

# Internal Audit Report 2021/22

West London  
Waste Authority

Final  
December 2021

## Health and Safety Management Audit

Classification	Trend	By type	Control design	Operating effectiveness	Total
<b>Substantial Assurance</b>	N/A				
		Critical	0	0	0
		High	0	0	0
		Medium	0	0	0
		Low	0	2	2
<b>Total findings: 2</b>	We have not previously reviewed the area	Advisory	0	0	0



**West London Waste**

Treating waste as a valuable resource

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## Executive summary (1 of 2)

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### *Summary of findings*

The purpose of this review was to assess how the West London Waste Authority manage health and safety risks in the work environment. The areas of focus were risk assessments, remedial action and awareness and reporting.

We have raised actions to mitigate two low risk findings.

### **Key findings**

We identified no High or Medium risk findings.

We identified three Low risk findings as follows:

- A formal process should be introduced to diarise health checks and the Human Resources policy update process should be completed and testing for any staff working under the influence of drugs or alcohol should be undertaken as the last exercise was over a year ago.
- Records for drivers licensing and insurance checks should be more comprehensive, and a formal process introduced to ensure the checks are not incomplete.

## Executive summary (2 of 2)

**1** *Health Checks and Policies*

Low

**2** *Drivers Checks*

Low

### By Scope Area

	Critical	High	Medium	Low	Advisory
Risk Assessments	0	0	0	2	0
Remedial Action	0	0	0	0	0
Awareness and Reporting	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>

## Background and scope (1 of 2)

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### Background

West London Waste Authority (WLWA) as an employer, have a duty of care to reasonably ensure the health, safety and welfare of staff and any other individuals who visit their sites.

Legislation and regulations outline a number of responsibilities that the WLWA must fulfil in regard to preventing health and safety incidents. The category of risks include premises related, machinery / equipment safety, staff medical health, household and recycling centre (HHRC), weighbridge and operational risks.

A company called Universal Safety Practitioners (USP) have been working with the WLWA to implement and monitor the Health and Safety protocols and policies primarily at the Abbey Road site where the work is very much manual. USP also work with the WLWA at the West Drayton site where the majority of the work undertaken is administrative.

The WLWA Human Resources team manage the Occupational Health side of Health and Safety and use a company called Staywell to undertake the general health checks every two years for all staff covering blood sugars, cholesterol levels, hearing, vision, blood pressure, body mass index and general health both physical and mental.

Staywell also perform annual tests for specific workers in line with company risk assessments including –

- Audiometry for roles where noise is a factor in the work environment
- Respiratory surveillance for workers who are, or could be, exposed to airborne contaminants in their working day
- Skin surveillance where workers are exposed to used engine oil and degreasing agents
- Drug and Alcohol testing on any staff member held randomly

The Senior Management team receive regular reports and updates on the topic of health and safety and monitor remedial action for any issues highlighted as either a risk, a hazard or an incident. The Board receive summary information within board reports prepared for various projects.

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## **Background and scope (2 of 2)**

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### **Scope**

The audit work will focus on the following areas –

#### **Health and Safety Risk Assessments / Surveys, Compliance and Quality Control.**

- Risk assessments / surveys are performed across and within buildings in accordance with policies, procedures and required timescales. This includes operation of machinery and other hazards in the workplace.
- Staff are assessed for health issues which could be brought on or would be aggravated by their work environment.
- Drivers have appropriate full licences and staff are not found to be working after consuming drugs or alcohol.

#### **Health and Safety Risk Remedial Action for all Areas**

- Remedial actions to address identified health and safety risks / incidents are identified, prioritised and action is taken to resolve issues in a timely manner.

#### **Awareness and Reporting**

- Policies and procedures are in place for all staff to access.
- The SMT receive regular monthly updates on health and safety matters assessments, remedial action and ongoing compliance including staff health checks and any incidents.
- The Board are provided with summary reports to provide assurance that all matters health and safety are in order and compliant.
- The health and safety records capture accurate and complete information in relation to health and safety compliance, which enables compliance to be monitored and timely relevant management information to be generated.
- Full training is provided to staff.

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### *Limitation of scope*

Our work was limited to the sub-processes and control objectives outlined above.

The scope of our work also did not cover IT controls and processes, such as reconciliations and interfaces. The work focused on the management of health and safety and did not include health and safety inspections of premises or practices in the work environment or operating machinery.

Management should be aware that our internal audit work was performed in accordance with Public Sector Internal Audit Standards 2017 (PSIAS) and the Local Government Application. The assurance grading provided in our internal audit reports are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board. Our internal audit testing was performed on a judgemental sample basis and focussed on key controls mitigating risks. Our testing was designed to assess the adequacy and effectiveness of key controls in operation at the time of the audit.

Please note that in relation to the scope above, whilst our internal audit assessed the efficiency and effectiveness of key controls from an operational perspective, it is not within our remit as internal auditors to assess the efficiency and effectiveness of policy decisions.

# Current year findings (1 of 2)

## Formal Arrangements and Policy Updates

### Operational Effectiveness

1

Low

### Finding and root cause

The Human Resources personnel work with the Abbey Road Management and Staywell to ensure relevant staff have applicable health screening and tests. The work required for such tests, does not appear to have a set timetable of when these exercises are performed. The Drug and alcohol random testing has not been undertaken for over a year, but the Abbey Road site has been in operation.

Policies and procedures produced and managed by Human Resources have not been regularly reviewed. We checked the policies for Lone Working and Drug and Alcohol use and found that one had last been reviewed in 2014 and the other in 2015. When we met with management, we were advised that the documents had been reviewed but the process has not been fully completed with approved sign off due to covid.

### Implications

- Tests are overlooked and not undertaken in the year they are required to be taken causing compliance issues.
- Serious health issues such as respiratory ailments or deafness are not caught early
- Accidents in the work environment due to unchecked vision or hearing issues.
- Heavy penalties and reputation damage in the event of harm to staff or visitors.
- Staff working to out of date policies and procedures causing compliance issues.

### Action plan

- 1) We will implement a formal timetable for health testing including scheduled exercises and monitoring reports for the Senior Management Team.
- 2) Reviewed policies will be immediately scheduled for approval and placed on the shared drive for staff to access. Staff will be advised of the newly updated policies.
- 3) Drug and alcohol testing will be planned and undertaken before the end of the year.

#### Responsible person/title

HR Manager

#### Target date

31 March 2022

## Current year findings (2 of 2)

### Driver Checks

#### Operational Effectiveness

2

Low

### Finding and root cause

Drivers using WLWA vehicles, or their own vehicle should have a full driving license appropriate for the type of vehicle they are operating, fit for purpose vehicle and insurance for privately owned vehicles . We were provided the records for annual checks and found they were not comprehensive enough to confirm compliance. The records did not show the following details -

- Type of licence in place to ensure the type of vehicle used matches vehicles used
- Whether the vehicle used was a WLWA vehicle or own private vehicle
- For private vehicles, a current MOT certificate and up to date vehicle was in place and checked
- Insurance cover included “for business use” for private vehicles

The records provided show the expiry date of the licence and insurance are noted but it is not clear if once expired, follow up work is undertaken or there is just an annual exercise.

### Implications

- Insurance complications and reputational damage will arise if any of the drivers operating vehicles are found to be unlicensed or the vehicles are not fit to drive on public highways.
- Further insurance issues will arise if business use is not added to insurance cover and the vehicle is involved in an accident whilst on a work journey.
- Without comprehensive records, an employee may be placed in charge of a large vehicle they are not appropriately licensed to operate.

### Action plan

- 1) Records for drivers will be improved and contain more details on what documentation was checked, type of licence and insurance etc.
- 2) The frequency of checks will be clear on the records to show if done annually or more frequently.

#### Responsible person/title

HR Manager

#### Target date

31 March 2022

## Appendix A: Basis of our classifications

### Individual finding ratings

#### Critical

A finding that could have a:

- **Critical** impact on operational performance; or
- **Critical** monetary or financial statement impact; or
- **Critical** breach in laws and regulations that could result in material fines or consequences; or
- **Critical** impact on the reputation or brand of the organisation which could threaten its future viability.

#### High

A finding that could have a:

- **Significant** impact on operational performance; or
- **Significant** monetary or financial statement impact; or
- **Significant** breach in laws and regulations resulting in significant fines and consequences; or
- **Significant** impact on the reputation or brand of the organisation.

#### Medium

A finding that could have a:

- **Moderate** impact on operational; or
- **Moderate** monetary or financial statement impact; or
- **Moderate** breach in laws and regulations resulting in fines and consequences; or
- **Moderate** impact on the reputation or brand of the organisation.

#### Low

A finding that could have a:

- **Minor** impact on the organisation's operational performance; or
- **Minor** monetary or financial statement impact; or
- **Minor** breach in laws and regulations with limited consequences; or
- **Minor** impact on the reputation of the organisation.

## Appendix B: Limitations and responsibilities

### Limitations inherent to the internal auditor's work

We have undertaken this review subject to the limitations outlined below

#### Internal control

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

#### Future periods

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in operating environment, law, regulation or other changes; or
- The degree of compliance with policies and procedures may deteriorate.

### Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.