



Chorley
Council

Working in **Synergy** on shared services

**FINAL
INTERNAL AUDIT
REPORT
SRBC 08/19-20**

**ENVIRONMENTAL HEALTH
FOOD SAFETY**

Issued by Janice Bamber
Interim Head of Shared Assurance

Lead Auditor: Brian Welch

6th March 2020

1	REASONS FOR AUDIT / SCOPE
1.1	The Council's Environmental Health team are responsible for carrying out measures for protecting public health, including administering and enforcing legislation related to environmental health and providing support to minimize health and safety hazards. The Environmental Health remit covers a variety of activities, for example inspecting food facilities, investigating public health nuisances, and implementing disease control, conducting work place safety assessments and accident investigation. Environmental health officers are focused on prevention, consultation, investigation, and education of the community regarding health risks and maintaining a safe environment.
1.2	This review covers Food Safety and forms part of the 2019/20 Internal Audit Plan as agreed by the Governance Committee.
1.3	<p>Work undertaken as part of this review focused on identifying the risks and controls and determining whether the controls are operating as intended in the following key areas:</p> <ul style="list-style-type: none"> • Policies and procedures are comprehensive, up to date and clearly set out the Council's roles and responsibilities in respect of its environmental enforcement arrangements. • There are effective proactive monitoring arrangements in place that minimise the risk of food hygiene issues occurring and support the management of such issues should they arise. • Robust performance reporting routines are in place that support the effective management of the Food Safety function. • Recommendations raised following the Food Standards Agency's (FSA's) audit in 2017 have been or are being addressed.
1.4	<i>Details of the controls tested are included in the risk and control evaluation table attached as item 3 of this report.</i>

2	ASSURANCE RATING
2.1	Internal Audit provide an independent and objective opinion on the adequacy of the Council's control environment. In order to do that Internal Audit review and provide an opinion on the level of assurance of the control environment within each area reviewed. The level of assurance is based on the auditor's assessment of the extent to which system objectives are met, the effectiveness of controls operating within systems and the resultant extent to which risks are mitigated.
2.2	The review of processes and procedures in place in respect of the administration of Food Safety arrangements has identified that there are weaknesses in the system of control, and their application in practice, which put at risk the achievement of the system objectives. These weaknesses were particularly evident in respect of the effectiveness of governance arrangements underpinning the process, for example, enhancements to the availability of management information and plans to address the backlog of interventions. As a consequence, Internal Audit can place a <i>limited assurance rating</i> on the control environment in place and the extent to which risks are mitigated in regard to the administration of Food Safety arrangements.
2.3	<p>Control Rating Key</p> <p>Full – the Authority can place complete reliance on the controls. No control weaknesses exist.</p> <p>Substantial - the Authority can place sufficient reliance on the controls. Only minor control weaknesses exist.</p> <p>Adequate - the Authority can place only partial reliance on the controls. Some control issues need to be resolved.</p> <p>Limited - the Authority cannot place sufficient reliance on the controls. Substantive control weaknesses exist</p>

3	SUMMARY OF FINDINGS
3.1	<p data-bbox="220 208 1273 241">Identified areas of good practice and / or where controls are operating effectively include:</p> <ul data-bbox="268 271 1520 862" style="list-style-type: none"> <li data-bbox="268 271 1520 331">• A Food Safety Service Plan is in place which provides some strategic direction to the service, including setting out its priorities. <li data-bbox="268 333 1520 394">• The Food Service Plan attempts to set out the demands on the service, the resources available and possible risks to its non-achievement as recommended by the FSA in its 2017 report. <li data-bbox="268 396 1520 488">• The Food Service Plan provides a snapshot of the intervention programme at the start of the year, separating all food premises into risk categories and including the backlog of overdue interventions and unrated establishments. <li data-bbox="268 490 1520 551">• The Council has an intervention programme of food safety interventions which includes the backlog of overdue interventions and unrated establishments. <li data-bbox="268 553 1520 645">• The audit confirmed that various methods were being considered to address the backlog of interventions, including overtime / additional payments, external contractors and administrative assistance for category E alternative enforcement routines. <li data-bbox="268 647 1520 707">• Following the FSA visit in 2017, the service has documented its Internal Monitoring Procedure which sets out its internal, external and case monitoring routines. <li data-bbox="268 710 1520 801">• Intervention routines, and in particular inspections of category A – D premises, are carried out by suitably qualified staff and Idox holds records of each inspection, including the officer undertaking the inspection. <li data-bbox="268 804 1520 862">• As with internal monitoring routines, following the FSA visit in 2017, the service has put together a Data Accuracy Procedure which sets out its objectives and procedures for ensuring data accuracy.
3.2	<p data-bbox="220 893 1409 927">Areas of weakness where audit believe the control environment require strengthening are as follows:</p> <ul data-bbox="268 943 1520 2067" style="list-style-type: none"> <li data-bbox="268 943 1520 1066">• Audit confirmed that a Food Service Plan is in place which provides some strategic direction to the service, including setting out its priorities. In light of the FSA findings and the continuing backlog of interventions, consideration should be given to more widely sharing the plan with relevant forums in order that the resource shortfalls and possible exposure to risk are more widely acknowledged. <li data-bbox="268 1081 1520 1227">• The Food Service Plan attempts to set out the demands on the service, the resources available and possible risks to its non-achievement as recommended by the FSA in its 2017 report. From review of the Plan, audit felt that more emphasis / detail could have been given to the risks the Council are exposed to in the event of delivering the Plan and this should be considered for the 2020/21 Food Service Plan. <li data-bbox="268 1243 1520 1435">• Whilst the intervention programme itself provides a measurable means by which the performance of the service can be monitored, and regular meetings are held between officers and the relevant Director, there was relatively little in the way of actual performance reporting available. Given the issues raised in the 2017 FSA report, and acknowledging there remains a backlog of interventions (including Category E, alternative enforcement measures), the means by which performance of the Food Safety service is reported should be considered. <li data-bbox="268 1451 1520 1644">• The audit confirmed that the Council has an intervention programme of food safety interventions although, as referred to above, the extent to which performance is measured and reported upon should be considered. It was noted that the current reporting capabilities of Idox, or at least the extent to which the team were capable of extracting information from the system, required reviewing. Audit were given assurance that this will be addressed through the appointment of a Systems Administrator and, once appointed, this is an ideal opportunity to establish the reporting requirements of the service. <li data-bbox="268 1659 1520 1899">• The Council's intervention programme includes the backlog of overdue interventions and unrated establishments. Testing found that despite the use of overtime / additional payments to officers, there continues to be a backlog of interventions and instances where interventions were not taking place in accordance with the agreed schedule. This is particularly the case for category D inspections and category E alternative enforcement routines, where there has recently been approval to use external support and additional administrative support to address each respectively. Furthermore, audit testing found instances where Idox had not been updated to reflect intervention activity and, as such, was not always an accurate reflection of what enforcement activity was being carried out. <li data-bbox="268 1915 1520 2067">• Since the FSA review in 2017, the service has documented its internal monitoring procedures which includes, amongst other monitoring activity, the checking routines for individual files. As audit understands that the service is in the process of moving away from hard copy files to a more automated process of inspections, the challenge now is to determine how these checking routines will be reflected within the new processes in terms of how they will be carried out and subsequently evidenced.

- Furthermore, following the FSA review, the service has put together a Data Accuracy Procedure which sets out its objectives and procedures for ensuring data accuracy. From discussions with officers and testing it was evident that there remains a reasonable amount of coding errors and data inaccuracy that still require addressing.
- Whilst documented procedures are in place which set out the services' approach to data quality / accuracy, it will require updating to reflect changes to file monitoring routines. Additionally, reciprocal arrangements with other councils to undertake annual service audits are no longer carried out and, as such, should be removed from the Data Accuracy Procedure.
- Whilst documented procedures are also now in place which set out the services' approach to internal monitoring, as with the Data Accuracy Procedures, it will require updating to reflect changes to file monitoring routines. Additionally, reciprocal arrangements with other councils to undertake annual service audits are no longer carried out, as is the case with benchmarking reviews, and, as such, these should be removed from the Internal Monitoring Procedure. Furthermore, audit noted the need to ensure that officer training records are up to date and to ensure that annual competency assessments of staff are up to date.

3. RISK AND CONTROL EVALUATION

	Risks	Risk 1	Risk 2	Risk 3	Risk 4	Risk 5	Risk 6	Risk 7	Risk 8	Risk 9	Risk 10	Test (Y/N)	Control is operating Y/N/Partly	MA
Controls	Risk And Control Evaluation – Food Safety	The Council does not have a clear strategic direction in terms of its statutory duties to enforce food safety legislation across the borough.	The Food Service Plan does not take account of the demands placed on the service and its resources to meet the demand, and fails to effectively mitigate the key risks relating to food safety.	The Food Service Plan does not clearly set out clear details as to how it will deliver the intervention programme, including how the backlog of overdue interventions and unrated establishments will be dealt with.	The Food Service Plan fails to clearly set out clear and measurable performance criteria against which it can be measured.	The Council fails to carry out interventions at all food hygiene establishments at a frequency no less than that determined by relevant legislation and the Code of Practice.	The Council fails to address the back log of overdue interventions and unrated establishments.	The Councils' intervention routines are incorrectly / inconsistently carried out.	The food premises database cannot be relied upon as an effective tool for managing the service due to it being inaccurate, unreliable and not up to date.	Interventions are not carried out by suitably qualified staff.	There is a lack of effective internal monitoring procedures, leading to a poor, ineffective and inconsistent food enforcement process.			
C1	The Council has clear strategic direction in terms of its statutory duties to enforce food safety legislation through an approved Food Service Plan.	✓	✓	✓	✓						✓	Y	Y	
C2	The Food Service Plan clearly sets out the demands placed on the service, the resources required to meet the demand and the associated risks to the Council if it is not delivered.	✓	✓	✓							✓	Y	Partly	MA1
C3	The Food Service Plan clearly sets out the intervention programme, including the backlog of overdue interventions and unrated establishments, and how it will be delivered.			✓	✓	✓	✓				✓	Y	Y	
C4	There are clear and measurable performance criteria against which the food safety process can be measured and these are regularly reported to the appropriate forum.				✓	✓	✓				✓	Y	Partly	MA2 & MA3
C5	The Council has an approved programme of interventions which is regularly monitored and reported upon.			✓		✓	✓				✓	Y	Partly	MA2 & MA3
C6	The Council's programme of interventions includes the back log of overdue interventions and unrated establishments.			✓			✓				✓	Y	Partly	MA4
C7a	There are effective checking routines in place to ensure that interventions are being correctly and consistently carried out.							✓		✓		Y	Partly	MA6
C7b	Delivery against the programme of interventions is regularly reported to the appropriate forum and action taken where it is not being delivered.				✓				✓		✓	Y	Partly	MA2 & MA3
C7c	Actions to address the backlog, such as overtime / additional payments / contractors are approved by an appropriate officer.		✓	✓			✓					Y	Y	
C8a	Accurate and up to date Data Accuracy Procedures have been approved.								✓		✓	Y	Partly	MA5, MA7 & MA8
C8b	Assurance routines are in place to determine the accuracy of the food premises database and actions taken to address issues raised.								✓		✓	Y	Partly	MA5, MA7 & MA8

C9a	Intervention routines are only allocated to suitably qualified staff.									✓		Y	Y	
C9b	Inspection records identify the officer who carried out the intervention.									✓	✓	Y	Y	
C9c	Checking routines are in place to confirm who did the intervention and the standard of the intervention.							✓	✓	✓		Y	Partly	MA6
C10a	Accurate and up to date Internal Monitoring Procedures have been approved.							✓	✓		✓	Y	Partly	MA9 & MA10
C10b	Assurance routines are in place to determine the effectiveness of the internal monitoring routines.							✓	✓		✓	Y	Partly	MA9 & MA10

4. MANAGEMENT ACTION PLAN

NO.	CONTROL ISSUES / RISK	PROPOSED MANAGEMENT ACTIONS	AGREED ACTIONS	OFFICER & DATE
1	<p><u>Food Service Plan</u></p> <p>A key element in setting out the Council's strategic direction in terms of its statutory duties to enforce food safety legislation is through an approved Food Service Plan that clearly sets out the risks to the Council of non-delivery and which has been communicated to all relevant parties.</p> <p>As recommended in the FSA's 2017 audit, a Food Service Plan is now in place which provides some strategic direction to the service, including setting out its priorities, albeit the extent to which it clearly spells out the risks to the Council, as recommended by the FSA, could be further developed. Whilst audit were informed that the Food Safety Service Plan had been shared with the member portfolio holder and the interim Chief Executive, in light of the FSA findings and the continuing backlog of interventions, consideration should be given to more widely sharing the plan, together with subsequent performance reports (see recommendation 2 below), with relevant forums in order that the resource shortfalls and possible exposure to risk are more widely acknowledged / understood.</p> <p>There is a risk that plans to deliver the Food Safety function, including addressing the backlog, are not delivered where all relevant parties are not consulted / kept up to date with progress.</p>	<p>The Food Service Plan should be shared more widely, together with subsequent performance reports, with relevant forums in order that the resource shortfalls and possible exposure to risk are more widely acknowledged / understood. Additionally, when developing the Food Service Plan for future years, consideration should be given to more clearly outlining the risks to the Council of non-delivery of the plan.</p>	<p>The service plan for 20/21 will be completed by the 30th April 2020 and will be sent to the Director of Neighbourhoods and Development for agreement with the portfolio holder. There will be information outlining the risks to the Council if the plan is not completed or implemented.</p> <p>The Director of Neighbourhoods and Development will raise any resource shortfalls with the Chief Executive if necessary, after the 2nd quarter food team review.</p>	<p>30th April 2020 Gill Strike</p> <p>30th October 2020 Jennifer Mullin</p>
2	<p><u>Performance reporting</u></p> <p>Regular reporting to senior management / members on the performance of the Food Safety function contributes to the Council's assurance framework.</p> <p>Whilst the intervention programme itself provides a measurable means by which the performance of the service can be monitored, and regular meetings are held between</p>	<p>The service should review how best the performance of the Food Safety function should be measured, monitored and reported. This should include, as a minimum, delivery of the intervention programme.</p>	<p>The team leaders have weekly one to one meetings with the Director of Neighbourhoods and Development. An update is provided regarding progress with the delivery of the service plan. Action points will be issued following each meeting. The Director of Neighbourhoods and Development has regular meetings</p>	<p>In place & ongoing</p>

	<p>officers and the relevant Director, there was relatively little in the way of actual performance reporting available for audit to review. Given the issues raised in the 2017 FSA report, and acknowledging there remains a backlog of interventions (including Category E, alternative enforcement measures), the means by which performance of the Food Safety service is reported should be considered.</p> <p>There is a risk that poor performance, particularly the non-delivery of the intervention programme, is not promptly identified and addressed.</p>		<p>with the portfolio holder and the Chief Executive.</p> <p>The delivery of the Category E programme was addressed in this years' service plan and the auditor was advised that this would be completed.</p> <p>Since the audit progress is being made with all Category E premises having been visited or sent a questionnaire. The Category E database is being updated and unresponsive premises are to be followed up starting February 2020.</p> <p>The 2017 Food Standards Agency report referred to a backlog of Category E interventions and D interventions. All category D interventions in premises with an inspectable food risk have been completed in 2017/18 and 6 missed in 2018/19. Those six were completed the first week of April 2019.</p> <p>The backlog of category D interventions in this year's programme was identified and brought to the attention of the Director of Neighbourhoods and Development in October 2019 and additional resource obtained to ensure overdue interventions were completed by 31st March 2020. This contingency plan was identified in the service plan and the resource allocated at the beginning of the financial year. This remains the case and the programme is being closely monitored to ensure any shortfall is identified.</p>	<p>31st March 2020 Gill Strike</p> <p>31st March 2020 Gill Strike</p>
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3	<p><u>Idox Reporting</u></p> <p>The availability of timely and accurate management information is fundamental to supporting the effective administration of the food safety function.</p> <p>The audit confirmed that the Council has an intervention programme of food safety interventions although, as referred to above, the extent to which performance is measured and reported upon should be considered. It was noted that the current reporting capabilities of Idox, or at least the extent to which the team were capable of extracting information from the system, required reviewing. Audit were given assurance that this will be addressed through the appointment of a Systems Administer and, once appointed, this is an ideal opportunity to establish the reporting requirements of the service.</p> <p>There is a risk that the lack of management information / reporting functionality impacts on the effectiveness of the food safety function.</p>	<p>Following appointment of a Systems Administer, the reporting requirements of the service should be established.</p>	<p>See the updated internal monitoring policy</p> <p>The report capability and management parameters are currently being developed with the newly appointed Idox systems administrator. Since the audit an inspection completed report has been created and we are currently ensuring that officer verifications of these interventions are being completed.</p>	<p>Completed Gill Strike</p> <p>31st March 2020 Gill Strike</p>
4	<p><u>Delivery of Intervention Programme</u></p> <p>An approved programme of interventions, including the backlog of overdue interventions and unrated establishments, is fundamental to delivering an effective food safety function.</p> <p>The Council's intervention programme includes the backlog of overdue interventions and unrated establishments carried over from 2018/19. Testing found that despite the use of overtime / additional payments to officers, as reported by the FSA in 2017, there continues to be a backlog of interventions and instances where interventions were not taking place in accordance with the agreed schedule. This is particularly the case for category D inspections and category E alternative enforcement routines, where there has recently been approval to use external resource and additional administrative support to address each respectively.</p>	<p>A formal plan should be established and reported upon in respect of addressing the backlog of interventions and the delivery of the intervention programme.</p>	<p>A formal plan has been established and agreed with the Food Standards Agency. This has been reported upon to the Food Standards Agency who have confirmed in an e-mail that they are happy with this plan and the progress made.</p> <p>As at 1st April 2019, the end of the last reporting period there were 6 overdue category D interventions which were completed the 1st week of April 2019. Of the high-risk interventions due i.e. A-C premises due an intervention in 19/20 as of 27/01/2019 there is 1 overdue intervention.</p> <p>Since the audit there are now 8 overdue category D low risk</p>	<p>Completed Gill Strike</p>

<p>Audit reviewed the 'Food Inspection Due' and 'Awaiting Inspection' reports, extracted from Idox as at 25/11/19, and compared the number of outstanding inspections to the original programme as set out in the Food Service Plan. The following was noted:</p> <table border="1" data-bbox="197 339 925 619"> <thead> <tr> <th></th> <th>Still to complete by 31/03/20</th> <th>2019/20 Service Plan</th> </tr> </thead> <tbody> <tr> <td>Category A:</td> <td>2</td> <td>0</td> </tr> <tr> <td>Category B:</td> <td>13</td> <td>32</td> </tr> <tr> <td>Category C:</td> <td>29</td> <td>91</td> </tr> <tr> <td>Category D:</td> <td>127</td> <td>192</td> </tr> <tr> <td>Category E:</td> <td>244</td> <td>240</td> </tr> <tr> <td>Unrated (knowns):</td> <td>9</td> <td>30</td> </tr> </tbody> </table> <p>From review of the 'Food Inspection Due' report, and allowing for the 28 days leeway for completing the inspection, the following inspections were overdue as at 25/11/19:</p> <p>Category A = 0 Category B = 6 (ranging from 7/8/19 to 18/10/19) Category C = 5 (ranging from 3/5/19 to 29/9/19) Category D = 56 (ranging from 15/3/18 to 18/10/19) Category E = 172 (ranging from 16/10/09 to 18/10/19)</p> <p>From further figures provided to audit as at 18/12/19 in respect of category B and C premises:</p> <ul style="list-style-type: none"> • Category B: 6 were reported as being overdue, although 4 required further inspections and therefore could not yet be closed. • Category C: 4 were reported as being overdue, although 1 was currently vacant, 1 required a further inspection and 1 was within the 28 day leeway. <p>From both testing and discussions with officers, audit noted that there was a backlog in updating Idox (see recommendation 5 below) and that the system did not capture all interventions that had taken place.</p>		Still to complete by 31/03/20	2019/20 Service Plan	Category A:	2	0	Category B:	13	32	Category C:	29	91	Category D:	127	192	Category E:	244	240	Unrated (knowns):	9	30		<p>interventions and a further 10 to complete before the end of March 2020. All category D interventions have been allocated to individual officers. They will be completed by the end of March 2020.</p> <p>The Food Standards Agency does not record or measure if interventions take place around the due date and there is a clear emphasis by the Food Standards Agency on priority being given to where interventions matter most and targeted at the highest risk premises. As regards the Category E (very low risk) premises since the audit:</p> <ol style="list-style-type: none"> 1. Officers have visited all the overdue premises 2. An alternative enforcement questionnaire has been sent to all the low risk premises due an intervention this year. 3. Any that have not returned the questionnaire will receive a visit. <p>To date we have significantly reduced the number of category E premises showing as overdue.</p> <p>Officers have been reminded to update Idox in a timely fashion. The Food Standards Agency require the submission of an annual return. This is submitted on time and the council has never been criticised for non-delivery. The council has advised the Food Standards Agency of its progress to clear the backlog of <u>very low risk premises</u> and they are asking for this to be completed by November 30th</p>	
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	<p>Where there are backlogs in the delivery of the intervention programme there is a reputational risk to the Council and a risk of continued criticism from the FSA.</p>		<p>2020. The system does capture all the interventions that take place.</p> <p>The Performance Manager for the Food Standards Agency has confirmed in writing that they are fine with our food safety plan and our progress this year.</p>	
5	<p><u>Updating Idox</u></p> <p>The availability of timely and accurate management information is fundamental to supporting the effective administration of the food safety function.</p> <p>Audit testing found instances where Idox had not been updated to reflect intervention activity and, as such, was not always an accurate reflection of what enforcement activity was being carried out.</p> <p>There is a risk that the lack of management information impacts on the effectiveness of the food safety function.</p>	<p>The service should ensure that intervention activity is uploaded to Idox at the earliest opportunity to enable accurate and timely reporting.</p>	<p>Officers have been reminded to ensure that interventions are recorded on Idox within 10 working days of them taking place in accordance with the FHRS brand standard.</p> <p>With the advent of a greater reporting, management information following the introduction of Idox enterprise monitoring for managers will be easier.</p>	<p>Completed Gill Strike</p>
6	<p><u>Checking Routines</u></p> <p>Effective checking routines in respect of the work of Environmental Health Officers in conducting their duties provides assurance that food intervention activity is carried out in an effective and consistent manner.</p> <p>Since the FSA review in 2017, the service has documented its internal monitoring procedures which includes, amongst other monitoring activity, the checking routines for individual files. As audit understands that the service is in the process of moving away from hard copy files to a more automated process of inspections, the challenge now is to determine how these checking routines will be reflected within the new processes in terms of how they will be carried out and subsequently evidenced.</p> <p>There is a risk that the Council's intervention routines are incorrectly and / or inconsistently carried out.</p>	<p>The service should determine how checking routines will be reflected within the new processes in terms of how they will be carried out and subsequently evidenced.</p>	<p>At the time of the audit the premises files were being scanned by an external provider as the auditor was advised. The Idox administrator has reported on the inspections completed and those premises can now be verified retrospectively.</p> <p>A new system is in the process of being established to automate the checking routine. Evidence of these checks will be available in the Idox system.</p>	<p>1st April 2020 Gill Strike</p>

7	<p><u>Data Cleansing</u></p> <p>The availability of timely and accurate management information is fundamental to supporting the effective administration of the food safety function.</p> <p>Following the FSA visit in 2017 the service has put together a Data Accuracy Procedure which sets out its objectives and procedures for ensuring data accuracy. From discussions with officers and testing it was evident that there remains an amount of coding errors and data inaccuracy that still required addressing. Audit were informed that the data cleansing exercise will be carried out in February 2020 when the Systems Administrator post has been filled. It was acknowledged that some of the coding errors on the system had been there for some while and required addressing. For example, there were 54 'unknown' unrated premises set out in the Service Plan at the start of the year which have still to be remedied. Some of these 'unknowns' go back a number of years and are likely to be data entry errors rather than new premises awaiting inspection / a rating.</p> <p>There is a risk that inaccuracies in the available management information will impact on the effectiveness of the food safety function.</p>	<p>A clear plan should be established for undertaking the data cleansing exercise, including addressing the list of 'unknown' unrated premises.</p>	<p>The LAEMs return for 19/20 is now available for testing. As part of the process data cleansing of the database is undertaken prior to the submission of the return. The system administrator has produced a report which identified the premises not captured the auditor refers to.</p> <p>The data inaccuracies amounted to less than 5% of the database and concentrated in the low risk premises which does make the service ineffective.</p>	<p>31st May 2020 Gill Strike and Angela Johnson</p>
8	<p><u>Data Accuracy Procedures</u></p> <p>A documented and approved Data Accuracy Procedure is an important tool in ensuring that management information is accurate and up to date.</p> <p>In accordance with the recommendation made in the FSA's 2017 audit report, the service has documented its Data Accuracy Procedures. Whilst the procedures set out the services' approach to data quality / accuracy, it will require updating to reflect changes to file monitoring routines referred to in recommendation 6 above. Additionally, reciprocal arrangements with other councils to undertake annual service audits are no longer carried out and, as such, should be</p>	<p>The Data Accuracy Procedures should be reviewed and updated to ensure they reflect current agreed practices.</p>	<p>Policy has been reviewed.</p>	<p>Completed</p>

	<p>removed from the Data Accuracy Procedure should this continue.</p> <p>There is a risk that Data Accuracy Procedures are not fit for purpose and do not support the service in ensuring the accuracy and completeness of management information.</p>			
9	<p><u>Internal Monitoring Procedures</u></p> <p>A documented and approved Internal Monitoring Procedure is an important tool in ensuring that food intervention activity is carried out in an effective and consistent manner.</p> <p>Whilst documented procedures are in place which set out the services' approach to internal monitoring, it will require updating to reflect changes to file monitoring routines as referred to in recommendation 6 above. Additionally, reciprocal arrangements with other councils to undertake annual service audits are no longer carried out, as is the case with benchmarking reviews, and, as such, these should be removed from the Internal Monitoring Procedure should this continue.</p> <p>There is a risk that Internal Monitoring Procedures are not fit for purpose and do not support the service in ensuring the Council's intervention routines are correctly and consistently carried out.</p>	<p>The Internal Monitoring Procedures should be reviewed and updated to ensure they reflect current agreed practices.</p>	<p>The internal monitoring procedure will be reviewed and updated.</p>	<p>May 31st 2020</p>
10	<p><u>Training and competency assessments</u></p> <p>Up to date and comprehensive training provides officers with the tools to better administer the Food Safety function.</p> <p>At the time of the audit the Senior EHO was in the process of completing the competency assessments for staff. Audit confirmed that of the six SEHO/EHO's, three officers had last been assessed in the past 12 months (between April and Aug 2019), whilst the other officers have not been assessed for some time and were still to be done. Furthermore, officers carrying out FSA inspections are required to undertake 10 core hours of training per year. Whilst hard copy files are</p>	<p>The service should ensure that training records and competency records are updated at the earliest opportunity in order that the service can demonstrate that officers have received the requisite level of training.</p>	<p>4 officers had been assessed in the last 12 months and one officer had returned to food duties in September 2019. The final assessments will be completed.</p> <p>All officers have updated their training records. The training records will be reviewed as part of the officers PDR's. Training opportunities are circulated, and the department subscribes to an on line training platform.</p>	<p>31st March 2020 Gill Strike</p> <p>31st May 2020 Gill Strike</p>

	<p>maintained of the training records for each member of staff, it was acknowledged that training records were out of date and required updating.</p> <p>There is a risk that officers do not have the requisite training to effectively fulfil their responsibilities.</p>			
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A lack of timely implementation of the agreed actions may be reported to the Governance Committee.

All internal audit work is conducted in compliance with the Public Sector Internal Audit Standards, issued by the Chartered Institute of Public Finance and Accountancy and the Chartered Institute of Internal Auditors.

Statement of Responsibility

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.