SIAS 924

# Final Internal Audit Report
# North Herts Council
# Health & Safety Audit 2026/27

**Reasonable Assurance**

**July 2026**

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| **Issued to:** | **Michael Clark –** Buildings & Facilities Manager<br>**James Ottery –** Health & Safety Manager, Herts County Council<br>**Steve Crowley –** Director (Enterprise) |
| **Copied to:** | **Anthony Roche** – Chief Executive<br>**Ian Couper –** Director (Resources)<br>**Tim Everitt –** Performance and Risk Officer<br>**FAR Committee Members** |
| **Recommendations:** | **One High and Three Medium Priority** |

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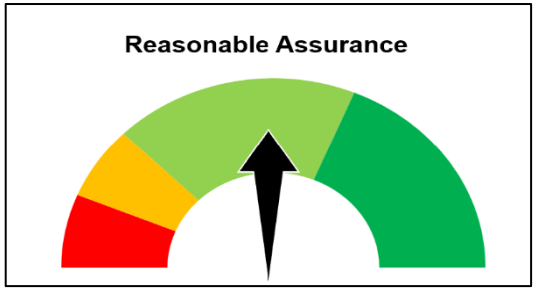
## 1. Executive Summary – Health & Safety 2026/27

**Objective**

The purpose of this audit was to assess whether any gaps exist in health and safety duties, governance arrangements, service provision, or record-keeping, because of responsibilities falling between the respective parties.

**Key Risk**

Unclear or fragmented allocation of health and safety responsibilities between the Council and Herts County Council may result in gaps in duties, governance, service provision, and record-keeping, leading to non-compliance with statutory obligations, increased risk of harm to employees, service users or the public, potentially leading to legal, financial and reputational consequences for the Council.




There is generally a sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

| Assurance Areas | System Strengths | Areas for Improvement | Root Cause | Description (see Appendix B) |
|---|---|---|---|---|
| • Governance, Accountability and Ownership.<br>• Provision of Health & Safety Duties and Services.<br>• Monitoring, Oversight and Information Management.<br>• Communication & Escalation. | • An appropriate Service Level Agreement with the Herts County Council Health & Safety Team clearly defining the scope of services and responsibilities.<br>• Regular management monitoring of health & safety performance, with reporting to appropriate officer groups and evidenced review, challenge, and follow-up of issues.<br>• Clear procedures for reporting incidents, near-misses, and hazards, with defined responsibilities for investigation, corrective action, and escalation.<br>• Clear, documented health and safety roles distinguishing Herts County Council and in-house responsibilities, with defined accountability and named officers for delivery. | Fire drills are not being completed on an annual basis as required by regulation. | | Standards & Policies |
| | | The Council's Health & Safety Policy and internal processes do not reflect the updated Service Level Agreement with the Herts County Council Health & Safety Team. | | Accountability and Resources |
| | | Operational meetings between the Council and the Herts County Council's Health & Safety Team are infrequent and ad hoc. | | Standards & Policies and Accountability |
| | | The Council has no centralised recording of risk assessments completed by individual service areas. | | Standards & Policies |

| Recommendations | | Summary of Recommendations |
|---|---|---|
| Critical | High | Recommendations made fall within the following areas of testing:<br>• **Governance, Accountability and Ownership –** Update the Health & Safety Policy to reflect revised Council and Herts County Council arrangements, define clear escalation thresholds, review and align all supporting documents, and implement regular, comprehensive health & safety risk management training.<br>• **Provision of Health & Safety Duties and Services** - Ensure annual fire drills are conducted at all relevant Council properties and documented to confirm compliance. Implement a formal system for filing and monitoring team-based risk assessments to enable central oversight.<br>• **Monitoring, Oversight and Information Management** – Hold periodic operational meetings between the Council and the Herts County Council Health & Safety Team, including documented review of the Health & Safety Tracker and maintenance of centralised records with regular checks to ensure completeness and consistency across all areas. |
| 0 | 1 | |
| Medium | Low | |
| 3 | 0 | |
| **Advisory Actions** | | |
| 0 | | |

## 2. AUDIT SUMMARY

## Summary of Testing Results

2.1 A further summary is included below to outline the control areas reviewed and any matters raised with reference to the associated findings as outlined in this report.

| Control Area Reviewed | Outcome |
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| **Governance, Accountability and Ownership** | |
| The Council have a clearly defined Health & Safety Policy incorporating in-house roles and responsibilities, alongside a documented framework outlining those delivered by the Herts County Council's Health & Safety Team. | Medium Recommendation No 2 |
| The formal Service Level Agreement with Herts County Council should clearly define service scope, responsibilities, and reporting requirements, supported by Council policies that confirm accountability and governance arrangements for both parties. | Medium Recommendation No 2 |

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| Named responsible officers should be identified for overall accountability, in-house delivery, and liaison with the Herts County Council's Health & Safety Team, alongside clearly defined escalation routes and thresholds for operational issues and significant risks or incidents. | Medium Recommendation No 2 |
| Management should regularly monitor health & safety delivery, including performance and the effectiveness of Herts County Council's provision, with matters reported to the appropriate committee and supported by evidence of review, challenge, and follow-up actions. | No Matters Arising. |
| Regular communication between Council officers and the Herts County Council's Health & Safety Team should be maintained, supported by appropriate training to ensure roles are understood, with periodic reviews of responsibilities and arrangements to address any gaps or changes | Medium Recommendation No 2 and 3 |
| **Provision of Health & Safety Duties and Services** | |
| Day-to-day health & safety responsibilities should be clearly documented, distinguishing duties delivered by the Herts County Council's Health & Safety Team and those retained in-house, with defined ownership for key activities and named officers responsible for delivery and coordination. | No Matters Arising. |
| Consistent processes should be in place for risk assessments, safe systems of work, and hazard management, with evidence that these are effectively applied across all relevant services and sites, including those managed in-house. | High Recommendation No 1 |
| Clear procedures should be in place for reporting incidents, near-misses, and hazards, with defined responsibilities for investigation, corrective action, and escalation, supported by centralised logging and tracking accessible to both the Council and the Herts County Council's Health & Safety Team. | Medium Recommendation No 4 |
| Regular monitoring of operational health and safety performance should be in place, supported by coordinated reporting between the Council and the Herts County Council's Health & Safety Team, with management oversight and appropriate escalation to senior leadership or Members where required. | Mo Matters Arising |
| **Monitoring, Oversight and Information Management** | |
| Responsibilities between the Council and the Herts County Council's Health & Safety Team should be clearly defined, with structured arrangements for inspections, compliance monitoring, reporting, escalation, and follow-up actions, supported by accurate and consistent record-keeping. | No Matters Arising. |
| Regular reviews should be completed to ensure records, processes, and compliance activities remain effective and up to date. | Medium Recommendation No 3 |

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| Centralised processes should ensure issues, actions, responsible officers, and deadlines are recorded, with ongoing monitoring and clear accountability for completion, supported by accurate, aligned, and accessible records that are subject to periodic quality checks. | Covered in Medium Recommendation No 4 |
| **Communication and Escalation** | |
| A documented framework should set out how health and safety information is communicated between the Council and the Herts County Council's Health & Safety Team, including named contacts, defined update arrangements, and clear, aligned escalation procedures covering triggers, thresholds, responsibilities, and timescales | Areas covered in Medium Recommendation No 2 |
| Regular reporting and coordination arrangements should provide assurance on health & safety performance, risks, and actions, with appropriate review and challenge by management or Members, clear accountability for follow-up, and periodic review to ensure ongoing effectiveness. | Areas covered in Medium Recommendation No 2 |

2.2 The matters raised in this report are based on a mixture of management response and testing completed. They are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

**Annual Governance Statement**

2.3 This report provides reasonable levels of assurance to support the Annual Governance Statement

## 3. Management Action Plan

| High Priority | 1. Provision of Health & Safety Duties and Services | | |
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| **Audit Finding** | **Root Cause** | **Recommended Action** | **Management Response** |
| We were advised that no fire drill has been conducted at the Council offices since 26 April 2024, with the only record being from a book kept at the rear door to the Council offices.<br><br>We acknowledge that, following the transition of health & safety provision to Hertfordshire County Council's Health & Safety Team, they are currently undertaking fire risk assessments across all Council buildings. Once the fire risk assessment for the Council offices has been completed, the Buildings & Facilities Manager intends to arrange and conduct a fire drill. | **Standards & Policies**<br><br>The frequency and completion of fire drills as defined by regulation is not noted in the Council's Health & Safety Policy. | We recommend that the Council establishes and implements an annual fire drill programme for all relevant properties as a minimum, with best practice being twice a year.<br><br>Fire drills should be fully documented and retained to provide a clear audit trail and demonstrate compliance with the Regulatory Reform (Fire Safety) Order 2005. | We will identify all buildings that the council has direct management control of and implement a process for scheduling fire evacuations and recording these.<br><br>Consider buildings that are not regularly populated and if regular fire drill are appropriate.<br><br>We will conduct a review of fire marshals and training history.<br><br>**Responsible Officer**: Buildings & Facilities Manager<br><br>**Due date**: 01 October 2026 |
| | | | |
| **Medium Priority** | **2. Governance, Accountability and Ownership** | | |
| **Audit Finding** | **Root Cause** | **Recommended Action** | **Management Response** |
| During the audit we reviewed the new Service Level Agreement that the Council has in place with the Hertfordshire County Council's Health & Safety Team, since September 2025, against the Council's Health & Safety Policy, to ensure that there | **Resources** | We recommend that the following actions are considered:<br><br>• the Health & Safety Policy is updated to reflect the revised arrangements between the Council | We will work with HCC Health and Safety team to review North Herts Health and Safety Policy and consider thresholds, triggers and escalations. |

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| are no duplication of roles and equally no legal or statutory requirements that are not covered by either party.<br><br>We identified that:<br>• there is no mention of the new provision that Herts County Council's Health & Safety Team now provide to the Council within the Health & safety Policy.<br>• the current Health & Safety Policy and the internal health & safety documents still refer responsibility to the Health & Safety Officer, who retired last year<br>• the Health & Safety Policy does not specify thresholds such as what constitutes a significant incident / a major risk / a reportable event escalation trigger or when escalation should move from operational level to senior management to Members<br>• Service Managers are responsible for ensuring staff complete required health & safety training; however, the current Risk Management course supporting this is delivered as a one-off with no refresher. | **Accountability**<br><br>Following the retirement of the Health & Safety Officer, the Council experienced a capacity gap and not all tasks as part of the transition of health & safety provider from in-house to the Herts County Council's Health & Safety Team have been completed or allocated. | and the Herts County Council's Health & Safety Team:<br><br>• A housekeeping exercise is completed to review all internal health & safety documents and update / amend where required, including confirmation of who the "Health & Safety Officer" duties now fall to.<br>• The policy does not specify thresholds such as what constitutes a significant incident / a major risk / a reportable event escalation trigger or when escalation should move from operational level to senior management to Members.<br>• Risk management training is refreshed every 2 years, as managers are responsible for training their staff this could lead to misinformation or outdated practices.<br><br>We acknowledge that since the Health & Safety Officer retired the generic health & safety inbox is now monitored by the Building & Facilities Manager. | Where an existing policy or guidance document states 'Health and Safety Officer' this will mean Herts County Council's Safety Officer. A limited review of documents was completed in Oct/Nov 2025. However, we will work with HCC Health and Safety team to review and update North Herts Health and Safety documents to include details of who the "Health & Safety Officer" duties now fall to.<br><br>The SLA with HCC does include schedule 2 that sets out various health and safety tasks and details responsibilities. However, this will be reviewed in collaboration with HCC Health and Safety team.<br><br>In conjunction with Human Resources we will review mandatory training requirements and training renewal periods aligned to risk.<br><br>**Responsible Officer**: Buildings & Facilities Manager<br><br>**Due date**: 31 December 2026 |

| Medium Priority | 3. Monitoring, Oversight and Information Management | | |
|---|---|---|---|
| **Audit Finding** | **Root Cause** | **Recommended Action** | **Management Response** |
| We reviewed the Health & Safety Tracker, a register that is used to record, track and evidence statutory health and safety compliance across Council premises, however this is maintained independently by the Buildings & Facilities Manager and the Herts County Council's Health & Safety Manager.<br><br>We also found that operational communication and monitoring of health & safety are limited to ad-hoc meetings, with oversight conducted independently by the Buildings & Facilities Manager and the Herts County Council's Health & Safety Manager and not supported by regular formal meetings or coordinated review of the Health & Safety Tracker. | **Accountability**<br><br>**Standards & Procedures**<br><br>The Service Level Agreement does not specify requirements for regular operational meetings or coordinated monitoring arrangements, resulting in unclear responsibilities and inconsistent communication between the Council and Herts County Council's Health & Safety Team. | We recommend that periodic meetings are held between the Building & Facilities Manager (or other nominated representative from the Council) and the Herts County Council's Health & Safety Team.<br><br>This should be proportionate to the level of responsibility and incorporate a documented review of the Health & Safety Tracker to ensure that data accuracy, consistency and timely oversight is maintained across both parties. | We will agree a schedule of regular meetings with HCC Health and Safety team. It's proposed that bimonthly meetings will be sufficient.<br><br>**Responsible Officer**: Buildings & Facilities Manager<br><br>**Due date**: 31 July 2026 |

| Medium Priority | 4. Provision of Health & Safety Duties and Services | | |
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| **Audit Finding** | **Root Cause** | **Recommended Action** | **Management Response** |
| The Buildings & Facilities Manager advised that service areas are responsible for completing and retaining their own health & safety risk assessments.<br><br>However, the absence of centralised records means that we could not confirm that the health & safety risk assessments had been completed. | **Standards and Policies**<br><br>De-centralised recording of health & safety risk assessment means the Council cannot easily track whether they have been completed. | We recommend implementing a formal process for filing and monitoring team-based risk assessments to ensure that annual health and safety risk assessments completed by Service Managers are centrally tracked, enabling effective oversight and monitoring of submission and completion rates. | We will agree a method for service managers to store risk assessments and a process of verifying these have been completed, reviewed and updated on an annual basis.<br><br>**Responsible Officer**: Buildings & Facilities Manager<br><br>**Due date**: 31 December 2026 |

| Assurance Level | Definition |
|---|---|
| **Substantial** | A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. |
| **Reasonable** | There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited. |
| **Limited** | Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited. |
| **No** | Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited. |

| Priority Level | | | Definition |
|---|---|---|---|
| Corporate | **Critical** | | Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately. |
| Service | **High** | | Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently. |
| | **Medium** | | Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner. |
| | **Low** | | Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible. |

| Root Cause | Icon | Definition |
|---|---|---|
| **Resources** |  | The extent to which the service has sufficient, capable resources, enabling it to carry out all aspects of its operational duties efficiently and effectively. |
| **Competencies & Training** |  | The extent to which staff are appropriately qualified, trained or experienced to carry out their role. |
| **Systems** |  | The extent to which systems are fit-for-purpose and support the service to carry out its operations effectively. |
| **Motivation & Incentives** |  | The extent to which factors such as organisational or personnel change have impacted on staff desire to carry out their role efficiently and effectively. |
| **Standards & Policies** |  | The extent to which expected standards have been made clear to staff and the necessary policies are in place to support these standards. |
| **Governance** |  | The extent to which the service is governed by a clear structure that sets out the roles and responsibilities of officers, and the service is supported by appropriate risk management and control systems. |
| **Process & Procedures** |  | The extent to which established processes are operating effectively and are supported by defined procedures. |
| **Accountability** |  | The extent to which roles and responsibilities for decision-making have been defined and are accepted and acted on by all parties. |
| **Assurance & Monitoring** |  | The extent to which internal and/or external checking controls exist to monitor the effectiveness of, and provide assurance to, the service. |