

# Final Internal Audit Report

## Health and Safety – Incident Reporting

### July 2024

Distribution: Corporate Director of Finance and S151 Officer  
Interim Director of Commercial Investment  
Senior Estate Manager  
Interim Head of Health and Safety  
Corporate Director of Sustainable Communities, Regeneration & Economic Recovery  
Director of Finance (Deputy S151)

Assurance Level	Issues Identified	
No Assurance	Priority 1	2
	Priority 2	2
	Priority 3	1

#### Confidentiality and Disclosure Clause

This report ("Report") was prepared by Forvis 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.

The Report was prepared solely for the use and benefit of London Borough of Croydon 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, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

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 The Health & Safety at Work Act 1974 (HASAW) is the primary legislation covering occupational health and safety in the UK. The Health and Safety Executive (HSE) is responsible for enforcing the Act and a number of other Acts and Statutory Instruments relevant to the working environment.
- 1.2 Local Authorities have a duty to provide and maintain a safe and healthy work environment for their staff, partners and others affected by their activities and must have robust governance arrangements to ensure compliance with these Acts and Statutory Instruments.
- 1.3 The Chief Executive is the ultimate responsible person for health, safety and wellbeing within the Council and has overall authority for the organisation's health, safety and wellbeing performance. The Chief Executive, Director of Commercial Investment and Corporate Director of Sustainable Communities, Regeneration & Economic Recovery have joint responsibility to oversee Croydon's health and safety with the daily operations managed by the Health and Safety Compliance Manager.
- 1.4 In the 2021/22 Financial year, Croydon had a total of 148 incidents reported to the Corporate Health and Safety Board, an increase of 56% from the previous year. Children Young People and Education (CYPE) was the directorate with the most incidents reported (37%), whilst Resources reported no incidents.
- 1.5 The Council has a suite of policies for the health and safety of Council staff, which includes risk assessments and incident reporting, along with training.
- 1.6 The Council has placed responsibility on staff to report health and safety incidents. An alert is sent to both the relevant Line Manager and Health and Safety team when an incident gets logged within the Council's Health and Safety Management System. The Line Manager is then responsible for investigating the incident and producing an 'Incident Report'.
- 1.7 This audit was undertaken as part of the agreed Internal Audit Plan for 2022/23. We have not been able to provide assurance on two scope areas within this review, namely Induction and Training and Risk Assessments and Monitoring of Remedial Actions, due to data not being provided to us and thus have provided a 'No Assurance' report.

## 2. Key Issues

### Priority 1 Issues

It was not possible to confirm whether induction and training is provided to new starters in relation to health and safety as we were not provided with induction and training records. **(Issue 1)**

It was not possible to confirm whether health and safety risks were assessed and reviewed annually by each directorate of the Council as we were not provided with the risk assessments of Directorates. **(Issue 3)**

### **Priority 2 Issues**

The Health and Safety team do not review the implementation of remedial actions listed against the health and safety incident records. **(Issue 2)**

The Council had not defined Key Performance Indicators (KPIs) in relation to the average time taken to investigate and resolve Health and Safety incidents. **(Issue 4)**

Details on the Priority 3 issue is included under section 4 below.

**3. Actions and Key Findings/Rationale**

**Control Area: Induction and training**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 1				
1	H&S training record of staff is in place. H&S induction module is also a mandatory module is being developed. Moving forward mandatory H&S modules including H&S induction module have been agreed with the L&D team and this will be monitored to ensure compliance.	<p><b>Expected Control</b></p> <p>The Council regularly monitors the health and safety training completion by staff, escalates non completion cases to management periodically and maintains records of health and safety training completion records of staff, in line with “general duties of employers to their employees” as stated within the Health and Safety Act 1974.</p> <p><b>Issue/ Finding</b></p> <p>The Council’s induction process includes four weeks of Health and Safety related training activities such as workshops and E-Learning modules for first aid, a physical tour of the site, accident reporting procedure, electrical safety, etc. These details are captured within the Induction Checklist and the E-Learning module. The E-Learning module outlines Health and Safety concerns, staff roles and responsibilities and areas of risk and incident reporting.</p> <p>The Health and Safety Compliance Manager advised Internal Audit that it is the Line Manager’s responsibility to ensure staff have completed all their training.</p> <p>The Council does not retain signed copies of the Induction Checklist which confirm completion of training as part of their induction. Furthermore, we were not provided with training records of new starters and were thus unable to provide assurance over the effectiveness of this process.</p> <p><b>Risk</b></p> <p>Where the Council does not retain records of health and safety training completed by staff, there is a risk that staff may not be aware or have clarity over their roles, responsibilities and health</p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Interim Head of Health and Safety</td> <td>On-going</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Interim Head of Health and Safety	On-going	
Responsible Officer	Deadline					
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		and safety process/es of the Council which may lead to increased occupational hazards and impact the reputation of the Council. Staff may also not follow required practises.
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**Control Area: Risk Assessment and monitoring of remedial action**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 2
2	Remedial actions against incident records are being recorded. H&S team review the implementation of remedial actions against the incident via email. The process is being reviewed to ensure this is done on the Accident reporting system rather than a manually via emails.	<p><b>Expected Control</b></p> <p>The Health and Safety team review the implementation status of the remedial actions listed against at least the serious incidents which are reported under Reporting of Injuries, Diseases and Dangerous Occurrences Regulation 2013 (RIDDOR).</p> <p><b>Issue/ Finding</b></p> <p>Review of a sample of nine Health and Safety incidents from 21 December 2021 to 29 November 2022 from the Incident Report observed that evidence or confirmation of actions to mitigate re-occurrence of incidents was not captured against any of these sample incidents. Furthermore, the Health and Safety Compliance Manager confirmed that the Council did not have the resources to review the implementation of actions and the remedial actions are deemed as implemented based on status of the actions within the Incident Management System updated by Line Managers.</p> <p><b>Risk</b></p> <p>If remedial actions are not implemented, there is a risk that the incidents may re-occur which may have legal or reputational consequences on the Council and may represent a breach of “general duties of employers to their employees” as stated within the Health and Safety Act 1974.</p>
Responsible Officer	Deadline	
Interim Head of Health and Safety	On-going	

**Control Area: Risk Assessment and Monitoring of Remedial Action**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 3				
1	<p>We are aware that whilst it is a requirement for managers to provide and review annual risk assessments for staff, the implementation of this varies by directorate and is also dependant on the strength of each directorate’s management support for enforcing implementation. Accordingly, the Health and Safety team are looking to provide a central repository for holding risk assessments for each service on SharePoint, together with a robust process to ensure the appropriate follow up and directorate support to ensure compliance.</p>	<p><b>Expected Control</b></p> <p>The Health &amp; Safety at Work Act 1974 requires employers to take “reasonably practicable” precautions in various areas to safeguard employees. To do this an assessment of the risk and the steps needed to remove or reduce these needs to be made.</p> <p>A Risk Assessment is completed by the Heads of all Directorates, which capture the risks in relation to Health and Safety for each of the Directorate along with actions to mitigate such risks. Such assessments are either reviewed and updated on an annual basis or in the event of any incident occurring whichever is earlier.</p> <p><b>Issue/ Finding</b></p> <p>The Health and Safety team maintain a ‘Task and Finish’ excel spreadsheet which captures the details of risk assessments conducted by each Directorate. Review of the ‘Task and Finish’ excel spreadsheet dated November 2022 observed that it was not complete as it did not include information about risk assessments of all directorates and their latest annual reviews. Furthermore, sample risk assessments of the directorates were not provided and therefore assurance to confirm whether Health and Safety risks are identified and mitigated by all directorates of the Council cannot be provided.</p> <p>The Health and Safety team did not have a central repository where risk assessments are retained, but as discussed with the Health and Safety Compliance Manager, the Health and Safety team were aware of this and currently discussing various storage options for such risk assessments.</p> <p><b>Risk</b></p> <p>Where risks related to health and safety are not identified, it may lead to increase in serious health and safety incidents and occupational hazards which may have legal and reputational consequences on the Council. Where a central repository for retaining risk assessments is not</p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Interim Head of Health and Safety</td> <td>31 October 2024</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Interim Head of Health and Safety	31 October 2024	
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		available, there is a risk that adequate audit trail is not maintained which may lead to absence of annual reviews of Directorate level risks.
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**Control Area: Management Oversight & Reporting**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 4				
2	<p>All incidents will be followed up within 3 working days by the H&amp;S team. However in terms of time taken to investigate and resolve will be dependent on number of factors as stated previously including involvement of other stakeholders and the nature of incident reported.</p> <p>The KPI's that we have set are accidents/Incidents, on timely accident reporting (within 48 hours), completed investigations (within 7 working days) and closed corrective and preventive actions (within 14 working days).</p>	<p><b>Expected Control</b></p> <p>The Accident Statistics Report is discussed at every Corporate Health &amp; Safety Board meeting. The Council defines Key Performance Indicators (KPIs) surrounding the time taken to resolve health and safety incidents and should monitor the actual timeframes of health and safety incident resolution within the Accident Statistics Report.</p> <p><b>Issue/ Finding</b></p> <p>The Council shares Accident Statistics Reports with the Corporate Health and Safety Board on quarterly basis. This Accident Statistics Report captures details of health and safety incidents such as number of incidents per Directorate, cause, injury and description of incidents and reporting done under RIDDOR.</p> <p>However, there are no KPIs defined around the average the average time taken to resolve incidents and thus analysis of delays or longer periods to resolve Health and Safety incidents cannot be identified and minimised.</p> <p><b>Risk</b></p> <p>Where Health and Safety reporting is not done regularly, there is a risk of management not getting timely, adequate and accurate information which may lead to incorrect decision making. Where KPIs in relation to timeframes for resolution of health and safety incidents are not defined and monitored, there is a risk of delays not being identified which may lead to wider health hazards within the Council.</p>				
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Interim Head of Health and Safety	Complete					

**4. Priority 3 Issue**

Action Proposed by Management	Detailed Finding/Rationale
<p><b><u>Control Area: Incident Reporting and Investigation</u></b></p> <p><b>Action Proposed by Management:</b></p> <p>The reporting form and the investigation section has been reviewed and points raised will be actioned. H&amp;S team are used to doing their investigation via emails rather than recording detailed investigation steps on the system. Temporary steps have been taken to ensure investigation notes are recorded on the system. H&amp;S team are looking at a new corporate accident reporting system that will go live in Aug 2024. That will address issues of process and investigation steps on the system rather than via emails.</p> <p><b>Responsible Officer:</b></p>	<p><b>Expected Control</b></p> <p>Incident Reports are fully and accurately completed for every incident on timely basis.</p> <p><b>Issue/ Finding</b></p> <p>The Council has placed responsibility on staff to report Health and Safety incidents. An alert is sent to both the relevant Line Manager and Health and Safety team when an incident gets logged within the Council’s Health and Safety Management System. The relevant line manager is then responsible for investigating the incident and producing an incident report.</p> <p>The Health and Safety team will monitor the investigation to ensure the review takes place in a timely manner. If necessary, they will chase the manager within five working days if they see no evidence of resolving the incidents.</p> <p>Testing of a sample of 10 incident reports from Health and Safety incidents logged between 21 December 2021 and 29 November 2022 found that, while the incidents reviewed were closed in system in a timely manner after review by the relevant line manager, in four cases sections of the incident report were not updated (such as underlying causation, nature of work/ activity and whether the trade union safety representative been informed.)</p> <p><b>Risk</b></p> <p>Where incident reports are not fully completed, there is a risk that these may not be adequately investigated which leads to difficulties in addressing the causes of the incidents and ensuring the incident do not re-occur.</p>

Interim Head of Health and Safety

**Deadline:**

Complete

## AUDIT TERMS OF REFERENCE

### Health and Safety – Incident Reporting

#### **1. INTRODUCTION**

- 1.1 The Health & Safety at Work Act 1974 (HASAW) is the primary piece of legislation covering occupational health and safety in the UK. The Health and Safety Executive (HSE) is responsible for enforcing the Act and a number of other Acts and Statutory Instruments relevant to the working environment.
- 1.2 Local Authorities have a duty to provide and maintain a safe and healthy work environment for their staff, partners and others affected by their activities and must have robust governance arrangements to ensure compliance with these Acts and Statutory Instruments.
- 1.3 The Chief Executive is the ultimate responsible person for Health, Safety and Wellbeing within the Council and has overall authority for Croydon Councils Health, Safety and Wellbeing performance. The Chief Executive and Director of Commercial Investment have joint responsibility to oversee Croydon's Health and Safety with the daily operations managed by the Health and Safety Compliance Manager.
- 1.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2022/23.

#### **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 This audit included the following areas (and issues raised):





Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Legislative, Organisational and Management Requirements	-	-	-
Induction and Training	1	-	-
Risk Assessment and Monitoring of Remedial Actions	1	1	-
Incident Reporting and Investigation	-	-	1
Management Oversight and Reporting	-	1	-
<b>Total</b>	<b>2</b>	<b>2</b>	<b>1</b>

**Appendix 2**

**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 constantly 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 of the controls which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and non-compliance that puts achieving the system objectives at risk.
	No Assurance	Controls are non-existent or extremely weak, leaving the system open to the high risk of error, abuse and reputational damage.

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

<b>Priority 1 (High)</b>	Fundamental control weaknesses that require immediate attention by management to action and mitigate significant exposure to risk.
<b>Priority 2 (Medium)</b>	Control weakness that still represent an exposure to risk and need to be addressed within a reasonable period.
<b>Priority 3 (Low)</b>	Although control weaknesses are considered to be relatively minor and low risk, still provides an opportunity for improvement. May also apply to areas considered to be of best practice that can improve for example the value for money of the review area.

## Statement of Responsibility

We take responsibility to 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 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.

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