

ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	13 December 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Report AC2304 – Corporate Health and Safety
<b>REPORT NUMBER</b>	IA/AC2205
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2

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**1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the planned Internal Audit report on Corporate Health and Safety

**2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

**3. CURRENT SITUATION**

- 3.1 Internal Audit has completed the attached report which relates to an audit of Corporate Health and Safety.

**4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

**5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications arising from the recommendations of this report.

**6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

**7. RISK**

7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations, consistent with the Council's Risk Appetite Statement, are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

## 8. OUTCOMES

8.1 The proposals in this report have no impact on the Council Delivery Plan.

8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## 9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

## 10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

## 11. APPENDICES

11.1 Internal Audit Report AC2304 – Corporate Health and Safety

## 12. REPORT AUTHOR CONTACT DETAILS

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## Internal Audit

### Assurance Review of Corporate Health and Safety

**Status:** Final

**Date:** 8 November 2022

**Risk Level:** Corporate

**Report No:** AC2304

**Assurance Year:** 2022-23

Net Risk Rating	Description	Assurance Assessment
Moderate	The framework of governance, risk management and control provides reasonable assurance over the achievement of objectives. Net risks to objectives are moderate in relation to Council's activities and processes.	Reasonable

Report Tracking	Planned Date	Actual Date
Scope issued	02/08/2022	02/08/2022
Scope agreed	09/08/2022	26/08/2022
Fieldwork commenced	23/08/2022	23/08/2022
Fieldwork completed	13/09/2022	28/09/2022
Draft report issued	04/10/2022	30/09/2022
Process owner response	25/10/2022	17/10/2022
Director response	01/11/2022	08/11/2022
Final report issued	08/11/2022	08/11/2022
Audit Committee	13/12/2022	

Distribution	
Document type	Assurance Report
Director	Gale Beattie, Director of Commissioning
Process Owner	Vikki Cuthbert, Interim Chief Officer, Governance
Stakeholder	Colin Leaver, Corporate Health, and Safety Lead
	Fiona Mann, Emergency Plan, Resilience and Civic Lead
	Jonathan Belford, Chief Officer - Finance*
*Final only	External Audit*
Lead auditor	Cassie Jamieson, Auditor

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## Contents

<b>1</b>	<b>Introduction .....</b>	<b>5</b>
<b>2</b>	<b>Executive Summary .....</b>	<b>6</b>
<b>3</b>	<b>Issues / Risks, Recommendations, and Management Response .....</b>	<b>8</b>
<b>4</b>	<b>Appendix 1 – Assurance Terms and Rating Scales .....</b>	<b>12</b>
<b>5</b>	<b>Appendix 2 – Assurance Scope and Terms of Reference .....</b>	<b>13</b>

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# 1 Introduction

## 1.1 Area subject to review

The Council has a statutory duty to manage its workplace with due regard to the health and safety of the workforce and those affected by the Council's activities.

The Health & Safety at Work etc. Act 1974 is the primary legislation covering occupational health and safety. It sets out the general duties that employers have towards employees and members of the public, and which employees have to themselves and each other.

The Management of Health & Safety at Work Regulations 1999 make more explicit what employers are required to do to manage health and safety under the Health & Safety at Work etc. Act 1974. The main requirements on employers are to carry out risk assessments and record any significant findings, plan to implement necessary measures, appoint competent people to implement the arrangements, set up emergency procedures, arrange for clear information and training of employees and work together with other employers sharing the workplace.

The Health and Safety Executive (HSE) is responsible for enforcing health and safety legislation. They ensure the Council manages the health and safety of its workforce and those affected by their work.

Non-compliance with health and safety regulations could not just damage the Council's reputation, but also result in fines of up to £20k per breach and in more serious cases where human lives are endangered this can lead to unlimited fines and imprisonment.

## 1.2 Rationale for the review

The objective of this audit is to provide assurance that appropriate processes are being employed in managing health and safety at a corporate level.

Compliance with health and safety legislation is a statutory requirement for the Council; failure to comply could lead to death, injury, and ill health of Council employees and those affected by the Council's work; reputational damage to the Council; and financial penalties. As such this is a high priority area subject to regular review by Internal Audit. The last Internal Audit review of the Council's corporate health and safety arrangements took place in 2018-19 as part of a Council wide audit of health and safety arrangements. This found that in general appropriate arrangements were in place however recommendations were made to update policies and procedures; formalise Function improvement plans; establish training needs and monitor completion; and to monitor risk assessment completion.

## 1.3 How to use this report

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

## 2 Executive Summary

### 2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
<b>Moderate</b>	The framework of governance, risk management and control provides reasonable assurance over the achievement of objectives. Net risks to objectives are moderate in relation to Council's activities and processes.	<b>Reasonable</b>

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
<b>Corporate</b>	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.

### 2.2 Assurance assessment

The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over the Council's approach to corporate health and safety.

The Council has adequate control over its health and safety arrangements, including an agreed policy that clearly sets out both employee responsibilities and corporate and function governance arrangements to ensure appropriate monitoring. Health and safety related data (including accident and incident statistics) is being presented to the Staff Governance Committee and Function specific health and safety groups meet regularly, comprising the respective Director and relevant health and safety representatives (including both employee and Local Trade Union members). There is also a dedicated Health and Safety Team within Governance who provide occupational health and safety advice to members of the Council.

However, certain enhancements could be made to improve controls. The Health and Safety Team has advised that a new system is planned to be implemented in October 2022, with the plans in place for this new system addressing a number of the points that Internal Audit identified as part of this review. It would therefore be beneficial to use this opportunity to ensure the system addressed the issues noted.

Recommendations have also been made around corporate health and safety procedures, completion of mandatory training, documentation of internal procedures, reporting and, monitoring.

Whilst we recognise this as an area with many stakeholders across the Council, the central team provide oversight, second line control and have the ability and expertise to ensure an effective framework of control. As such, our recommendations have been targeted towards them, whilst recognising they will need to engage across the business to implement enhancements.

### 2.3 Severe or major issues/risks

No severe or major issues/risks were identified as part of this review.

### 2.4 Management response

*The report presents a fair summary of the areas which the Corporate Health and Safety Team is currently focused on improving. The roll out of the health and safety module within Core HR presents opportunities to increase controls around the reporting of incidents and near misses, whilst the SharePoint pages currently under development are being designed in a way that improves our health and safety communications to the workforce and highlights training requirements and opportunities. This is consistent with the recently approved Corporate Health and Safety Policy which sets out the overarching approach to increasing health and safety compliance:-*

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1. *Policies and procedures - Set the framework and requirements to ensure compliance with H&S law and guidance, including roles, responsibilities, and governance.*
  2. *Data and Digital - Ensure that the organisation is self-checking its adherence to the requirements and provides end user capability to increase compliance.*
  3. *Training and communications - Provide the organisation with information on the requirements, including their roles and responsibilities and the part they must play.*

## 3 Issues / Risks, Recommendations, and Management Response

### 3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Minor
1.1	<p><b>Corporate Health and Safety Procedures</b> – The Health and Safety Homepage within the Zone has links to activity related policies and procedures (i.e., asbestos, DSE, first aid, Control of hazardous substances, incident and near miss reporting guidance) as well as guides for employees to encourage / increase positive health (e.g. how to manage stress, mental health awareness etc). There was also guidance for managers outlining their health and safety responsibilities, a list of health and safety related training courses, and minutes of meetings from Function health and safety groups.</p> <p>Whilst the ‘Incident and Near Miss Reporting Guidance’ was found to be overall comprehensive, it did not define categories within the current system or give examples how each should be answered. Some of these categories were found to be confusing and unclear (i.e., risk recurrence probability, risk assessed and risk details).</p> <p>In light of the implementation of a new incident and near miss reporting system within Core HR, this would be an optimal time to refresh guidance.</p>		
<b>IA Recommended Mitigating Actions</b>			
System guidance should be updated to include classifications for each category.			
<b>Management Actions to Address Issues/Risks</b>			
<i>Agreed – The Health and Safety SharePoint pages are due for publication before the end of the year and will include crossovers to the Risk Management pages. All definitions used in health and safety risk management will be fully explained.</i>			
<b>Risk Agreed</b>		<b>Person(s)</b>	<b>Due Date</b>
Yes		Corporate Health and Safety Lead	Dec-22

Ref	Description	Risk Rating	Moderate
1.2	<p><b>Mandatory Health and Safety Training</b> – As stated in the Corporate Health and Safety Policy, the Health and Safety Team advises services on their health and safety training requirements and deliver health and safety communications to ensure all services are clear on their responsibilities and how to meet these. Various training modules are available to staff via the Council’s online learning platform. The health and safety section has eight training courses associated to it, including: DSE assessment, manual handling, counter terrorism awareness, asbestos awareness, fire marshal and warden responsibilities, food hygiene certificate, stress awareness for Managers and working at height.</p> <p>The mandatory training section within the platform includes an ‘Introduction to Health &amp; Safety’ course and a ‘Fire Safety’ course. There is also a mandatory course for Managers – ‘Managing Safety’.</p> <p>Internal Audit requested completion records for the above three training courses from People and Organisational Development to ensure mandatory training had been completed as required. The below figures are based on completions by all current employees of the Council and all relief workers currently on the Council’s payroll system (except for long-term sick</p>		



	<p>employee's, those on parental leave and those who have just newly joined the Council in the past month). There were approximately 8,455 individuals currently employed by the Council as at March 2022. However it is recognised that not all training will be required for all staff.</p> <p>As at 29 August 2022:</p> <ul style="list-style-type: none"> <li>• The 'Introduction to Health and Safety' course had been completed by 2,857 'current' employees. This is based on a report made available to Internal Audit showing staff who had completed the course since 2020 due to being new starts.. Staff may have completed the training before the reporting period.</li> <li>• The 'Fire Safety' course had been completed by 2,281</li> <li>• The Managers 'Managing Safety' course by 389</li> </ul> <p>All three training courses had low levels of completion and were not being subsequently monitored. This increases the risk that staff are unaware of their health and safety duties, and do not carry these out properly.</p>	
<b>IA Recommended Mitigating Actions</b>		
<p>The following recommendations have been made to address the above issues:</p> <ul style="list-style-type: none"> <li>• Relevant staff should be reminded of their responsibility to complete mandatory health and safety related training.</li> <li>• Mandatory health and safety related training courses should be monitored periodically with action taken where required to encourage completion.</li> </ul>		
<b>Management Actions to Address Issues/Risks</b>		
<p><i>There is a recognition that compliance needs to be higher and this is being reviewed through Smarter Working workstream and processes. Work is also underway with People &amp; Organisational Development to identify who requires to complete mandatory training and to monitor completion rates.</i></p>		
<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
Yes	Corporate Health and Safety Lead	Mar-23

Ref	Description	Risk Rating	Moderate
1.3	<p><b>Internal Procedures</b> – Across the corporate health and safety sphere, there are no internal procedures in place for Health and Safety Advisers, with reliance placed on their experience; all have been employed by the Council for 8+ years. More specifically, there is a lack of guidance outlining when an investigation should be conducted and examples of circumstances that would warrant this. The CHST advised however that they are not routinely responsible for investigations. Instead, RIDDOR reports are checked with managers to ensure they have conducted investigations and reached the correct conclusions. The only investigations carried out by CHST are those where senior managers request them and that can be for varied reasons. Following on from conversations with the Cluster, the Corporate Health and Safety Lead advised that they ask their team to follow-up on all HSE reportable incidents.</p> <p>A review of a sample of 20 incidents and near misses found that one had been subject to an investigation by the Health and Safety Team, despite six being reportable to the HSE. It is therefore not clear based on the lack of internal procedures and limited system functionality what led to the conclusion that local investigations were adequate and did not require follow up from the Health and Safety Team.</p> <p>The lack of comprehensive written procedures, which are easily accessible by all members of staff, can increase the risk of errors and inconsistency. It also increases the risk that there is no reference point for the training of current and new employees. This reduces</p>		

Ref	Description	Risk Rating	Moderate
	management's assurance that correct and consistent practices are being followed, especially in the event of an experienced employee being absent or leaving.		
	<b>IA Recommended Mitigating Actions</b>		
	The Health and Safety Team should develop a means of documenting internal procedures covering all elements involved in managing incidents and near misses.		
	<b>Management Actions to Address Issues/Risks</b>		
	<i>Agreed - A flowchart will be added to onto the SharePoint pages on the process for investigations, including RIDDOR reported incidents, and the respective roles of the Corporate Health and Safety Team and managers. This will be extracted from the recently approved Corporate Health and Safety Policy.</i>		
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	Yes	Corporate Health and Safety Lead	Dec-22

Ref	Description	Risk Rating	Moderate
1.4	<p><b>Incident and Near Miss Reporting</b> – The Health and Safety Team receives notifications of all incidents and near misses reported through the Council's electronic reporting system via YourHR. The Line Manager or authorised member of staff are required to input the initial details surrounding the incident / near miss within 10 working days. Once it has been established that a physical injury has been sustained or involved actions that could have resulted in damage if unchanged, an incident report should be completed via YourHR. The reporting of an incident or near miss will create an investigation form and an investigation should be undertaken promptly by the responsible Line Manager in conjunction with all parties involved.</p> <p>Once the investigation has taken place and the details have been recorded on the system, both the investigation report and accident form will be given a unique reference number. The accident report can be cross referenced to identify its corresponding investigation report. Once submitted, the Health and Safety Team receives notifications of reports into their shared inbox and will review accordingly.</p> <p>Based on reports provided by the Corporate Health and Safety Lead, there were 924 injury reports and 617 near miss reports raised between January 2022 and 21 September 2022.</p> <p>Findings based on the current system in use during the course of the audit were:</p> <ul style="list-style-type: none"> <li>• Two instances where incidents / near misses had not been reported timeously, i.e., within the 10-day timeframe</li> <li>• 14 instances where the mandatory managers' training course had not been completed by staff, four of which had been reported by non-managerial staff and 10 deemed to be managerial. A recommendation has already been made to address this in 1.2.</li> </ul> <p>The current system of control presents an issue where instances are not being dealt with in a timeous and proper manner, which could result in operational, compliance and financial risks for the Council, as well as the health and safety of the workforce and those affected by the Council's activities.</p>		
	<b>IA Recommended Mitigating Actions</b>		

Ref	Description	Risk Rating	Moderate
	With regards to the issues noted above, we recommend these are built into the new approach being implemented for Corporate Health and Safety within Core HR.		
<b>Management Actions to Address Issues/Risks</b>			
<i>Agreed - The reporting system for incidents and near misses will be Core HR and data on compliance will be reported through the Performance Board and Function H&amp;S Groups, and also to Staff Governance Committee. Clusters will have the data they need to monitor themselves. Work will also be carried out with clusters to enhance their own internal monitoring and training completion.</i>			
<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>	
Yes	Corporate Health and Safety Lead	Mar-23	

Ref	Description	Risk Rating	Minor
1.5	<p><b>Risk Assessment Monitoring</b> – The Council has a statutory obligation to assess the risks to the health and safety of its employees to which they are exposed while at work.</p> <p>Corporate oversight of risk assessment completion beyond investigations, which as noted above, are not taking place often, could be enhanced. CHST advised that there are sometimes gaps in compliance with completing the risk assessments and also keeping these under review, which then impacts centrally. These tend to be in lower risk office-based roles. However, this is in the process of being addressed by the CHST, with plans in place to create a reference library within SharePoint where risk owners can upload their own risk assessments and view others, subject to controls about personal data being adhered to. Once in place, annual reminders will be sent to risk owners informing them it is time to review their risk assessments and to update where applicable.</p> <p>Whilst work is underway to centralise risk assessments, completion is dependent on availability of corporate resource to ensure all the relevant controls are in place but is estimated for 2023. A recommendation has been included to track progress.</p>		
<b>IA Recommended Mitigating Actions</b>			
The Health and Safety Team should complete the planned publication of H&S risk assessments and put in place a process for Clusters to monitor their own compliance, with central oversight provided.			
<b>Management Actions to Address Issues/Risks</b>			
<i>Agreed – CHST has been engaging with trade unions on the implementation of a document library and is working with colleagues in Digital &amp; Technology and Data &amp; Insights to ensure that the appropriate controls are in place..</i>			
<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>	
Yes	Corporate Health and Safety Lead	Mar-23	

## 4 Appendix 1 – Assurance Terms and Rating Scales

### 4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
Function	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function.
Cluster	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
Programme and Project	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial
Moderate	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.	Reasonable
Major	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.	Limited
Severe	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.	Minimal

Individual Issue / Risk Rating	Definitions
Minor	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
Moderate	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
Major	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
Severe	This is an issue / risk that could significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

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## 5 Appendix 2 – Assurance Scope and Terms of Reference

### 5.1 Area subject to review

The Council has a statutory duty to manage its workplace with due regard to the health and safety of the workforce and those affected by the Council's activities.

The Health & Safety at Work etc. Act 1974 is the primary legislation covering occupational health and safety. It sets out the general duties that employers have towards employees and members of the public, and which employees have to themselves and each other.

The Management of Health & Safety at Work Regulations 1999 make more explicit what employers are required to do to manage health and safety under the Health & Safety at Work etc. Act 1974. The main requirements on employers are to carry out risk assessments and record any significant findings, plan to implement necessary measures, appoint competent people to implement the arrangements, set up emergency procedures, arrange for clear information and training of employees and work together with other employers sharing the workplace.

The Health and Safety Executive (HSE) is responsible for enforcing health and safety legislation. They ensure the Council manages the health and safety of its workforce and those affected by their work.

### 5.2 Rationale for review

The objective of this audit is to provide assurance that appropriate processes are being employed in managing health and safety at a corporate level.

Compliance with health and safety legislation is a statutory requirement for the Council; failure to comply could lead to death, injury, and ill health of Council employees and those affected by the Council's work; reputational damage to the Council; and financial penalties. As such this is a high priority area subject to regular review by Internal Audit. The last Internal Audit review of the Council's corporate health and safety arrangements took place in 2018-19 as part of a Council wide audit of health and safety arrangements. This found that in general appropriate arrangements were in place however recommendations were made to update policies and procedures; formalise Function improvement plans; establish Function training needs analyses and monitor training completion; and to monitor risk assessment completion, particularly for activities resulting in near misses and incidents.

### 5.3 Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the Corporate level.
- Individual **net risk** ratings for findings.

#### 5.3.1 Detailed scope areas

**As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.**

The specific areas to be covered by this review are:

- Health and Safety Policies, Procedures and Guidance
- Training
- Governance Arrangements and Internal Reporting
- Risk Management at Corporate Level
- Function Health and Safety Improvement Plans
- Health and Safety Team Procedures
- Accident and Incident Reporting and Follow Up
- Health and Safety Team Audits
- Risk Assessment Monitoring Arrangements

## 5.4 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, guidance

Due to the ongoing impacts of COVID-19, this review will be undertaken remotely. We remain flexible in the face of the rapidly changing risk environment. Where our resourcing or access to the client is impacted further by COVID-19, we will adapt our audit methodology to balance the risks and assurance output and will work in co-operation with key contacts to understand the impact of the situation as it evolves.

## 5.5 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
  - Council Key Contacts (see 1.7 below)
  - Audit Committee (final only)
  - External Audit (final only)

## 5.6 IA staff

The IA staff assigned to this review are:

- Cassie Jamieson, Auditor (**audit lead**)
- Andrew Johnston, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

## 5.7 Council key contacts

The key contacts for this review across the Council are:

- Gale Beattie, Director - Commissioning
- Fraser Bell, Chief Officer - Governance (**process owner**)
- Vikki Cuthbert, Assurance Manager
- Colin Leaver, Corporate Health and Safety Lead

## 5.8 Delivery plan and milestones

The key delivery plan and milestones are:

Milestone	Planned date
Scope issued	02/08/2022
Scope agreed	26/08/2022
Fieldwork commences	23/08/2022
Fieldwork completed	13/09/2022
Draft report issued	04/10/2022
Process owner response	25/10/2022

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Milestone	Planned date
Director response	01/11/2022
Final report issued	08/11/2022