



Internal Audit Report
The Environment Service
14-19 Regulatory Services
March 2015

Final Report

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

Background and Introduction

This audit was carried out as part of the audit plan for 2014/15, which was approved by the Audit Committee on 2 April 2014.

Regulatory Services (within Environmental and Consumer Services in the Environment Service) cover activities such as Environmental Health, Food Safety, Trading Standards, Animal Feedstuffs, workplace Health and Safety, Private Water Supplies, Contaminated Land, Animal Health & Welfare, and various licenses and permissions.

The purpose of these regulatory activities is to meet the Council's objectives for ensuring the safety of our community, protecting the environment, and ensuring a prosperous economy. These teams are also required to comply with certain statutory enforcement duties placed on the Council. Several elements of the Service's work are determined and monitored by national bodies such as the Food Standards Agency in Scotland, the Health & Safety Executive and the Drinking Water Quality Regulator.

These regulatory activities are part of the overall public protection response of community planning partners, dealing principally with hazards presented by physical and environmental factors.

Scope and Limitations

This audit included an overall review of how the service carries out its enforcement functions in respect of the above areas, but focused in detail on ensuring the adequacy of the arrangements in place in respect of Trading Standards and Environmental Health.

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.

Food Health and Safety was excluded from this audit as this has been subject to recent external scrutiny.

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

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Control Objective: To ensure the adequacy of the arrangements in place to enable Regulatory Services to carry out their enforcement functions.	
<p>Auditor's Comments: The service has prepared a Charter for Good regulation which sets out how the service will carry out its enforcement functions.</p> <p>Testing confirmed that there are adequate arrangements in place to enable the service to carry out its enforcement functions. The service is aware of its responsibilities in respect of the legislation and its activities are adequately reported to Committee. There are procedures in place to carry out the various Environment Health enforcement functions, however procedures in respect of Trading Standards functions although drafted during the audit have yet to be finalised.</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> <p>Management information is prepared and reviewed on a regular basis.</p>	
Strength of Internal Controls:	Strong

Management Action and Follow-Up

Responsibility for the maintenance of adequate and effective internal controls rests with management.

Where the audit has identified areas where a response by management is required, these are listed in Appendix 1, along with an indication of the importance of each 'action point'. Appendix 2 describes these action points in more detail, and records the action plan that has been developed by management in response to each point.

It is management's responsibility to ensure that the action plan presented in this report is achievable and appropriate to the circumstances. Where a decision is taken not to act in response to this report, it is the responsibility of management to assess and accept the risks arising from non-implementation.

Achievement of the action plan is monitored through Internal Audit's 'follow up' arrangements.

Management should ensure that the relevant risk profiles are reviewed and updated where necessary to take account of the contents of Internal Audit reports. The completeness of risk profiles will be examined as part of Internal Audit's normal planned work.

Acknowledgements

Internal Audit acknowledges with thanks the co-operation of staff in the Regulatory Services team in TES during this audit.

Feedback

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

Distribution

The final report has been issued to:

B Malone, Chief Executive

J Valentine, Executive Director, TES

W Young, Acting Head of Environmental and Consumer Services, TES

J Symon, Head of Finance

J Dixon, Regulatory Services Manager, TES

P Dickson, Complaints & Governance Officer

External Audit

Authorisation

The auditors for this assignment were J O'Connor and M Morrison. The supervising auditor was J Clark.

This report is authorised for issue:

Jacqueline Clark
Chief Internal Auditor
Date: 4 March 2015

Appendix 1: Summary of Action Points

No.	Action Point	Risk/Importance
1	Trading Standards Procedures	Low

Appendix 2: Action Plan

Action Point 1 - Trading Standard Procedures

Audit testing confirmed that officers are aware of their roles and current legislation, however there was no up to date procedures available to guide officers in carrying out their tasks. Draft procedures were prepared during the audit.

Management Action Plan

The Principal Trading Standards Officer to finalise trading standard procedures

Importance:	Low
Responsible Officer:	Derek Hutchison, Principal Trading Standards Officer
Lead Service:	The Environment Service
Date for Completion (Month / Year):	31 March, 2015
Required Evidence of Completion:	Copy of final procedures

Auditor's Comments

Satisfactory