



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

# **Directorate for Internal Audit and Assurance**

## **Internal Audit Report**

### **Social Security Scotland 2022-23**

#### **Staff Health & Safety and Wellbeing**

**Directorate for Internal Audit and Assurance**

**Issue Date:** 17-05-2023

## Audit Personnel

<b>Senior Internal Audit Manager:</b>	[redacted]
<b>Internal Audit Manager:</b>	[redacted]
<b>Internal Auditors</b>	[redacted]

## Report Distribution

<b>Client Accountable Officer*</b>	David Wallace, Chief Executive
<b>Deputy Director</b>	James Wallace
<b>External Audit*</b>	Audit Scotland
<b>Key Audit contacts</b>	<p>[redacted], Head of People Policy, Advice &amp; Wellbeing</p> <p>[redacted], Senior People Advice &amp; Support Manager</p> <p>[redacted], Senior Health and Safety Manager</p> <p>[redacted], Business Owner</p> <p>[redacted], Business Owner</p> <p>[redacted], Principal Research Officer</p> <p>[redacted], Senior Research Officer</p>
<b>Internal Audit Business Support Hub*</b>	[Redacted]

\* Final Report only

## Contents

---

1. Introduction .....	4
1.1. Introduction .....	4
1.2. Audit Scope .....	4
1.3. Assurance and Recommendations .....	4
2. Management Action Plan .....	6
2.1. Management Action Plan .....	6
3. Findings, Good Practice and Improvement Opportunities .....	7
3.1. Good Practice .....	7
3.2. Improvement Opportunities .....	10
Annex A Definition of Assurance and Recommendation Categories .....	13
Assurance Levels .....	13
Recommendation Priority .....	13
Annex B – Terms of Reference .....	14

## 1. Introduction

### 1.1. Introduction

This internal audit review of Staff Health & Safety and Wellbeing formed part of the Audit Plan agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 25 March 2022. The Accountable Officer for Social Security Scotland is responsible for maintaining a sound system of governance, risk management and system of internal control that support the achievement of the organisations policies, aims and objectives.

### 1.2. Audit Scope

The scope of this review was to evaluate and report on the controls in place to manage the risk surrounding Social Security Scotland's arrangements for staff health and safety and wellbeing.

Through planning discussions, it was agreed that an element of this review would be undertaken via a survey issued to members of Social Security Scotland's People Panel to help determine the arrangements in place across the various Directorates and Divisions of the organisation.

The agreed Terms of Reference for this review is attached at [Annex B](#).

### 1.3. Assurance and Recommendations

Assurance Category	Substantial		
Recommendations Priority	High	Medium	Low
	0	1	0

Our review has identified one medium priority recommendation. A substantial assurance rating has been provided. Risk, governance and control procedures are effective in supporting the delivery of any related objectives. Any exposure to potential weakness is low and the materiality of any consequent risk is negligible.

The rationale for this is that through our review we have been able to evidence significant improvements in relation to health and safety and staff wellbeing since the audit we undertook in 2020/2021.

We have identified a significant amount of good practice and generally found the work planned and ongoing in relation to health and safety and wellbeing is improving the governance, risk management and internal control arrangements in relation to staff health and safety and wellbeing. We have made one recommendation and highlight the need to ensure continued progress is made in relation to improving the health and safety arrangements withing Social Security Scotland.

Findings are summarised against recommendations made in the [Management Action Plan](#).

Full details of our findings, good practice and improvement opportunities can be found [in section 3 below](#).

Please see [Annex A](#) for the standard explanation of our assurance levels and recommendation priorities.

## 2. Management Action Plan

### 2.1. Management Action Plan

Our findings are set out in the Management Action Plan below

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
1	<p><b>Issue: Health and Safety Testing Programme</b></p> <p>Officers responsible for oversight of periodic health and safety testing across the Social Security Scotland estate were not able to provide evidence for some elements of this testing to demonstrate that it is taking place and outcomes from the testing are being acted upon.</p> <p><b>Risk:</b> Staff and/or stakeholders being put at risk due to insufficient health and safety working practices as a result of insufficient or ineffective arrangements for undertaking and recording health and safety checks.</p>	<p>Management should ensure there are effective processes in place for record keeping and oversight of the periodic health and safety testing undertaken across the Social Security Scotland estate.</p>	M	<p><b>Response:</b> Recommendation accepted.</p> <p><b>Action:</b> Improved record keeping process to be established and evidence of testing to be requested as part of routine health and safety inspections.</p> <p><b>Action Owner:</b> [redacted], Head of Place Services</p>	August 2023

---

### **3. Findings, Good Practice, and Improvement Opportunities**

---

#### **3.1. Good Practice – Staff Health and Safety**

##### Policy, Guidance and Training

- 3.1.1. A Health and Safety Policy is in place which is up to date and aligned with legislative requirements. It is available to all staff and stakeholders who have access to Social Security Scotland buildings. We noticed that it was not published on Saltire, but action was taken during fieldwork to rectify this. The Social Security Scotland Health and Safety Policy contains a Statement of Intent by the Social Security Scotland Chief Executive which clearly sets the tone from the top in relation to Health and Safety.
- 3.1.2. Saltire provides colleagues with a range of information and resources in relation to Health and Safety along with relevant templates. The survey responses highlighted that generally staff feel they have relevant Health and Safety guidance, they know where to find this and whom to contact if further guidance and/or support is needed. Line Managers also agreed that there is sufficient support and guidance in place for them to effectively guide and support the health and safety of the staff they manage.
- 3.1.3. Social Security Scotland have put in place a range of Health and Safety training and relevant elements of this are mandatory for all colleagues. Training in relation to Fire Safety and First Aid is in place and processes have been established to ensure sufficient cover across all buildings. Health and Safety training for Line Managers is currently being delivered. This will help ensure that Line Managers are reminded of their role and responsibility in relation to the staff they manage. A Health and Safety Training Needs Assessment shows further areas of training that will be delivered along with those that are already in development.
- 3.1.4. The Health and Safety team have relevant Health and Safety qualifications ensuring they have the required knowledge and expertise needed to facilitate the development of appropriate health and safety arrangements across the organisation.

##### Governance

- 3.1.5. A Health, Safety and Wellbeing Committee has been established and an agreed terms of reference sets out the function and role of the committee.

- 3.1.6. Roles and responsibilities for Health and Safety are in place and these include roles for the Health and Safety team, Health, Safety and Wellbeing Committee, Senior Management, Line Managers and all colleagues.
- 3.1.7. Trade Union Health and Safety representatives have been appointed. Involvement of Trade Union representatives in health and safety decisions was evident from guidance documents reviewed and from meeting minutes of the Health, Safety and Wellbeing Committee.
- 3.1.8. The Health and Safety Communication Plan is in draft setting out what is being communicated through each of the communication channels available.
- 3.1.9. We were able to evidence good practice in relation to management of Health and Safety risks. A Social Security Scotland health and safety risk profile had been carried out in August 2022. An action plan has been developed to manage implementation of the agreed actions. Health and Safety risk assessments required by legislation were in place or planned for the near future, e.g. Fire risk assessments for each building. Action plans are in place to reflect outcomes of the risk assessments. The team is working towards a standardised approach to completing divisional health and safety risk assessments.
- 3.1.10. An annual Health and Safety report is prepared by the Health and Safety team. We noted that the report for 2021/22 was provided to the Health and Safety Committee however it was not reported to any other forum outwith this. It was advised that in future the Annual Report will be provided to the People and Places Forum and consideration will be given as to whether it should also be shared with any other governance forum, such as the Audit and Assurance Committee.

#### Health and Safety Processes

- 3.1.11. Established processes are in place for reporting and recording accidents and near misses. Use of Microsoft Forms allows for dashboard reporting and production of management information.
- 3.1.12. Arrangements for monitoring and controlling compliance are in place or developing. Where weaknesses or issues had been identified, these are being tracked as actions to be taken.
- 3.1.13. Arrangements are in place for lessons learned and continuous improvement in relation to Health and Safety.



### **3.2. Good Practice – Staff Wellbeing**

#### Guidance, Resources and Training

- 3.2.1. There are policies and procedures in place that cover wellbeing, these are contained within the People Policies section on Saltire and available to all Social Security Scotland staff.
- 3.2.2. Resources are available to support staff with their wellbeing. These include, but are not limited to, the Employee Assistance Programme, Staff Networks, Online Communities, such as Yammer Groups, Peer to Peer support, such as the Carers Café which Social Security Scotland has been awarded Carer Exemplary Status by Carers Scotland, a network of qualified Mental Health First Aiders and the Charity for Civil Servants
- 3.2.3. A Wellbeing Toolkit has been developed and is available online to all Social Security Scotland staff. The toolkit provides staff with relevant tools and resources to support their wellbeing.
- 3.2.4. Training is in place for Line Managers to help them support their staff. Training is regularly reviewed through feedback forms completed after training sessions.
- 3.2.5. Social Security Scotland have developed a Health and Wellbeing Plan which is aligned with the organisation's values of dignity, fairness and respect and makes staff wellbeing a priority for the organisation.

#### Governance

- 3.2.6. The Chief Executive and the Head of Client Services Operations are the sponsors of wellbeing within the organisation.
- 3.2.7. A clear tone from the top exists in terms of culture and the need to be considerate of staff wellbeing.
- 3.2.8. A Wellbeing Strategic Group has been established to provide strategic direction and leadership and ensure Social Security Scotland delivers all wellbeing commitments whilst delivering on its core values.
- 3.2.9. The People Advice and Support Team have two Wellbeing Specialists who are trained and registered members with the British Association of Counselling and Psychotherapy Register of Counsellors and Psychotherapists.
- 3.2.10. There are processes in place to ensure all colleagues are aware of their individual and collective responsibilities.

### Wellbeing Arrangements

- 3.2.11. Many routes exist for staff to seek support and advice when required. These routes include: - Saltire, Communications, Wellbeing Service inbox, Line Managers and Peers.
- 3.2.12. The survey findings highlighted that the majority of staff agreed that wellbeing support is available, they know how to access this and they know who to contact in relation to wellbeing support. Line Managers also indicated that they felt they have the tools, guidance and resources to support their staff/teams.
- 3.2.13. Equality Impact Assessments have been completed, to determine how Social Security Scotland meets the varying needs of their staff and to ensure an equal provision is made available for all. Actions identified are being taken forward by the People Advice and Support Team.
- 3.2.14. Key wellbeing awareness days are marked through the Wellbeing yearly calendar for supporting wellbeing activities in the organisation and raising awareness of specific issues.
- 3.2.15. People Advice and Support team have clear processes in place for learning from the offering they have in place and are developing this, to meet the changing needs of Social Security Scotland staff and deliver improvements. Feedback is reviewed monthly and any requested changes/amendments are considered.
- 3.2.16. Quality assurance processes for Wellbeing have been developed and adhered to within Social Security Scotland. This is conducted for the counselling services provided to ensure standards of quality are met during counselling sessions.

### **3.3. Improvement Opportunities – Staff Health and Safety**

#### Supplementary Policies and Guidance

- 3.3.1. The Health and Safety Team have established plans for the development of supplementary policies and guidance in relation to Health and Safety, however there is a risk to delays in delivery of this due to change in staff resources as the Health and Safety Manager left Social Security Scotland at the end of March and therefore there has been a loss of resource as well as specialist knowledge and expertise. In the interim, Social Security Scotland can utilise Scottish Government Health and Safety policies and guidance, but it was noted that these do not fully align with Social Security Scotland's bespoke needs. It is noted that not all documentation can be delivered at once, as such the team have prioritised the work and identified the elements which are top priority, however, until the Health

and Safety Manager post is filled, there is an increased risk that the Health and Safety Team cannot effectively deliver the planned health and safety programme of work and staff and stakeholders will not have access to Social Security Scotland specific policies and guidance to fully meet the organisations health and safety needs. While this is an increased risk, we are not making any recommendations as our review showed that the Health and Safety team was actively managing, monitoring and reviewing this risk.

#### Saltire Mandatory Training Page

- 3.3.2. From our review we noted that the Social Security Scotland organisational Health and Safety Mandatory Training page on Saltire did not reflect the mandatory training requirements and therefore was not accurate and up to date. We were however able to confirm that in the Health and Safety section of Saltire information on mandatory training was detailed and found to be up to date. The out of date page was discussed with the Senior Health and Safety Manager during our review and we were provided with confirmation that this was due to an oversight and action was now being taken to make sure all pages on Saltire were up to date. As such, no recommendation has been made in relation to this.

#### Monitoring of Completion of Mandatory Training

- 3.3.3. We noted that Social Security Scotland utilised Pathways, the corporate digital learning platform owned by the Scottish Government, to deliver mandatory health and safety training courses. Line Managers are responsible for ensuring their staff complete the relevant mandatory training and they have system functionality in Pathways to monitor this for their staff. However, due to the design of Pathways, there is no central functionality for the Health and Safety team to monitor and oversee that all staff are completing all relevant mandatory training. This poses a potential risk that staff are not completing mandatory training and therefore not aware of their roles and responsibilities with regards to Health and Safety. We are highlighting this risk for management, but no recommendation will be made as Social Security Scotland do not have the ability to alter the system functionality of the Scottish Government's digital learning platform.

#### Health and Safety Testing Programmes

- 3.3.4. Through our fieldwork we sought to obtain evidence of the periodic health and safety testing which should be undertaken across the Social Security Scotland estate, e.g. fire, electricity, water, etc. however evidence for some of the testing was not available for review. We note that responsibility for periodic testing is not within the remit of the Health and Safety team and that some elements of testing is undertaken by contractors, but it is important that those responsible do maintain oversight and can evidence that testing is being undertaken as required. As such it is essential that management ensure there is sufficient management and oversight of the required periodic health and safety testing needed across the Social Security Scotland estate. [\(Please see recommendation one\)](#)

Recognition of Action Taken following staff notification of Health and Safety Concerns

- 3.3.5. Of those who replied to our survey, 24.3% of respondents noted they had raised a Health and Safety concern. Of those who had raised a concern only 59.5% felt that appropriate action was taken to resolve their concern. We note that from the survey results, we could not identify which individuals had reported their concerns to or what the concerns were and as such cannot confirm whether action had been taken, or not. Due to this lack of detail no recommendation will be raised, but we wanted to highlight this feedback so that the Health and Safety team can consider the views provided and determine if any subsequent actions may be beneficial in relation to the communication of outcomes or status of concerns reported to demonstrate that concerns raised are taken seriously and where appropriate remedial action is taken.

## Annex A Definition of Assurance and Recommendation Categories

### Assurance Levels

<b>Substantial Assurance</b> <b>Controls are robust and well managed</b>	Risk, governance and control procedures are effective in supporting the delivery of any related objectives. Any exposure to potential weakness is low and the materiality of any consequent risk is negligible.
<b>Reasonable Assurance</b> <b>Controls are adequate but require improvement</b>	Some improvements are required to enhance the adequacy and effectiveness of procedures. There are weaknesses in the risk, governance and/or control procedures in place but not of a significant nature.
<b>Limited Assurance</b> <b>Controls are developing but weak</b>	There are weaknesses in the current risk, governance and/or control procedures that either do, or could, affect the delivery of any related objectives. Exposure to the weaknesses identified is moderate and being mitigated.
<b>Insufficient Assurance</b> <b>Controls are not acceptable and have notable weaknesses</b>	There are significant weaknesses in the current risk, governance and/or control procedures, to the extent that the delivery of objectives is at risk. Exposure to the weaknesses identified is sizeable and requires urgent mitigating action.

### Recommendation Priority

<b>High</b>	Serious risk exposure or weakness requiring urgent consideration.
<b>Medium</b>	Moderate risk exposure or weakness with need to improve related controls.
<b>Low</b>	Relatively minor or housekeeping issue.



# **Directorate for Internal Audit and Assurance**

## **Internal Audit Terms of Reference**

### **Social Security Scotland 2022-23**

#### **Staff Health and Safety and Wellbeing**

## Key Audit Contacts

<b>Audit Year:</b>	2022-23
<b>Client Accountable Officer:</b>	David Wallace, Chief Executive
<b>Client Audit Contact(s):</b>	[redacted], Head of People Policy, Advice & Wellbeing [redacted], Senior People Advice & Support Manager [redacted], Senior Health and Safety Manager [redacted], Business Owner [redacted], Business Owner [redacted], Principal Research Officer [redacted], Senior Research Officer
<b>Lead Senior Internal Audit Manager:</b>	[redacted]
<b>Internal Audit Manager:</b>	[redacted]
<b>Internal Auditor</b>	[redacted]

## Estimated Reporting Timescale

<b>Fieldwork Starts:</b>	6 <sup>th</sup> February 2023
<b>Fieldwork Ends:</b>	3 <sup>rd</sup> March 2023
<b>Draft Report Issued:</b>	24 <sup>th</sup> March 2023
<b>Final Report Issued:</b>	14 <sup>th</sup> April 2023
<b>Estimated Resource Days:</b>	30 Days

---

## 1. Introduction

---

- 1.1.** This internal audit review forms parts of our planned audit coverage set out in our Annual Internal Audit plan issued on 25 March 2022 and agreed by the Accountable Officer and noted by the Audit and Assurance Committee
- 1.2.** As Social Security Scotland continues to grow and develop at pace, it is essential that Social Security Scotland has in place appropriate processes and a consistent approach to ensuring there are sufficient arrangements for supporting staff, preserving staff wellbeing and maintaining compliance with health and safety requirements.
- 1.3.** This audit will review the current arrangements in place and any proposed changes to these to provide assurance that Social Security Scotland is meeting or where relevant, exceeding its obligations in relation to staff wellbeing and health and safety.
- 1.4.** The Social Security Scotland Strategic Risk Register includes the following risk:
- *IF the Agency fails in its duty to protect its employees from harm and others who may be affected by its activities THEN the Agency will be in breach of Health and Safety legislation RESULTING IN potential prosecution and reputational damage for the Agency and the Scottish Government.*
  - *IF we fail to articulate, embed and then maintain a positive organisational culture during the substantial growth of our workforce THEN colleague engagement and morale may deteriorate RESULTING IN higher absenteeism, increased colleague turnover and ultimately poorer standards of service being delivered to our clients.*
- 1.5.** We met with [redacted], Head of People Policy, Advice & Wellbeing, [redacted], Senior People Advice & Support Manager and [redacted], Senior Health and Safety Manager on 29<sup>th</sup> November 2022 to discuss planning for this review. Our key risks below have been developed through these discussions and our knowledge of Social Security Scotland and its objectives.



---

## 2. Scope

---

**2.1.** To evaluate and report on the controls in place to manage the risk surrounding Social Security Scotland's arrangements for staff health and safety and wellbeing.

**2.2.** Through planning discussions it was agreed that an element of this work will be undertaken via the People Panels in operation in Social Security Scotland so as to determine the arrangements in place across the various directorates and divisions of the organisation.

### **2.3. Remit Item 1 – Staff Health and Safety**

Review of arrangements for staff health and safety across Social Security Scotland to ensure compliance with legislative requirements and protect staff whether working in the office, at home or in the community.

Key Risks:

Staff and/or stakeholders being put at risk due to insufficient health and safety working practices leading to non-compliance with legislative requirements, reputational damage and financial penalties as a result of:

- Insufficient or ineffective health and safety policies and guidance;
- Insufficient or ineffective health and safety training;
- Lack of staff awareness and understanding of individual and collective roles and responsibilities;
- Insufficient or ineffective arrangements for testing, recording and practicing health and safety arrangements (e.g. fire safety checks);
- Line Managers not providing appropriate guidance, support and direction to their staff;
- Non-compliance with health and safety arrangements;
- Lack of leadership and management oversight in relation to health and safety;
- Insufficient or ineffective communication with staff and management in relation to health and safety;
- Insufficient arrangements for identifying and managing risks in relation to health and safety; and
- Insufficient arrangements for continuous improvement to ensure lessons are learnt and best practice is achieved.

## **2.4. Remit Item 2 – Staff Wellbeing**

Review of arrangements for maintaining and managing staff wellbeing across Social Security Scotland to ensure there is a positive culture and consideration in relation to staff wellbeing.

Key Risks:

Insufficient support and consideration of staff wellbeing resulting in poor staff morale, increased levels of sickness and staff turnover and reputational damage as a result of:

- Insufficient or ineffective policies and guidance in relation to staff wellbeing;
- Insufficient or ineffective training for staff and line managers;
- Lack of staff awareness and understanding of individual and collective roles and responsibilities and overreliance on the People Advice Team;
- Lack of understanding of the support and advice available to colleagues and their line managers and how to access this;
- Lack of leadership and management oversight in relation to staff wellbeing
- Insufficient or ineffective communication with staff and management in relation to staff wellbeing; and
- Insufficient arrangements for continuous improvement and ability to ensure lessons are learnt and best practice is achieved.

---

### **3. Approach**

---

- 3.1.** We will undertake the audit in compliance with the Internal Audit Charter and Memorandum of Understanding agreed between Internal Audit and Social Security Scotland.
- 3.2.** Management are reminded of our need for timely access to people and responsiveness to information requests, to enable the reporting timetable to be met
- 3.3.** At the conclusion of the audit a customer satisfaction questionnaire will be issued to the main client audit contact. Internal Audit appreciate feedback and to facilitate continuous improvement, we would be grateful if you could complete and return the questionnaire.