

## Audit Objective

To ensure that the Council has appropriate policies and procedures in place to manage whistleblowing incidents and that they are adequately communicated and correctly applied and adhered to.

### Background

An audit of the Council’s Whistleblowing Policy and application of processes is to be carried out as part of SWAP Internal Audit Services’ 2023/24 internal audit plan.

The proposed review was discussed with the Chair & Deputy Chair of the Audit and Governance Committee, as this is an area that has not been reviewed in recent years. The audit aims to establish whether the policy and the way in which cases are addressed, leads to staff/stakeholders feeling able to make a whistleblowing disclosure without fear of any subsequent negative impact on themselves.

### Risk(s) to be reviewed

The Council’s Whistleblowing Policy is not visible enough or inadequate, leading to concerns around conduct or potential fraud that employees, members, or members of the public have not being reported, or reported cases not being adequately investigated and addressed.

### Risk Ref

N/A

### Audit Scope and Audit Approach

The audit will include a review of the following areas:

- visibility and content of Whistleblowing Policy;
- Whistleblowing response procedures;
- staff training requirements and compliance;
- security of case files;
- corporate reporting requirements.

These terms of engagement set out the scope and coverage of the review, but should not be regarded as an exhaustive programme of work and initiative and discretion will be used. The planned scope can only be completed if information is made available promptly, and necessary staff are available, otherwise the scope of work may require amendment.

## Key information Sources/Requirements

### Information Required (not exhaustive):

We have requested and received the following documentation:

- the new Whistleblowing Policy (currently awaiting approval);
- system access to whistleblowing cases.

These were requested during the initial audit meeting, held on 9th May 2023.

Other required documentation will include:

- supporting records for selected Whistleblowing cases since 1st April 2021;
- whistleblowing procedures;

## Timings

Milestones	Target Date
Commencement of fieldwork	18 <sup>th</sup> May 2023
Estimated completion of fieldwork	16 <sup>th</sup> June 2023
Close out meeting & Report	19 <sup>th</sup> June 2023

Agreed timescales are subject to all relevant documentation being made available and availability of key managers.

## Reporting

We will communicate findings throughout the audit (including pre-arranged 'stand-ups') and seek agreement to actions for inclusion in a summary report and implementation plan. The final report will be discussed with/issued to the following 'sponsor' officers and to wider stakeholders as required.

Head of Legal Services & Deputy Monitoring Officer	Sean O'Connor	Sean.O'Connor@herefordshire.gov.uk
Senior Lawyer Corporate Services	Deborah Upton	Deborah.Upton@herefordshire.gov.uk
Director of Governance and Law: Corporate Services	Claire Porter	Claire.Porter2@herefordshire.gov.uk

## Audit Team

Assistant Director	Ian Halstead	<a href="mailto:ian.halstead@swapaudit.co.uk">ian.halstead@swapaudit.co.uk</a>
Principal Auditor	Janine Davies	<a href="mailto:janine.davies@swapaudit.co.uk">janine.davies@swapaudit.co.uk</a>
Lead Auditor	Ellen Kible-Goodman	<a href="mailto:ellen.kible-goodman@herefordshire.gov.uk">ellen.kible-goodman@herefordshire.gov.uk</a>