



**Internal Audit Report**

Final

Chief Executive's

**Review of HR Activities - Health and Safety**

April 2010

# **1 INTRODUCTION**

## **1. BACKGROUND**

- 1.1 This report has been prepared as a result of the Internal Audit review of Health & Safety as part of the 2009/10 Internal Audit programme.
- 1.2 The key aspects of this audit will be to review Health & Safety departmental plans and the controls operated by management.

## **2 AUDIT SCOPE AND OBJECTIVES**

- 2.1 The following approach will be used to satisfy the objectives of the audit:
- Review the Council Corporate Policy on Health & Safety to ensure that there are regular reviews and updates: and
  - Two departments will be selected in order to test the current procedures regarding the management of Health & Safety Plans.

## **3 RISK ASSESSMENT**

- 3.1 As part of the audit process and in conjunction with our Risk Based Auditing approach, the risk register was reviewed to identify any areas that needed to be included within the audit.
- 3.2 An exercise was progressed to review and update the strategic and operational risk registers to reflect the significance of a failure to comply with Health and Safety legislation.

## **4 MAIN FINDINGS**

- 4.1 The Council has a well defined Corporate Policy on Health & Safety and this is supported by underlying policies on specific legislative requirements. These policies are regularly reviewed on an annual basis and updated. In addition, policies are updated as required in order to reflect legislation changes.
- 4.2 The departments reviewed have a well defined structure for addressing Health & Safety issues ensuring that plans are in place and being developed in response to reported issues and legislation changes.
- 4.3 Internal audit is aware that monthly corporate Health and Safety meetings have not recently been held for which reasons were provided. It is recommended that these are commenced as soon as possible.

## **5 RECOMMENDATIONS**

- 5.1 There is one medium recommendation identified as a result of the audit. The recommendation is shown in the action plan below.

## **6 AUDIT OPINION**

- 6.1 Based on the findings we can conclude that the departments reviewed have a well defined structure for addressing Health & Safety issues ensuring that plans are in place and being developed in response to reported issues and legislation changes.
- 6.2 Recommendations arising from the audit work should be implemented by the nominated responsible officer within the agreed timescale. Recommendations not implemented will require explanation to the Audit Committee. This could lead to findings being reported in the Internal Control Statement produced by the Council in support of the Annual Accounts.

## **7 ACKNOWLEDGEMENTS**

- 7.1 Thanks are due to the Health & Safety Manager. The departmental officers responsible for Health & Safety within the departments reviewed for their co-operation and assistance during the Audit and the preparation of the report and action plan.
- 7.2 Argyll & Bute Council's Internal Audit section has prepared this report. Our work was limited to the objectives in section 2. We cannot be held responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.
- 7.3 This report is private and confidential for the Council's information only and is solely for use in the provision of an internal audit service to the Council. The report is not to be copied, quoted or referred to, in whole or in part, without prior written consent.

**APPENDIX 2      ACTION PLAN**

<b>No.</b>	<b>FINDINGS</b>	<b>PRIORITY</b>	<b>RECOMMENDATION</b>	<b>RESPONSIBLE OFFICER</b>	<b>IMPLEMENTATION DATE</b>
1	Internal audit is aware that monthly corporate Health and Safety meetings have not recently been held for which reasons were provided.	<i>Medium</i>	It is recommended that the quarterly meetings are commenced as soon as possible.	Health & Safety Manager	30 September 2010