



INTERNAL AUDIT

Final Assurance Report 2018/19

Health and Safety

14th January 2019

Overall IA Assurance Opinion:

REASONABLE

Recommendation Overview:

High Risk	0
Medium Risk	3
Low Risk	6
Notable Practice	0

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1. Introduction

- 1.1 This risk based IA assurance review forms part of the 2018/19 IA Plan. The purpose of this review is to provide assurance to the West London Waste Authority (WLWA) Officers' Team and the Audit Committee over the key risks in relation to Health and Safety, as identified within section four of this Terms of Reference.

2. Background

- 2.1 WLWA is a statutory joint waste disposal authority which undertakes the waste disposal functions set out in the Waste Regulation and Disposal (Authorities) Order 1985 made under the Local Government Act 1985, Section 10. It undertakes the waste disposal function for 6 boroughs in West London; the London Boroughs of Brent, Ealing, Harrow, Hillingdon, Hounslow and Richmond-upon-Thames. These boroughs are responsible for the collection of waste in their areas.
- 2.2 The law on health and safety at work in Great Britain is regulated by the Health and Safety Executive (HSE) and Local Authorities. The HSE conduct inspections to determine whether organisations/ entities are effectively and proportionately managing their health and safety risks to workers and others. If inspections and subsequent investigations require enforcement action, the HSE can require improvements, stop certain activities and/ or pursue prosecution where there has been a serious breach of law.
- 2.3 WLWA has a duty to ensure, as far as practicable, the health, safety and welfare of their employees and other persons who may be affected by their activities and the services they provide and control. The Managing Director of WLWA is responsible for the adequacy of the Authority's Health and Safety policy and for planning arrangements to implement it.
- 2.4 WLWA develop and maintain an Occupational Health and Safety Management System within the framework of HSE's Health and Safety Guidance titled Managing for Health and Safety (referred to as HSG65). A Management Appointee is appointed to ensure that the system is continually developed, implemented and approved. The current Management Appointee is Ken Lawson, Senior Contracts Manager, but we have been advised this is due to change shortly.

3. Executive Summary

- 3.1 Overall, the IA opinion is that we are able to give **REASONABLE** assurance over the key risks to the achievement of objectives for Health and Safety. Definitions of the IA assurance levels and IA risk ratings are included at [Appendix C](#). An assessment for each area of the scope is highlighted below:

Scope Area	IA Assessment of WLWA
Policies and Procedures	<p>Reasonable Assurance - The Authority has a Health and Safety Policy in place that was last updated in June 2017. The Policy clearly specifies the roles and responsibilities of officers at all levels within the Authority and sufficiently details the procedures and practices that will be put in place to enable the Authority to discharge its statutory duties and protect its staff, contractors and members of the public.</p> <p>The Health and Safety Policy includes a Policy Statement, demonstrating the Managing Director's commitment to implementing effective health and safety practices at WLWA. As a result of recent staff changes, the Management Appointee specified in the Statement has changed and we have advised management to consider reviewing this.</p>

	<p>A suite of health and safety policy documents supplements the Authority's main Health and Safety Policy but these were last updated in 2014. Their review is monitored as an item on the Authority's Health and Safety Action Plan with assigned deadlines and action owners. These policies, and the main Health and Safety Policy, should be communicated to all staff once they have been revised.</p> <p>32 Safe Working Procedure documents have been drafted, all of which are underpinned by a suitable risk assessment. Management advised that plans are being developed to ensure they are communicated to all staff at the Twyford site. We were unable to identify how their completion and review is tracked and monitored.</p>
<p>Training, Roles and Responsibilities</p>	<p>Reasonable Assurance - Health and safety roles and responsibilities are clearly defined in the majority of staff job descriptions. The job descriptions for the Head of Finance and Senior Contracts Manager roles did not specifically state their health and safety responsibilities, but were alluded to in their wider duties.</p> <p>We are pleased to report that induction training checklists were found to be in place for both new corporate staff and staff at the Twyford site. We have suggested management review these checklists to ensure they remain relevant, for example the Twyford induction checklist was dated April 2013 and contained references to outdated health and safety documentation.</p> <p>Training needs for each member of staff at Twyford are sufficiently monitored via a training matrix. Our review of this document identified minor discrepancies regarding the dates of fire marshal and first aid training. To enhance monitoring, training applicable/ required for each member of staff could be colour coded or annotated accordingly.</p> <p>An Emergency Plan was found to be in place and clearly displayed at the Twyford site. There is a supporting Fire Evacuation Plan, which is in draft format as the appendices are yet to be completed.</p> <p>Whilst there is an appointed Health and Safety Representative at Twyford, we identified an absence of continuity arrangements in cases of absence.</p>
<p>Incident Reporting and Recording</p>	<p>Substantial Assurance - An incident reporting process is clearly defined within the Authority's Health and Safety Policy. Following the implementation of a new spreadsheet and assistance from Suez site management, the process was modified in October 2018 but remains compliant with the Policy. As a result we were only able to review 5 incidents which had been recorded using the new process and we are pleased to report strong controls are in place. These 5 incidents were accurately recorded on the spreadsheet, supported by complete incident forms, and the two incidents requiring investigation and remedial action were followed up and discussed during site meetings.</p> <p>Further, a regular and consistent system of health screening and surveillance for all staff is in place and monitored through the Authority's Health and Safety Action Plan on a quarterly basis.</p> <p>Whilst health and safety incidents are also discussed with staff during monthly team meetings, and also at monthly contract meetings with Suez, it could be beneficial to distribute 'near miss' cards to all site staff to promote the reporting of potential control weaknesses and hazards. Retrospective recording of 'near miss' events on the incident tracking spreadsheet at Twyford could also improve oversight and monitoring of incident statistics.</p>

<p>Risk Assessments and Inspections</p>	<p>Reasonable Assurance - 32 risk assessments are in place covering activities at the Twyford site, with each supported by a Safe Working Procedure document. Plans are in place to ensure each risk assessment has been communicated to all site staff. We observed that the site, buildings and equipment are subject to daily, weekly and monthly checks by supervisors and site management to identify and rectify any defects or control weaknesses.</p> <p>A fire risk assessment and Workplace Regulations assessment has been undertaken for Head Office and a management action plan is in the process of being finalised in relation to this. However, it does not appear that these assessments considered risks associated with staff working practices, such as lone working, storage, manual handling and cleaning routines.</p> <p>During our site visit, we were able to verify that there is an abundance of safety kits in all buildings at Twyford, which are regularly checked for expiration. Further, we observed that biohazard waste material is stored securely at the site but should be logged and assessed for its risk to staff, contractors and visitors.</p>
<p>Performance Monitoring and Reporting</p>	<p>Reasonable Assurance - The Authority has a good system in place to identify areas of improvement for health and safety. A quarterly and annual review takes place, with actions for development and improvement being time bound, assigned to an action owner, and monitored on an ongoing basis at quarterly Authority meetings.</p> <p>Monitoring of RIDDOR incidents at Twyford and rail transfer stations is included in the Authority's quarterly Key Performance Indicator (KPI) monitoring, but consideration could be given to expanding KPIs to include non-RIDDOR incidents, 'near miss' events, property damage, and the implementation of follow-up actions. The implementation and review of risk assessments and Safe Working Procedures could also be included in KPIs to promote oversight, scrutiny and the opportunity to identify patterns, trends and potential control weaknesses.</p>

3.2 The detailed findings and conclusions of our testing which underpin the above IA opinion have been discussed at the exit meeting and are set out in section four of this report. The key IA recommendations raised in respect of the risk and control issues identified are set out in the Management Action Plan included at **Appendix A**. Good practice suggestions and notable practices are set out in **Appendix B** of the report.

4. Detailed Findings and Conclusions

4.1 Policies and Procedures

4.1.1 The Authority documents its health and safety responsibilities, processes and procedures in a Health and Safety Policy. The Policy is supplemented by a range of specific policy documents for areas such as lone working, avoidance of violence, manual handling and driving at work. The Health and Safety Policy was last updated in June 2017, but these supplementary policies were last revised in May 2014 and are not in widespread use. Their update is an action specified in the Authority's Health and Safety Action Plan, although the assigned action owner no longer works for the Authority. The assigned action owner is also the Management Appointee specified in the Health and Safety Policy, so this should also be updated when the role is filled. As a result, we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 1** in the Management Action Plan at **Appendix A**).

4.1.2 Evidence of 32 Safe Working Procedure documents were provided and reviewed at the Twyford site. These are stored in a folder within the site/ manager's office and plans are in place to start communicating these to staff at monthly team meetings. Each procedure document is risk-based and underpinned by an accompanying risk assessment. We were advised that management aims to review both the Safe Working Procedure document and risk assessment regularly, they will be considered together to ensure control weaknesses are accurately identified and rectified. We were unable to identify how their completion and review is tracked and monitored. As a result, we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 3** in the Management Action Plan at **Appendix A**).

4.2 Training, Roles and Responsibilities

4.2.1 The Health and Safety Policy clearly defines the roles and responsibilities of all staff within the Authority. Job descriptions were obtained for senior managers and operational staff to assess whether their health and safety responsibilities were clearly documented. It was found that the Managing Director, Operations Manager and operational staff job descriptions each contained their duties in relation to health and safety. For the Head of Finance and Senior Contracts Manager job descriptions, health and safety responsibilities were not explicitly stated but could be inferred from their other responsibilities and duties. As a result, we have raised a best practice suggestion (refer to **Recommendation 5** in the Management Action Plan at **Appendix B**).

4.2.2 The Authority has a corporate induction checklist in place, as well as a site-specific induction checklist for new staff. Review of the Health and Safety Policy is contained within the corporate induction checklist, which was last updated in February 2014. However, the site-specific induction checklist was last revised in April 2013 and contains reference to outdated health and safety policy documentation, specifically a Health and Safety Booklet which is no longer in use at the Twyford site. As a result, both of these induction checklists could be updated in accordance with **Recommendation 1** in the Management Action Plan at **Appendix A**.

4.2.3 We were able to evidence a system in place for the planning and monitoring of training for Twyford staff. Each member of staff's training needs are captured within a matrix on a spreadsheet, which is broken down by the name of the training course, the date of completion and the date of expiration. Training records for two members of staff were obtained on-site and verified as being complete and corresponding to the details on the spreadsheet. First aid and fire marshal training is included in the training matrix, although we identified that dates of completion and expiration did not match those on the certificate of one first aider or for any of the fire marshals' certificates on the site. The matrix could also be enhanced by colour-coding the training applicable/ required for each member of staff. As a result, we have raised a recommendation aimed at mitigating the minor risk in this area (refer to **Recommendation 6** in the Management Action Plan at **Appendix B**).

4.2.4 During our site visit to Twyford, we are pleased to report that we did not observe any unsafe working practices. Suitable health and safety posters were noted in all buildings within the site. However, there is currently no elected Health and Safety Representative at the site as they are on long-term absence and thus, we have requested that consideration be given to continuity arrangements. Further, the HSE poster in the site/ manager's office and welfare room did not specify the name of an elected Health and Safety Representative. As a result, we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 2** in the Management Action Plan at **Appendix A**).

4.2.5 An Emergency Plan was seen whilst visiting the Twyford site and is clearly displayed in the site/ manager's office. We were provided with evidence of a Fire Evacuation Plan which links to the Emergency Plan but this is currently in draft and its appendices are not complete. As a result, we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 9** in the Management Action Plan at **Appendix A**).

4.3 Incident Reporting and Recording

- 4.3.1 Our review of the Authority's Health and Safety Policy identified an incident reporting process has been defined. A minor change to the reporting process was recently implemented at Twyford in October 2018; however this remains in accordance with the process documented in the Health and Safety Policy. Due to the introduction of a modified process, involving the use of a new spreadsheet to log and track incidents, our review could only consider 5 incidents which had been recorded via the new spreadsheet. Our testing identified a strong system of monitoring incidents reported at the site. The 5 personal injuries reviewed with site management were each found to have been handled in accordance with the Policy.
- 4.3.2 Any remedial actions are discussed with staff at monthly site meetings, although 'near miss' events could be subject to further monitoring and controls through the distribution of 'near miss' cards to all staff. The monitoring spreadsheet could also be updated retrospectively to include previous 'near misses', promoting the identification of potential control weaknesses. As a result, we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 3** in the Management Action Plan at **Appendix B**).
- 4.3.3 We found a strong system of occupation health monitoring in place, including regular health screening and surveillance for their staff to identify, monitor and assess any potential health issues. We were able to evidence that implementation of the occupational health system, which is administered by the London Borough of Hounslow, is captured within the Health and Safety Action Plan and monitored on a quarterly basis at Authority meetings.

4.4 Risk Assessments and Inspections

- 4.4.1 As referred to in para 4.1.2, there are 32 risk assessments in place at the Twyford site, each being linked to a Safe Working Procedure. A fire risk assessment and Workplace (Health, Safety and Welfare) Regulations 1992 assessment has been carried out for the Head Office site and it is understood that a management action plan is being agreed and finalised. Although these assessments are in place, we identified that risks associated with staff working practices had not been considered, such as manual handling, cleaning routines (and chemicals used), lone working and stress. As a result, we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 4** in the Management Action Plan at **Appendix A**).
- 4.4.2 A HSE poster was observed in the Head Office site, but it did not specify the current Health & Safety Representative or the Health & Safety Advisor at Hounslow. It is not a legal requirement, but we have raised a recommendation aimed at mitigating the risk in this area (refer to **Recommendation 2** in the Management Action Plan at **Appendix B**).
- 4.4.3 We were advised that inspections and health and safety checks occur at daily, weekly and monthly intervals at Twyford. We observed that checklists are completed by site management and supervisors to identify, record, report and rectify any issues with the site location, buildings or equipment. Further, we were able to verify that medical kits around the site are included in these checks, for example during our observation of an inspection it was established that the portable cabin next to the waste transfer station had a first aid kit but no burns, biohazard, eye wash, or other medical kits. As a result, we have raised a recommendation aimed at mitigating the minor risk in this area (refer to **Recommendation 7** in the Management Action Plan at **Appendix B**).
- 4.4.4 Bio-hazardous waste material has been found by site staff at Twyford and we observed that this was securely stored in a segregated part of the workshop building. Site management advised that the waste is not moved and each item's contents are not logged or assessed for their compatibility with other materials. As a result, we have raised a recommendation aimed at mitigating the minor risk in this area (refer to **Recommendation 8** in the Management Action Plan at **Appendix B**).

4.5 Performance Monitoring and Reporting

- 4.5.1 We were able to evidence a system of reporting and monitoring in place for health and safety statistics, issues and areas for development at both an operational level and corporate level, being subject to both oversight and scrutiny. Areas for development and ongoing initiatives are tracked in the Health and Safety Action Plan, which is subject to regular monitoring by senior management. Further, health and safety is considered in the quarterly monitoring of the Authority's KPIs, showing incidents reportable under RIDDOR at rail transfer stations and the Twyford site.
- 4.5.2 To enable the Authority to proactively manage their health and safety risks, consideration should be given to enhancing KPIs and developing performance data to promote effective trend analysis the possibility of also reporting 'non-RIDDOR' incidents, 'near miss' events and property damage at each site could be considered. Additionally, risk assessments and Safe Working Procedure documents could be mapped to Suez's risk matrix to identify higher risk areas and their review and corrective controls could be monitored through KPIs. As a result, we have raised a recommendation aimed at mitigating the minor risk in this area (refer to **Recommendation 3** in the Management Action Plan at **Appendix B**).

5. Acknowledgement

- 5.1 Internal Audit would like to formally thank all of the officers contacted during the course of this review for their co-operation and assistance. In particular, the Operations Manager, Finance Officer and site management at Twyford, whose advice and help were gratefully appreciated.

6. Internal Audit Contact Details

This audit was led by: Nick Cutbill
Senior Internal Auditor

This audit was reviewed by: Chloe Moorcroft
Senior Internal Auditor

Thank you,



Muir Laurie FCCA, CMIIA
Head of Internal Audit

APPENDIX A

Management Action Plan

No.	Recommendation	Risk	Risk Rating	Risk Response	Management Action to Mitigate Risk	Risk Owner & Implementation date
1	Management should consider reviewing and updating all health and safety policy documentation to enable staff to understand the Authority's expectations in relation to different health and safety practices. Updated policy documentation should be formally approved by senior management and communicated to staff (para ref 4.1.1).	<i>If health and safety policy documentation is not up to date, formally approved and communicated to staff, staff may not conduct their work safely, leading to the possibility of injury or health issues, resulting in statutory non-compliance, regulatory inspection, financial penalties and legal action.</i>	MEDIUM ●	TREAT	Management will review, update and implement health and safety policies and procedures and communicate appropriately, as documented within the Health and Safety Action Plan.	Risk Owner: Managing Director Emma Beal Risk Contributor: Head of Finance and Performance Jay Patel 31 st May 2019
2	Management should consider continuity arrangements for the role of Health & Safety Representative and name a new officer for the Twyford site. Any appointed representatives/ appointee should be specified on HSE posters across the site and at Head Office (para ref 4.2.4).	<i>If there is no formally appointed Health and Safety Representative onsite, incidents/ issues with working practices may not be appropriately reported and investigated, leading to staff and visitors suffering injury, resulting in reputational damage, legal action and regulatory scrutiny.</i>	MEDIUM ●	TREAT	Management will liaise with the Union about continuity arrangements for the trade union appointed health and safety representative. Posters will be updated accordingly.	Head of Finance and Performance Jay Patel 31 st March 2019

APPENDIX A (cont'd)

Management Action Plan

No.	Recommendation	Risk	Risk Rating	Risk Response	Management Action to Mitigate Risk	Risk Owner & Implementation date
3	<p>Management should consider developing quarterly KPIs to enable effective analysis of trends and performance so that health and safety risks can be proactively managed.</p> <p>Additional enhancements for more strategic oversight include mapping Safe Working Procedures and Risk Assessments (RA) against Suez's risk assessment matrix to identify high-risk areas, reporting non-RIDDOR incidents and including previous incidents on monitoring sheets for reporting purposes (para refs 4.1.2 for SWPs and RAs, 4.5.2 for RIDDOR and 4.3.2 for near misses).</p>	<p><i>If the Authority's exposure to risk is not accurately reported, recorded and monitored, the Authority may fail to detect or identify significant risk exposures, potentially resulting in injury to staff or visitors or loss of life, impacting the Authority's reputation, statutory compliance and potentially incurring financial loss through legal action.</i></p>	<p>MEDIUM</p> <p>●</p>	TREAT	<p>Management will develop KPIs to incorporate a wider range of targets and measures, including risk assessments and trend analysis.</p>	<p>Operations Manager</p> <p>Sarah Ellis</p> <p>31st May 2019</p>

APPENDIX B

Good Practice Suggestions & Notable Practices Identified

No.	Observation/ Suggestion	Rationale	Risk Rating
4	Management should consider conducting a risk assessment for Head Office, specifically taking into account risks relating to staff working practices, such as manual handling, cleaning practices (including chemicals used), storage, lone working, working from home, first aid, stress and expectant mothers (para ref 4.4.1).	<i>If risks to Head Office staff are not accurately assessed, controlled or monitored, the Authority could fail to meet its statutory obligations, resulting in injury to staff, reputational damage and financial loss.</i>	LOW ●
5	Management should consider reviewing and amending the health and safety responsibilities within the Head of Finance and the Senior Contracts Manager job descriptions, in line with those detailed in the Authority's Health and Safety Policy (para ref 4.2.1).	<i>If health and safety responsibilities are not specified in job descriptions, it could result in misunderstanding roles and responsibilities and the Authority failing to discharge its statutory duties.</i>	LOW ●
6	Management should consider reviewing and updating the training matrix in use at the Twyford site to accurately reflect and monitor the dates of training undertaken by staff and their expiration, specifically first aid and fire marshal training. Further enhancements could be implemented to highlight required/ necessary training for each role (para ref 4.2.3).	<i>If staff training is not accurately recorded and monitored, roles may be performed inappropriately, resulting in staff injury, potential legal action, regulatory non-compliance and financial loss.</i>	LOW ●
7	Management should consider procuring eye wash, burns, biohazard and other medical kits for the portable cabin next to the waste transfer station to facilitate easy access for treatment to prevent injury (para ref 4.4.3).	<i>If all buildings at the Twyford site do not contain appropriate medical kits then staff, visitors and contractors may suffer injury due to a lack of swift medical intervention.</i>	LOW ●
8	Management should consider accurately logging the biohazardous waste material stored at the Twyford site and consider conducting a COSHH assessment to identify its compatibility with other chemicals and any risks to staff, etc (para ref 4.4.4).	<i>If biohazard waste material is not accurately logged and risk assessed at the Twyford site, it could pose a health risk to staff, visitors and contractors in the event that it is moved or comes into contact with other chemicals.</i>	LOW ●
9	Management should consider assigning deadlines for completion of the appendices and figures of the Twyford Fire Evacuation Plan. Consideration should also be given to how this will be communicated to all staff on site (para ref 4.2.5).	<i>If staff are not aware of evacuation arrangements, roles and responsibilities in the event of a fire, staff and visitors are at risk of injury and avoidable property damage may occur, resulting in financial loss.</i>	LOW ●

INTERNAL AUDIT ASSURANCE LEVELS AND DEFINITIONS

Assurance Level	Definition
SUBSTANTIAL	There is a good level of assurance over the management of the key risks to the Authority's objectives. The control environment is robust with no major weaknesses in design or operation. There is positive assurance that objectives will be achieved.
REASONABLE	There is a reasonable level of assurance over the management of the key risks to the Authority's objectives. The control environment is in need of some improvement in either design or operation. There is a misalignment of the level of residual risk to the objectives and the designated risk appetite. There remains some risk that objectives will not be achieved.
LIMITED	There is a limited level of assurance over the management of the key risks to the Authority's objectives. The control environment has significant weaknesses in either design and/or operation. The level of residual risk to the objectives is not aligned to the relevant risk appetite. There is a significant risk that objectives will not be achieved.
NO	There is no assurance to be derived from the management of key risks to the Authority's objectives. There is an absence of several key elements of the control environment in design and/or operation. There are extensive improvements to be made. There is a substantial variance between the risk appetite and the residual risk to objectives. There is a high risk that objectives will not be achieved.

1. **Control Environment:** The control environment comprises the systems of governance, risk management and internal control. The key elements of the control environment include:
 - establishing and monitoring the achievement of the Authority's objectives;
 - the facilitation of policy and decision-making;
 - ensuring compliance with established policies, procedures, laws and regulations – including how risk management is embedded in the activity of the Authority, how leadership is given to the risk management process, and how staff are trained or equipped to manage risk in a way appropriate to their authority and duties;
 - ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness;
 - the financial management of the Authority and the reporting of financial management; and
 - the performance management of the Authority and the reporting of performance management.

2. **Risk Appetite:** The amount of risk that the Authority is prepared to accept, tolerate, or be exposed to at any point in time.

3. **Residual Risk:** The risk remaining after management takes action to reduce the impact and likelihood of an adverse event, including control activities in responding to a risk.

APPENDIX C (cont'd)

RISK RESPONSE DEFINITIONS

Risk Response	Definition
TREAT	The probability and / or impact of the risk are reduced to an acceptable level through the proposal of positive management action.
TOLERATE	The risk is accepted by management and no further action is proposed.
TRANSFER	Moving the impact and responsibility (but not the accountability) of the risk to a third party.
TERMINATE	The activity / project from which the risk originates from are no longer undertaken.

INTERNAL AUDIT RECOMMENDATION RISK RATINGS AND DEFINITIONS

Risk	Definition
HIGH ●	The recommendation relates to a significant threat or opportunity that impacts the Authority's corporate objectives. The action required is to mitigate a substantial risk to the Authority. In particular it has an impact on the Authority's reputation, statutory compliance, finances or key corporate objectives. The risk requires senior management attention.
MEDIUM ●	The recommendation relates to a potentially significant threat or opportunity that impacts on either corporate or operational objectives. The action required is to mitigate a moderate level of risk to the Authority. In particular an adverse impact on the Department's reputation, adherence to Authority policy, the departmental budget or service plan objectives. The risk requires management attention.
LOW ●	The recommendation relates to a minor threat or opportunity that impacts on operational objectives. The action required is to mitigate a minor risk to the Authority as a whole. This may be compliance with best practice or minimal impacts on the Service's reputation, adherence to local procedures, local budget or Section objectives. The risk may be tolerable in the medium term.
NOTABLE PRACTICE ●	The activity reflects current best management practice or is an innovative response to the management of risk within the Authority. The practice should be shared with others.