

# Final Internal Audit Report

## Food Safety – Data Quality

### October 2019

**Distribution:** Executive Director of Place (Final only)  
 Director of Public Realm  
 Head of Public Protection  
 Food and Safety Manager

Assurance Level	Identified Issues	
<b>Limited Assurance</b>	Priority 1	1
	Priority 2	3
	Priority 3	1

#### Confidentiality and Disclosure Clause

This report ("Report") was prepared by Mazars LLP at the request of London Borough of Croydon 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.

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Please refer to the Statement of Responsibility in Appendix 3 of this report for further information about responsibilities, limitations and confidentiality.

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## 1. Introduction

- 1.1 Food establishments operating within the London Borough of Croydon are legally required to register with Croydon Council. The Council is required by law to inspect businesses which produce or prepare food to ensure that food legislation is being complied with. Particularly under Regulation 5 of the Food Safety and Hygiene (England) Regulations 2013, the Council has a statutory duty to enforce the food safety provisions.
- 1.2 Scorings determined during the inspections of food establishments are logged into the UNIFORM system for each food establishment. Based on this a risk category is allocated and the next inspection due determined accordingly. The system provides prompts when the next expectation is due.
- 1.3 A visit from Food Standard Agency (FSA) in November 2018 found that 309 food establishments had overdue inspections and a requirement for the Council to submit regular monthly updates on the progress of the inspections to the FSA was put in place.
- 1.4 Data quality and the UNIFORM system are key to the Council being able to schedule and monitor the inspections due and also to provide the required monthly reports. This audit consequently focused on the accuracy and completeness of the data held and the data quality controls in place.

## 2. Key Issues

### Priority 1 Recommendations

The reports of inspections due generated from the UNIFORM system were not accurate, **(Issue 2)**.

### Priority 2 Recommendations

Sample testing identified that inspection results were not being recorded into UNIFORM in a timely manner, **(Issue 1)**.

The required progress reports were not being sent to the Food Standards Agency (FSA) monthly as required, **(Issue 3)**.

Inspections of newly opened establishments were not always carried out in a timely manner, **(Issue 4)**.

The Priority 3 issue is included under item 4.

3. Action and Key Findings/ Rationale

<b><u>Control Area 2: Data Input</u></b>		
<b>Priority</b>	<b>Action Proposed by Management</b>	<b>Detailed Finding/Rationale – Issue 1</b>
2	<p>A large number of inspections were completed over the last year (2017-2019) to meet our statutory requirements. Due to insufficient resources within the BS support team, they are unable to meet the demand to log within the 3 days as is included within the SLA between the teams.</p> <p>In the interim period, whilst they recruit to posts, we have a temporary measure in place to ensure that all inspections completed are being crossed off the inspection list, even though not logged, and this ensures that an accurate number of inspections completed can be obtained.</p> <p>BS support recruitment paper has been sent to the Director to consider the need for additional resources in BS, however we are not certain that this will be approved as the role doesn't meet the exempt criteria for the current recruitment freeze.</p>	<p>The Food Law Code of Practice 2017 Section 3.2.7.4 details that, '<i>Inspecting competent authorities should ensure their management information systems (databases) are updated within 14 days of an intervention, or sooner depending on the nature and severity of any contraventions identified</i>'. In this regard, it is considered good practice, for every inspection carried out, that inspection outcomes are input into the system and the inspection form uploaded to IDOX (the document management system used) immediately.</p> <p>Examination of the database records for a sample of 10 food establishment found that the records for 7 of these had not been updated with inspection details in a timely manner, (In 3 instances the records were updated after 10 working days, in 2 instances these were updated after 20 working days, in one instance these were after 30 working days and in the last instance it took more than 80 days to update the records).</p> <p>Where the UNIFORM system is not updated with inspection records in a timely manner the system will not accurately reflect the inspections due. Consequently there is a risk that inspections may be duplicated or that inspection records may be mislaid.</p>

Responsible officer	Deadline	
Food and Safety Manager	30 November 2019	

<b>Control Area 4: Data Output</b>												
<b>Priority</b>	<b>Action Proposed by Management</b>	<b>Detailed Finding/Rationale – Issue 2</b>										
<b>1</b>	<p>During a recent audit and health check by IDOX uniform consultant, it was found that the inspection due reports and the interventions due report direct from Uniform, are not a reliable source of data. The parameters for these statistical reports cannot be defined and therefore are not accurate. We will no longer consider these to provide reports for inspections due.</p> <p>We have just started using the Enterprise task report system and have yet to establish the difference between the Enterprise report and the Access Report inspections due.</p> <p>We will carry out a thorough audit for each report to investigate those appearing on the Enterprise system and those appearing on the Access report (to ensure all inspections are captured). The audit of both reports will take place before the 27 November.</p> <p>On the 27 November we have an IDOX Uniform Enterprise consultancy day to establish and refine the Enterprise tasks and workloads. We will raise</p>	<p>Scorings determined during the inspections of food establishments are logged into the UNIFORM system for each food establishment. Based on this a risk category is allocated and the next inspection due determined accordingly. The system provides prompts when the next expectation is due.</p> <p>Discussion with Food and Safety Manager determined that the reports produced by UNIFORM failed to retrieve all the businesses that were due inspection. However, while the Manager was able to provide examples of discrepancies, a complete comparison had not been conducted.</p> <p>It was explained that the UNIFORM system was able to generate two separate reports, namely a report of the dates of all inspections due for the year and another with a list of all inspections that are due allocation. Due to the discrepancies identified, an add-on module to UNIFORM had been obtained, called Enterprise.</p> <p>Internal Audit compared the results for the period 1 January to 30 June 2019 of the two different UNIFORM reports, the Enterprise report and also the results of a database extract into Access conducted by ICT and obtained the following summary results (more detail is provided in appendix 1):</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><b>Report name</b></th> <th><b>No. of Records</b></th> </tr> </thead> <tbody> <tr> <td>UNIFORM Due</td> <td style="text-align: center;">220</td> </tr> <tr> <td>UNIFORM Due Allocation</td> <td style="text-align: center;">495</td> </tr> <tr> <td>Enterprise Report</td> <td style="text-align: center;">319</td> </tr> <tr> <td>Access Report</td> <td style="text-align: center;">252</td> </tr> </tbody> </table>	<b>Report name</b>	<b>No. of Records</b>	UNIFORM Due	220	UNIFORM Due Allocation	495	Enterprise Report	319	Access Report	252
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Enterprise Report	319											
Access Report	252											

	<p>issues / discrepancies at this point for further action by IDOX.</p> <p>The Access report, that currently produces the Inspections due, has many criteria to determine the inspections due. Further work is needed on the report as it is slow to run and has developed a number of discrepancies. Current staffing levels in applications support is insufficient to be able to look at the Access report in detail. Further support is needed from the IT Application support team to assess the report and to amend where necessary. We are advised that IT are waiting approval for a recently retired staff member to be brought back in to assist, however we have been waiting a long time without progress being made. Without these checks and further work being done this report will not be accurate and cannot be relied upon.</p>	<p>Where the reports of inspections due contain discrepancies, there is a risk that inspections may be missed.</p>
<p><b>Responsible officer</b></p>	<p><b>Deadline</b></p>	
<p>Food and Safety Manager / IT</p>	<p>31 December 2019</p>	

<b><u>Control Area 4: Data Output</u></b>						
<b>Priority</b>	<b>Action Proposed by Management</b>	<b>Detailed Finding/Rationale – Issue 3</b>				
<b>2</b>	<p>Although specific figures were not sent, I was in email communication with the FSA between 17-23 May and they were updated about the LAEMS figures for 2018/19 and progress on recruitment.</p> <p>Progress reports were sent on 27 June, 4 July, 18 July, 10 September (due to staff holiday in August) and 24 September. In response to the email of 24 September the FSA have indicated that they will be happy for the next update to be sent in early December rather than monthly, however internal monitoring will still take place monthly.</p>	<p>The Food Standards Agency (FSA) during their visit to the Council on 28 November 2018 determined that there were 309 food establishments overdue for intervention. As a result the Council has subsequently been required to provide regular monthly updates of progress against targets to the FSA.</p> <p>Examination of the correspondence with the FSA providing the required progress updates found that:</p> <ul style="list-style-type: none"> <li>• Progress reporting for February 2019 was delayed to the 2 April 2019 due to a database reporting problem which necessitated IT work.</li> <li>• Progress had not been reported for the months of April and May 2019 (as at 14 June 2019)</li> </ul> <p>Where there is a failure to provide the monthly reports to the FSA in a timely manner, there is a risk that the FSA may re-inspect the Council or subject the Council to stronger actions.</p>				
	<table border="1"> <thead> <tr> <th><b>Responsible officer</b></th> <th><b>Deadline</b></th> </tr> </thead> <tbody> <tr> <td>Head of Public Protection</td> <td>Actioned</td> </tr> </tbody> </table>	<b>Responsible officer</b>	<b>Deadline</b>	Head of Public Protection	Actioned	
<b>Responsible officer</b>	<b>Deadline</b>					
Head of Public Protection	Actioned					



<b><u>Control Area 4: Data Output</u></b>						
<b>Priority</b>	<b>Action Proposed by Management</b>	<b>Detailed Finding/Rationale – Issue 4</b>				
<b>2</b>	<p>The newly registered premises have now been allocated a workflow in the Enterprise module. Once registered new businesses will appear on the Enterprise workload reports. This can then be allocated to officers in a timely manner.</p> <p>The backlog of inspections for new businesses premises will be met by the end of the year and therefore from that date, we will be able to meet the requirement of 28 days since registering. In addition, 3 new Officers have been recruited to the team, so by the end of the year. We will be able to allocated inspections and enable them to be completed in a timely manner.</p>	<p>The Food Law Code of Practice 2017, Section 5.2.2.5 details that, <i>‘New food establishments and/or those that come to the attention of the Competent Authority for the first time must be subject to an initial inspection.’</i> Section 5.3.1.1 details that, <i>‘Initial inspections should normally take place within 28 days of registration or from when the Authority becomes aware that the establishment is in operation. The requirement to undertake initial inspections within 28 days may in some circumstances present a conflict for resources to complete other higher priority activities, in such circumstances prioritisation of interventions within the authority’s programme should be undertaken in a risk based manner.’</i></p> <p>Examination of the Access Report (for the period 1 January to 30 June 2019) found that 135 (out of 319 i.e. 42%) food establishment records did not detail an inspection due date. The Food and Safety Manager explained that the next inspection date would only be determined once an initial inspection had been carried out. For 33 out of these cases, the year included in the reference number indicated that the food establishments commenced in prior years (the remainder, i.e. 102 commenced in the current year); however, without the exact opening dates it was not possible to ascertain how overdue these were.</p>				
	<table border="1"> <thead> <tr> <th><b>Responsible officer</b></th> <th><b>Deadline</b></th> </tr> </thead> <tbody> <tr> <td>Food and Safety Manager</td> <td>31 December 2019</td> </tr> </tbody> </table>	<b>Responsible officer</b>	<b>Deadline</b>	Food and Safety Manager	31 December 2019	<p>Where the inspection due dates are not always detailed, there is a risk that these inspections may not be conducted in a timely manner.</p>
<b>Responsible officer</b>	<b>Deadline</b>					
Food and Safety Manager	31 December 2019					

**4. Priority 3 Issue**

Action Proposed by Management	Findings
<p>1) done                      2) done                      3) done                      4) The duplicate record was historic (recorded in 2004) and the Risk assessment hadn't been fully inputted. Now rectified.</p> <p>These are all historic premises (before 2016 BS support service data entry). Premises now inputted by BS team are added using a detailed procedure. This ensures that 99% of all inputting is accurate. BS support have a procedure in place to check business information before inputting any inspections or service demands. Data checks are ongoing, but I am confident that all data inputted is accurate. Also, there is a data check procedure in place for all BS once they have completed a task on Uniform.</p> <p>The current Access Report is also designed to look for duplicate records and will only select the latest record. Therefore duplicate records would not have appeared on the current Access inspection due report and duplicate inspections will not occur.</p>	<p>The Food Law Code of Practice 2017, Section 3.3.23 details that the, <i>'Database of Food Business Establishments Competent authorities must maintain an up-to-date database of food business establishments which have been approved or conditionally approved by them.'</i></p> <p>Examination of UNIFORM reports of inspections due between 1 January and 30 June 2019 found:</p> <ul style="list-style-type: none"> <li>• The UNIFORM due report included 3 establishments where the names were blank.</li> <li>• A duplicate report in the UNIFORM Due Allocation.</li> </ul> <p>Data cleansing is important to improve the data quality in the database system, and by doing so, it also improves the productivity of the food team.</p>

**Detailed results of the comparison of different reports**

Report A	Report A compared to Report B	Report B compared to Report A	Report B
UNIFORM Due	Most of the records appear in the UNIFORM Due Allocation report except for 5 Food Establishments where the 'NEXT DATE' were dated 28 June 2019.	279 out of 495 (56%) records not appear in the UNIFORM Due report	UNIFORM Due Allocation
UNIFORM Due	41 out of 220 (19%) records did not appear in the Access Extract	140 out of 319 (44%) records did not appear in the UNIFORM Due report.	Access Extract
UNIFORM Due	30 out of 220 (14%) records in A2 did not appear in the Enterprise report	62 out of 252 (25%) records did not appear in UNIFORM Due report.	Enterprise report
UNIFORM Due Allocation	309 out of 495 (62%) records did not appear in the Access extract.	133 out of 319 (42%) records did not appear in the UNIFORM Due Allocation report.	Access Extract
UNIFORM Due Allocation	248 out of 495 (50%) records in B1 did not appear in the Enterprise report.	6 out of 252 (2%) records did not appear in the UNIFORM Due Allocation report	Enterprise report
Access Extract	165 out of 319 (52%) records did not appear in the Enterprise report.	99 out of 252 (39%) records in D1 did not appear in the Access Extract.	Enterprise report

## TERMS OF REFERENCE

### FOOD SAFETY – DATA QUALITY

#### 1. INTRODUCTION

- 1.1 Food establishments operating within the London Borough of Croydon are legally required to register with Croydon Council. The Council is required by law to inspect businesses which produce or prepare food to ensure that food legislation is being complied. Particularly under Regulation 5 of the Food Safety and Hygiene (England) Regulations 2013, the Council has a statutory duty to enforce the food safety provisions.
- 1.2 Scorings determined during the inspections of food establishments are logged into the UNIFORM system for each food establishment. Based on this a risk category is allocated and the next inspection due determined accordingly. The system provides prompts when the next expectation is due.
- 1.3 A visit from Food Standard Agency (FSA) in November 2018 found that 309 food establishments were found to have overdue inspections and a requirement for the Council to submit regular monthly updates on the progress of the inspections to the FSA was put in place.
- 1.4 Data quality and the UNIFORM system are key to the Council being able to schedule and monitor the inspections due and also to provide the required monthly reports. This audit will consequently focus on the accuracy and completeness of the data held and the data quality controls in place.
- 1.5 This audit is being conducted as part of the agreed Internal Audit Plan for 2019-20.

#### 2. OBJECTIVES AND METHOD

- 2.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.
- 2.2 The audit will for each controls / process being considered:
- Walkthrough the processes to consider the key controls;
  - Conduct sample testing of the identified key controls, and
  - Report on these accordingly.

#### 3. SCOPE

- 3.1 The audit included the following areas (and results):

Control Areas/Risks	Issues Identified		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Organisational and Management Requirements	0	0	0
Data Input	0	1	0





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Data Maintenance	0	0	0
Data Output	1	2	1
<b>TOTAL</b>	<b>1</b>	<b>3</b>	<b>1</b>

## DEFINITIONS FOR AUDIT OPINIONS AND IDENTIFIED ISSUES

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

	Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are consistently applied.
	Substantial Assurance	While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and/or non-compliance that puts achieving the system objectives at risk.
	No Assurance	Controls are non-existent or weak and/or there are high levels of non-compliance, leaving the system open to the high risk of error or abuse which could result in financial loss and/or reputational damage.

Priorities assigned to identified issues are based on the following criteria:

<b>Priority 1 (High)</b>	Fundamental control weaknesses that require the immediate attention of management to mitigate significant exposure to risk.
<b>Priority 2 (Medium)</b>	Control weakness that represent an exposure to risk and require timely action.
<b>Priority 3 (Low)</b>	Although control weaknesses are considered to be relatively minor and low risk, action to address still provides an opportunity for improvement. May also apply to areas considered to be of best practice.

## STATEMENT OF RESPONSIBILITY

We take responsibility to the London Borough of Croydon 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 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, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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