

AUDIT COMMITTEE REPORT

Subject: Internal Audit Assignment – Health and Safety Review	Purpose: For Approval <input checked="" type="checkbox"/> For Discussion <input type="checkbox"/> For Information <input type="checkbox"/>	
Prepared by: Hazel Robertson, VP Finance and Corporate Services	Date: 05 May 2022	
Purpose: To present the Health and Safety Audit report for consideration		
Linked to Strategic Ambition: Create high quality learning and training opportunities which are relevant, enabling and flexible		
Performance Measures: Delivery models are personalised focusing on individual & business need		
Linked to Strategic Risk Register: 3b - Internal Financial Procedures		
New Risk Commentary:		
Executive Summary: The Health and Safety audit report is provided as part of this years Internal Audit plan. The report has provided extensive coverage of the health and safety audit and has provided Strong assurances. This is an excellent result for the College and commendable for the Health and Safety Manager who has provided an excellent service throughout the two years of the Covid pandemic.		
Recommendation: Members to note the strong assurance provided.		
Previous Committee Approvals: none		
For publication <input checked="" type="checkbox"/>	For publication with redactions <input type="checkbox"/>	Not for publication <input type="checkbox"/>

Borders College

Internal Audit 2021-22

Health and Safety
April 2022

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Borders College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

The purpose of the review was to ensure the College has the appropriate policies and procedures in place that comply with Health & Safety Legislation. This review sought to provide assurance to the Audit Committee that the College's Health and Safety arrangements are adequate.

This review forms part of our 2021/22 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- The College has suitable Health & Safety policies and procedures in place which are subject to regular review and approval.
- The College has a standard operating procedure for carrying out risk assessments in the workplace.
- There are appropriate Health & Safety checks in place for contractors and visitors.
- There is a designated Health & Safety Officer and Team/Group for the College who have sufficient Health & Safety expertise.
- There is ongoing training given to staff in respect of Health & Safety requirements and guidance.
- Periodic spot checks take place to ensure that staff are complying with the Health & Safety policies and procedures.
- There are appropriate reporting mechanisms in place with regard to Health & Safety.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background Information

Policy

The College has a detailed and robust Health & Safety Policy, that was last updated in January 2022. The Policy is reviewed and updated annually by the Health & Safety Manager, before being presented to the Health & Safety Committee. The Policy outlines Borders College's occupational health, safety and welfare arrangements which apply to all College employees, learners, visitors, contractors, and other persons who may be affected by or involved in Borders College activities.

Roles and Responsibilities

The Principal is responsible for safety in the College. The College's Board will be appraised of health & safety matters to ensure that there are sufficient resources to provide health & safety equipment, personal protective equipment, and ongoing training to staff.

The Health & Safety Manager is responsible for the day-to-day health & safety arrangements at the College, including:

- Maintaining safety records;
- Investigating accidents;
- Providing accident statistics;
- Keeping up to date with changes in legislation; and
- Undertake Risk Assessments.

Vice Principals are responsible for providing leadership and by promoting responsible attitudes towards health & safety. The Vice Principals will ensure that each new employee within their department receives health and safety training as part of their induction to the College. The Vice Principal must also keep up to date with health and safety matters that are applicable to their operations within the College.

Assistant Principals, Curriculum Learning Manager's (CLM) and line Managers have the responsibility to provide leadership and promote

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responsible leadership attitudes towards health & safety. CLM's, Heads of Department and line managers must ensure that all tasks carried out within their departments are performed with the utmost regard for the health and safety of those involved.

All employees and learners have a responsibility to do what they can to prevent health & safety concerns for themselves and for others. All employees and learners are expected to follow College procedures and to report any incidents to the relevant staff members.

Risk Assessments

The College's Health & Safety Manager undertakes risk assessments for the College, and maintains a Risk Assessment Register. The Register outlines the department activity that the risk assessment relates to, when the assessment took place and when, if necessary, the next review will take place.

The Register is split into the following sections:

- Support Departments;
- Hawick Campus;
- Construction;
- Sport & Outdoor Activities;
- Business, Catering and Hospitality;
- Rural Skills;
- Essential Skills;
- STEM;
- Health & Social Care; and
- Early Education and Supported Programmes.

All Risk Assessments will be reviewed annually or when there are any changes to: systems/equipment/process/staff. All assessments will be reviewed in line with any changes to government guidance regarding Covid-19.

Spot Checks

The College's Health & Safety Manager undertakes Health & Safety Spot Checks, both planned and unannounced. The Health & Safety

Manager will perform walkthroughs of an area of the College, that will be subject to the spot check. Each spot check will detail any observations that were made, with an accompanying photo, as well as the findings from the walkthrough. The Health & Safety Manager will then make recommendations based on the walkthrough, which is then followed up on to ensure that the recommendations have been implemented.

Contractors and External Visitors

The College has a detailed Health & Safety Information for Visitors Guide that details the health & safety arrangements at the College that are to be followed whilst working at or visiting the College. The Information Guide outlines the following:

- Smoking at the College;
- Personal Safety and Security;
- Movement around the Campus;
- First Aid;
- Fire Safety;
- Incident Reporting; and
- Safety Signs and Signals.

The College also has in place a detailed Contractors Policy that outlines the process for accident reporting for contractors at the College.

Covid-19

The College's Facilities Manager, Health & Safety Manager and Facilities Team implemented a number of protocols throughout the Pandemic to limit the spread whilst on Campus. The College ensured that physical distancing was observed and implemented a one-way system around the College. Any service desks, such as in the library and receptions, screens were put in place, allowing for spacing between the person behind the desk and people who approach it. Social distancing was also observed in any shared areas, such as canteens.

The College undertook a number of risk assessments relating to Covid-19 and have ensured that any risk assessments since encompass elements of this.

The College's VP Finance & Corporate Services presented regular Covid-19 updates to the Regional Board throughout the Pandemic, outlining

updates on Government advice, controls and safety measures in place at the College, how to respond to positive and potentially positive tests at the College and the student experience throughout the Pandemic.

Training

The College ensures that all new starts are subject to health & safety training as part of their induction process. The College's Health & Safety Manager will countersign a checklist confirming that the member of staff has undertaken the appropriate training.

The College also has ongoing health & safety training for staff members, which is recorded within the 'H&S Training Completed' spreadsheet.

Reporting

The College report to the Health & Safety Committee on a quarterly basis. The Health & Safety Committee is made up of the following members of staff:

- Vice Principal – Finance & Corporate Services;
- Board Member;
- Lecturer Land-based – EIS Union Representative;
- Head of HR and Development;
- Lecturer Sustainability and Construction;
- Facilities Manager;
- Finance Officer – non Union support staff Representative;
- Senior Business Skills Advisor;
- Quality Improvement Manager;
- Lecturer Supported Programmes;
- BCSA President; and
- Lecturer Catering.

Work Undertaken

As part of our review, the following work was undertaken:

Objective 1 - The College has suitable Health & Safety policies and procedures in place which are subject to regular review and approval.

- Discussions with the Health and Safety Manager to establish the current arrangements in place for the College.
- A review and evaluation of existing systems documentation, policies, and procedures currently in place in respect of health and safety.
- An assessment of the robustness of these procedures to ensure these are fit for purpose and follow good practice.

Objective 2 - The College have a standard operating procedure for carrying out risk assessments in the workplace.

- A review of the process for carrying out risk assessments and safety procedures.

Objective 3 - There are appropriate Health & Safety checks in place for contractors and visitors.

- Discussions with relevant staff regarding the health and safety checks in place for those external to the College, such as contractors and visitors.

Objective 4 - There is a designated Health & Safety Officer and Team for the College who have sufficient Health & Safety expertise.

- We determined who the key health and safety staff at the College are and reviewed their qualifications to ensure that they have the relevant expertise and training in health and safety.

Objective 5 - There is ongoing training given to staff in respect of Health & Safety requirements and guidance.

- We reviewed the induction and ongoing training arrangements at the College to ensure that appropriate training is being undertaken by staff.

Objective 6 - Periodic spot checks take place to ensure that staff are complying with the Health & Safety policies and procedures.

- We reviewed spot checks to ensure that they are taking place and ensuring that issues are being identified and are being dealt with in an appropriate manner.

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Objective 7 - There are appropriate reporting mechanisms in place with regard to Health & Safety.

- We reviewed the reporting arrangements in place to ensure that the health and safety arrangements are being appropriately reported to the Board.

Conclusion

Overall conclusion

Overall Conclusion: Strong

We can provide a strong level of assurance on the health and safety arrangements in place at the College. This is highlighted by the numerous good practice points and have raised no recommendations for improvement.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Health and Safety	0	0	0	0

As can be seen from the above table there were no recommendations made.

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	The Health and Safety Manager reports to the Health and Safety Committee on a quarterly basis.
2.	The College's Health & Safety Committee encompasses a number of staff from different areas of the College to ensure that each aspect of health & safety is covered. The Vice Principal Finance and Corporate Services heads the Committee and the Health and Safety Manager reports on the health & safety arrangements at the College.
3.	From our review of the health & safety arrangements in place at the College, and from reviewing the policies and procedures relating to health & safety, we were able to confirm the occupational health and health surveillance is appropriately embedded throughout the health & safety function at the College.
4.	Details of accidents are reported to the Health & Safety Manager. The Health & Safety Manager will review the incident, as well as the staff response to the incident. The Health & Safety Manager will then provide feedback and recommendations relating to what the College could have done better to prevent the incident, or recommendations relating to the response.
5.	The College followed Scottish Government Guidance throughout the Covid-19 Pandemic and implemented a number of physical safety precautions to limit the spread of the virus. The College have encompassed Covid-19 into each of their risk assessments and have completed scenario plans throughout the Pandemic. The VP Finance and Corporate Services presented a regular report to the Regional Board detailing the Covid-19 arrangements at the College.
6.	The Health & Safety Manager undertakes frequent spot checks, both announced and unannounced, at the College. The Health & Safety Manager will document findings and raise recommendations relating to the findings and will follow up on the recommendations to ensure that they have been implemented.
7.	The College ensures that each new staff member completes health & safety induction training as part of their induction process. The Health & Safety Manager countersigns an Induction Checklist that confirms that the new staff member has completed the appropriate induction training.

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The following is a list of areas where the College is operating effectively and following good practice.

8.	We reviewed the H&S Training that has been completed in 2020/21 and the Training Plan for 2021/22 for staff at the College. We were able to confirm that staff are being appropriately trained in Health & Safety.
9.	The College's Health & Safety Manager is the lead for Health & Safety at the College and has obtained a number of qualifications and certifications relating to Health & Safety.
10.	Contractors are required to complete a Health & Safety Questionnaire, detailing the relevant health & safety contact at the contractor. The information gathered from the questionnaire is recorded in the College's Contractors Health & Safety List.
11.	The College has a detailed and robust Risk Assessment Register, that details the Risk Assessments that have been undertaken at the College.
12.	The College has a detailed and robust Health & Safety Policy, that was last updated in January 2022, with the next review due to take place in January 2023.
13.	Legally, the College has a duty to include matters relating to employees and students within the Health and Safety Policy. The College have also ensured that the Policy details health and safety arrangements in place for visitors and contractors.
14.	All Health & Safety related policies and procedures are available to staff on the College's internal intranet.

2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Health and Safety

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	4	5
Number of recommendations at Borders College	0	0	0	0

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	7 March 2022
Closing meeting	24 March 2022
Draft report issued	1 April 2022
Receipt of management responses	20 April 2022
Final report issued	26 April 2022
Audit Committee	12 May 2022
Number of audit days	3

4 KEY PERSONNEL

We detail below our staff who will undertake the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP

Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Manager	Scott McCready	Internal Audit Manager	scott.mccready@wyliebisset.com
Auditor	Neil Hamilton	Internal Auditor	neil.hamilton@wyliebisset.com

Borders College

Key Contacts	Hazel Robertson	Vice Principal (Finance and Corporate Services)	hrobertson@borderscollege.ac.uk
	Katrina Fitzgerald	Health & Safety Manager	kfitzgerald@borderscollege.ac.uk

Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

APPENDICES

A GRADING STRUCTURE

For each area of review we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation we assign a grading either as High, Medium or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

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Scope of review

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- Periodic spot checks take place to ensure that staff are complying with the Health & Safety policies and procedures.
- There is appropriate reporting mechanisms in place with regard to Health & Safety.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review has been:

- Discussions with the Health & Safety staff to establish the current arrangement.
- Review and evaluation of existing systems documentation, policies and procedures currently in place in respect of health and safety.
- We shall also assess the robustness of these procedures to ensure these are fit for purpose and follow good practice.
- Testing to confirm that procedures are being adhered to by College staff.
- Consideration of any internal reviews and spot checks to ensure that these are taking place and that any issues identified from these reviews are being dealt with in an appropriate manner and time scale.
- Review of the reports provided to Management, the Board and wider College staff in relation to health and safety.
- Assessment of the communication of Health and Safety Regulations throughout the College

Potential key risks

The potential key risks associated with the area under review are:

- Spot-checks do not take place that could result in an unsafe environment.
- The Colleges policies and procedures are not regularly reviewed, approved and communicated to all employees resulting in a lack of awareness of current Health & Safety legislation and laws.
- Risk Assessments are not carried out in line with Health & Safety legislation which could lead to an unsafe work environment.
- External contractors can carry out work for the College without any consideration being given to their competence and health and safety procedures surrounding the work.
- The Colleges does not have any staff or external contact with the required knowledge as to their health and safety requirements.
- Staff do not receive Regular Health and Safety training, which could result in a lack of adherence to Health & Safety requirements.

B ASSIGNMENT PLAN

Borders College
Health and Safety

- Management are not informed of Health & Safety matters resulting in a lack of control.