

REPORT TO: TAYSIDE VALUATION JOINT BOARD – 28 JANUARY 2013

REPORT ON: INTERNAL AUDIT

REPORT BY: ASSESSOR

REPORT NO: TVJB 4-2013

1 PURPOSE OF REPORT

1.1 To present to the Board the following Internal Audit Reports, which are attached as appendices to this report:-

Internal Audit Report 2013-02 – Health & Safety
Internal Audit Report 2013-03 – Corporate Planning

2 RECOMMENDATIONS

2.1 The Board is asked to note the contents of the two Audit Reports.

3 FINANCIAL IMPLICATIONS

3.1 The cost of Internal Audit Services is provided for in the Assessor's Revenue Budget.

4 POLICY IMPLICATIONS

4.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. There are no major issues.

5 BACKGROUND

5.1 Henderson Loggie have been appointed to provide an Internal Audit Service in respect of the financial years 2010/11 to 2012/13. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan for the period 2010 to 2013 approved by the Board on 9 May 2012 and the Audit Plan for 2012/13 which was approved on 27 August 2012.

5.2 The overall conclusion of Internal Audit Report 2012-02 – Health & Safety, included as Appendix 1 to this report, is that reasonable assurance has been obtained that the overall arrangements for dealing with Health and Safety issues are adequate and a number of areas have been identified where good practice has been applied.

5.3 The report contains two recommendations. One relates to the filing of incident forms, which has now been addressed. The other suggests that enhanced information be provided in annual reports presented to the Board and such information will be provided in future reports.

5.4 Internal Audit Report 2013-03 – Corporate Planning, included as Appendix 2 to this report, concludes that comparison of the Board's corporate planning processes against best practice identified a good level of compliance. The report makes three recommendations:

- that the risks identified in the Board's risk register be linked to the corporate objectives in the Corporate Plan.
- that the Service Plan documents the fact that performance is monitored by the Management Team and reported in the Annual Performance Report.

- that the Board approves a timetable for the review and submission of Service Plans.

These matters will be addressed by the Assessor at the earliest opportunity.

6 CONSULTATION

6.1 The Clerk and Treasurer to the Board have been consulted on this report.

7 BACKGROUND PAPERS

7.1 None.

John Galbraith FRICS
Assessor

January 2013



Tayside Valuation Joint Board

**Health & Safety
2012/13**

Internal Audit Report No: 2013~02

Draft Issued: 24 September 2012

Final Issued: 01 November 2012



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1. Management Summary

Introduction and Background

As part of our Internal Audit Programme at Tayside Valuation Joint Board ('the Board') for 2012/13 we carried out a review of Health and Safety (H&S). Our Audit Needs Assessment, issued in March 2011, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and Assessor that the control environment is operating effectively, ensuring risk is maintained at an acceptable level.

A Departmental H&S Policy Statement has been prepared setting out the Board's H&S objectives and the H&S responsibilities of the Board, Management and staff. The Assessor is ultimately responsible and accountable for achieving the objectives of the Departmental H&S Policy Statement and for ensuring that appropriate policies and procedures are in place and duly observed. In practice the Assistant Assessor at Dundee, as H&S Co-ordinator, acts on behalf of the Assessor in all matters of H&S.

As part of managing the organisation's risks the Board's H&S Representatives carry out formal risk assessments of Board activities, with the exception of fire risk assessments which are performed by Tayside councils.

Any incidents or accidents that occur are reported at the Departmental Safety Committee meetings. Minutes of these meetings are circulated to all Board staff and presented to the Management Team.

Scope of the Audit

This audit reviewed the arrangements in place within the Board to deal with Health and Safety corporately and across all locations.

Objectives of the Audit

The objectives of this review were to gain reasonable assurance that the Board has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process;
- a H&S training programme which includes induction training, refresher training and training for new equipment or legislation;
- regular monitoring of H&S systems to ensure that they are functioning effectively including H&S audits, carried out either internally or by external agencies such as the Health and Safety Executive (HSE);
- an incident and accident recording system with follow-up and implementation of new controls where required; and
- regular reporting of H&S to Management and to the Board.

Audit Approach

From discussions with appropriate staff in the Dundee office and review of procedural documentation we identified the internal controls in place and compared these with expected controls and good practice. A walkthrough of key systems was then undertaken to confirm our understanding and this was followed up with compliance testing where necessary. We then reported on areas where expected controls were found to be absent or where controls could be further strengthened.



1. Management Summary

Action Plan

This report sets out two improvement actions, which are considered necessary to ensure efficient delivery of each objective and these are discussed within the text for clarity. An action plan for the implementation of these recommendations can be found at Section 2 of this report.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

- A Fundamental issues which require the consideration of the Board
- B Significant matters which the Assessor or Health and Safety Co-ordinator can resolve
- C Less significant matters, which do not require urgent attention but which should be followed up within a reasonable timescale.

Overall Conclusion

On the basis of the work done, reasonable assurance has been obtained that the overall arrangements for dealing with H&S issues are adequate and a number of areas have been identified where good practice has been applied.

The conclusions on each of the objectives of our audit are that Tayside Valuation Joint Board has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process in place;
- a H&S training programme which includes induction training, refresher training and training for new equipment or legislation;
- an incident and accident recording system with follow-up and implementation of new controls where required, although the system could be further strengthened by ensuring all incident / accident forms are sent to the Dundee office for central filing; and
- regular reporting of H&S to the Management Team and to the Board although reporting of accidents at Departmental Safety Committee meetings could be improved and the Annual H&S report issued to the Board could be further enhanced.

Summary of Main Findings and Recommendations

The HSE publication *'Leading health and safety at work'* provides guidance for board members of organisations in both the private and public sectors and stresses that protecting the H&S of employees or members of the public is an essential part of risk management and must be led by the board. We noted that the Assessor is ultimately responsible and accountable for achieving the objectives of the Departmental H&S Policy Statement. Whilst the Policy Statement was last reviewed and approved by the Assessor in April 2012 it has not been formally approved by the Board since 19 August 1996. Discussion with the H&S Co-ordinator highlighted that only minor changes have been made to the Policy Statement since Board approval and therefore it is considered unnecessary for the Board to formally revisit and approve the current Policy Statement.



1. Management Summary

Summary of Main Findings and Recommendations (continued)

Risk assessments are prepared for all activities and offices and are reviewed as and when required.

There is adequate training for staff on H&S matters, with the induction process requiring staff to confirm that they are aware of the importance of working safely; the specific risks or hazards relating to their job; fire and evacuation procedures; accident and hazard reporting; first aid arrangements; whether there is a requirement to wear protective clothing and housekeeping procedures. Staff are also required to confirm that they are aware that the Board's Policies and Guidelines, including H&S and Safe Working Arrangements, are available on the intranet and have been read. At present there is no staff appraisal process in place at the Board to identify additional H&S training needs; however the Board in conjunction with Dundee City Council are reviewing this situation.

Whilst reviewing the incident / accident register held centrally at the Dundee office we identified one accident, during 2011/12, which was not reported within the Departmental Safety Committee meeting minutes. Discussions with the H&S Representative at Dundee confirmed the accident had been omitted from the minutes in error. In addition, whilst reviewing the minutes of the Departmental Safety Committee meeting held on 31 May 2012 we identified one accident which was reported within the minutes but was not recorded within the incident / accident register. Discussion with the H&S Co-ordinator confirmed this related to an accident at the Perth office which had been recorded on an accident form however the form had not been passed to the Dundee office for filing. We recommend that H&S Representatives are reminded of the importance of sending all completed incident / accident forms to the Dundee office for filing and that all incidents / accidents are reported at Departmental Safety Committee meetings.

Our review found that the content of the Annual H&S Report issued to the Board on 27 August 2012 could be further enhanced with the inclusion of some additional information on: the Departmental H&S Policy Statement's general principles; significant risks faced by the Board's employees; the total number of employee days lost due to physical and mental illness including injuries, disability or other health problems, and the number of days thought to be caused or made worse by the employees' work; and the total cost to the organisation of the occupational injuries and illnesses suffered by its employees in the reporting period.

Acknowledgements

We would like to thank the Health and Safety Co-ordinator and Health and Safety Representative at Dundee for the co-operation and assistance we received during the course of our review.



2. Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
5.3	<p>Incident / Accident Recording and Reporting</p> <p>R1 H&S Representatives should be reminded of the importance of sending all completed incident / accident forms to the Dundee office for filing and all incidents / accidents should be reported at Departmental Safety Committee meetings.</p>	B		Y	Health & Safety Co-ordinator	September 2012
5.4	<p>R2 Consideration should be given to incorporating the following information within the Annual Health & Safety Report in order to comply with best practice:</p> <ul style="list-style-type: none">• a statement detailing the Departmental H&S Policy Statement's general principles;• details of the significant risks faced by the Board's employees;• the total number of employee days lost due to physical and mental illness including injuries, disability or other health problems, and the number of days thought to be caused or made worse by the employees' work; and• the total cost to the organisation of the occupational injuries and illnesses suffered by its employees in the reporting period.	B	This information will be included in the next annual report to the Board	Y	Assessor	August 2013

3. Main Report

1. Policies and Procedures

1.1 The Assessor is ultimately responsible and accountable for achieving the objectives of the Departmental H&S Policy Statement and for ensuring that appropriate policies and procedures are in place and duly observed. However all matters of H&S have been devolved to the Health and Safety Co-ordinator who acts on the Assessor's behalf.

1.2 The Health and Safety Executive (HSE) publication 'Leading health and safety at work' provides guidance for board members of organisations in both the private and public sectors and stresses that protecting the H&S of employees or members of the public is an essential part of risk management and must be led by the board. The publication sets out a number of core actions to plan, deliver, monitor and review H&S including that the H&S Policy should set out the Board's own role and that of individual board members in leading the H&S of its organisation. It states that the H&S Policy should require the board to:

- 'own' and understand the key issues involved; and
- decide how best to communicate, promote and champion H&S.

As noted above the Assessor has ultimate responsibility and accountability for achieving the objectives of the Departmental H&S Policy Statement, although the Board does approve the Policy Statement. The Assessor prepares an Annual H&S Report for the Board that details activities undertaken in the year, which is in line with good practice set out in the HSE publication. However the content of the report could be further improved as detailed at section 5.4.

1.3 The Departmental H&S Policy Statement, available on the Board's website and staff intranet, was approved by the Board on 19 August 1996 and last reviewed and approved by the Assessor in April 2012. The Statement has been updated for minor changes, such as changes in staff members; however the main content of the Statement remains unchanged. As such it has not been considered necessary to have the Board formally approve the Statement again.

1.4 Also available on the staff intranet are detailed procedures which support the Departmental H&S Policy Statement. These are a series of Safe Working Arrangements (SWA) for each risk area and process which include details of:

- relevant legislation;
- responsibilities of employees; and
- hazard identification procedures.

1.5 Discussion with the H&S Co-ordinator identified that there is no formally documented timeframe for reviewing and approving the Departmental H&S Policy Statement; as documented within the Policy Statement this will be revised as often as considered necessary. In addition, there is no established timeframe for reviewing SWAs and SWAs are not annotated as being reviewed. Although not annotated as reviewed, we found evidence that SWAs are being reviewed and updated. For example, the 'procedure in case of fire' was recently updated for lone working following recommendations raised within Perth office's fire risk assessment.



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2. *Risk Identification and Assessment*

- 2.1 With the exception of fire risk assessments, which are performed by the local councils, the H&S Representatives at each office are responsible for preparing risk assessments for all work activities undertaken in order to deal with the identified significant risks. The risk assessments include an identification of the hazards, an evaluation of the risks and any actions required to be taken.
- 2.2 The main areas of risk identified were property / site inspections, manual handling, use of display screen equipment (DSE) and fire. During our audit we confirmed that the risks involved with property / site inspections and the controls in place to mitigate these risks are documented within the SWAs 'property and site inspections' and 'wearing of personal protective equipment'. As part of our audit we obtained copies of manual handling, DSE, and fire risk assessments. In all instances we found the risk assessments to be comprehensive, including an identification of hazards, an evaluation of risk and actions to be taken.
- 2.3 Risk assessments are reviewed as and when required, with the exception of fire risk assessments which are performed every three years. Discussion with the H&S Representative at Dundee identified that manual handling, DSE and fire risk assessments are filed within the offices but are not available on the staff intranet. This is deemed acceptable.

3. *Training*

- 3.1 The Board has developed procedures for ensuring that employees are provided with adequate H&S training upon their recruitment, during any transfer or change of responsibilities, or in the introduction of new systems of work or alteration of current systems. A central record is maintained of all H&S training undertaken; including the date training was provided, the provider and those in attendance.
- 3.2 All new starts are required to complete induction programme checklists which address H&S. The checklists require staff to confirm that they are aware of the importance of working safely; the specific risks or hazards relating to their job; fire and evacuation procedures; accident and hazard reporting; first aid arrangements; whether there is a requirement to wear protective clothing and housekeeping procedures. Once complete the checklists are signed off by the employee and their manager. In addition to these checklists employees are required to sign a form which states they are aware that the Board's Policies and Guidelines, including H&S and SWAs, are available on the intranet and have been read. During our audit we selected three new starts in 2012/13 and confirmed that induction programme checklists and a Policies and Guidelines form had been completed, signed and filed within the employee's personnel file.
- 3.3 With the exception of first aid training, which must be provided every three years, there is no set timeframe for providing H&S refresher training. The need for further training is normally identified by the H&S Co-ordinator and H&S Representatives as a result of changes in legislation or changes in employee responsibilities. In many organisations training needs are established and documented as part of the staff appraisal process; however there is currently no staff appraisal process in place at the Board. The Board, in conjunction with Dundee City Council (DCC), are reviewing this situation.
- 3.4 The H&S Co-ordinator attends quarterly DCC Co-ordinator Group meetings and receives regular circulars from the HSE, which discuss all aspects of H&S. Where appropriate, this information is disseminated to Board staff.



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4. *Monitoring*

- 4.1 In accordance with the Departmental H&S Policy Statement the Assessor will be assisted by H&S advisers who will analyse accident causes and trends, carry out planned and random inspections and undertake formal safety audits.
- 4.2 An external party performs Portable Appliance Testing (PAT) at the Board every three years. In the years in which no PAT is performed, trained staff at the Board carry out formal visual electrical inspections. In addition, to these inspections H&S Representatives at the Board perform regular fire drills. Any issues identified during these inspections are reported at the bi-annual Departmental Safety Committee meetings. Minutes of these meetings are circulated to all staff and presented to the Management Team. H&S is also a standing agenda item at the monthly Management Team meetings.
- 4.3 Discussions with the H&S Co-ordinator identified that construction site inspections are not performed by the Board. Employees' responsibility to wear appropriate safety equipment is clearly documented within the SWAs and safety notices are present at all construction sites. The H&S Co-ordinator believes it would be difficult to perform routine site inspections as the timing of a surveyor's visit to a site is often unknown.
- 4.4 The HSE or any other external organisation did not perform any visits to the Board during 2011/12 and have not performed any visits at present during 2012/13.

5. *Incident / Accident Recording and Reporting*

- 5.1 As detailed within the Board's Departmental H&S Policy Statement all accidents involving employees or non-employees occurring as a result of the Board's undertakings shall be recorded and the Assessor and safety section informed immediately of any major injury, fatal accident or dangerous occurrence.
- 5.2 An incident / accident report form and instructions for completion of the form are attached to the SWA 'Reporting Accidents', which is available on the staff intranet. All completed incident / accident reports are to be sent to Dundee for filing.
- 5.3 *Observation*
During our audit we reviewed the incident / accident register held in Dundee and found one accident reported during 2012/13 and one during 2011/12. In both instances the accident was minor, the form was complete and no further action was required. Discussion with the H&S Co-ordinator and H&S Representative at Dundee highlighted that all accidents / incidents incurred should be reported within the Departmental Safety Committee meeting minutes; however testing found that the 2011/12 accident had been omitted from the Committee minutes in error. At the time our audit was conducted there had been no Committee meeting since the 2012/13 accident. Whilst reviewing the minute of the Departmental Safety Committee meeting held on 31 May 2012 we identified one accident which was reported but for which no incident / accident form could be found on the register held in Dundee. Further investigation found that the accident form was held at the Perth office.

Risk

Incidents / accidents are not collated and reported.

Recommendation

R1 H&S Representatives should be reminded of the importance of sending all completed incident / accident forms to the Dundee office for filing and all incidents / accidents should be reported at Departmental Safety Committee meetings.



3. Main Report

5. *Incident / Accident Recording and Reporting (continued)*

5.3 *(Continued)*

Benefit

All incidents / accidents are reported to the Management Team who are currently presented with copies of the Departmental Safety Committee minutes.

5.4 *Observation*

An Annual H&S Report was prepared by the Assessor and presented to the Board on 27 August 2012. During our audit we compared the content of the Report to best practice as detailed in 'Revitalising Health and Safety: Health and Safety in Annual Reports' issued by the HSE.

Risk

The content of the Annual H&S Report is not fully in line with best practice guidance.

Recommendation

R2 Consideration should be given to incorporating the following information within the Annual Health & Safety Report in order to comply with best practice:

- a statement detailing the Departmental H&S Policy Statement's general principles;
- details of the significant risks faced by the Board's employees;
- the total number of employee days lost due to physical and mental illness including injuries, disability or other health problems, and the number of days thought to be caused or made worse by the employees' work; and
- the total cost to the organisation of the occupational injuries and illnesses suffered by its employees in the reporting period.

Benefit

The content of the Annual H&S Report fully complies with best practice.



Tayside Valuation Joint Board

**Corporate Planning
2012/13**

Internal Audit Report No: 2013~03

Draft Issued: 11 December 2012

Final Issued: 19 December 2012



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1. Management Summary

Introduction

As part of the Internal Audit programme at Tayside Valuation Joint Board ('the Board') for 2012/13 we carried out a review of the Board's corporate planning processes. Our Audit Needs Assessment, issued in March 2011, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and Assessor that the control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The latest Service Plan 2012-2015 ('the Plan'), prepared by the Assessor, was formally approved by the Board on 11 June 2012. The Plan includes the Corporate Plan, which highlights the key corporate objectives of the Board and a detailed Service Plan that assigns a set of aims and objectives to each performance measure included within the Corporate Plan. The Plan also documents the purpose and scope of objectives, service issues, core objectives, result areas, key targets and performance measures, service implications for core objectives, and essential partnerships at the Board.

The Plan recognises that the needs of the Board are best served by having a Plan in place which covers a three year period; however the Plan shall be reviewed and updated annually to reflect changing circumstances.

Scope of the Audit

We reviewed the overall corporate planning processes within the Board, including detailed operational planning for each service area.

Objectives of the Audit

The overall objective of the audit was to obtain reasonable assurance that the Board's planning process accords with good practice.

Specific objectives were to obtain reasonable assurance that:

- linkages between the Corporate Plan and the detailed Service Plan are clearly defined and communicated;
- the plans are consistent with each other and commitments in the Corporate Plan are systematically translated into clear responsibilities for implementation within the detailed Service Plan;
- there is a systematic approach for ensuring stakeholders views and key risks are taken into account;
- the plans are being appropriately monitored and controlled; and
- there is effective linkage between planning and budgeting at all levels.

Audit Approach

Through discussions with the Depute Assessor we documented the planning processes adopted by the Board covering the setting of key strategic objectives and the delivery framework within the Corporate Plan and detailed Service Plan. The detailed Service Plan, was obtained and reviewed to ensure that there are clear linkages with the Corporate Plan and that the plans are consistent with each other. We also reviewed these plans to assess how the strategic objectives are translated into clear responsibilities for implementation and how budget information is used to inform planning. We reviewed the monitoring and reporting arrangements in place. A good practice template was used as a method for assessing these processes.

1. Management Summary

Action Plan

This report sets out three improvement actions, which are considered necessary to ensure efficient delivery of each objective and these are discussed within the text for clarity. An action plan for the implementation of these recommendations can be found at Section 2 of this report.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

- A Issues which require the consideration of the Board.
- B Significant matters which the Management Team can resolve.
- C Less significant matters, which do not require urgent attention but which should be followed up within a reasonable timescale.

Overall Conclusion

On the basis of the work done, we obtained reasonable assurance that:

- linkages between the Corporate Plan and the detailed Service Plan are clearly defined and communicated.;
- the plans are consistent with each other and commitments in the Corporate Plan are systematically translated into clear responsibilities for implementation within the detailed Service Plan;
- there is a systematic approach for ensuring stakeholders views and key risks are taken into account;
- the plans are being appropriately monitored and controlled; and
- there is effective linkage between planning and budgeting at all levels.

Summary of Main Findings and Recommendations

Comparison of the Board's corporate planning processes against best practice identified a good level of compliance. We have made three recommendations for the Management Team to consider. Firstly, we recommend the risks documented within the Board's Risk register are linked to a corporate objective(s) within the Corporate Plan. We also recommend that the Service Plan highlights that performance against the key targets and performance measures set within the Plan for the Valuation Roll, Valuation List and Register of Electors is monitored by the Management Team and reported within the Assessor's Annual Performance Report and through the KPIs reported under the Best Value Regime. Finally, we recommend consideration is given to preparing and having the Board formally approve a timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for Board approval.

Acknowledgements

We would like to thank the Depute Assessor of the Board for his co-operation and assistance during the course of our review.



2. Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
1.2	Strategic Plan Contents R1 Consideration should be given to linking each risk within the Board's Risk Register to a key corporate objective(s) within the Corporate Plan.	C		Y	Depute Assessor	April 2013
1.3	R2 Consideration should be given to documenting within the Service Plan that performance against key targets and performance measures set for the Valuation Roll, Valuation List and Register of Electors is monitored by the Management Team and reported within the Assessor's Annual Performance Report and through the KPIs reported under the Best Value Regime.	C		Y	Depute Assessor	April 2013
3.1	Strategic Plan – Management Must Establish R3 Consideration should be given to preparing and having the Board formally approve a timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for approval.	C	The current Service Plan was approved by the Board in June 2012 when it was agreed that it would be reviewed and updated annually. A revised plan and timetable for review will be submitted to the Board in June 2013.	Y	Assessor	June 2013



3. Main Report

Comparison against Best Practice

The following tables assess the Board's processes for corporate planning against generally accepted best practice.

1. Strategic Plan Contents	Requirement Met?	Comments
1.1 A statement of the organisation's key purposes and values (its 'mission').	✓	The Board's mission <i>'to ensure best value and provide equitable, customer focussed, high quality, professional valuation and electoral services for all its stakeholders'</i> and vision <i>'to provide valuation and electoral services in accordance with statute and in a manner that is exemplary'</i> is set out in the Service Plan 2012-2015. The Service Plan also documents the aims and objectives established to ensure the mission is fulfilled and the vision achieved.



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1. Strategic Plan Contents	Requirement Met?	Comments
1.2 The organisation's strategic aims and objectives over the life of the Plan.	✓	<p>The key corporate objectives of the Board are set out in the Corporate Plan section of the Service Plan 2012-2015. These key corporate objectives are: to ensure timeous publication and maintenance of the Valuation Roll, Council Tax Valuation List and Register of Electors; maintain, improve and develop IT systems to assist in delivering services; set standards and undertake improvement in service delivery; review roles, responsibilities and procedures to ensure effective balance of power and authority; review, monitor and maintain risk management and internal controls; develop, adopt and review formal documentation and implement appropriate systems to ensure compliance to legislation and standards of conduct; plan and deliver an organisational development strategy to ensure efficiency and quality of service delivery; ensure the health and safety of staff and visitors; publish information to ensure improved customer focus; and engage in key partnership working to ensure the delivery of efficient Government.</p> <p>Section 3 of the Service Plan sets out the core objectives of the Valuation Roll, Valuation List, Register of Electors and IT. These core objectives have been incorporated into the Corporate Plan which was produced as part of the Service Plan 2012-2015. Whilst the Board's Risk Register currently links many of the risks to core objectives within the Service Plan there is no linkage to the key corporate objectives within the Corporate Plan.</p> <p>Recommendation R1 Consideration should be given to linking each risk within the Board's Risk Register to a key corporate objective(s) within the Corporate Plan.</p>



3. Main Report

1. Strategic Plan Contents	Requirement Met?	Comments
1.3 An evaluation and review of progress against the strategies, objectives and targets in the previous Plan.	✓ (partially)	<p>The previous Service Plan (Service Plan 2008-2013), approved by the Board on 12 May 2008, set out core objectives, key targets and performance measures for the Valuation Roll, Valuation List and Register of Electors; however no key corporate objectives were established.</p> <p>The current Service Plan does not comment upon the achievement of the previous year's objectives, targets and performance measures; however the Assessor's Annual Performance Report and the KPIs reported under the Best Value Regime, which are discussed at Management Team meetings and issued to the Board, highlight the Board's performance against the key targets and performance measures set within the Service Plan for the Valuation Roll, Valuation List and Register of Electors.</p> <p>Recommendation R2 Consideration should be given to documenting within the Service Plan that performance against key targets and performance measures set for the Valuation Roll, Valuation List and Register of Electors is monitored by the Management Team and reported within the Assessor's Annual Performance Report and through the KPIs reported under the Best Value Regime.</p>
1.4 How the organisation proposes to achieve its aims over the life of the Plan.	✓	Each key corporate objective within the Corporate Plan has been assigned a start and end date and a set of performance measures. Each performance measure is documented within the detailed Service Plan included in the Service Plan 2012-2015 and has been allocated a list of aims and objectives each with a start, end and review date and task owner .



3. Main Report

2. Key Elements of Strategy	Requirement Met?	Comments
2.1 Human resources, including staff planning to meet the organisation's needs and staff development strategies.	✓	<p>This is partially covered by key corporate objective 6 <i>'to review roles, responsibilities and procedures to ensure effective balance of power and authority'</i>, which aims to review staff structure and responsibilities when staff leave, alter hours of work or when new tasks are introduced. Furthermore, one of the aims of corporate objective 9 <i>'to plan and deliver an organisational development strategy to ensure efficiency and quality of delivery of service'</i> includes discussion and development of a staff training strategy.</p> <p>Section 6.3 of the Service Plan recognises that employees are the Board's major resource and that success depends on their expertise. The section also acknowledges that staff must meet the Continuous Professional Development requirements of their professional bodies. Although this section states that the Board operates a Staff Development Review scheme designed to prepare training plans for staff members discussion with the Depute Assessor highlighted that no Staff Development Reviews had taken place in 2011/12 or 2012/13 to date. However this issue is currently being addressed by the Board in consultation with Dundee City Council. A workshop has been held in connection with developing the Review which included the participation of a cross section of staff from each office. The reconsideration of the Review seeks to ensure its relevance to the staff and the alignment of goals to meet the Service Plan objectives.</p>



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2. Key Elements of Strategy	Requirement Met?	Comments
2.2 Financial management, ensuring that there is a direct link between the budget setting and the Strategic Plan.	✓	<p>Section 2.1.2 of the Service Plan states: <i>'the Board's Best Value submission indicates that provision of services should comply with the essential elements of sound governance and sound strategic, operational and financial management. The overall objectives of the service are to meet all its statutory requirements, achieve the highest possible quality of Valuation and Electoral Registration services to stakeholders and achieve such quality in the most cost effective manner'</i>.</p> <p>Draft budgets are prepared by the Assessor in consultation with the Treasurer and are presented annually to the Board for approval. The budgets are based upon the resources required to ensure Board services are delivered in accordance with statutory requirements, whilst taking into consideration Best Value. The Assessor is also responsible for preparing the Service Plan, which sets out the core objectives of Board services and sets key targets against which performance can be measured. The Service Plan is formally approved by the Board.</p> <p>Quarterly budget monitoring reports are submitted to the Board and revenue monitoring is a standing agenda item at Board meetings. The Management Team are also issued with monthly budget monitoring reports.</p>



3. Main Report

3. Strategic Plan – Board Must Establish	Requirement Met?	Comments
3.1 The planning framework and timetable for producing the Strategic Plan.	✓ (partially)	<p>The Service Plan 2012-2015, prepared by the Assessor, was formally approved by the Board on 11 June 2012. The Service Plan states that needs of the department are best served by a Plan that covers a three year period; however the Plan shall be reviewed and updated annually to reflect changing circumstances.</p> <p>There is currently no formally documented timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for Board approval.</p> <p>Recommendation R3 Consideration should be given to preparing and having the Board formally approve a timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for approval.</p>
3.2 The arrangements for co-ordinating particular aspects of the Plan, including the financial forecast to ensure that it is comprehensive.	✓	<p>The planning process for the Service Plan is based on identifying the key corporate objectives of the Board and providing a framework for how these will be delivered, taking into consideration the resulting financial impacts. This involves the Management Team holding discussions with key stakeholders, particularly the three constituent authorities, to identify their strategic aims and align these with the Board's objectives. This is then used to feed into the budgeting process.</p>



3. Main Report

3. Strategic Plan – Board Must Establish	Requirement Met?	Comments
3.3 The arrangements for consulting with other relevant bodies such as the local authorities.	✓	<p>One of the Board's key corporate objectives is <i>'to engage in key partnership working to ensure the delivery of efficient Government'</i>. Performance measures relating to this objective include encouraging partnership workings with public authorities such as the Scottish Executive, Electoral Commission and Valuation Office Agency; as well as reviewing partnership working with external professional bodies, such as the Royal Institution of Chartered Surveyors.</p> <p>Section 7 of the Service Plan sets out the essential partnerships at the Board and the arrangements in place for consulting with these partnerships. These partnerships include the three constituent authorities, Board officers, the Scottish Assessors' Association and its sub-committees, the external provider of the Electoral Registration system and the general body of Council Tax payers, ratepayers, electors, their agents and representatives, local Councillors, MPs and MSPs. Consultation is performed through the close working relationships formed with these groups and the presentation of reports.</p>



3. Main Report

4. Operational Plans	Requirement Met?	Comments
4.1 A general review of achievements of the previous session.	x	A Corporate Plan and detailed Service Plan were first prepared when forming the Service Plan 2012-2015. The detailed Service Plan documents a set of aims and objectives for each performance measure within the Corporate Plan. Assigned to each aim and objective is a start, end and review date and task owner. No aims or objectives were due to be reviewed by the time our audit was performed; however the Depute Assessor confirmed that Assistant Assessors review many of the aims and objectives on a monthly basis and discuss performance at Management Team meetings.
4.2 A summary of the effect of budgets on its ability to develop the strategic aims.	✓	The detailed Service Plan does not include a formal section, which takes into account budget implications. However the Service Plan recognises the need to achieve the highest quality of service in the most cost effective manner. The Assessor is responsible for drafting the Board's budget, in consultation with the Treasurer, and preparing the Service Plan. This is considered satisfactory
4.3 An identification of the elements of each strategic aim from the current Corporate Plan that will be taken forward in the next Operational Plan.	✓	The Corporate Plan sets out the key corporate objectives of the Board. Each objective is assigned a start and end date and set of performance measures. For each performance measure the detailed Service Plan assigns a set of aims and objectives, which are given a start, end and review date and task owner.



3. Main Report

5. Communication of Plans to Staff	Requirement Met?	Comments
5.1 The organisation ensures that staff knows what is in the Plans and what it means for them.	✓	<p>The current Service Plan is available on the Board's website and intranet. The formation of the Service Plan was discussed at Management Team meetings and Management were responsible for notifying their staff that the Service Plan had been prepared. The detailed Service Plan assigns a task owner to each aim / objective and in most instances the task owner is a member of the Management Team.</p> <p>As part of the induction programme at the Board staff are required to sign a form, which confirms they are aware that the Board's Policies and Guidelines, including the Service Plan, are available on the intranet and have been read.</p>



3. Main Report

6. Senior Management Review of Plans	Requirement Met?	Comments
6.1 Senior managers systematically review progress against the Plans and document and communicate any revisions to ensure that the Plans remain current.	✓	<p>The Assistant Assessors monitor performance against the key targets set within the Service Plan on a monthly basis and discuss their findings at Management Team Meetings. The Depute Assessor stated that any revisions required to the Service Plan would be discussed at Management Team meetings and with the Board, where necessary.</p> <p>Progress in achieving the Board's corporate objectives is also monitored through various Working Groups which report to the Management Team.</p> <p>When forming the Service Plan 2012-2015 it was agreed that the Plan would be reviewed and updated annually to reflect changes in circumstances. Annual reviews are to be performed by the Governance Working Group. At the time our audit was performed the Governance Working Group had yet to perform a review of the Service Plan; however the Depute Assessor stated that such a review was likely to be an agenda item at the next Governance Working Group meeting, scheduled for December 2012.</p>



3. Main Report

7. Board Review of Plans	Requirement Met?	Comments
7.1 There is a systematic process for keeping Board members informed of progress against the Plans and of the need for any revisions.	✓	<p>The Assessor's Annual Performance Report and the KPIs reported under the Best Value Regime highlight the Board's performance against the key targets included within the Service Plan. Performance Reports and KPIs reported under the Best Value Regime are submitted to the Board.</p> <p>The Governance Working Group is responsible for reviewing the Service Plan each year, where appropriate the Board will be notified of proposed changes to the Plan.</p>



Tayside Valuation Joint Board

**Health & Safety
2012/13**

Internal Audit Report No: 2013~02

Draft Issued: 24 September 2012

Final Issued: 01 November 2012



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1. Management Summary

Introduction and Background

As part of our Internal Audit Programme at Tayside Valuation Joint Board ('the Board') for 2012/13 we carried out a review of Health and Safety (H&S). Our Audit Needs Assessment, issued in March 2011, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and Assessor that the control environment is operating effectively, ensuring risk is maintained at an acceptable level.

A Departmental H&S Policy Statement has been prepared setting out the Board's H&S objectives and the H&S responsibilities of the Board, Management and staff. The Assessor is ultimately responsible and accountable for achieving the objectives of the Departmental H&S Policy Statement and for ensuring that appropriate policies and procedures are in place and duly observed. In practice the Assistant Assessor at Dundee, as H&S Co-ordinator, acts on behalf of the Assessor in all matters of H&S.

As part of managing the organisation's risks the Board's H&S Representatives carry out formal risk assessments of Board activities, with the exception of fire risk assessments which are performed by Tayside councils.

Any incidents or accidents that occur are reported at the Departmental Safety Committee meetings. Minutes of these meetings are circulated to all Board staff and presented to the Management Team.

Scope of the Audit

This audit reviewed the arrangements in place within the Board to deal with Health and Safety corporately and across all locations.

Objectives of the Audit

The objectives of this review were to gain reasonable assurance that the Board has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process;
- a H&S training programme which includes induction training, refresher training and training for new equipment or legislation;
- regular monitoring of H&S systems to ensure that they are functioning effectively including H&S audits, carried out either internally or by external agencies such as the Health and Safety Executive (HSE);
- an incident and accident recording system with follow-up and implementation of new controls where required; and
- regular reporting of H&S to Management and to the Board.

Audit Approach

From discussions with appropriate staff in the Dundee office and review of procedural documentation we identified the internal controls in place and compared these with expected controls and good practice. A walkthrough of key systems was then undertaken to confirm our understanding and this was followed up with compliance testing where necessary. We then reported on areas where expected controls were found to be absent or where controls could be further strengthened.



1. Management Summary

Action Plan

This report sets out two improvement actions, which are considered necessary to ensure efficient delivery of each objective and these are discussed within the text for clarity. An action plan for the implementation of these recommendations can be found at Section 2 of this report.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

- A Fundamental issues which require the consideration of the Board
- B Significant matters which the Assessor or Health and Safety Co-ordinator can resolve
- C Less significant matters, which do not require urgent attention but which should be followed up within a reasonable timescale.

Overall Conclusion

On the basis of the work done, reasonable assurance has been obtained that the overall arrangements for dealing with H&S issues are adequate and a number of areas have been identified where good practice has been applied.

The conclusions on each of the objectives of our audit are that Tayside Valuation Joint Board has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process in place;
- a H&S training programme which includes induction training, refresher training and training for new equipment or legislation;
- an incident and accident recording system with follow-up and implementation of new controls where required, although the system could be further strengthened by ensuring all incident / accident forms are sent to the Dundee office for central filing; and
- regular reporting of H&S to the Management Team and to the Board although reporting of accidents at Departmental Safety Committee meetings could be improved and the Annual H&S report issued to the Board could be further enhanced.

Summary of Main Findings and Recommendations

The HSE publication *'Leading health and safety at work'* provides guidance for board members of organisations in both the private and public sectors and stresses that protecting the H&S of employees or members of the public is an essential part of risk management and must be led by the board. We noted that the Assessor is ultimately responsible and accountable for achieving the objectives of the Departmental H&S Policy Statement. Whilst the Policy Statement was last reviewed and approved by the Assessor in April 2012 it has not been formally approved by the Board since 19 August 1996. Discussion with the H&S Co-ordinator highlighted that only minor changes have been made to the Policy Statement since Board approval and therefore it is considered unnecessary for the Board to formally revisit and approve the current Policy Statement.



1. Management Summary

Summary of Main Findings and Recommendations (continued)

Risk assessments are prepared for all activities and offices and are reviewed as and when required.

There is adequate training for staff on H&S matters, with the induction process requiring staff to confirm that they are aware of the importance of working safely; the specific risks or hazards relating to their job; fire and evacuation procedures; accident and hazard reporting; first aid arrangements; whether there is a requirement to wear protective clothing and housekeeping procedures. Staff are also required to confirm that they are aware that the Board's Policies and Guidelines, including H&S and Safe Working Arrangements, are available on the intranet and have been read. At present there is no staff appraisal process in place at the Board to identify additional H&S training needs; however the Board in conjunction with Dundee City Council are reviewing this situation.

Whilst reviewing the incident / accident register held centrally at the Dundee office we identified one accident, during 2011/12, which was not reported within the Departmental Safety Committee meeting minutes. Discussions with the H&S Representative at Dundee confirmed the accident had been omitted from the minutes in error. In addition, whilst reviewing the minutes of the Departmental Safety Committee meeting held on 31 May 2012 we identified one accident which was reported within the minutes but was not recorded within the incident / accident register. Discussion with the H&S Co-ordinator confirmed this related to an accident at the Perth office which had been recorded on an accident form however the form had not been passed to the Dundee office for filing. We recommend that H&S Representatives are reminded of the importance of sending all completed incident / accident forms to the Dundee office for filing and that all incidents / accidents are reported at Departmental Safety Committee meetings.

Our review found that the content of the Annual H&S Report issued to the Board on 27 August 2012 could be further enhanced with the inclusion of some additional information on: the Departmental H&S Policy Statement's general principles; significant risks faced by the Board's employees; the total number of employee days lost due to physical and mental illness including injuries, disability or other health problems, and the number of days thought to be caused or made worse by the employees' work; and the total cost to the organisation of the occupational injuries and illnesses suffered by its employees in the reporting period.

Acknowledgements

We would like to thank the Health and Safety Co-ordinator and Health and Safety Representative at Dundee for the co-operation and assistance we received during the course of our review.



2. Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
5.3	<p><i>Incident / Accident Recording and Reporting</i></p> <p>R1 H&S Representatives should be reminded of the importance of sending all completed incident / accident forms to the Dundee office for filing and all incidents / accidents should be reported at Departmental Safety Committee meetings.</p>	B		Y	Health & Safety Co-ordinator	September 2012
5.4	<p>R2 Consideration should be given to incorporating the following information within the Annual Health & Safety Report in order to comply with best practice:</p> <ul style="list-style-type: none">• a statement detailing the Departmental H&S Policy Statement's general principles;• details of the significant risks faced by the Board's employees;• the total number of employee days lost due to physical and mental illness including injuries, disability or other health problems, and the number of days thought to be caused or made worse by the employees' work; and• the total cost to the organisation of the occupational injuries and illnesses suffered by its employees in the reporting period.	B	This information will be included in the next annual report to the Board	Y	Assessor	August 2013

3. Main Report

1. Policies and Procedures

1.1 The Assessor is ultimately responsible and accountable for achieving the objectives of the Departmental H&S Policy Statement and for ensuring that appropriate policies and procedures are in place and duly observed. However all matters of H&S have been devolved to the Health and Safety Co-ordinator who acts on the Assessor's behalf.

1.2 The Health and Safety Executive (HSE) publication 'Leading health and safety at work' provides guidance for board members of organisations in both the private and public sectors and stresses that protecting the H&S of employees or members of the public is an essential part of risk management and must be led by the board. The publication sets out a number of core actions to plan, deliver, monitor and review H&S including that the H&S Policy should set out the Board's own role and that of individual board members in leading the H&S of its organisation. It states that the H&S Policy should require the board to:

- 'own' and understand the key issues involved; and
- decide how best to communicate, promote and champion H&S.

As noted above the Assessor has ultimate responsibility and accountability for achieving the objectives of the Departmental H&S Policy Statement, although the Board does approve the Policy Statement. The Assessor prepares an Annual H&S Report for the Board that details activities undertaken in the year, which is in line with good practice set out in the HSE publication. However the content of the report could be further improved as detailed at section 5.4.

1.3 The Departmental H&S Policy Statement, available on the Board's website and staff intranet, was approved by the Board on 19 August 1996 and last reviewed and approved by the Assessor in April 2012. The Statement has been updated for minor changes, such as changes in staff members; however the main content of the Statement remains unchanged. As such it has not been considered necessary to have the Board formally approve the Statement again.

1.4 Also available on the staff intranet are detailed procedures which support the Departmental H&S Policy Statement. These are a series of Safe Working Arrangements (SWA) for each risk area and process which include details of:

- relevant legislation;
- responsibilities of employees; and
- hazard identification procedures.

1.5 Discussion with the H&S Co-ordinator identified that there is no formally documented timeframe for reviewing and approving the Departmental H&S Policy Statement; as documented within the Policy Statement this will be revised as often as considered necessary. In addition, there is no established timeframe for reviewing SWAs and SWAs are not annotated as being reviewed. Although not annotated as reviewed, we found evidence that SWAs are being reviewed and updated. For example, the 'procedure in case of fire' was recently updated for lone working following recommendations raised within Perth office's fire risk assessment.



3. Main Report

2. *Risk Identification and Assessment*

- 2.1 With the exception of fire risk assessments, which are performed by the local councils, the H&S Representatives at each office are responsible for preparing risk assessments for all work activities undertaken in order to deal with the identified significant risks. The risk assessments include an identification of the hazards, an evaluation of the risks and any actions required to be taken.
- 2.2 The main areas of risk identified were property / site inspections, manual handling, use of display screen equipment (DSE) and fire. During our audit we confirmed that the risks involved with property / site inspections and the controls in place to mitigate these risks are documented within the SWAs 'property and site inspections' and 'wearing of personal protective equipment'. As part of our audit we obtained copies of manual handling, DSE, and fire risk assessments. In all instances we found the risk assessments to be comprehensive, including an identification of hazards, an evaluation of risk and actions to be taken.
- 2.3 Risk assessments are reviewed as and when required, with the exception of fire risk assessments which are performed every three years. Discussion with the H&S Representative at Dundee identified that manual handling, DSE and fire risk assessments are filed within the offices but are not available on the staff intranet. This is deemed acceptable.

3. *Training*

- 3.1 The Board has developed procedures for ensuring that employees are provided with adequate H&S training upon their recruitment, during any transfer or change of responsibilities, or in the introduction of new systems of work or alteration of current systems. A central record is maintained of all H&S training undertaken; including the date training was provided, the provider and those in attendance.
- 3.2 All new starts are required to complete induction programme checklists which address H&S. The checklists require staff to confirm that they are aware of the importance of working safely; the specific risks or hazards relating to their job; fire and evacuation procedures; accident and hazard reporting; first aid arrangements; whether there is a requirement to wear protective clothing and housekeeping procedures. Once complete the checklists are signed off by the employee and their manager. In addition to these checklists employees are required to sign a form which states they are aware that the Board's Policies and Guidelines, including H&S and SWAs, are available on the intranet and have been read. During our audit we selected three new starts in 2012/13 and confirmed that induction programme checklists and a Policies and Guidelines form had been completed, signed and filed within the employee's personnel file.
- 3.3 With the exception of first aid training, which must be provided every three years, there is no set timeframe for providing H&S refresher training. The need for further training is normally identified by the H&S Co-ordinator and H&S Representatives as a result of changes in legislation or changes in employee responsibilities. In many organisations training needs are established and documented as part of the staff appraisal process; however there is currently no staff appraisal process in place at the Board. The Board, in conjunction with Dundee City Council (DCC), are reviewing this situation.
- 3.4 The H&S Co-ordinator attends quarterly DCC Co-ordinator Group meetings and receives regular circulars from the HSE, which discuss all aspects of H&S. Where appropriate, this information is disseminated to Board staff.



3. Main Report

4. *Monitoring*

- 4.1 In accordance with the Departmental H&S Policy Statement the Assessor will be assisted by H&S advisers who will analyse accident causes and trends, carry out planned and random inspections and undertake formal safety audits.
- 4.2 An external party performs Portable Appliance Testing (PAT) at the Board every three years. In the years in which no PAT is performed, trained staff at the Board carry out formal visual electrical inspections. In addition, to these inspections H&S Representatives at the Board perform regular fire drills. Any issues identified during these inspections are reported at the bi-annual Departmental Safety Committee meetings. Minutes of these meetings are circulated to all staff and presented to the Management Team. H&S is also a standing agenda item at the monthly Management Team meetings.
- 4.3 Discussions with the H&S Co-ordinator identified that construction site inspections are not performed by the Board. Employees' responsibility to wear appropriate safety equipment is clearly documented within the SWAs and safety notices are present at all construction sites. The H&S Co-ordinator believes it would be difficult to perform routine site inspections as the timing of a surveyor's visit to a site is often unknown.
- 4.4 The HSE or any other external organisation did not perform any visits to the Board during 2011/12 and have not performed any visits at present during 2012/13.

5. *Incident / Accident Recording and Reporting*

- 5.1 As detailed within the Board's Departmental H&S Policy Statement all accidents involving employees or non-employees occurring as a result of the Board's undertakings shall be recorded and the Assessor and safety section informed immediately of any major injury, fatal accident or dangerous occurrence.
- 5.2 An incident / accident report form and instructions for completion of the form are attached to the SWA 'Reporting Accidents', which is available on the staff intranet. All completed incident / accident reports are to be sent to Dundee for filing.
- 5.3 *Observation*
During our audit we reviewed the incident / accident register held in Dundee and found one accident reported during 2012/13 and one during 2011/12. In both instances the accident was minor, the form was complete and no further action was required. Discussion with the H&S Co-ordinator and H&S Representative at Dundee highlighted that all accidents / incidents incurred should be reported within the Departmental Safety Committee meeting minutes; however testing found that the 2011/12 accident had been omitted from the Committee minutes in error. At the time our audit was conducted there had been no Committee meeting since the 2012/13 accident. Whilst reviewing the minute of the Departmental Safety Committee meeting held on 31 May 2012 we identified one accident which was reported but for which no incident / accident form could be found on the register held in Dundee. Further investigation found that the accident form was held at the Perth office.

Risk

Incidents / accidents are not collated and reported.

Recommendation

R1 H&S Representatives should be reminded of the importance of sending all completed incident / accident forms to the Dundee office for filing and all incidents / accidents should be reported at Departmental Safety Committee meetings.



3. Main Report

5. *Incident / Accident Recording and Reporting (continued)*

5.3 *(Continued)*

Benefit

All incidents / accidents are reported to the Management Team who are currently presented with copies of the Departmental Safety Committee minutes.

5.4 *Observation*

An Annual H&S Report was prepared by the Assessor and presented to the Board on 27 August 2012. During our audit we compared the content of the Report to best practice as detailed in 'Revitalising Health and Safety: Health and Safety in Annual Reports' issued by the HSE.

Risk

The content of the Annual H&S Report is not fully in line with best practice guidance.

Recommendation

R2 Consideration should be given to incorporating the following information within the Annual Health & Safety Report in order to comply with best practice:

- a statement detailing the Departmental H&S Policy Statement's general principles;
- details of the significant risks faced by the Board's employees;
- the total number of employee days lost due to physical and mental illness including injuries, disability or other health problems, and the number of days thought to be caused or made worse by the employees' work; and
- the total cost to the organisation of the occupational injuries and illnesses suffered by its employees in the reporting period.

Benefit

The content of the Annual H&S Report fully complies with best practice.



Tayside Valuation Joint Board

**Corporate Planning
2012/13**

Internal Audit Report No: 2013~03

Draft Issued: 11 December 2012

Final Issued: 19 December 2012



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1. Management Summary

Introduction

As part of the Internal Audit programme at Tayside Valuation Joint Board ('the Board') for 2012/13 we carried out a review of the Board's corporate planning processes. Our Audit Needs Assessment, issued in March 2011, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and Assessor that the control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The latest Service Plan 2012-2015 ('the Plan'), prepared by the Assessor, was formally approved by the Board on 11 June 2012. The Plan includes the Corporate Plan, which highlights the key corporate objectives of the Board and a detailed Service Plan that assigns a set of aims and objectives to each performance measure included within the Corporate Plan. The Plan also documents the purpose and scope of objectives, service issues, core objectives, result areas, key targets and performance measures, service implications for core objectives, and essential partnerships at the Board.

The Plan recognises that the needs of the Board are best served by having a Plan in place which covers a three year period; however the Plan shall be reviewed and updated annually to reflect changing circumstances.

Scope of the Audit

We reviewed the overall corporate planning processes within the Board, including detailed operational planning for each service area.

Objectives of the Audit

The overall objective of the audit was to obtain reasonable assurance that the Board's planning process accords with good practice.

Specific objectives were to obtain reasonable assurance that:

- linkages between the Corporate Plan and the detailed Service Plan are clearly defined and communicated;
- the plans are consistent with each other and commitments in the Corporate Plan are systematically translated into clear responsibilities for implementation within the detailed Service Plan;
- there is a systematic approach for ensuring stakeholders views and key risks are taken into account;
- the plans are being appropriately monitored and controlled; and
- there is effective linkage between planning and budgeting at all levels.

Audit Approach

Through discussions with the Depute Assessor we documented the planning processes adopted by the Board covering the setting of key strategic objectives and the delivery framework within the Corporate Plan and detailed Service Plan. The detailed Service Plan, was obtained and reviewed to ensure that there are clear linkages with the Corporate Plan and that the plans are consistent with each other. We also reviewed these plans to assess how the strategic objectives are translated into clear responsibilities for implementation and how budget information is used to inform planning. We reviewed the monitoring and reporting arrangements in place. A good practice template was used as a method for assessing these processes.

1. Management Summary

Action Plan

This report sets out three improvement actions, which are considered necessary to ensure efficient delivery of each objective and these are discussed within the text for clarity. An action plan for the implementation of these recommendations can be found at Section 2 of this report.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

- A Issues which require the consideration of the Board.
- B Significant matters which the Management Team can resolve.
- C Less significant matters, which do not require urgent attention but which should be followed up within a reasonable timescale.

Overall Conclusion

On the basis of the work done, we obtained reasonable assurance that:

- linkages between the Corporate Plan and the detailed Service Plan are clearly defined and communicated.;
- the plans are consistent with each other and commitments in the Corporate Plan are systematically translated into clear responsibilities for implementation within the detailed Service Plan;
- there is a systematic approach for ensuring stakeholders views and key risks are taken into account;
- the plans are being appropriately monitored and controlled; and
- there is effective linkage between planning and budgeting at all levels.

Summary of Main Findings and Recommendations

Comparison of the Board's corporate planning processes against best practice identified a good level of compliance. We have made three recommendations for the Management Team to consider. Firstly, we recommend the risks documented within the Board's Risk register are linked to a corporate objective(s) within the Corporate Plan. We also recommend that the Service Plan highlights that performance against the key targets and performance measures set within the Plan for the Valuation Roll, Valuation List and Register of Electors is monitored by the Management Team and reported within the Assessor's Annual Performance Report and through the KPIs reported under the Best Value Regime. Finally, we recommend consideration is given to preparing and having the Board formally approve a timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for Board approval.

Acknowledgements

We would like to thank the Depute Assessor of the Board for his co-operation and assistance during the course of our review.



2. Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
1.2	Strategic Plan Contents R1 Consideration should be given to linking each risk within the Board's Risk Register to a key corporate objective(s) within the Corporate Plan.	C		Y	Depute Assessor	April 2013
1.3	R2 Consideration should be given to documenting within the Service Plan that performance against key targets and performance measures set for the Valuation Roll, Valuation List and Register of Electors is monitored by the Management Team and reported within the Assessor's Annual Performance Report and through the KPIs reported under the Best Value Regime.	C		Y	Depute Assessor	April 2013
3.1	Strategic Plan – Management Must Establish R3 Consideration should be given to preparing and having the Board formally approve a timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for approval.	C	The current Service Plan was approved by the Board in June 2012 when it was agreed that it would be reviewed and updated annually. A revised plan and timetable for review will be submitted to the Board in June 2013.	Y	Assessor	June 2013



3. Main Report

Comparison against Best Practice

The following tables assess the Board's processes for corporate planning against generally accepted best practice.

1. Strategic Plan Contents	Requirement Met?	Comments
1.1 A statement of the organisation's key purposes and values (its 'mission').	✓	The Board's mission <i>'to ensure best value and provide equitable, customer focussed, high quality, professional valuation and electoral services for all its stakeholders'</i> and vision <i>'to provide valuation and electoral services in accordance with statute and in a manner that is exemplary'</i> is set out in the Service Plan 2012-2015. The Service Plan also documents the aims and objectives established to ensure the mission is fulfilled and the vision achieved.



3. Main Report

1. Strategic Plan Contents	Requirement Met?	Comments
1.2 The organisation's strategic aims and objectives over the life of the Plan.	✓	<p>The key corporate objectives of the Board are set out in the Corporate Plan section of the Service Plan 2012-2015. These key corporate objectives are: to ensure timeous publication and maintenance of the Valuation Roll, Council Tax Valuation List and Register of Electors; maintain, improve and develop IT systems to assist in delivering services; set standards and undertake improvement in service delivery; review roles, responsibilities and procedures to ensure effective balance of power and authority; review, monitor and maintain risk management and internal controls; develop, adopt and review formal documentation and implement appropriate systems to ensure compliance to legislation and standards of conduct; plan and deliver an organisational development strategy to ensure efficiency and quality of service delivery; ensure the health and safety of staff and visitors; publish information to ensure improved customer focus; and engage in key partnership working to ensure the delivery of efficient Government.</p> <p>Section 3 of the Service Plan sets out the core objectives of the Valuation Roll, Valuation List, Register of Electors and IT. These core objectives have been incorporated into the Corporate Plan which was produced as part of the Service Plan 2012-2015. Whilst the Board's Risk Register currently links many of the risks to core objectives within the Service Plan there is no linkage to the key corporate objectives within the Corporate Plan.</p> <p>Recommendation R1 Consideration should be given to linking each risk within the Board's Risk Register to a key corporate objective(s) within the Corporate Plan.</p>



3. Main Report

1. Strategic Plan Contents	Requirement Met?	Comments
1.3 An evaluation and review of progress against the strategies, objectives and targets in the previous Plan.	✓ (partially)	<p>The previous Service Plan (Service Plan 2008-2013), approved by the Board on 12 May 2008, set out core objectives, key targets and performance measures for the Valuation Roll, Valuation List and Register of Electors; however no key corporate objectives were established.</p> <p>The current Service Plan does not comment upon the achievement of the previous year's objectives, targets and performance measures; however the Assessor's Annual Performance Report and the KPIs reported under the Best Value Regime, which are discussed at Management Team meetings and issued to the Board, highlight the Board's performance against the key targets and performance measures set within the Service Plan for the Valuation Roll, Valuation List and Register of Electors.</p> <p>Recommendation R2 Consideration should be given to documenting within the Service Plan that performance against key targets and performance measures set for the Valuation Roll, Valuation List and Register of Electors is monitored by the Management Team and reported within the Assessor's Annual Performance Report and through the KPIs reported under the Best Value Regime.</p>
1.4 How the organisation proposes to achieve its aims over the life of the Plan.	✓	Each key corporate objective within the Corporate Plan has been assigned a start and end date and a set of performance measures. Each performance measure is documented within the detailed Service Plan included in the Service Plan 2012-2015 and has been allocated a list of aims and objectives each with a start, end and review date and task owner .



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2. Key Elements of Strategy	Requirement Met?	Comments
2.1 Human resources, including staff planning to meet the organisation's needs and staff development strategies.	✓	<p>This is partially covered by key corporate objective 6 <i>'to review roles, responsibilities and procedures to ensure effective balance of power and authority'</i>, which aims to review staff structure and responsibilities when staff leave, alter hours of work or when new tasks are introduced. Furthermore, one of the aims of corporate objective 9 <i>'to plan and deliver an organisational development strategy to ensure efficiency and quality of delivery of service'</i> includes discussion and development of a staff training strategy.</p> <p>Section 6.3 of the Service Plan recognises that employees are the Board's major resource and that success depends on their expertise. The section also acknowledges that staff must meet the Continuous Professional Development requirements of their professional bodies. Although this section states that the Board operates a Staff Development Review scheme designed to prepare training plans for staff members discussion with the Depute Assessor highlighted that no Staff Development Reviews had taken place in 2011/12 or 2012/13 to date. However this issue is currently being addressed by the Board in consultation with Dundee City Council. A workshop has been held in connection with developing the Review which included the participation of a cross section of staff from each office. The reconsideration of the Review seeks to ensure its relevance to the staff and the alignment of goals to meet the Service Plan objectives.</p>



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2. Key Elements of Strategy	Requirement Met?	Comments
2.2 Financial management, ensuring that there is a direct link between the budget setting and the Strategic Plan.	✓	<p>Section 2.1.2 of the Service Plan states: <i>'the Board's Best Value submission indicates that provision of services should comply with the essential elements of sound governance and sound strategic, operational and financial management. The overall objectives of the service are to meet all its statutory requirements, achieve the highest possible quality of Valuation and Electoral Registration services to stakeholders and achieve such quality in the most cost effective manner'</i>.</p> <p>Draft budgets are prepared by the Assessor in consultation with the Treasurer and are presented annually to the Board for approval. The budgets are based upon the resources required to ensure Board services are delivered in accordance with statutory requirements, whilst taking into consideration Best Value. The Assessor is also responsible for preparing the Service Plan, which sets out the core objectives of Board services and sets key targets against which performance can be measured. The Service Plan is formally approved by the Board.</p> <p>Quarterly budget monitoring reports are submitted to the Board and revenue monitoring is a standing agenda item at Board meetings. The Management Team are also issued with monthly budget monitoring reports.</p>



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3. Strategic Plan – Board Must Establish	Requirement Met?	Comments
3.1 The planning framework and timetable for producing the Strategic Plan.	✓ (partially)	<p>The Service Plan 2012-2015, prepared by the Assessor, was formally approved by the Board on 11 June 2012. The Service Plan states that needs of the department are best served by a Plan that covers a three year period; however the Plan shall be reviewed and updated annually to reflect changing circumstances.</p> <p>There is currently no formally documented timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for Board approval.</p> <p>Recommendation R3 Consideration should be given to preparing and having the Board formally approve a timetable, which establishes the dates in which Service Plans will be drawn up, reviewed and submitted for approval.</p>
3.2 The arrangements for co-ordinating particular aspects of the Plan, including the financial forecast to ensure that it is comprehensive.	✓	<p>The planning process for the Service Plan is based on identifying the key corporate objectives of the Board and providing a framework for how these will be delivered, taking into consideration the resulting financial impacts. This involves the Management Team holding discussions with key stakeholders, particularly the three constituent authorities, to identify their strategic aims and align these with the Board's objectives. This is then used to feed into the budgeting process.</p>



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3. Strategic Plan – Board Must Establish	Requirement Met?	Comments
3.3 The arrangements for consulting with other relevant bodies such as the local authorities.	✓	<p>One of the Board's key corporate objectives is <i>'to engage in key partnership working to ensure the delivery of efficient Government'</i>. Performance measures relating to this objective include encouraging partnership workings with public authorities such as the Scottish Executive, Electoral Commission and Valuation Office Agency; as well as reviewing partnership working with external professional bodies, such as the Royal Institution of Chartered Surveyors.</p> <p>Section 7 of the Service Plan sets out the essential partnerships at the Board and the arrangements in place for consulting with these partnerships. These partnerships include the three constituent authorities, Board officers, the Scottish Assessors' Association and its sub-committees, the external provider of the Electoral Registration system and the general body of Council Tax payers, ratepayers, electors, their agents and representatives, local Councillors, MPs and MSPs. Consultation is performed through the close working relationships formed with these groups and the presentation of reports.</p>



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4. Operational Plans	Requirement Met?	Comments
4.1 A general review of achievements of the previous session.	x	A Corporate Plan and detailed Service Plan were first prepared when forming the Service Plan 2012-2015. The detailed Service Plan documents a set of aims and objectives for each performance measure within the Corporate Plan. Assigned to each aim and objective is a start, end and review date and task owner. No aims or objectives were due to be reviewed by the time our audit was performed; however the Depute Assessor confirmed that Assistant Assessors review many of the aims and objectives on a monthly basis and discuss performance at Management Team meetings.
4.2 A summary of the effect of budgets on its ability to develop the strategic aims.	✓	The detailed Service Plan does not include a formal section, which takes into account budget implications. However the Service Plan recognises the need to achieve the highest quality of service in the most cost effective manner. The Assessor is responsible for drafting the Board's budget, in consultation with the Treasurer, and preparing the Service Plan. This is considered satisfactory
4.3 An identification of the elements of each strategic aim from the current Corporate Plan that will be taken forward in the next Operational Plan.	✓	The Corporate Plan sets out the key corporate objectives of the Board. Each objective is assigned a start and end date and set of performance measures. For each performance measure the detailed Service Plan assigns a set of aims and objectives, which are given a start, end and review date and task owner.



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5. Communication of Plans to Staff	Requirement Met?	Comments
5.1 The organisation ensures that staff knows what is in the Plans and what it means for them.	✓	<p>The current Service Plan is available on the Board's website and intranet. The formation of the Service Plan was discussed at Management Team meetings and Management were responsible for notifying their staff that the Service Plan had been prepared. The detailed Service Plan assigns a task owner to each aim / objective and in most instances the task owner is a member of the Management Team.</p> <p>As part of the induction programme at the Board staff are required to sign a form, which confirms they are aware that the Board's Policies and Guidelines, including the Service Plan, are available on the intranet and have been read.</p>



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6. Senior Management Review of Plans	Requirement Met?	Comments
6.1 Senior managers systematically review progress against the Plans and document and communicate any revisions to ensure that the Plans remain current.	✓	<p>The Assistant Assessors monitor performance against the key targets set within the Service Plan on a monthly basis and discuss their findings at Management Team Meetings. The Depute Assessor stated that any revisions required to the Service Plan would be discussed at Management Team meetings and with the Board, where necessary.</p> <p>Progress in achieving the Board's corporate objectives is also monitored through various Working Groups which report to the Management Team.</p> <p>When forming the Service Plan 2012-2015 it was agreed that the Plan would be reviewed and updated annually to reflect changes in circumstances. Annual reviews are to be performed by the Governance Working Group. At the time our audit was performed the Governance Working Group had yet to perform a review of the Service Plan; however the Depute Assessor stated that such a review was likely to be an agenda item at the next Governance Working Group meeting, scheduled for December 2012.</p>



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7. Board Review of Plans	Requirement Met?	Comments
7.1 There is a systematic process for keeping Board members informed of progress against the Plans and of the need for any revisions.	✓	<p>The Assessor's Annual Performance Report and the KPIs reported under the Best Value Regime highlight the Board's performance against the key targets included within the Service Plan. Performance Reports and KPIs reported under the Best Value Regime are submitted to the Board.</p> <p>The Governance Working Group is responsible for reviewing the Service Plan each year, where appropriate the Board will be notified of proposed changes to the Plan.</p>