



Internal Audit Report
[Environmental and Consumer Services]
[Food Health and Safety]
October 2023

Final Report
(Report No. 23/294)

Legal and Governance
Corporate and Democratic Services
Perth & Kinross Council
Council Offices
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[Consultancy Work – Food Health and Safety]

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1. Introduction

- 1.1 The audit of Food Health and Safety was undertaken as an addition to the Internal Audit plan, as agreed with the Service.
- 1.2 The indicative scope for the audit was to ensure compliance with food health and safety policies & procedures and relevant legislation.
- 1.3 This audit is linked to the following Strategic Risks:
- 1.4 SR11 – Health and Safety
The health and safety of staff and the public is not adequately protected.

2. Audit Background Information

- 2.1 This assignment was requested by the Regulatory Service Manager. The assignment was in addition to the approved annual audit plan.

Perth & Kinross Council (PKC) is responsible for food law enforcement services within Perth and Kinross, compliance with Food Standards Scotland (EU) 2017/625 and the Food Law Code of Practices (Scotland 2109) and the interventions Food Law Code of Practice (Scotland) 2019.

The work of the Food Safety/Health Team covers a wide range of food related issues to protect the health of all consumers living in, working in, or visiting Perth and Kinross.

Food Safety section falls under Environmental and Consumer Services within Communities. Its mandate is to improve consumer protection and confidence in relation to food. The section is headed by Regulatory Service Manager assisted by team leader and five Environmental Health Officers

Some of the responsibilities of Food Health and Safety section include:

- ensuring food safety and hygiene;
- the registration of food businesses, to ensure food business have suitable and sufficient procedures in place to manage food safety hazards within their business;
- maintaining the food hygiene information scheme of food outlets that supply food to consumers in Perth and Kinross.; and
- receiving and addressing any complaints about food and food businesses.

Food Health and Safety are required to comply with the Food Law Code of Practice Scotland, Practice Guidance and PKC Policies and Procedures for food health and safety section.

3. Scope and Limitations

- 3.1 As per the request from the Food Health and Safety division it was agreed to limit scope for this audit to validate the implementation of one recommendation from the Food Standards Agency's recent inspection report carried out June 2022

The scope was to check whether the recommendations #9 "Quality monitoring or some other means of ensuring that intervention documentation specifying timescales are given should be introduced" had been implemented as agreed upon with Food Standards Scotland.

4. Assessment of the Control Environment

- 4.1 The table below contains a summary of the findings against each control objective and Internal Audit's assessment of the adequate effectiveness of the controls in place to meet each of the objectives agreed for this audit. Further details, including any improvement actions, are set out in the Management Action Plan.

No.	Control Objective	Action Rating					Control Objective Assessment
		5	4	3	2	1	
1	To ensure that the Food Health & Safety team have implemented the recommendation from Foods Standards Scotland in relation to report dated June 2022					✓	Reasonable Assurance

- 4.2 The auditor has assessed that reasonable assurance can be placed on controls overall in relation to the sample from the audit. Meaning:

There is reasonable assurance placed on the implementation of recommendation number # 9 of action plan which internal audit followed up.

- 4.3 A summary of the key findings and actions are provided in section 5, please note however, the following areas of good practice which have been highlighted during the audit:

- 4.4 Very good communication and engagement with the Food Health and Safety team.

5. Summary of Findings

- 5.1 Below is a summary of key findings and actions, which are reflected in the Management Action Plan, detailed in section 9.
- 5.2 Internal Audit was asked to conduct an audit, at the request of the Regulatory Services Manager. After much discussion it was highlighted by service management to limit the audit and focus solely on implementation of recommendation # 9 of Food Standards Scotland audit report dated September 2022.

Internal Audit was asked to review whether inspectors are uploading required documents after each inspection. The Service hoped that Internal Audit could undertake a similar review on a quarterly basis, however Internal Audit suggested that, after this initial Internal Audit, these reviews should be undertaken from within the Service. It is suggested that this should be taken forward within the Service and then service levels agreed once the new Strategic Lead is in post.

Action 1

- 5.3 Once a food inspector visits a food establishment, the inspection documents are uploaded into the system. We reviewed inspections completed for the month of April 2023, of which there were 80 files uploaded. Internal Audit were asked to focus on a specific category, which amounted to 40. Of these, 13 establishments were closed hence no inspection was done. Two out of the remaining 27 inspections did not follow the correct process of uploading the relevant information in terms of timeliness.

Action 2

6. Conclusion

- 6.1 The Internal Audit review is able to place reasonable assurance the implementation of recommendation # 9 of the Food and Health and Safety Audit.

7. Acknowledgements

- 7.1 Internal Audit would like to thank all officers who were involved in this audit, particularly officers within the Food Health and safety team in environmental Service.

8. Action Implementation & Follow up

- 8.1 Responsibility for the maintenance of adequate and effective controls rests with management. Where the audit has identified areas for management action, these are identified in the Management Action Plan. Where a decision is taken by management not to act in response to finding from this review, it is the responsibility of management to assess and accept the risk arising from non-implementation.
- 8.2 Achievement of the agreed actions is monitored through Internal Audit's 'follow up' arrangements.

9. Management Action Plan

Action Point	Para. No	Finding	Risk Rating	Agreed Action & Evidence	Action Owner	Target Completion Date
1	5.2	In line with the Food Standards Agency recommendation, the Service should have a regular independent review of performance.	2	<p>The Service will review the potential for an independent review being undertaken with the new Strategic Lead when in post, with a view to establishing a regular review in line with the Food Standards Agency recommendation.</p> <p>Agreed evidence: Minutes of meeting and documentation of agreed outcomes</p>	R Lyle, Regulatory Service Manager	June 2024
2	5.3	The policies and procedures for uploading information was not always being followed, in terms of timeliness of upload.	2	<p>The Service will remind officers of the importance of carrying out a self-audit and ensure that correct codes, including timescale check codes, are applied, in line with procedures.</p> <p>Agreed evidence: Minutes of Team Meetings</p>	F Patterson, Principal Food Health & Safety Officer	October 2023 & ongoing.

10. Authorisation

10.1 The auditor for this assignment was C. Carena. The supervising auditor was I Iman.

This report is authorised for issue:

11. Distribution

11.1 This report has been distributed to:

T Glen, Chief Executive

Barbara Renton - Executive Director

Mark Butterworth - Head of Environmental and Consumer Services

R Lyle, Regulatory Services Manager

F Patterson, Principal Food Health & Safety Officer

L Simpson, Head of Legal & Governance

S Mackenzie, Head of Finance

Committee Services

External Audit

12. Assessment Definitions

12.1 The following table contains the definitions of the control objective assessment.

Control Objective Assessment	
Level of assurance	Definition
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

12.2 The following table contains the definitions applied by Internal Audit in rating audit findings/actions.

Risk Rating for Individual Findings		
Rating	Rating description	Definition
5	Critical	Significant observations / major concerns which require immediate action. Management will need to add these to the appropriate Service risk register <i>Issue represents a control weakness which could cause, or is causing, severe disruption of the process or severe adverse effect on the ability to achieve process objectives</i>
4	High	Significant observations regarding the absence / failure of key controls requiring urgent action. Management should consider adding these to the appropriate Service / divisional risk register

		<i>Issue represents a control weakness which could have, or is having, major adverse effect on the ability to achieve process objectives</i>
3	Medium	<p>Observations regarding the effectiveness of key controls requiring reasonably urgent action. Management should consider these when updating any divisional / team risk registers</p> <p><i>Issue represents a control weakness which could have, or is having, significant adverse effect on the ability to achieve process objectives</i></p>
2	Low	<p>Minor observations regarding the adequacy of controls which require action to improve the efficiency, effectiveness, or economy of operations or which otherwise require to be brought to the attention of Senior Management</p> <p><i>Issue represents a minor control weakness with minimal but reportable impact on the ability to achieve process objectives</i></p>
1	Trivial / Minor	<p>Very minor observations which will be raised during the audit and may not be included within the final report</p> <p><i>Issue represents a very minor control weakness with negligible impact on the ability to achieve process objectives. The issue will be raised during the audit and may not be included within the final report.</i></p>