Whistleblowing (2022.07)

NHS Education for Scotland (NES)

KPMG Internal Audit, Risk & Compliance Services

September 2021

Overall rating:	
	Significant assurance
>	Significant assurance with minor improvement opportunities
	Partial assurance with improvements required
	No assurance

Content

Distribution list

For action:

[redacted] Manager, Planning and Corporate Resources

For information:

Donald Cameron – Director of Planning and Corporate Resources

Report status

Closing meeting: 30 August 2021

Draft report issued: 31 August 2021

Final report issued: 13 September 2021

Presented to Audit and Risk Committee: 7 October 2021

Executive summary

01

Conclusion

We have reviewed NHS Education for Scotland's (NES) whistleblowing arrangements, reaching an overall assessment of 'significant assurance with minor improvement opportunities' (**green-amber**). This is in line with management's expectations.

The Scottish Public Services Ombudsman (SPSO) has taken up the role of the Independent National Whistleblowing Officer (INWO). The INWO developed a set of National Whistleblowing Standards (NWS) which came into force on the 1 April 2021. The standards set out the high level principles of whistleblowing governance and process in addition to a detailed procedure for investigating concerns. Although historically NES has not received Whistleblowing concerns, the Once for Scotland approach has required revisions to internal procedures.

Our assessment of NES' compliance (see Appendix A) with the NWS identified it is compliant with all but one of the requirements. The NWS requires all managers to have completed whistleblowing training. NES monitors completion of training by staff (and students on placement) and it was evident all of the Complaints Team and the Whistleblowing Champion have completed training. However it was not clear whether all managers in NES have completed the training (see **Finding 2.2**).

In preparation of the new standards coming into effect, NES prepared and delivered against it's Whistleblowing Standards Implementation Plan. The plan was led by the Whistleblowing Short Life Working Group (SLWG) with progress reported to the Staff Governance Committee (SGC) and Board.

Not all actions on the Implementation Plan were completed prior to the NWS going live on 1 April 2021 and two actions remain ongoing as of 10 August 2021 (see Appendix B). The implementation plan is a live document and dates are not always provided at the point of completion. It is therefore not possible to identify all actions which were not in place ahead of 1 April 2021 (see **Finding 2.1**).

The audit also identified the former NES Whistleblowing Policy is still accessible on the NES Hub despite the NWS having been adopted. This may result in employees following the incorrect policy (see **Finding 2.3**).

Summary

Overall rating:	Significant assurance with minor improvement opportunities	
Priority rating:	Control design	Operating effectiveness
High	0	0
Medium	2	0
Low	1	0

Acknowledgements

We would like to thank the following individuals for their contribution during this internal audit:

— [redacted] – Manager, Planning and Corporate Resources

Executive summary (cont.)

Areas of good practice

Through stakeholder interviews and review of supporting evidence, we identified the following areas of good practice:

- ✓ The NES Hub contains sufficient Whistleblowing resources, including the NWS and NES specific information such as key contacts.
- ✓ Access to information on the NWS is available across central platforms and available to suppliers and contractors through updated links in terms and conditions.
- ✓ The Whistleblowing Standards Implementation Plan provided detailed progress updates, including completion notes, a Red, Amber Green (RAG). Each action was also given a RAG rating to identify risk areas.
- ✓ NES appointed a Whistleblowing Champion, in compliance with the NWS, in June 2020, before the new standards took affect.
- ✓ Although there were low completion rates for whistleblowing eLearning, NES have actively promoted training and resources available through several different channels, including the Senior Operational and Leadership Group (SOLG).
- ✓ All members of the complaints team and the NES Whistleblowing Champion have completed the Whistleblowing training on the TURAS learning portal.

Summary of key findings

NWS Implementation Plan	**2.1** Completion of Implementation Plan actions did not align to the effective date of the NWS going live.
Completion of Whistleblowing Training	**2.2** It is not evident from current training monitoring arrangements whether all managers have completed the required Whistleblowing training.
Cleanse of outdated policies and resources	**2.3** The NES Whistleblowing Policy which was in place prior to the NWS is still accessible via the staff intranet.

Findings and management actions

02

2.1 NWS Implementation Plan

Medium

Completion of Implementation Plan actions did not align to the effective date of the NWS going live.

The implementation plan included action owners and was updated regularly and reported to the Executive Team and SGC, however dates were not always added to outline when an action was completed. Furthermore actions were not given a target date for completion.

The implementation plan is a live document and was regularly reviewed by governance structures above and shared with members of the Complaints team, SLWG, Chief Executive and Non-Executive Whistleblowing Champion ("NWC"). The lack of target completion dates however limits the opportunity for governance structures to hold action owners to account.

There are still two actions on the Implementation Plan that are ongoing and it is not clear when these are expected to be completed. Of completed actions listed, documentation review identified not all were completed prior to the NWS going live on 1st April 2021.

Risk: There is a risk that necessary actions will not be implemented timeously to enable compliance with the NWS from the effective date.

Further, the lack of target completion dates limits oversight and the ability to hold action owners to account which risks actions being further delayed.

Agreed management action:

1. Assign a completion deadline to each open action in the implementation plan and use this to hold action owners to account.
2. Ensure any action plans developed in future include time bound actions so that effective oversight can be exercised throughout the project.

Evidence to confirm implementation:

The most recent update of the implementation plan to show agreed completion deadlines.

Responsible person/title:

[redacted] Manager, Planning and Corporate Resources

Target date:

30 September 2021

Findings and management actions (cont.)

2.2 Completion of Whistleblowing Training

Medium

It is not evident from current training monitoring arrangements whether all managers have completed the required Whistleblowing training.

The NWS (Section 4) states, "*The HR/workforce director is responsible for ensuring that managers have the training they need to identify concerns that might be appropriate for the Standards. All managers must be aware of the whistleblowing procedure and how to handle and record concerns that are raised with them. Managers must be trained and empowered to make decisions on concerns at stage 1 of this procedure*".

All staff in the complaints' team have completed the SPSO training, however as of 12 August 2021, only 111 members of NES staff have completed the whistleblowing training and 58 members of staff were "In Progress". 2,814 staff members had not yet started the training. These numbers include trainees under the Lead Employer Model.

Although this is being monitored the level of monitoring does not provide assurance that all managers have completed the training in line with the NWS.

Risk: There is a risk that managers who become aware of potential areas of concern will not have sufficient knowledge to ensure the concerns are addressed appropriately through the Whistleblowing process.

There is a further risk of non-compliance with the NWS if all managers do not receive training as outlined.

Agreed management action:

1. Make completion of the Whistleblowing eLearning mandatory for NES managers and monitor completion of training within this cohort of staff.

Evidence to confirm implementation:

Completion of whistleblowing eLearning mandated within the TURAS system for all managers working at NES.

Monitoring reports.

Responsible person/title:

[redacted] Head of Programme, Education & Management Development

[redacted] – Senior Specialist Lead, Workforce Infrastructure

Target date:

80% 31 March 2022

95% 30 June 2022

Findings and management actions (cont.)

2.3 Cleanse of outdated policies and resources

Low

The NES Whistleblowing Policy which was in place prior to the NWS is still accessible via the staff intranet.

Review of the whistleblowing pages of the *NES TURAS Hub for General Practitioner Speciality Training (GPST) and National Programme trainees*, identified a link to the old NES whistleblowing policy via an article dated 14 February 2021. Although this article was published prior to the new standards taking affect, it may be accessed in error by staff members looking for information, particularly if they are not familiar with Whistleblowing and recent changes.

Risk: There is a risk that employees may access outdated policies and attempt to follow processes that are no longer compliant with the NWS.

Agreed management action:

1. There should be a cleanse of historic resources and links relating to whistleblowing, across the NES Intranet site. In doing so, old links should be amended and redirect to the NWS.

Evidence to confirm implementation:

Review areas noted to ensure changes have been made to either remove the outdated links or, redirect them to the new standards.

Responsible person/title:

[redacted] – Head of Service, HR

Target date:

30 September 2021

Appendix A

Detailed findings – Compliance with the National Whistleblowing Standards

The table below outlines the requirements placed on NHS Boards, per the NWS. An independent assessment of compliance is included based on our review of supporting documentation as detailed below.

NWS Section	Specific Requirements, per the National Whistleblowing Standards	KPMG Assessment of NES' Compliance
Part One: Principles	The Whistleblowing principles are: 1. Open; 2. Focused on improvement; 3. Objective, impartial and fair; 4. Accessible; 5. Supportive to people who raise a concern and all people involved in the procedure; 6. Simple and timely; and 7. Thorough, proportionate and consistent.	NES has adopted the NWS and therefore the principles as noted.
Part 2: The procedure and when to use it	Organisations should have a confidential contact that people can raise concerns with (in some places there may also be speak-up ambassadors or advocates). Large organisations should also provide a single phone number and email address for raising concerns.	Key contacts are available on the "How do I whistleblow within NES" page of the Intranet. This drop down includes a comprehensive list of contacts for whistleblowing concerns in addition to contacts for each speciality group. NES appointed Gillian Maudsley as Whistleblowing Champion in June 2020. There is also a confidential contact number and independent resources available.
	Each board must have clear arrangements in place so people know who to approach if they have any concerns about senior management or board members (see Part 4 of the Standards). These arrangements must be agreed with the whistleblowing champion, and must be available to staff, including through their confidential contact.	Staff are signposted to the NWS through several channels and across the NES Intranet as well as a summary of the whistleblowing process and arrangements. In addition there are several points of reference for the key contacts, including a confidential contact and independent whistleblowing charities.
Part 3: The two-stage procedure	The timescale for an organisation to accept a whistleblowing concern is on reporting, within six months of the whistleblower becoming aware of the issue / concern (extensions allowable in certain circumstances). Organisations have five working days to acknowledge any concerns that are raised and should provide a full response to all concerns as soon as possible, and within 20 working days, unless it needs to extend this time limit.	As NES has adopted the NWS the timescales have been included in NES internal documentation. NES has not had any whistleblowing reports raised therefore no testing could be carried out on compliance to these timescales.

Appendix A

Detailed findings – Compliance with the National Whistleblowing Standards

NWS Section:	Specific Requirements, per the National Whistleblowing Standards	KPMG Assessment of NES' Compliance
Part 4: NHS Board and staff responsibility-ies	Each NHS board has a whistleblowing champion who monitors and supports the effective delivery of the organisation's whistleblowing policy.	Gillian Maudsley was appointed the Whistleblowing champion for NES June 2020, ahead of the NWS going live on 1 April 2021. Internal information and awareness articles, publicising this appointment were evidenced.
	The HR/workforce director is responsible for ensuring that all staff are made aware of the Standards and how to access them, including the channels available to them for raising concerns.	The NES intranet contains numerous signposts to the NWS. There are also other information and awareness resources which have been been shared including newsfeed articles and staff updates. Additionally, members of the complaints team underwent an internal workshop covering the NWS and relevant changes that will apply to NES, on 27 August 2020.
	All organisations that deliver services for NHS Scotland must ensure that they provide staff with at least one point of contact who is independent of normal management structures.	The key contacts identified on the NES intranet include eight individuals who can be contacted who are independent of normal management structures. There is also a confidential contact number and independent resources available.
	The HR/workforce director is responsible for ensuring that managers have the training they need to identify concerns that might be appropriate for the Standards. All managers must be aware of the whistleblowing procedure and how to handle and record concerns that are raised with them. Managers must be trained and empowered to make decisions on concerns at stage 1 of this procedure.	Training on the NWS is available to all staff on TURAS which includes modules on awareness and handling of Whistleblowing complaints. Monitoring of training completion, does not provide sufficient detail to identify if all managers have completed the training (see **Finding 2.2**). The complaints team had a separate workshop which was additional to the training.
	NHS boards must ensure that all the services they use to deliver their services, including primary care providers or contractors, have procedures in place which are in line with these Standards	Updates have been made to relevant procurement and supplier guidance policies to reflect the new NWS. NES check to make sure service suppliers have read, understood and accepted these policies and a record of these checks are held within the Public Contracts Scotland Tenders system. NES do not carry out further checks; however, they reserve the right to do so.

Appendix A

Detailed findings – Compliance with the National Whistleblowing Standards

NWS Section:	Specific Requirements, per the National Whistleblowing Standards	KPMG Assessment of NES' Compliance
Part 5: From recording to learning lessons	Managers must record all whistleblowing concerns, in a systematic way so that the concerns data can be analysed to identify themes, trends and patterns and to prepare management reports.	As NES has adopted the NWS, the requirements for recording and reporting concerns are included within the processes. NES has a pro-forma set reporting template and record management folders for whistleblowing in place.
	It is important that these systems are able to hold records in a way that takes full account of the need for staff confidentiality, the requirements of the General Data Protection Regulation (GDPR), and the current Scottish Government Records Management Code of Practice.	Record management folders have indexed filing systems in place to hold records on any whistleblowing complaints raised. User access to these secure folders are secured and only authorised members of the complaints team are authorised to view or make changes to these files.
	All NHS service providers must record and review information in relation to concerns raised about their services on a quarterly basis.	A Nil Return was published on the latest quarterly report to the SGC.
	Boards must publish an annual report setting out performance in handling whistleblowing concerns.	The first NES annual report will be submitted to the Board in June 2022 covering the period 01 April 2021 to 31 March 2022 in a format to be agreed.
Part 6: Board requirements and external services	Boards must have a confidential contact, who staff from primary care and contracted providers can contact if they do not feel able to raise their concerns within their own organisation	The NES website has a "Contact Us" section for feedback, complaints and Whistleblowing. Further, the "Ethical Procurement Policy" and the "Doing Business With NHS Education For Scotland – Supplier's Guide" both outline the SPSO National Whistleblowing Standards and link to the NWS website. Both policies encourage external services to use the internal NES whistleblowing processes and contact but no contact is actually identified within the policies.

Appendix A

Detailed findings - Compliance with the National Whistleblowing Standards

NWS Section:	Specific Requirements, per the National Whistleblowing Standards	KPMG Assessment of NES' Compliance
Part 7: Information for primary care providers	This section provides information relevant to Primary Care providers on the following: Promoting and raising concerns; Requirement to meet the Standards; How to raise concerns; Options for small organisations; Informing staff; Recording of concerns; and, Monitoring, reporting and learning from concerns.	No additional requirements to those already commented on above are included in this section. As NES has adopted the NWS the section is included within NES documents.
Part 8: Information for Integration Joint Boards	This section provided information relevant to Integration Joint Boards on the following: Promoting and raising concerns; Requirement to meet the Standards; Ensuring equity of staff; How to raise concerns; Recording of concerns; and, Monitoring, reporting and learning from concerns.	No additional requirements to those already commented on above are included in this section. As NES has adopted the NWS the section is included within NES documents.
Part 9: Arrangements for students	Students must have access to information and advice from all the same sources as other staff within the service, including the board's confidential contact for raising concerns, or other confidential speak up contact.	Students can access the same resources and information as other members of staff via their own directorates. They can therefore access the NWS, Whistleblowing training modules and their respective confidential contacts at all of the following: Scotland Deanery Website; Scottish Dental Clinical Effectiveness Programme Website; Optometry section of NES website; and Future Nurse and Midwife Section and Pharmacy section of NES website. For Health and Social Care Partnerships, and Psychology, student programmes are due to include new materials on whistleblowing responsibilities and information for the next cohort of training, due to take place in Q3 of 2021-22.
Part 10: Arrangements for volunteers	All volunteers working within NHS services must have access to these Standards; they must be able to speak out where they have concerns over patient safety or malpractice, and they must have access to the support they need to do so	Section 4.6 of the NES Volunteering Handbook (last updated March 2021) contains information on Whistleblowing, a whistleblowing contact and the details of an independent whistleblowing . All volunteers have access to the NES intranet which includes the same resources available to staff.

Appendix B

Detailed findings – NES' Whistleblowing Standards Implementation Plan

The table below outlines the actions per the NES Whistleblowing Standards Implementation Plan and provides an independent assessment of whether actions have been successfully implemented based on the documentation reviewed throughout the audit.

Action, per Implementation Plan	Status, per Implementation Plan	KPMG Assessment
4.1 Update intranet and other relevant links for the final version of the Standards.	**Complete**	Verification of links provided in the Whistleblowing Implementation Plan were live and the content was in line with the most up-to-date versions of the National Whistleblowing Standards. These links were live as of 1 April 2021. The completion status per the implementation plan is accurate.
4.2 Apply, publish and update relevant links for new 'Once for Scotland' NHS Scotland (NHSS) Whistleblowing Policy. https://workforce.nhs.scot	**Complete / No Longer Relevant**	NES has adopted the NWS as their primary Whistleblowing policy in line with the 'Once for Scotland' agenda. Links have been updated and the NWS is accessible throughout the NES Intranet. Review of the NES TURAS Hub for General Practitioner Speciality Training (GPST) and National Programme trainees identified a link to the old 'NES Whistleblowing Policy' which can still be accessed by staff through a newsfeed article dated 14 February 2021. This could result in staff unfamiliar with Whistleblowing and recent changes accessing outdated information (see **Finding 2.3**). The completion status per the implementation plan is accurate.
4.3 Update NES Complaints Handling Procedure with information on the new Standards – based on the 'Once for Scotland' NHS Scotland wording from the Scottish Government.	**Complete**	The Complaints Handling Procedure Policy has been updated and pages 14-15 contain information on whistleblowing definitions, links to the whistleblowing standards and a summary of necessary actions for staff. The completion status per the implementation plan is accurate.
4.4 Update the NES intranet for new information and links e.g., to training resources.	**Complete (and Ongoing where required)**	Links available to information and training resources on the intranet including the NWS, TURAS training materials and INWO standards pages are up to date. The "NES Guide for raising whistleblowing concerns" includes an appropriate summary of the two stage whistleblowing procedure, in line with the NWS and how to raise a concern. The guide references the confidential contact alongside contact details. It contain enough information for staff to that are less familiar with the NWS to understand the new standards and know how to raise concerns. The policy also contains links to full NWS on the SPSO website. The completion status per the implementation plan is accurate.

Appendix B

Detailed findings – NES' Whistleblowing Standards Implementation Plan

Action, per Implementation Plan	Status, per Implementation Plan	KPMG Assessment
4.5 Update GP trainees (GPSTs) and national programme trainees employed by NES under the 'Lead Employer' model on the TURAS Hub	**Complete (and Ongoing where required)**	There are two different training courses on the TURAS Hub: one for Managers and one for staff. Review of the training in place for managers identified that training is per the national framework. NES training team capture completion rates and report this – completion of training for NES staff (including trainees under the Lead Employer Model) was last reported to the last Staff Governance Committee on Thursday 05 August 2021. The completion status per the implementation plan is accurate.
4.6 Ensure alignment between the NES medical Scotland deanery feedback processes and the Standards. This is particularly relevant for GP trainees (GPSTs) employed by NES and national programme trainees employed by NES under the 'Lead Employer' model.	**Complete**	The "Report a Concern" page on the Scotland Deanery website, provides information on the differentiation between feedback on training and whistleblowing with sufficient explanation in line with the NWS. Links to the Scotland Deanery website, Policies List and Counter Fraud Information all work and include relevant links to the NWS. The completion status per the implementation plan is accurate.
4.7 Communicate the new national whistleblowing arrangements to the Taskforce to Improve the Quality of Medical Education (TIQME).	**Complete**	The Taskforce to Improve the Quality of Medical Education (TIQME) comprises the Deans, Medical Directors & Deputy Medical Directors of NES plus medical school leads, and service Medical Directors and Directors of Medical Education. One of the actions emanating from the SLWG was to communicate the new national Whistleblowing arrangements to the TIQME to illustrate the challenges around handling and responding to allegations from trainees, about undermining behaviours in learning environments. The topic 'Encouraging doctors in training and students to speak up' was one of the topics discussed at TIQME on 24 September 2019. The completion status per the implementation plan is accurate.

Appendix B

Detailed findings – NES' Whistleblowing Standards Implementation Plan

Action, per Implementation Plan	Status, per Implementation Plan	KPMG Assessment
4.8 Review and update existing guidance, information and learning materials as appropriate, including for example: · NES assurance framework. · NES working with volunteers' guidance. · NES information for students/trainees. · NES essential learning materials (see separate entry below) · NES corporate information e.g. procurement	**Partially Complete - On Track**	The procurement strategy outlines whistleblowing, how it applies to suppliers and the relevant links to Whistleblowing principles; whistleblowing procedure; governance; training, guidance and resources. These are all in line with the NWS. The ToR for the 'Staff Governance Committee', includes the responsibility to, "*review and advise on the Board's whistleblowing policy, procedures and processes*". The link to the guidance for volunteers, includes relevant definitions per the NWS guidance, the details for the Director of Planning and Corporate Resources and external Whistleblowing resources and helplines. The Board Members Induction document is 'Under Review'. We understand the final draft of this document is in circulation and due to be discussed with the Board Chair. No completion date is included in the implementation plan to indicate when this action will be completed (see **Finding 2.1**). The completion status per the implementation plan is accurate albeit a target completion would support in more effective monitoring of the plan.
4.9 Update intranet description with definitions of complaints and whistleblowing.	**Complete**	The Whistleblowing pages of the intranet site include the definitions of whistleblowing and how this differentiates from the grievance and complaints procedure. The completion status per the implementation plan is accurate.

Appendix B

Detailed findings – NES' Whistleblowing Standards Implementation Plan

Action, per Implementation Plan	Status, per Implementation Plan	KPMG Assessment
4.10 Communications: · Introduce the NES whistleblowing champion · Inform staff of the new whistleblowing arrangements and how to raise a whistleblowing concern. Actions include: Video explainer and/or piece to camera; All-NES email; Briefings (corporate publications); and Intranet newsfeed.	**Complete (and ongoing where required)**	Internal information and awareness articles, publicising the appointment of the whistleblowing champion were published on 25 June 2020. The completion status per the implementation plan is accurate.
4.11 Learning, development and training: · Review and update corporate induction · Host the national SPSO whistleblowing training on TURAS Learn · Roll out the training to NES staff. · Review and update 'Our Way' document and corresponding intranet page to whistleblowing links/resources.	**Ongoing - On Track**	The corporate induction has been updated and information on whistleblowing is included in the "NES Policies" section of the induction. The whistleblowing training is on TURAS for both staff and managers. The whistleblowing training is being rolled out and completion of this is being monitored and reported to the SGC. The 'Our Way' document is currently being redeveloped and is due to be launched in September 2021. The completion status per the implementation plan is accurate.

Appendix B

Detailed findings – NES' Whistleblowing Standards Implementation Plan

Action, per Implementation Plan	Status, per Implementation Plan	KPMG Assessment
4.12 Workshop session with NES whistleblowing champion Non-Executive Director to collectively consider complaints handling and the whistleblowing process.	**Complete**	The workshop was held on 27 August 2020 for the complaints team and the Whistleblowing Champion. The workshop covered the NWS and NES Complaints Process. The completion status per the implementation plan is accurate.
4.13 Reporting and data handling: (1) provide an annual report to the NES Board setting out performance in handling whistleblowing concerns (2) provide a quarterly report to SGC on whistleblowing concerns (if there are any to report) (3) set up a confidential SharePoint' folder for whistleblowing case files (to support a systematic procedure for recording, reporting and learning).	**Complete**	The first NES annual report will be submitted to the Board in June 2022 covering the period 01 April 2021 to 31 March 2022 in a format to be agreed. The first quarterly report outlining whistleblowing concerns was submitted to the SGC on 5 August 2021, this was a nil return as no whistleblowing concerns have been raised since 1 April 2021. Indexed filing systems have been established for records on whistleblowing complaints which may be raised. User access is restricted to these folders and only certain authorised members of the complaints team have access permissions. The completion status appears accurate.
4.14 Update the NES risk register to include the new whistleblowing arrangements.	**Complete**	The risk register (as at July 2021) includes reference to the new whistleblowing arrangements. The completion status per the implementation plan is accurate

Appendix C

Scope extract

Background of the internal audit

The Scottish Public Services Ombudsman ("SPSO") has taken up the role of the Independent National Whistleblowing Officer ("INWO"). The aim is to make sure everyone delivering NHS services in Scotland is able to speak out to raise concerns, ultimately ensuring that the NHS in Scotland is as well run as possible. The INWO has developed a set of National Whistleblowing Standards which came into force on the 1 April 2021. The standards set out the high level principles of whistleblowing governance and process in addition to a detailed procedure for investigating concerns.

In preparation of the new standards coming into effect, NES prepared and delivered against it's Whistleblowing Standards Implementation Plan. The plan was led by the Whistleblowing Short Life Working Group ("SLWG") with progress reported to the Staff Governance Committee ("SGC") and the Board. The Implementation Plan covered the key areas requiring action including; revision of existing whistleblowing policies and procedures; employee and student communications; assignment of specific roles including the Whistleblowing Champion; and training for employees on the new standards and processes in place.

Scope of internal audit

The scope of the audit will:

- Assess the changes made to NES' Whistleblowing framework and compliance with the National Whistleblowing Standards; and
- Determine the status of actions arising from the Implementation Plan to determine if they have been successfully implemented.

Our approach

Our work will involve the following activities:

- Project planning and scoping with the ELT and other Senior Management;
- Conducting interviews with key staff regarding NES' framework for managing and handling whistleblowing incidents;
- Desktop review of documentation supporting the governance arrangements of the framework including actions implemented in preparing for the new standards; and
- Agree findings and recommendations with management.

Out of scope

This audit is limited to consideration of the key risks identified below. The audit will not assess related processes such as Complaints Handling.

Key risks identified	
1	The revised framework put in place by NES for management of whistleblowing is not compliant with the National Whistleblowing Standards.
2	Insufficient staff awareness of the new standards including the process for raising concerns and employee roles and responsibilities in relation to whistleblowing.
3	Actions have not been effectively implemented in a timely manner resulting in non-compliance with the standards.

Appendix D
Ratings definitions

We have set out below the overall report grading criteria and priority ratings used to assess each individual finding.

Overall report rating	Definition
Significant assurance	The system is well designed and only minor low priority management actions have been identified related to its operation. Might be indicated by priority three only, or no management actions (i.e. any weaknesses identified relate only to issues of good practice which could improve the efficiency and effectiveness of the system or process).
Significant assurance with minor improvement opportunities	The systems is generally well designed however minor improvements could be made and some exceptions in its operation have been identified. Might be indicated by one or more priority two management actions. (i.e. there are weaknesses requiring improvement but these are not vital to the achievement of strategic aims and objectives - however, if not addressed the weaknesses could increase the likelihood of strategic risks occurring).
Partial assurance with improvements required	Both the design of the system and its effective operation need to be addressed by management. Might be indicated by one or more priority one, or a high number of priority two management actions that taken cumulatively suggest a weak control environment. (i.e. the weakness or weaknesses identified have a significant impact preventing achievement of strategic aims and/or objectives; or result in an unacceptable exposure to reputation or other strategic risks).
No assurance	The system has not been designed effectively and is not operating effectively. Audit work has been limited by ineffective system design and significant attention is needed to address the controls. Might be indicated by one or more priority one management actions and fundamental design or operational weaknesses in the area under review. (i.e. the weakness or weaknesses identified have a fundamental and immediate impact preventing achievement of strategic aims and/or objectives; or result in an unacceptable exposure to reputation or other strategic risks).

Finding priority rating	Definition
Low Priority	Recommendations which could improve the efficiency and/or effectiveness of the system or process but which are not vital to achieving strategic aims and objectives. These are generally issues of good practice that the auditors consider would achieve better outcomes. Requires attention within six to twelve months..
Medium	A medium level weakness in the system or process which could put NES at risk of not achieving strategic aims and objectives. In particular, having the potential for adverse impact on NES reputation or for raising the likelihood of your strategic risks occurring. Requires attention within three to six months.
High	A significant level weakness in the system or process which may put NES at serious risk of not achieving strategic aims and objectives. In particular: significant adverse impact on reputation; non-compliance with key statutory requirements; or raising the likelihood that any of strategic risks will occur. Requires attention within three months.
Critical	A major weakness in the system or process which is putting NES at serious risk of not achieving strategic aims and objectives. In particular: major adverse impact on reputation; non-compliance with key statutory requirements; or substantially raising the likelihood that any of strategic risks will occur. Requires immediate attention

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