



Hinckley and Bosworth Borough Council

Internal Audit Final Report

Health & Safety (2023/24)

Audit Sponsor: Julie Kenny, Director (Corporate & Streetscene Services)

Audit Contacts: Sophia Hands, Corporate Health and Safety Officer

September 2024

Reporting Timetable

Debrief Meeting: 13/08/2024

Draft Report Issued: 15/08/2024

Comments Received: 30/08/2024

Final Report Issued: 04/09/2024

forv/s
mazars

Contents

01 Summary Action Plan.....	4
02 Value for Money and Sector Comparison.....	5
03 Detailed Action Plan.....	6
A1 Audit Information	10
Contacts.....	13

Disclaimer

This report (“Report”) was prepared by Forvis Mazars LLP at the request of Hinckley & Bosworth Borough Council and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of Hinckley & Bosworth Borough Council and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, re-interpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, re-interpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A1 of this report for further information about responsibilities, limitations and confidentiality.

Your One Page Summary

Audit Objective: To provide assurance on the adequacy and effectiveness of the key controls in place in relation to health and safety.

Audit rationale

Why the Audit is in Your 2023/24 Plan

To assess the adequacy of arrangements in place in relation to managing health and safety, and to provide assurance that Hinckley and Bosworth Borough Council is taking appropriate measures to comply with its statutory obligations.

Your Strategic Risk

S.16: Failure to adhere to health and safety legislation and regulations.

Your Strategic / Tactical Objective

N/A - No specific strategic or tactical objective.

Summary of our opinion

Moderate Opinion
See Appendix A1 for definitions



Summary of Recommendations

High Priority	-
Medium Priority	2
Low Priority	-

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	31/12/2024

Summary of findings

Examples of good practice

- ✓ A Health, Safety and Welfare Policy is in place, as well as a suite of other health and safety related policies and procedures such as the Reporting Accidents & Incidents and Risk Assessment Arrangements procedures.
- ✓ A Health & Safety Risk Management Report is presented to the SLT meeting on a quarterly basis, and includes health and safety incidents, health and safety inspections and training completion rates.

Highest Priority Findings

- Incomplete refresher training and lack of central monitoring of toolbox talks.
- Accidents, incidents and near miss actions and promptness of investigations not formally monitored.

Key root causes

- Lack of escalation process for the non-completion of health and safety refresher training.
- Toolbox talk training takes place in-person and is more difficult to monitor in comparison with the e-learning courses.
- Level of resource to monitor and track all recommendations not sufficient.

01 Summary Action Plan

Below is a high-level summary of the actions that are intended to support your management of this risk area. Further detail about our findings, which have been discussed with management, are provided in our detailed action plan (see 03 Detailed Action Plan).

Ref	Recommendation	Priority	Responsible Person	Due Date
1	<ol style="list-style-type: none"> The council should contact staff who have not completed health and safety and refresher training and ensure that it is completed as a priority. The Health and Safety Officer should consider introducing an escalation process for staff who have not completed health and safety training. This could include targeted reminders, and removal from their duties until role specific training is complete. The council should centralise and digitise the current process for monitoring training, particularly for staff who complete in-person inductions and toolbox talks. An officer should be given overall responsibility for monitoring completion. 	Medium	Sophia Hands Health & Safety Officer	<ol style="list-style-type: none"> 30 September 2024 31 December 2024 31 October 2024
2	<ol style="list-style-type: none"> Staff should be reminded that incident report forms are required to be produced for all accidents, incidents and near misses. Actions, learnings and recommendations from investigations should be formally recorded and monitored for completion, with a deadline and responsible person assigned. The promptness of recording, reporting and investigating accidents, incidents and near misses should be recorded and monitored, and promptness should be reported within the quarterly performance dashboard presented to SLT. 	Medium	Sophia Hands Health & Safety Officer	31/12/2024

02 Value for Money and Sector Comparison

Within each of our reports, we summarise any observations we have made about the effectiveness, efficiency and economy of your operations. This is to support our portfolio of public and social sector organisations with value for money considerations. We also summarise how you compare to similar organisations, which is intended to bring you the benefit of our insight.

Value for Money



Value for money (VfM) considerations can arise through the efficient use of systems and processes in order to make more efficient use of resources.

Some staff, such as drivers at the Jubilee depot, do not complete health and safety training and refresher training via e-learning courses, and instead attend in-person 'toolbox talks' on a regular basis to refresh health and safety knowledge. We found that training completion for toolbox talks is currently monitored manually through a variety of different spreadsheets for different departments, rather than through a single central record. Developing a single central record and monitoring centrally may improve VfM through streamlining the process of monitoring training completion, allowing staff to focus more on operational matters, and ensure that staff can be held accountable for non-completion of training. Automation could also be used to improve the efficiency of this process, such as by using a digital sign on system to record and monitor training attendance rather than monitoring through manual spreadsheets.

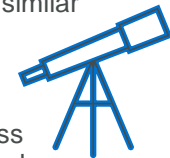
On a quarterly basis, a report is sent to the SLT meeting and Statutory Safety Committee which includes a wide range of performance information data such as e-learning training completion rates, incidents and investigations, and insurance claims. This provides assurance to management that the health and safety function is operating effectively. However, it may be beneficial for some additional metrics to be reported on, such as the promptness of investigating accidents, incidents and near misses.

Sector Comparison

We have assessed the arrangements in place for Health and Safety and compared them to those noted in other audits carried out at similar Local Authority clients.

A common issue raised in our reviews of health and safety at peer organisations relates to the implementation of remedial actions arising from accident, incident and near miss investigations not being monitored effectively. At Hinckley and Bosworth, we found that incidents and recommendations arising from investigations are reported to the SLT meeting on a quarterly basis, however, the implementation of these recommendations is not monitored formally. We have raised a recommendation relating to this in section 3 of this report. Review of the performance dashboard for the period January – March 2024 found that there were 39 accidents and near miss incidents reported, including two RIDDOR reportable cases.

At peer organisations, Key Performance Indicators (KPIs) are usually in place for the promptness of investigating and resolving health and safety incidents. Although the outcomes of investigations are reported quarterly to the SLT meeting, the promptness of investigating and resolving incidents is not monitored or reported on. Best practice would include recording and monitoring when incidents were reported, investigated and resolved, such as through a monitoring spreadsheet, and then to report on metrics such as the number of days taken to resolve incidents after they have been reported.



03 Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix A1.

1. Incomplete refresher training and lack of central monitoring of toolbox talks	
Finding(s) and Risk	Recommendation(s)
<p>There are separate pathways for health and safety training, with some officers completing e-learning courses and others, such as drivers working at the depot, completing in-person inductions and attending toolbox talks as they do not have access to the e-learning courses and also require more specialist training. Toolbox talks act as regular health and safety refresher training on a variety of topics, such as manual handling, manoeuvring vehicles, and fuel handling and often consist of a video or presentation that the staff members view in-person.</p> <p>From review of quarterly performance information presented to the SLT, we found that the refresher training health and safety e-learning course currently has a 79% completion rate. Reminders are sent to users when the training is not complete.</p> <p>Toolbox talk training completion is monitored by individual departments who hold their own spreadsheets and are responsible for ensuring that their staff members complete the training, and a Single Central Record is not maintained. The process for recording this training is manual, and due to this, automated reminders cannot be sent to staff members who have not completed the training, and completion rates are not reported via the quarterly performance dashboard provided to SLT.</p> <p>We requested toolbox talk training records for three departments and found that in one case, for Clean Neighbourhoods, that no training monitoring spreadsheet is maintained.</p> <p>Risk and Impact: Lack of management accountability to monitor the completion of training.</p>	<ol style="list-style-type: none"> 1. The council should send further reminders to staff who have not completed health and safety and refresher training and ensure that it is completed as a priority. 2. The Health and Safety Officer should consider introducing an escalation process for staff who have not completed health and safety training. This could include targeted reminders, and following a risk-based approach, removal from their duties until role specific training is complete. 3. The council should centralise and digitise the current process for monitoring training, particularly for staff who complete in-person inductions and toolbox talks. An officer should be given overall responsibility for monitoring completion.

Root Cause(s)

Lack of escalation process for the non-completion of health and safety refresher training.
 Toolbox talk training takes place in-person and is more difficult to monitor in comparison with the e-learning courses.

Management Comments / Agreed Actions

(1) Staff are already contacted to remind them to attend / complete the relevant health and safety training for their roles and overall take up is monitored by the SLT as well as the Statutory Safety Committee.

We will however introduce an escalation process whereby the member of staff's manager is contacted, then Head of Service and ultimately SLT member.

(2) We will ask SLT to consider appropriate sanctions for non-completion, e.g. removal from duties when appropriate/high risk.

(3) There are good examples in the organisation of monitoring toolbox talks – for example in Housing Repairs and Refuse. These will be replicated in Clean Neighbourhoods. We will give consideration to a centralised system for monitoring training and do a cost/benefit analysis for its introduction. We are mindful that Health and Safety is the responsibility of all and that this is reflected in management of training. The corporate Health and Safety Officer will work with the Head of Street Scene services to ensure that suitable monitoring takes place in future.

Responsible Person	Sophia Hands Health & Safety Officer	Action Due Date	(1) 30 September 2024 (2) 31 December 2024 (3) 31 October 2024
		Priority Level	Medium

2. Accidents, incidents and near miss actions and promptness of investigations not formally monitored

Finding(s) and Risk

There is a Reporting Accidents and Incidents Procedure in place, last reviewed in June 2024. The procedure sets out the process for reporting accidents, incidents and near misses, as well as for undertaking the investigation. According to the Procedure, an accident report form must be completed via an online portal to the Health and Safety Officer, and the report must then be investigated by a line manager within 14 working days. Once the investigation has been completed, remedial actions should be implemented where necessary.

Review of the performance dashboard for the period January – March 2024 found that there were 39 accidents and near miss incidents reported, including two RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) reportable cases. We found that both RIDDOR reportable cases were reported within the required timeframes. From review of a sample of eight incident reports, we found that in one case a report form had not been produced.

We found that incidents and recommendations from investigations are reported on a quarterly basis to the SLT meeting. However, the implementation of recommendations is not tracked, such as through the use of a monitoring spreadsheet with a deadline and responsible person assigned to the recommendation.

We also noted that the promptness of recording, reporting and investigating incident reports is not monitored and reported via the quarterly performance dashboard.

Risk and Impact: Ineffective process for reporting, recording and investigating accidents, incidents and near misses leading to health and safety risks not being identified and actions not put in place to prevent similar events from occurring in the future.

Recommendation(s)

1. Staff should be reminded that incident report forms are required to be produced for all accidents, incidents and near misses.
2. Actions, learnings and recommendations from investigations should be formally recorded and monitored for completion, with a deadline and responsible person assigned.
3. The promptness of recording, reporting and investigating accidents, incidents and near misses should be recorded and monitored, and promptness should be reported within the quarterly performance dashboard presented to SLT.

Root Cause(s)

Level of resource to monitor and track all recommendations not sufficient.

Management Comments / Agreed Actions

(1) Staff will be reminded that incident forms are required to be produced for all accidents, incidents and near misses.

(2) & (3) The quarterly reports will be updated to include dates of investigations and actions completed so that SLT and the Statutory Safety Committee have visibility over timeliness of reporting etc, these reports will include the target deadline and responsible person.

All actions arising from each investigation will be logged on Trackplan and monitored to resolution by the H&S Officer. This process will be in line with other actions being tracked such as audits and inspections. Progress on the actions on Trackplan will be reported to the HR Manager via 1:1s, SLT and SSC.

Responsible Person	Sophia Hands – Health & Safety Officer	Action Due Date	31 December 2024 (when next report is due)
		Priority Level	Medium

A1 Audit Information

Agreed Audit Objective and Scope

The objectives of our audit were to assess whether Hinckley & Bosworth Borough Council has in place adequate and appropriate policies, procedures and controls in relation to health and safety with a view to providing an opinion on the extent to which risks in this area are managed. The audit considered the following risks relating to the area under review:

Roles and Responsibilities

- Staff are unaware of their roles and responsibilities in relation to health and safety.

Policies and Procedures

- Outdated policies and procedures lead to inappropriate health and safety measures in the workplace.

Training

- Health and safety induction training is not delivered to all the new starters.
- Council does not provide health and safety training to all employees on a regular basis and training is not specialised to target the health and safety risks specific to each service.
- Lack of management accountability to monitor the completion of training.

Risk Identification

- Failure to identify health and safety risks exposing staff and stakeholders to potential hazards.

Monitoring

- Ineffective process for reporting and recording accidents, incidents and near misses.
- Accidents, incidents and near misses were not investigated to prevent similar events from occurring in the future.

Management Reporting

- Poor governance arrangements in place for reviewing, scrutinising and managing health and safety incidents.
- Poor decision making due to lack of management information being reported.

Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

Statement of Responsibility

We take responsibility to Hinckley & Bosworth Borough Council for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpreted amendment and/or modification by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London, EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.

Contacts

Peter Cudlip

Partner, Forvis Mazars

Peter.Cudlip@mazars.co.uk

Sarah Knowles

Engagement Manager, Forvis Mazars

Sarah.Knowles@mazars.co.uk

Ashley Stewart

Assistant Manager, Forvis Mazars

Ashley.Stewart@mazars.co.uk

Connor Wood

Senior Auditor, Forvis Mazars

Connor.Wood@mazars.co.uk

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients. Forvis Mazars LLP is the UK firm of Forvis Mazars Global.

Visit forvismazars.com/global to learn more about the global network.