

# Health and Safety Final Internal Audit Report

August 2024

Cardiff & Vale University Health Board



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Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

### Acknowledgement

NHS Wales Audit and Assurance Services would like to acknowledge the time and co-operation given by management and staff during the course of this review.

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## Executive Summary

### Purpose

The overall objective of this audit was to review the current progress in delivery against the action plan that was developed following an external review of the Health & Safety arrangements in 2021.

### Overview

We have issued reasonable assurance on this area.

Our report makes one medium and one low priority recommendation with the medium recommendation being detailed below:

- Recalculation of elapsed target dates should be made in the live action tracker document containing reasons for the overrun and the redefined target date.

Since the previous audit of Health and Safety, we are able to evidence that work has progressed on implementing the recommendations from the external health and safety report.

Other recommendations / advisory points are within the detail of the report.

### Report Opinion



Some matters require management attention in control design or compliance.

**Low to moderate impact** on residual risk exposure until resolved.

Trend



2022

### Assurance summary<sup>1</sup>

| Objectives  | Assurance   |
|---|-------------|
| 1 Appropriate governance arrangements to provide oversight of the implementation of the external review of the health and safety arrangements | Reasonable  |
| 2 External review recommendations have been satisfactorily actioned   | Reasonable  |
| 3 Cases whereby actions remain outstanding, reasons have been documented, revises timescales for implementation have been agreed              | Substantial |

<sup>1</sup>The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

### Key Matters Arising

|   | Objective           | Control Design or Operation | Recommendation Priority |        |
|---|---------------------|-----------------------------|-------------------------|--------|
| 1 | Action Plan Updates | 1, 2, 3                     | Operation               | Medium |

## 1. Introduction

- 1.1 The review of Health and Safety was completed in line with the 2024/25 Internal Audit Plan for Cardiff and Vale University Health Board (the 'Health Board').
- 1.2 All organisations have a legal duty to put in place suitable arrangements to manage health and safety, as required by the Health and Safety at Work Act 1974. The Health Board has a Health and Safety Sub-Committee to support the Board to fulfil its responsibilities for health and safety.
- 1.3 In 2021, the Health Board commissioned an external review of health and safety arrangements. The report made 16 high-level recommendations for the Health Board to take forward. The Health and Safety Committee, on 12th October 2021, received an overview of the main findings and the full report was appended to the paper.<sup>1</sup>
- 1.4 An Internal Audit review was undertaken in 2021/22, which found adequate reporting arrangements to the Health and Safety Committee, that there were plans in place to address the recommendations made within the external review of Health and Safety, and that nominated leads and milestones were included within the plans.
- 1.5 At the time of the previous Internal Audit review, some actions had commenced in response to the recommendations of the external review, but many were still in progress or required clarification.
- 1.6 The Executive Director of People and Culture is the lead for this review.
- 1.7 The associated risks for the review were:
  - Assurance in respect of health and safety improvements may not be measured effectively or communicated appropriately to the Health and Safety Sub-Committee.
  - Actions recommended by the external Health and Safety review may not be implemented to a satisfactory standard.
  - Governance structures, roles and responsibilities may not be clear or operating effectively.

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<sup>1</sup> [cavuhb.nhs.wales/files/board-and-committees/health-and-safety-committee-2021-22/2021-10-12-h-amp-s-final-boardbook-v1-pdf/pg18-64](https://cavuhb.nhs.wales/files/board-and-committees/health-and-safety-committee-2021-22/2021-10-12-h-amp-s-final-boardbook-v1-pdf/pg18-64)

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## 2. Detailed Audit Findings

**Objective 1: There are appropriate governance arrangements in place, which provide effective oversight of the implementation of the external review of the health and safety arrangements.**

- 2.1 Oversight of the Health and Safety department was formerly exercised by means of a dedicated Health and Safety Committee. In April 2023, the Health and Safety Committee was reconstituted as a Sub-Committee, reporting to the Board via the newly established People and Culture Committee.
- 2.2 There is evidence that the recommendations from the external review of 2021 were incorporated into the draft Health and Safety (H&S) Culture Plan. Discussions with respect to the H&S Culture Plan have frequently been undertaken in Health and Safety Sub-Committee meetings, as evidenced through the minutes. Further updates with respect to health and safety are reported to the People and Culture Committee, and briefer updates are provided to the Board.
- 2.3 Overall updates on the development of the H&S Culture Plan have been given with sufficient frequency to the Health and Safety Sub-Committee. In addition, these can be observed to have been communicated to the People and Culture Committee, and the Board where appropriate. The presentation of more detailed updates to the Health and Safety Sub-Committee began in April 2023, with the intention of covering one of the six H&S Culture Plan Themes in each quarterly meeting. At this stage, some listed actions had already become overdue against their target dates. **(Matter Arising 1 – Medium Priority)**
- 2.4 A Health and Safety Sub-Committee Chair's Report is also provided to the People and Culture Committee meetings, the purpose of which is to provide the People and Culture Committee Members with a summary of key issues discussed at the Health and Safety Sub-Committee Meeting. This incorporates brief updates in respect of the H&S Culture Plan but does not include details relating to overruns and obstacles to progress. **(Matter Arising 2 – Low Priority)**
- 2.5 Operational responsibility for the implementation of the Health and Safety Culture Plan sits with the Head of Health and Safety, who reports to the Executive Director of People and Culture. The action plan incorporated into the H&S Culture Plan specifies Theme Leads, Objective Leads, and Specific Action Leads.

### Conclusion:

- 2.6 General governance and reporting arrangements in relation to Health and Safety were found to be satisfactory, however, information reported to the People and Culture Committee, specifically with respect to progress against the Health and Safety Culture Plan, has not always been sufficiently detailed. We have provided **Substantial Assurance** for this objective.

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**Objective 2: Recommendations arising from the external review of Health and Safety have been satisfactorily actioned, with the Health and Safety Sub-Committee being informed of any alternative resolutions that do not directly correspond to recommended management actions.**

2.7 The external review specified 16 recommendations which were initially addressed with the listing of prospective actions in the draft stage of the H&S Culture Plan. We identified that:

- One recommendation (9), relating to the creation of a Health and Safety Charter, was explicitly not agreed and was reported as such to the Health and Safety Sub-Committee. A comprehensive presentation was made to the Sub-Committee, which detailed the reasoning behind the rejection.
- In respect of the remaining 15 recommendations, it was generally found that actions listed addressed the recommendations made, however there were some actions listed that did not directly correspond to the recommendation against which they were recorded. See paragraph 2.10.

2.8 When progress is measured directly against the 16 recommendations of the external review, the overall position is as follows:

- **Recommendation not agreed:** 1 (Recommendation 9). See paragraph 2.7.
- **Recommendations implemented:** 9 (Recommendations 1, 2, 3, 5, 8, 10, 14, 15, 16). Although it is anticipated that ongoing improvements will be made to the H&S Management System (3), and that continuing efforts will be made in developing and promoting awareness of RACI matrices (8), and maintaining controls around ESR/Training (10, 14).
- **Alternative resolutions implemented:** 5 (Recommendations 4, 6, 11, 12, 13). See paragraph 2.10.
- **Recommendations partly implemented:** 1 (Recommendation 7). Smart objectives are currently being formulated and incorporated into H&S Management System.
- **Recommendations not implemented / No activity:** 0

2.9 It was observed that in several cases, actions that had been listed did not directly correspond with those recommended by the external review. Generally, in these cases, actions were devised with the intention of mitigating the risks that the original recommendation proposed to address, but via different means to those specified. The alternative resolutions implemented in respect of recommendation 6 were clearly documented and reported to the Health and Safety Sub-Committee in July 2022 as part of a comprehensive presentation relating to the outcomes of the external review, however, in some instances, the reasons for the deviations from the recommendations have not been documented, and it is also unclear as to whether the level of information reported to the Health and Safety Sub-Committee

in relation to all of these cases has always been sufficiently detailed. **(Matter Arising 2 – Low Priority)**

2.10 The recommendations identified as being responded to by alternative means are:

- 4 - A standalone Communications Strategy was not devised. Theme 3 of the H&S Culture Plan (Achieving Communication Excellence) is intended to encompass the functionality of a Communications Strategy. A communications component is also incorporated into the H&S Management System under IMS-16 (element of the management structure). It is the intention of the Head of Health and Safety to include a communications component in future Health and Safety strategy documents.
- 6 - The Health and Safety Team positioned within Capital, Planning and Estates was not relocated under the Head of H&S. The team's function was instead redefined as a compliance role. This resolution does not address some of the risks that the original recommendation would appear to be intended to mitigate. However, the Head of H&S is of the opinion that incorporating the Estates team into the H&S department would result in a reduction in efficiency and give rise to potential operational difficulties without making an appreciable contribution to improving governance or the control environment. Furthermore, the ownership of key policies and procedures which relate to the H&S aspects of the Estates team's operations remains with the central H&S department.
- 11 - Various initiatives have been implemented in order to improve mandatory training completion rates. A dashboard is now maintained which provided details of mandatory training compliance rates across the Health Board. The data from these reports demonstrates an overall upward trend in compliance rates.
- 12 - Service Level Agreements have not been established with Clinical Boards. The RACI (Responsible, Accountable, Consulted and Informed) matrices are intended to fulfil the role of SLAs. It should be noted that whilst the RACI matrices include content in common with SLAs, other typical features, such as response timescales and escalation protocols do not appear to have been incorporated.
- 13 - A standalone review exercise does not appear to have taken place. Instead, the controls relating to the management of contractors have been incorporated into the RACI matrices, and supplementary interdepartmental work is ongoing.

2.11 A live action tracker document with target dates has been maintained in relation to the actions specified by the H&S Culture Plan. Updates have been made to the document in cases where actions have been completed but have not always been recorded against actions where progress has been delayed or become overdue with reference to their target dates. **(Matter Arising 1 – Medium Priority)**.

2.12 Of the 112 actions listed in the most recent H&S Culture Plan Action Tracker document, 63 are marked as complete, 37 as in progress, and 12 as not started.

| Total Actions | Completed | In Progress | Not Started |
|---------------|-----------|-------------|-------------|
| 112           | 63        | 37          | 12          |

#### Conclusion:

2.13 Actions have been implemented or are in the process of being implemented for the 15 high level recommendations arising from the external review of Health and Safety. Progress has been made against the 112 actions specified in the Health and Safety Culture Plan, although at this stage a number of actions remain outstanding. We have provided **Reasonable Assurance** for this objective.

**Objective 3: In cases whereby actions remain outstanding, reasons have been documented, revised timescales for implementation have been agreed and regular status updates have taken place.**

2.14 Revised target dates have not been calculated in relation to the actions which remain outstanding beyond their original target dates, and two completed actions are listed as ongoing with no further dates on the H&S Culture Plan. 49 actions out of a total of 112 are denoted as either being in progress or not started, of these actions, target dates have elapsed in relation to 46, leaving three actions outstanding with 2025 target dates. Reasons exist for the overruns, including the reprioritisation of actions in response to external factors, however, these have not been documented. **(Matter Arising 1 – Medium Priority)**

2.15 In all 63 cases where actions have been closed, the reasons behind the closure have been clearly documented.

#### Conclusion:

2.16 Status updates have been made in relation to the majority of outstanding actions listed in the Culture Plan Action Plan. Target dates have elapsed in relation to almost all remaining outstanding actions, but target dates have not been redefined and reasons have not been documented. We have provided **Reasonable Assurance** for this objective.

## Appendix A: Management Action Plan

| Matter Arising 1: Action Plan Updates (Operation)   |   | Impact  |
|---|---|---|
| <p>We reviewed the Health and Safety Culture Plan which included the external report recommendations. There were 112 actions within the H&amp;S Culture Plan. We identified the following issues:</p> <ul style="list-style-type: none"> <li>The target dates in relation to the majority of outstanding actions specified in the H&amp;S Culture Plan have elapsed, 46 elapsed target dates are listed, with dates ranging from March 2022 to March 2024.</li> <li>There are three actions with target dates of March 2025, one relating to an 'In Progress' action, and two relating to 'Not Yet Started' actions. These are the only target dates relating to outstanding actions that are yet to elapse.</li> <li>Status updates have not always occurred in respect of these actions; of the 37 actions that are currently denoted as being 'In Progress', comments or updates have been recorded against 29. Comments have been recorded against only one of the 12 actions denoted as having not yet started.</li> <li>Detailed reports have not always been made to the Health and Safety Sub-Committee where target dates have not been achieved.</li> </ul> |   | <p>Potential risk of:</p> <ul style="list-style-type: none"> <li>Actions recommended by the external Health and Safety review may not be implemented to a satisfactory standard.</li> <li>Assurance in respect of health and safety improvements may not be measured effectively or communicated appropriately to the Health and Safety Sub-Committee.</li> </ul> |
| Recommendations   |   | Priority  |
| 1.1   | In cases where target dates elapse in respect of an action detailed in the Health and Safety Culture Plan, an entry should be made in the live action tracker document containing reasons for the overrun, the redefined target date, and the date of the Health and Safety Sub-Committee meeting to which the revised target date was reported. A record of the original target date and any amendments should be retained for monitoring purposes, and general status updates should also be recorded against all actions that are in progress. | <b>Medium</b>   |
| 1.2   | In cases where target dates elapse in respect of an action detailed in the Health and Safety Culture Plan, a report should be made to the Health and Safety Sub-Committee containing reasons for the overrun and the revised target date.   | <b>Low</b>  |
| Agreed Management Action  |   | Responsible Officer   |
|   |   | Target Date   |

|     |   |            |          |
|-----|---|------------|----------|
| 1.1 | <p>There is a planning meeting with the department leads on 02/09/2024 to discuss the scope of work for a full department down day in November. Revised dates with the leads will be determined in this September meeting along with comments for the overrun. The original dates will be retained.</p> <p>Entries will be made in the live action tracker document containing reasons for the overrun, the redefined target date, and the date of the Health and Safety Sub-Committee meeting to which the revised target date was reported.</p> | 15/10/2024 | R Warren |
| 1.2 | <p>A report detailing the overrun actions will be presented at the October Health and Safety Committee meeting.</p>   | 15/10/2024 | R Warren |

| Matter Arising 2: Committee Reports (Operation)   |  | Impact   |
|---|--|--|
| <p>Whilst the more recent efforts to present updates on each theme have resulted in a greater level of detail being reported to the Health and Safety Sub-Committee, regular updates on the progress of the H&amp;S Culture Plan to the People and Culture Committee have not always taken place. The receipt of more substantial assurances in relation to progress against the H&amp;S Culture Plan would contribute to the capability of the People and Culture Committee to more comprehensively fulfil its duties in respect of Health and Safety, as specified in the Committee’s Terms of Reference.</p> <p>There is limited evidence to demonstrate that the progress against the H&amp;S Culture Plan has always been subject to adequate scrutiny by the Health and Safety Sub-Committee, particularly with respect to target date overruns.</p> <p>In some cases, actions were implemented which did not directly correspond to those recommended in the external review. Generally, alternative resolutions were formulated which satisfactorily addressed the relevant risks, but examination of committee minutes would indicate that alternative resolutions have not always been reported in detail to the Health and Safety Sub-Committee.</p> |  | <p>Potential risk of:</p> <ul style="list-style-type: none"> <li>Governance structures, roles and responsibilities may not be clear or operating effectively.</li> </ul> |
| Recommendations   |  | Priority   |
| 2.1   | The scope of the regular Health and Safety Update Report, or the Health and Safety Sub-Committee Chair's Report to the People and Culture Committee should be supplemented to include information with respect to general progress against the H&S Culture Plan, particular attention should be given to elapsed or recalculated target dates and any obstacles to progress. | <b>Low</b>   |
| 2.2   | In all cases where alternative resolutions to the recommendations made by the external review have been adopted, this should be specifically highlighted to the Health and Safety Sub-Committee and details of the reasons behind the decision to adopt an alternative resolution should be clearly documented.  | <b>Low</b>   |
| Agreed Management Action  |  | Target Date  |
|   |  | Responsible Officer  |

|     |   |            |          |
|-----|---|------------|----------|
| 2.1 | The chair of the H&S Committee to be requested to provide an update to the People and Culture Committee in his 'Chairs report' to this meeting.   | 15/10/2024 | R Warren |
| 2.2 | <p>The RLB report recommended actions 6 and 9 that were not implemented were explained and discussed at the H&amp;S committee meeting 19.07.2022 along with the recommended name change to the department and requirement for additional head count.</p> <p>The department workshop day on 27<sup>th</sup> November is concentrating on the H&amp;S culture plan and a review will be conducted against the RLB report actions. Any non-addressed actions will form the basis of forward strategies. This in turn will be fed back to the H&amp;S Committee in Q4 2024.</p> | Q4 2024    | R Warren |

## Appendix B: Assurance opinion and action plan risk rating

### Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

|  |                                 |  |
|--|---------------------------------|--|
|    | <b>Substantial assurance</b>    | Few matters require attention and are compliance or advisory in nature.<br><b>Low impact</b> on residual risk exposure.  |
|    | <b>Reasonable assurance</b>     | Some matters require management attention in control design or compliance.<br><b>Low to moderate impact</b> on residual risk exposure until resolved.  |
|    | <b>Limited assurance</b>        | More significant matters require management attention.<br><b>Moderate impact</b> on residual risk exposure until resolved.   |
|   | <b>Unsatisfactory assurance</b> | Action is required to address the whole control framework in this area.<br><b>High impact</b> on residual risk exposure until resolved.  |
|  | <b>Assurance not applicable</b> | Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate.<br>These reviews are still relevant to the evidence base upon which the overall opinion is formed. |

### Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

| Priority level | Explanation  | Management action    |
|----------------|--|----------------------|
| High           | Poor system design OR widespread non-compliance.<br>Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement. | Immediate*           |
| Medium         | Minor weakness in system design OR limited non-compliance.<br>Some risk to achievement of a system objective.  | Within one month*    |
| Low            | Potential to enhance system design to improve efficiency or effectiveness of controls.<br>Generally issues of good practice for management consideration.              | Within three months* |

\* Unless a more appropriate timescale is identified/agreed at the assignment.



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