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## Internal Audit Report

**IWC1920-002**

**Water Safety**

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**Overall Assurance:**

**Reasonable Assurance**

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Approved by Chief Internal Auditor, Elizabeth Goodwin

A handwritten signature in black ink, appearing to read "Elizabeth Goodwin".



## INTERNAL AUDIT REPORT Water Safety

### Executive Summary

An audit of the processes and procedures in place to manager Water Safety has been undertaken in accordance with the 2019/20 Audit Plan.

**Achievement of Organisation's Strategic Objectives Assurance Level: Reasonable Assurance**

#### *Strategic Framework*

While there is no legal requirement to provide water safety equipment/services the Council provides these on the Island, both to meet residents' expectation and to support the corporate objective for the Island to be a 'leading UK visitor destination'. The level of service and where this is provided on the Island is largely based on historic provision. To better meet both residents' expectations and to support the Corporate Plan a strategic framework needs to be developed, a need which has been recognised by the Council. This needs to be appropriately informed, for example by benchmarking against provision by similar councils, consultation with stakeholders, an assessment of current provision, identification of gaps and good practice. It also needs to clearly set out what the Council is trying to achieve and how achievement will be measured.

A medium-risk exception has been raised, and further detail can be found in the main body of this report.

#### *Council Services*

The Council provides a range of services across approximately 30 sites across the Island. Services provided include information published on [iwight.com](http://iwight.com), the provision of safety equipment and cleaning, for example emptying bins and cleaning slipways. Internal Audit testing of both publicly available and internal sources of information regarding the services provided identified a number of discrepancies. For example, sites which could be better promoted for leisure use and sites where it is unclear how services are provided, i.e. the frequency of inspections to identify when slipway cleaning needs to be carried out. Once a strategic framework has been defined the 'level' of services provided across the Island needs to be reviewed, both to ensure that it is aligned with the strategic framework and to ensure that what is provided is consistent with published information.

A low-risk exception has been raised, and further detail can be found in the main body of this report.

**Effectiveness and Efficiency of Operations Assurance Level: Reasonable Assurance***Water Quality Information*

The 2006/EC Bathing Waters Directive requires that information regarding designated water quality is displayed at the 14 sites on the Island monitored by the Environment Agency. At the point of fieldwork (May/June 2019) displaying this information was delayed, due to issues with new display boxes installed for the 2019/20 summer season; during the finalisation process for this report Internal Audit was informed that this has now been addressed. The Internal Audit review also identified that for a small number of sites the information provided on iwight.com regarding water quality was out of date; this was addressed as soon as staff responsible were made aware of the discrepancy.

A low-risk exception has been raised, and further detail can be found in the main body of this report.

*Life Saving equipment*

The Council provides 144 items of life saving equipment at over 26 sites across the Island. While the level of provision is based on good practice guidance from the RNLI there are significant variations in the level of provision at different sites. For example, eight items of lifesaving equipment are provided at Shanklin, compared to 21 at Ryde and 12 at Bonchurch. Risk assessments need to be carried out across all sites where the Council chooses to provide lifesaving equipment, to ensure there is a clear alignment between the level of provision and the assessed level of need. Internal Audit inspection also identified minor damage to two glasdon housings which had not been identified on inspection reports. The housings impacted should be re-inspected to identify if remedial work is necessary.

A medium-risk exception has been raised, and further detail can be found in the main body of this report.

*Management Oversight*

Management information is recorded, either in spreadsheets stored on shared drives or as paper records of inspections carried out. Senior management hold regular one to ones with operational management to oversee the service, however no record is currently maintained of how effective services have been during the period being discussed. To ensure that senior management have a record of service effectiveness and any issues impacting the service brief reports should be produced in advance of one to ones, to inform discussions and ensure that information is available for escalation as necessary.

A low-risk exception has been raised, and further detail can be found in the main body of this report.

**Completion of the audit Assurance Level: Reasonable Assurance**

Two medium-risk and three low-risk exception have been raised as a result of audit testing. The provision of water safety equipment/services is non-statutory. However, due to the importance of beaches to the Island visitor economy there has always been a range of services provided by the Council, although this has reduced in recent years due to the Council's need to make savings to support core, statutory services. The level of provision in place is largely 'historic', focused largely on maintaining existing services.

This review has not identified any significant issues with the operation of the current level of provision. For example, third party providers are correctly overseen and a regime of inspections operates to ensure that services are being provided and safety equipment is fit for purpose. The most significant gap is the need for the Council to better understand what it is trying to achieve strategically, specifically how the current level of provision supports the objective for the Island to be a 'leading UK visitor destination' and is informed by good practice.

***Please be aware that summaries of all exceptions are routinely reported to the Audit Committee who may call in any Audit report they wish. Where any critical exceptions are found and/or the audit receives an overall level of 'no assurance' these will be reported in their entirety to the Audit Committee along with the director's comments. These exceptions may also be reported to the relevant portfolio holder.***

## ASSURANCE LEVELS

The overall assurance is given on the activity that has been audited.

These levels are based on the areas tested within the audit as noted with the Objectives & Scope.

<b>Levels:</b>	<b>Description / Examples</b>
Assurance	No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority
Reasonable Assurance	Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority
Limited Assurance	Control weaknesses or risks were identified which pose a more significant risk to the Authority
No Assurance	Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit

## Objectives and Scope

The objectives of the audit were to ensure that:

### ***Achievement of organisation's strategic objectives***

- The Council's overarching approach to Water Safety is set out in a current, approved strategic document, which links to and supports the Council's Corporate Plan, specifically supporting the Island being a 'leading UK visitor destination'.
- The Council's strategic approach to Water Safety is informed by good practice, for example the Local Government Association (LGA) Water Safety Toolkit and consultation with interested parties, for example town councils and inshore lifeboat organisations.
- Sites where leisure use is promoted are documented, with the steps the Council will take to promote and ensure users safety identified, for example signage, slipway/beach cleaning and the provision of life saving equipment.
- Commissioned services are documented in current contracts or equivalent, which clearly specify services to be provided, performance, reporting and oversight arrangements, for example meeting schedules, attendance and record keeping expectations.

### **Effectiveness and Efficiency of Operations**

- A range of advice to beach users is available on the Council on the Council's website, for example signposting/promoting designated bathing beaches/beaches with lifeguards and sites suitable for specific groups, for example families with young children.
- Up to date risk assessments are in place for all promoted sites; signage, slipway cleaning and the provision of life saving equipment is based on mitigating risks identified.
- The Council has documented its operational approach to:
  - Slipway cleaning.
  - Signage inspection/maintenance.
  - Lifesaving equipment inspection/maintenance.
  - Detailed documentation is regularly reviewed, to ensure it remains current.

Appropriate systems are in place to capture and report on the status of the delivery programme.



## INTERNAL AUDIT REPORT Water Safety

The programme of work is being delivered as documented; sample testing will be carried out of:

- Risk assessments.
- Slipway/Beach cleaning.
- Inspection/maintenance of signage and lifesaving equipment.

Appropriate reporting is regularly produced and reviewed by management, with summary/exception information escalated.

**ISS.1 - IWC-1920-001 - Water Safety - Strategic Framework**

**Priority Level**

**Medium Risk**

**Exception**

While there is no statutory requirement to provide water safety equipment/services these have always been provided by the Council, although the level of provision has reduced in recent years, for example life guards are no longer directly funded by the Council.

In part services are provided to meet residents' expectations but the most relevant of the objective in the Corporate Plan is to support the Island in being a 'leading UK visitor destination'. However, although the need for this area to be fleshed out in a strategic document has been recognised by the Council, a suitable strategic framework does not currently exist. This gap should be addressed, in summary the framework should:

- Link to the corporate plan, identifying high level objectives to support Island being a 'leading UK visitor destination' and how any other considerations from the Corporate Plan inform the Strategy.
- Identify how achievement will be measured, for example output based measures such as completion of programmes of work and outcome based measures, for example achieving recognition through national award schemes and positive feedback from service users.
- Include an assessment of current provision, including services provided by third parties for example charities and town councils, identifying any gaps to meet objectives and set out high level plans as to how these will be addressed over a defined timeframe.
- Be informed by benchmarking against provision in similar coastal locations/councils, with a significant tourism dependent economy, good practice, for example the Local Government Association (LGA) Water Safety Toolkit, referenced in the Audit Planning Memorandum (APM) for this review and consultation with interested parties, for example town councils and inshore lifeboat organisations.
- Cover both services funded directly by the Council and those provided by third parties, for example charities and town councils.

**Risks and Consequences**

Without a clear understanding of why and where services are being provided these may not fully align with the Council's strategic objectives, as set out in the Corporate Plan. Potentially there could be over provision in some areas, incurring unjustified costs for the Council and/or under provision on other areas, adversely impacting on the Council's strategic objectives. Ultimately, without an appropriate strategic framework, the Council will be less likely to achieve VfM from its investment in water safety.

INTERNAL AUDIT REPORT  
Water Safety

<b>Agreed Action</b>	<b>Person Responsible / Action by Date</b>
The Council will develop an appropriate strategic framework, setting out what it wants to achieve from its water safety services, why, specifically supporting the strategic objective for the Island to be a 'leading UK visitor destination' and how success will be measured.	Sean Newton, Strategic Manager - Commercial Services, March 2020

**ISS.1 - IWC-1920-002 - Water Safety - Council Services**

**Priority Level**

**Low Risk**

**Exception**

The Council provide a range of information on iwight.com, including general information and specific downloads covering general amenity information, for example the location of car parks and water quality information for some sites. Further downloads are also available, detailing site included in cleaning programmes and the location of slipways and their ownership. Registers used internally by the Council to monitor contracted services were also provided for Internal Audit review. In the table below information from all of these sources is collated:

	General Beach Information	Safety Equipment	Water Quality Information	Cleaning Programme (web)	Cleaning (mon. sheet)	Rubbish (mon. sheet)	Listed as Council owned/controlled *	Slipway facilities IWC	Slipway facilities Public	Slipways Cleaned
Atherfield		■								
Alum Bay		■								
Bembridge		■	■						■ (RNLI)	
Bonchurch		■		■			■	■	■	■
Brook		■								
Castlehaven		■								
Colwell	■	■	■	■	■	■	■		■	■
Compton		■	■							
Cowes	■	■	■	■	■	■	■		■	■
East Cowes	■	■		■	■	■	■	■		■
Fishbourne		■								
Freshwater		■		■	■	■	■	■		
Gurnard	■	■	■	■	■	■	■		■	■
Lake		■		■	■	■	■	■		■
Newport								■		
Ryde	■	■	■	■	■	■	■	■	■	■
Sandown	■	■	■	■	■	■	■	■	■	
Seagrove	■	■	■	■	■	■				■
Shanklin	■	■	■	■	■	■	■	■	■	■
Seaview		■		■	■	■	■	■	■	■
Springvale	■	■		■	■	■	■	■	■	
St Helens	■	■	■	■	■	■	■		■	



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St. Lawrence				■				■		
Totland		■	■							
Ventnor	■	■	■	■	■			■	■	■
Whitecliff			■							
Wheeler's Bay		■								■
Wootton Bridge		■							■	
Yarmouth		■						■	■	■
Yaverland	■	■	■	■	■	■		■	■	■
	* This information is sourced from a map provided on iwight.com for metal detectorists, identifying Council owned/controlled sites.									

As noted elsewhere in this report much of the Council's provision is based on where services have historically been provided. Once a strategic framework has been defined (as covered in finding one above) the current level of provision should be reviewed across all sites, to confirm that it is at the 'correct' level, to meet the objectives in the strategic framework. For example, there are a number of sites in the table above which could be better promoted for their amenity use, such as Totland, Whitecliff Bay and Freshwater Bay (the first two of these are not under direct ownership/control).

Regarding the beach cleaning regimes there are minor discrepancies between the publicly available and internal monitoring sheets reviewed, with three sites (Bonchurch, St. Lawrence, and Yarmouth) listed on iwight.com as being included in cleaning programmes but not being included on inspection sheets. The Council's website should be updated, to ensure that it is an accurate representation of the services provided.

There are also nine sites (Freshwater, Newport, Sandown, Springvale, St Helens, Ventnor, Wootton Bridge, Yarmouth, Yaverland) listed as having public or Council owned slipways, which are not listed on slipway cleaning programme. Internal Audit was informed by staff responsible that this is due to the slipways not included on the programme not being 'tidal', i.e. not being subject to algal growth requiring cleaning.

However, while cleaning may not be required further investigations are necessary to confirm that excluding these sites from the cleaning programme is appropriate. Internal Audit was informed that this is underway, with the intention of documenting a set of criteria to 'decide' where cleaning is necessary and retaining the assessment made for each site. This is sensible and should continue as planned.

**Risks and Consequences**

The level of provision at Council sites may not be in line with what the Council is trying to achieve. There may be over provision at some sites, incurring unnecessary costs or under provision at other sites, making it less likely that strategic objectives will be achieved.

If sites are listed as having services provided in publicly available information but the Council does not have appropriate operational arrangements to provide a consistent level of service then it may be misrepresenting what is actually being provided.

If the Council has slipways which it owns and is responsible for but does not have sufficient arrangements to ensure their 'safety' that there may be an increased risk of injury to members of the public for which the Council may be liable.

<b>Agreed Action</b>	<b>Person Responsible / Action by Date</b>
<ul style="list-style-type: none"> <li>• Review the level of provision across the sites where services are provided, both to ensure this aligns with strategic objectives and to ensure that the various sources of information, both internal to the Council and publicly available, are consistent.</li> </ul>	Tricia Stillman, Commercial Activities Manager, March 2020
<ul style="list-style-type: none"> <li>• Continue investigation to identify good practice regarding slipway cleaning; define assessment criteria, assess, document and retain assessments to ensure it is clear why slipway cleaning is carried out.</li> </ul>	Tricia Stillman, Commercial Activities Manager, March 2020

**ISS.3 - IWC-1920-003 - Water Safety - Water Quality Information**

**Priority Level**

**Low Risk**

**Exception**

Bathing Water 'quality' is monitored by the Environment Agency at 14 sites across the Island, on a weekly basis, from May to September. Bathing water is rated as 'excellent', 'good', 'poor' etc., the classification being updated each year, based on samples taken during the previous four years. Results are published on the Environment Agency website and the 2006/EC Bathing Waters Directive also requires that the Council links to the Environment Agency website, covering all sites where the Environment Agency takes readings.

At the time of initial fieldwork (May/June 2019) classifications were not being displayed at the 14 sites. This is due to information having been printed out at the wrong size for the new display cabinets installed for the 2019 summer season. Internal Audit was informed that this has been addressed during the finalisation process for this report.

The Council also publishes the information from the Environmental Agency website on iwight.com, as downloadable PDF files. The Internal Audit review identified that for a small number of site (4 out of 14) the information was incorrect on iwight.com at the point fieldwork was carried out (May/June 2019). Once highlighted by Internal Audit this was immediately corrected.

Internal Audit also notes that the Council has signed up to an Environment Agency scheme to receive notification of short term pollution events, for example due to sewerage run off, subsequent to heavy rain, with warning published at sites affected. The Council should be commended for providing this additional service to support beach users to make informed decisions.

**Risks and Consequences**

If the Council does not publish water quality information at the 14 sites monitored by the Environment Agency then it is not complying with the 2006/EC Bathing Waters Directive.

If information is incorrect on the Council's website regarding water quality then members of the public could base their decisions as whether to swim on incorrect information.

**Agreed Action**

- Ensure that the Bathing Water Classifications from the Environment Agency are published at the 14 sites where water quality is monitored on the Island at the earliest opportunity.

**Person Responsible / Action by Date**

Tricia Stillman, Commercial Activities Manager, **completed**



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<ul style="list-style-type: none"><li>• Update information on <a href="http://iwight.com">iwight.com</a> regarding water quality, to ensure it is consistent with that provided on the Environment Agency website.</li></ul>	Tricia Stillman, Commercial Activities Manager, July 2019
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**ISS.4 - IWC-1920-004 - Water Safety - Life Saving equipment**

**Priority Level**

**Medium Risk**

**Exception**

The Council provides a total of 144 items of lifesaving equipment (lifebelts or glasdons) at sites across the Island, as below:

Site	Total items
Alum Bay	1
Atherfield	1
Bembridge	2
Bonchurch	12
Brook	1
Castle Haven	2
Colwell	4
Compton/Hannover	2
Cowes	17
East Cowes	7
Fishbourne	1
Freshwater/Norton	11
Gurnard	3
Lake	8
Ryde	21
Sandown	6
Seagrove Bay	3
Seaview	5
Shanklin	8
Springvale	3
St Helens	5
Totland	3
Ventnor	7
Wootton	1
Yarmouth	6
Yaverland	4

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The level of provision is historic, although Internal Audit was informed that the siting and spacing of equipment is based on good practice guidance from the RNLI. However, a comparison between the number located at the sites above shows a wide range of provision. Risk assessments need to be carried out at each of the sites where the Council chooses to provide lifesaving equipment, with the level of provision adjusted accordingly.

Lifesaving equipment is inspected weekly or on alternate weeks during the summer and monthly during the winter. Internal Audit carried out inspections of a sample of 20 items of lifesaving equipment and checked this against the results of inspections carried out by the Council. Two instances were identified (both in Ventnor, highlighted to management during fieldwork) where minor damage to glasdons housings had not been identified in inspection reports. The glasdons affected should be re-inspected, to identify if remedial work is necessary.

**Risks and Consequences**

Potential over provision, increasing the costs/overhead for the Council, beyond that necessary to ensure public safety, or under provision, increasing risks to uses of beaches on the Island.  
Equipment potentially not being fit for purpose, giving water users a false sense of security and putting safety/life at risk in the event that equipment is needed.

<b>Agreed Action</b>	<b>Person Responsible / Action by Date</b>
Confirm where the Council will continue to provide life saving equipment, based on the developed strategic framework, carrying out risk assessments to identify 'need' and updating provision accordingly.	Tricia Stillman, Commercial Activities Manager, March 2020
Re-inspect glasdons where minor damage to housings was identified by Internal Audit, to identify if remedial work is necessary.	Tricia Stillman, Commercial Activities Manager, July 2019

**ISS.5 - IWC-1920-005 Water Safety - Management Oversight**

**Priority Level**

**Low Risk**

**Exception**

Oversight of contracted services (beach and slipway cleaning) and inspections of lifesaving equipment is recorded on a series of spreadsheets stored on shared drives, overseen by the Commercial Activities Manager or paper record sheets. Internal Audit also notes that the shared drive is accessible to the Strategic Manager - Commercial Services, the senior manager responsible for these areas.

The service is planning to investigate use of handheld devices to record inspection results electronically. This will allow photos of any damage/issues identified to be recorded and should continue as planned.

Senior management oversight is largely carried out through one to ones, between the Commercial Activities Manager and Strategic Manager - Commercial Services. While there are not any major issues with how the service is running this would benefit from being formalised, to ensure that there is a record available of the effectiveness of the service and/or any issues identified, to provide the Strategic Manager - Commercial Services with appropriate information and to facilitate this being escalated as necessary. For example, a brief summary via email in advance of one to ones from the Commercial Activities Manager, highlighting any issues with services or confirming that they have operated effectively during the period covered.

**Risks and Consequences**

**Agreed Action**

Progress use of handheld devices for inspections.  
  
Implement a level of reporting for the effectiveness of water safety services.

**Person Responsible / Action by Date**

Tricia Stillman, Commercial Activities Manager, March 2020  
  
Tricia Stillman, Commercial Activities Manager, July 2019

## EXCEPTIONS

The following tables outline the exceptions from the recent audit and are reported in priority order. Internal Audit report regularly to the Governance Committee on findings and management actions. However, in accordance with agreed protocols, all critical exceptions are brought to the attention of the Committee.

<b>Priority Level</b>	<b>Description</b>
<b>Critical Risk</b>	<p>Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the organisation’s objectives in relation to:</p> <ul style="list-style-type: none"> <li>▪ The efficient and effective use of resources</li> <li>▪ The safeguarding of assets</li> <li>▪ The preparation of reliable financial and operational information</li> <li>▪ Compliance with laws and regulations</li> </ul> <p>And corrective action needs to be taken immediately.</p>
<b>High Risk</b>	<p>Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not “show stopping” but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.</p>
<b>Medium Risk</b>	<p>These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.</p>
<b>Low Risk - Improvement</b>	<p>Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.</p>