangements for health and safety refresher training. There are plans to have an online training course that is undertaken every three years by all members of staff to cover health and safety policies and procedures.</p>	<p>The health and safety refresher training should be provided every 3-5 years to ensure that all employees are suitably informed of the Council's health and safety policies and procedures.</p>	<p>Plan to develop online refresher training, via Learning Matters, as per HS Action Plan. Roll out via Core Brief and monitoring via Safety Committee</p>	Standard ●	Health and Safety Officer	End March 2018



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
4	<p>There are five nominated first aiders for The Symington Building. The H&S Officer advised that all five first aiders have received training and annual refresher trainings arrangements are scheduled for review in January 2018. However, no certificates were seen for three of the first aiders listed. Also the first aiders list displayed in the building does not accurately match the list displayed on the intranet and therefore accuracy of both lists have to be checked.</p> <p>It was confirmed that Control Centre members of staff had received training or refresher training, however certificates were not available for review.</p> <p>Revenues and benefits staff that work at the Atkins building have three first aiders, the records of their training were not provided at the time of the audit.</p>	<p>A central record of first aiders should be compiled and copies of the first aid certificates retained on file for inspection when required.</p>	<p>Central list in place as at 13/09/2017; copies of all certificates to be obtained, scanned and held centrally by HR and Corporate HS.</p>	<p>Standard ●</p>	<p>Health and Safety Officer</p>	<p>End Dec 2017</p>



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
5	A list of all fire marshals is currently being compiled, reviewed and updated by the H&S Officer. However Internal Audit was unable to verify whether all fire marshals had received appropriate training due to a lack of training records.	Complete, up to date fire marshal lists should be communicated to staff members (e.g. on notice boards/intranet). The Health and Safety Officer should ensure that all named fire marshals are suitably trained and records are retained on file.	Fire Marshal training booked (4 th , 13 th and 30 th October 2017). Training records to be updated and certificates scanned and held centrally HR and Corporate HS. Fire Marshal list to be updated and available on noticeboards and HS Pages of Intranet	Standard ●	Health and Safety Officer	End Nov 2017
6	The Council has an up to date valid Employers Liability Insurance However, the insurance certificate is not displayed in The Symington Building or the Control Centre offices. If an employer does not display the certificate of insurance they can be fined by the HSE.	A copy of the Council's current Employers Liability Insurance certificate must be displayed in buildings where employees can easily read it. Alternatively, since 1st October 2008 Employers have been allowed to display their certificate electronically. If this method is preferred, employees must know how and where to find the certificate and have reasonable access to it.	Certificate obtained, will be added to HS intranet pages, accessible to all staff.	Standard ●	Health and Safety Officer	End Sep 2017

Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
7	Health and Safety risks associated with contractors are not formally identified, reviewed and assessed as part of the corporate risk management framework	Review the Health and Safety risks associated with the major contracts to determine if the risks should be monitored through Council's risk management framework.	As per risk assessment project identified in HS Action Plan; Contractor Management risk assessments to be completed by Corporate Asset Management. Risk assessment to be included on TEN system as part of the corporate risk management framework	Standard ●	Corporate Asset Manager Business Planning Officer	End Jan 2018 1st April 2018
8	The Council's Contractor Health and Safety Audit Checklist does not include a check to see if the contractor has appropriate employers' and public liability insurance.	Include the insurance check in the H&S Audit checklist to ensure that contractors have appropriate and valid employers' and public insurance cover in place.	Update HS Audit checklist to include this requirement	Standard ●	Health and Safety Officer	End September 2017
9	Documented risk assessment procedures have been prepared and are awaiting approval. The new procedures adopt the approach of. and are linked to, the Corporate Risk framework. Internal Audit reviewed the current central risk assessments folder and found that whilst up to date risk assessments were available for regulatory services, no risk assessments could be located for Corporate Services and other risk assessments had not been reviewed within the last 1-2 years.	The H&S Officer should ensure that all service areas have assessed the health and safety hazards in their area and have conducted risk assessments where appropriate.	Council-wide Risk assessment project programmed into HS Action Plan 2017/18	Essential ●	Health and Safety Officer	End Mar 17



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
10	Control Centre employees are based at Market Harborough Police Station. A Fire Risk Assessment was completed for this building on May 2015 and was valid until 19 th May 2016. A more up to date assessment was not available at the time of the audit.	The Council should request a copy of the latest fire risk assessment for the building where control centre employees are located.	Copy already requested 12/09/2017. Once obtained this will be reviewed and passed on to Service Manager	Standard ●	Health and Safety Officer	End Oct 17
11	Completed COSHH assessments were not provided for hazardous substances (cleaning sprays) used within the Control Centre offices, resulting in non compliance with the Control of Substances Hazardous to Health Regulations 2002.	The Control Centre Manager should prevent or reduce workers' exposure to hazardous substances by: <ul style="list-style-type: none"> • Gathering information about the hazardous properties of the substances, the work, and the working practices (or find out what the problems are) • Evaluate the risks to health • Decide on the necessary measures to comply with Regulations 7-13 of COSHH • Record the assessment • Decide when the assessment needs to be reviewed 	Service Manager to action; assistance from Corporate HS Officer, if required.	Important ●	Control Centre Service Manager	End Nov 17



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
12	<p>Internal Audit were advised that there have been no planned fire evacuation drills carried out at The Symington Building in the last 12 months, although there were few unexpected ones. There are plans to have two fire drills every year, one during work hours and another out of hours.</p> <p>The fire evacuation drills are carried out by the landlord the Leicestershire Police Force at the Control Centre offices. The members of staff follow the designed procedures. The H&S Officer has prepared draft Fire Evacuation Procedures for the control centre. Once finalised these should be communicated to staff to ensure they are aware of the process they need to follow.</p>	<p>Ensure at least one planned fire drill is conducted on an annual basis at The Symington Building and a fire drill log is prepared and maintained.</p> <p>The new Fire Evacuation Procedure to be completed for Control Centre offices.</p>	<p>Fire evacuations planned as per HS Action Plan 2017/18.</p> <p>Fire log and box contents to be updated</p> <p>Existing Fire Evacuation Procedure to be reviewed, once Fire Risk Assessment obtained and to be made available to all Control Centre personnel.</p>	<p>Important</p> <p>●</p>	<p>Health and Safety Officer /Corporate Asset Manager</p> <p>Health and Safety Officer and Control Centre Service Manager</p>	<p>End Dec 17</p> <p>End Dec 17</p>



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
13	<p>The priority of completing the Display Screen assessments is placed on those who have a health issue or expectant mothers etc. When the DSE is completed the H&S Officer reviews the assessment and prepares an action report to the employees Line Manager. The H&S would then assist in helping adjusting the workstation or obtaining the right equipment needed to support the employee.</p> <p>Testing of 25 office based employees confirmed that only six Display Screen equipment assessments were completed.</p> <p>The main risks that may arise in work with DSE are musculoskeletal disorders such as back pain or upper limb disorders, visual fatigue, and mental stress. While the risks to individual users are often low they can still be significant if good practice is not followed.</p>	<p>The Council should consider the approach to completing DSE assessments. All DSE users should be asked to complete a self-assessment that is reviewed by their Line Manager and passed to the Health and safety Officer only when potential issues are identified.</p> <p>Going forward, an assessment should be completed when a new workstation is set up, when a new user starts work, or when a substantial change is made to an existing workstation (or the way it is used).</p> <p>Assessments should be repeated if there is any reason to suspect they may no longer be valid.</p> <p>DSE self-assessments should be retained in order to provide a sufficient audit trail.</p>	<p>DSE review programme to be implemented first quarter of 2018/19, as per HS Action Plan 2018/19.</p> <p>These will be user-orientated and will take into account current hot desking and homeworking arrangements at TSB.</p> <p>Line Manager to undertake initial review; however all DSE assessments will be stored centrally to enable appropriate monitoring of completion. Compliance will be monitored by Safety Committee.</p>	Important ●	Health and Safety Officer / Line Managers	June 2018

Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
14	<p>The Customer Caution Register has recently been reviewed and updated as well as the procedures based on Information Commissioner's guidance (ICO). The register is reviewed every six months by the panel.</p> <p>A review of the Customer Caution register confirmed that it is accessible to all employees and Members on the Council's shared drives (P and W) It is not password protected or restricted in any way and therefore can easily be edited. Also the register includes personally sensitive information such as the person's full name and address that could potentially lead to non compliance of the Data Protection Act.</p>	<p>Legal advice should be sought to ensure that the customer caution register is compliant with data protection legislation.</p>	<p>There is a reluctance to restrict access unless necessary, this is to ensure that staff and Councillors have access to relevant information to enable them to ensure adequate precautions are in place when dealing with potentially violent/abusive customers. Legal advice will be sought to determine whether restrictions are required in line with data protection legislation.</p>	<p>Essential</p> <p>●</p>	<p>Health and Safety Officer/ Legal</p>	<p>End Dec 17</p>
15	<p>Accident, Incident or near miss statistics are currently not collated centrally, analysed or reported to CMT.</p> <p>Internal Audit acknowledges that there are plans to implement this in the future.</p>	<p>A central record of all incidents, accidents and near misses should be maintained by the Health and safety Officer.</p> <p>The Health and Safety Officer should investigate where appropriate and report statistics to the Health and Safety Committee and CMT.</p>	<p>Improvements to recording system planned as per HS Action Plan 17/18</p> <p>Investigations are completed as necessary. HS Officer will be attending refresher training on Incident Investigation as identified in current personal development/appraisal</p> <p>Incident statistics now agreed as a standing item at HS Committee and will form part of the annual HS report to CMT</p>	<p>Important</p> <p>●</p>	<p>Health and Safety Officer</p>	<p>End Mar 18</p>



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
16	A Health and Safety report has not been produced in the last 12 months due to staff changes and the Health and Safety role being vacant for an extended period of time. The annual H&S report will be produced IN March 2018 by the H&S Officer as noted in the H&S Action Plan.	A Health and Safety Report should be produced for 2017/18 and on an annual basis thereafter. The report should be reviewed and discussed by the Health and Safety Committee and presented to CMT.	Identified and will be delivered as per HS Action Plan 17/18	Standard ●	Health and Safety Officer	End Mar 18

GLOSSARY

The Auditor's Opinion

The Auditor's Opinion for the assignment is based on the fieldwork carried out to evaluate the design of the controls upon which management rely and to establish the extent to which controls are being complied with. The tables below explain what the opinions mean.

Compliance Assurances		
Level	Control environment assurance	Compliance assurance
Substantial ●	There are minimal control weaknesses that present very low risk to the control environment.	The control environment has substantially operated as intended although some minor errors have been detected.
Good ●	There are minor control weaknesses that present low risk to the control environment.	The control environment has largely operated as intended although some errors have been detected.
Satisfactory ●	There are some control weaknesses that present a medium risk to the control environment.	The control environment has mainly operated as intended although errors have been detected.
Limited ●	There are significant control weaknesses that present a high risk to the control environment.	The control environment has not operated as intended. Significant errors have been detected.
No ●	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.	The control environment has fundamentally broken down and is open to significant error or abuse.

Organisational Impact		
Level	Definition	
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.	

Category of Recommendations

The Auditor prioritises recommendations to give management an indication of their importance and how urgent it is that they be implemented. By implementing recommendations made managers can mitigate risks to the achievement of service objectives for the area(s) covered by the assignment.

Priority	Impact & Timescale
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.