



Internal Audit Report  
The Environment Service  
15-05 Corporate Health & Safety  
August 2015

## Final Report

Chief Executive's Service  
Finance Division  
Perth & Kinross Council  
Blackfriars Development Centre  
North Port  
Perth PH1 5LU

### Internal Audit

“Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”. Public Sector Internal Auditing Standards (PSIAS)

On 27th March 2013, the Council’s Audit Committee approved the PSIAS as the relevant standard for its Internal Audit activity.

### Background and Introduction

This audit was carried out as part of the audit plan for 2015/16, which was approved by the Audit Committee on 1 April 2015.

The Health and Safety at Work etc Act 1974 is the primary piece of legislation covering occupational health and safety in Great Britain. The Health and Safety Executive, with local authorities is responsible for enforcing the Act and a number of other Acts and Statutory Instruments relevant to the working environment.

Perth and Kinross Council is responsible for ensuring the Health, Safety and Wellbeing of all employees and other persons who might be affected by the Council’s undertakings in accordance with the Health & Safety at Work etc Act 1974 and associated legislation.

The Executive Officer Team has core responsibility for providing leadership on Health & Safety issues and this is discharged by setting a policy, ensuring that business plans are in place, that regular consultation takes place with employees and trade unions, and that the Council’s overall approach is rigorously monitored and reviewed.

Within this framework, all managers are responsible for ensuring they understand fully the Council’s commitment to protecting the health & safety of employees and others, that they are aware of any risks which may arise in their own areas, and that these, together with identified control measures, are communicated to and understood by their teams..

### Scope and Limitations

The purpose of this audit was to review the adequacy of the council’s arrangements for Health and Safety.

In order to arrive at an opinion on the achievement of the control objective, the audit included interviews with TES staff and review of TES documentation.

Audit testing was carried out on the internal arrangements for ensuring the adherence to the relevant procedures.

The role of the Council as an Enforcing Authority was excluded from this audit.

### Control Objectives and Opinions

This section describes the purpose of the audit and summarises the results. A ‘control objective’ is a management objective that requires the maintenance of adequate and effective internal controls to ensure that it is achieved. Each control objective has been given a rating describing, on the basis of the audit work done, the

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actual strength of the internal controls found to be in place. Areas of good or poor practice are described where appropriate.

Control Objective: To ensure the adequacy of the arrangements in place over the management of corporate health and safety.	
<p>Auditor's Comments:</p> <p>Testing confirmed the adequacy of the arrangements in place over the management of corporate health and safety.</p> <p>The Occupational Health and Safety Policy has been updated and was approved by the Strategic Policy &amp; Resources Committee in April 2015. This policy sets out how the Council manages the health, safety and wellbeing of its employees and is supported by detailed, topic specific arrangements and guidance. The policy complies with relevant Health &amp; Safety Legislation.</p> <p>To assist in providing an understanding of the management of risk the Policy outlines the risk-based approach which the Council takes in order to clarify roles and responsibilities throughout the Council.</p> <p>The audit confirmed that effective arrangements are in place for identifying Health &amp; Safety risks throughout the Council with adequate assessments being carried out, recorded and monitored.</p> <p>Testing confirmed that training of managers is being carried out to ensure that they are aware of their responsibilities for ensuring activities and workplaces are assessed; for identifying risks and ascertaining the suitability of preventative measures put in place and for developing Safe Systems of Work.</p> <p>Health and Safety performance is monitored and reported to the Corporate Health, Safety and Wellbeing Consultative Committee on a quarterly basis providing an overview of the most serious incidents and a general summary of all incidents affecting employees and non-employees.</p> <p>There is evidence that the officers are aware of their responsibilities under the relevant legislation and adequate processes are in place to ensure they are aware of any changes in legislation.</p>	
Strength of Internal Controls:	Strong

## Acknowledgements

Internal Audit acknowledges with thanks the co-operation of The Health, Safety and Wellbeing team within The Environment Service during this audit.

## Feedback

Internal Audit welcomes feedback from management, in connection with this audit or with the Internal Audit service in general.

## Distribution

This report has been distributed to:

B Malone, Chief Executive

## Internal Audit Report

J Valentine, Executive Director (Environment)

B Renton, Deputy Executive Director (Environment)

S Mackenzie, Head of Performance and Resources, TES

J Symon, Head of Finance

J Handling, Health, Safety & Wellbeing Manager, TES

G. Taylor, Head of Democratic Services

P Dickson, Complaints & Governance Officer

External Audit

### Authorisation

The auditor for this assignment was J O'Connor. The supervising auditor was M Morrison

This report is authorised for issue:

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Jacqueline Clark  
Chief Internal Auditor  
Date: 21 August 2015