

Internal Audit Report

Food Safety and Hygiene

16 May 2025

PL2407

**Overall
Assessment**

**Reasonable
Assurance**

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2024/25 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2024. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Global Internal Audit Standards (UK Public Sector) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall
Assessment

Reasonable
Assurance

Engagement conclusion and summary of findings

There is a generally sound system of governance, risk management and control in place to ensure that the Council effectively discharges its statutory duties set out in the Food Law Code of Practice.

The following improvement actions which aim to strengthen controls were identified:

- adding version control and a summary of changes to guidance documentation used by Business Support
- role-specific learning logs should be completed and maintained for the Food Health and Safety team
- KPI calculations should be automated, where possible, using an electronic solution, such as Microsoft Excel
- the draft risk register for Environmental Health should be finalised and records retention risks arising from Civica APP system limitations should be reviewed and recorded
- agenda and action notes should be maintained for Regulatory Services








monthly management meetings, attended by Food Health and Safety team leaders and management

- conflicts of interest for all staff with enforcement duties in Regulatory services should be declared, recorded and reviewed annually to ensure mitigating actions remain appropriate and effective.

Areas of effective practice

- comprehensive food safety information for citizens and businesses is published on the Council's website
- the Council has implemented a risk-based schedule for food safety inspections
- well-established procedures are in place to ensure consistent and timely handling of food safety complaints
- effective monitoring arrangements have been established to ensure actions from external audits from Food Standards Scotland are tracked to completion.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Processes and Procedures			Finding 1 – Food Safety Training Monitoring and Guidance	Medium Priority
2. Operational Service Delivery			Finding 2 – Performance Reporting and Data Management	Medium Priority
3. Service Improvement			Finding 3 – Governance and Compliance	Medium Priority
4. Risk Management		*N/A	Finding 4 – Risk Management	Medium Priority

(*N/A control not tested due to inadequate control design)

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

Background and scope

The City of Edinburgh Council's (the Council) [Food Health and Safety team](#) (FHS team) is part of the Council's Environmental Health service and acts as the enforcement authority to enforce food law in the City of Edinburgh in accordance with the [Food Law Code of Practice \(Scotland\) 2019](#). This includes inspections, compliance enforcement, and maintaining food safety across the city's food businesses under the overarching powers of the [Food Safety Act 1990](#), the [Food \(Scotland\) Act 2015](#) and the [Food Hygiene \(Scotland\) Regulations 2006](#). Duties are to inspect, investigate, educate, and enforce food and health safety laws to ensure all food and drink produced, processed, stored, or sold in the City of Edinburgh is safe for citizen's consumption.

Food businesses across the city are required by law to [register with the Council](#) 28 days before the start of their business, following which the Council performs regular inspections of their business premises to ensure compliance with food safety requirements. Additionally, food businesses involving the processing and/or preparation of meat, dairy, egg, or fish products are also required to be approved at the commencement of their business.

The FHS team enforce food safety and food standards legislation, undertaking inspections of food businesses with respect to hygiene, structure and establishing the confidence in the management of the business in controlling risks. Officers also consider labelling, presentation, composition and quality of the food being prepared and sold. Enforcement action can be taken when required to protect public health. This can include closing a business or requiring it to make improvements. The FHS team also investigate complaints and answer enquiries regarding hygiene of premises, known or suspected cases of food poisoning, out of date foods and labelling issues and provide advice and guidance to food business operators. The processing of food business registration applications are completed by Business Support on behalf of the FHS team.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established to ensure that the Council effectively discharges its statutory duties set out in the Food Law Code of Practice. The audit was aligned to the principles of Food Standards Scotland local authority performance and auditing programme.

Alignment to Risk and Business Plan Outcomes

The review also provided assurance in relation to the following Corporate Leadership Team (CLT) risk categories:

- Health and Safety (including Public Safety)
- Regulatory and Legislative Compliance
- Service Delivery
- People
- Reputational Risk
- Technology and Information
- Governance and Decision Making
- Fraud and Serious Organised Crime.

[Business Plan Outcomes:](#)

Edinburgh is a cleaner, better maintained city that we can all be proud of.

Limitations of Scope

Other functions within the Environmental Health service, such as detection and prevention of spread of communicable diseases, were excluded from the scope of this review.

Reporting Date

Testing was undertaken between 9 January and 22 April 2025. Audit work concluded on 29 April 2025, and the findings and opinion are based on the conclusion of work as at that date.

Findings and Management Action Plan

Finding 1 – Food Safety Training Monitoring and Guidance

**Finding
Rating**

**Medium
Priority**

Business Support Guidance

Business Support is responsible for entering information for the Food Safety Hygiene Team into the Civica APP system. While the current process undertaken by Business Support is accurately recorded, the guidance does not include a control table with a summary of changes made, so there is no record of when processes have changed.

Continuous Professional Development and Role-Specific Learning

It is best practice to have a clear process in place throughout the year to track and record Continuous Professional Development (CPD) for all team members. Currently, CPD compliance is reviewed by team leaders only at year-end to confirm that requirements have been met. In addition, CPD progress is not proactively or routinely recorded throughout the year by officers, with records being compiled at year-end rather than maintained on an ongoing basis.

The Council is responsible for ensuring that [role specific learning](#) is clearly defined and accessible to all colleagues and services. There is a role specific learning matrix on the Orb for [Regulatory Services](#), however, the Food Safety Hygiene team does not maintain role specific learning records for colleagues.

Risks

- **Regulatory and Legislative Compliance** – following outdated guidance may lead to inconsistent practice and non-compliance with regulations
- **People** – skill gaps may not be identified and mitigated if training is not tracked and regularly monitored.

Recommendations and Management Action Plan: Food Safety Training Monitoring and Guidance

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	Business Support should implement version control for the procedures supporting the Food Health and Safety team. This should include a summary table of changes made to ensure any changes made to practice as a result of the review are clear.	Business Support accept the recommendation. When Food Health & Safety team procedures are updated and changes are notified to Business Support, procedures will be updated and recorded in version control and a summary of changes.	Executive Director, Corporate Services	Business Support Officer for Regulatory Services	31/10/2025
1.2	The effectiveness of recording and reviewing training should be improved by: <ul style="list-style-type: none"> • tracking and recording CPD throughout the year for all colleagues ensuring timely identification and mitigation of training and development gaps 	The effectiveness of recording and reviewing training will be improved by: <ul style="list-style-type: none"> • tracking and recording CPD throughout the year for all colleagues • undertaking periodic CPD check-ins (bi-annually) to ensure colleagues 	Interim Executive Director, Place	Head of Regulatory Services Regulatory Operations Manager	31/10/2025

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
	<ul style="list-style-type: none"> undertaking periodic CPD check-ins (quarterly or bi-annually) to ensure colleagues meet development requirements and provide ongoing support role-specific learning logs should be completed for all team roles and progress tracked, ensuring accurate records are kept for management oversight. 	<p>meet development requirements and provide ongoing support</p> <ul style="list-style-type: none"> Seek advice from L&D colleagues in relation to role-specific learning logs, to be completed for all team roles and progress tracked, ensuring accurate records are kept for management oversight. 		Food, Health and Safety Team Leader (Lead Food Officer)	

Finding 2 – Performance Reporting and Data Management

Finding
Rating

Medium
Priority

KPI reporting

Key Performance Indicators (KPIs) provide measurable insights into service efficiency, effectiveness, and opportunities for improvement. The Food Health and Safety team reports the number of inspections completed each month.

While it was noted that the service accurately calculates KPIs, the service manually calculates their KPIs using pen and paper, instead of using an electronic system, such as Excel, which would decrease the likelihood of producing errors during calculation.

Non-Compliance with Document Retention Policy

In line with the [Council's Records Retention Policy](#) food inspection and service request data must not be retained more than six years after the lifetime of the business. The Council uses the Civica APP system, a legacy system used by Environmental Health and other services across the Council to store premises related documents. Due to an issue in the structure of the index of the database, services cannot delete documents, which has resulted in the retention of food registration forms and other business-related documents beyond the required six-year retention period.

The Civica APP system forms part of the CGI contract and the service has been liaising with Digital Services and CGI to explore options to remediate the system limitations. However, an appropriate solution has not yet been reached. The Regulatory Service is preparing a business case for a replacement system. However, due to the large volume of data held within Civica, a solution for the legacy system data will be required to ensure compliance with data retention and disposal requirements.

Risks

- **Service Delivery** – errors in performance reporting if KPIs are manually calculated, rather than automatically via a system/spreadsheet
- **Reputational Risk** - non-compliance with retention policies and discrepancies in data management may harm the Council's reputation
- **Regulatory and Legislative Compliance** – failure to comply with records retention requirements leading to enforcement actions, fines, or reputational damage.

Recommendations and Management Action Plan: Performance Reporting and Data Management

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	The service should consider developing an automated process to calculate KPIs for planned inspections against actual inspections using an electronic system, such as Excel.	<p>There have been historical attempts to do this by Food Standards Scotland Data Analysts with no success but progress with this recommendation can be reported.</p> <p>The service is currently exploring the potential to develop a process to calculate KPIs for planned inspections against actual inspections using an electronic system, such as Excel.</p>	Interim Executive Director, Place	Head of Regulatory Services Regulatory Operations Manager Food, Health and Safety Team Leader (Lead Food Officer)	31/11/2025

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.2	<p>Environmental Health and other services that use the Civica APP system should engage with Digital Services and CGI to determine a solution for management of legacy files within the system.</p> <p>Risks relating to data retention of documents in the Civica APP system should be reviewed, understood and recorded in relevant risk registers and considered alongside the work to explore the viability of procuring an alternative system.</p> <p>Environmental Health should also ensure that the system limitations in relation to records disposal are notified to the Council's Information Governance Unit.</p>	<p>Environmental Health will continue to engage with Digital Services and CGI to determine a solution of the legacy data in the Civica APP system. There are known risks with Civica APP, in particular with Data Retention and the inability to delete data which will be entered in Environmental Health Risk Register and if an appropriate solution cannot be reached, then the associated risks will be escalated to the Place Directorate risk committee.</p> <p>Environmental Health will also ensure that the system limitations in relation to records disposal are notified to the Council's Information Governance Unit.</p>	Interim Executive Director, Place	<p>Head of Regulatory Services</p> <p>Regulatory Operations Manager</p> <p>Food, Health and Safety Team Leader (Lead Food Officer)</p>	31/11/2025

Finding 3 – Governance and Compliance

**Finding
Rating**

**Medium
Priority**

Agenda and Action Notes in Monthly Management Meetings

It is good practice for regular management meetings to be conducted with a formal agenda and action notes. This ensures that discussions are structured, all relevant topics are addressed, and clear responsibilities are assigned to ensure timely completion of any required actions.

The monthly Regulatory Services management meetings, which include all Environmental Health service management and team leaders, including the food safety and hygiene team, are held without a formal agenda. Additionally, there is no documented record of the meeting or action notes to follow-up on decisions made during these meetings.

Conflict of Interest Declarations

In accordance with the [Council's Employee Code of Conduct](#), all employees are expected to act with integrity, avoid conflicts between personal interests and official duties, and must not misuse their position.

To support these requirements, all officers are required to complete a [Conflict of Interest declaration](#) from which should be reviewed by a line manager on an annual basis. The service has confirmed that, while conflict of interest declarations are made to line managers via email, known or perceived conflicts are not recorded using the Council's declaration form and are not subject to annual review.

Risks

- **Fraud and Serious Organised Crime/Reputational** – inspections may not be impartial because conflicts have not been effectively identified and managed
- **Health and Safety (including Public Safety)** - the lack of formal agendas and action notes in monthly meetings may result in important health and safety issues being overlooked.

Recommendations and Management Action Plan: Effective Oversight and Compliance

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.1	The service should consider introducing a formal agenda and documented action notes for monthly Regulatory Services management meetings to ensure structured discussions, clear responsibilities, and effective follow-up on decisions made.	The service will implement standard agenda items, this will include Health and Safety, Risk and Finance. Action notes will be taken at the monthly meetings.	Interim Executive Director, Place	Head of Regulatory Services Regulatory Services Manager	31/10/2025
3.2	All officers with enforcement duties within Regulatory Services should review the information on Conflicts of Interest on the Orb to ensure they are aware of the Council's requirements. All officers with enforcement duties should complete Conflict of Interest declarations form which should be reviewed annually. Management should review forms and take appropriate action to manage any actual or perceived	An annual request for any Conflicts of Interest will be cascaded to staff for return to Management. Responses will be discussed during 1:1s and documented using the Council's Conflicts of Interest form.	Interim Executive Director, Place	Head of Regulatory Services Regulatory Operations Manager Food, Health and Safety Team Leader (Lead Food Officer)	31/10/2025

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
	conflicts such as allocation or approval of associated premises.				

Finding 4 – Risk Management

A risk register at the service level is essential to effectively manage risks and ensure the identification and mitigation of potential operational issues, including resourcing and ICT system challenges. It is a best practice for each service to maintain a dedicated risk register that addresses risks specific to its operations.

At the time of the audit, a draft risk register was being developed for the Environmental Health Service which includes identification of food safety and hygiene related risks including food inspections, and work is ongoing with the [Corporate Risk Team](#) to complete this.

Finding
Rating

Medium
Priority





Risks

- **Health and Safety (including Public Safety)** – failure to comply with food safety and hygiene regulations may result in public health risks
- **Regulatory and Legislative Compliance** – non-compliance with statutory requirements may lead to enforcement actions, fines, or reputational damage.

Recommendations and Management Action Plan: Risk Management

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
4.1	<p>The Environmental Health Service risk register should be completed with consideration of the risks raised in this report. The risk register should be reviewed at an agreed frequency to identify increasing, new or emerging risks. The review of the risk register should be clearly recorded with clear leads and timescales for mitigating actions documented and monitored.</p> <p>Risks outwith the Council's risk appetite should be escalated to the Directorate and Corporate Leadership Team risk committees, as necessary.</p>	<p>Draft Risk Register developed with Corporate Risk Team to be finalised. Quarterly review of risks at Management team meetings to be built in and risks in this report to be included.</p>	<p>Interim Executive Director, Place</p>	<p>Head of Regulatory Services Regulatory Operations Manager Food, Health and Safety Team Leader (Lead Food Officer)</p>	<p>31/11/2025</p>

Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed		Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory		Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity		Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity		Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings	
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.

Appendix 2 – Areas of Audit Focus and Control Objectives

Audit Areas	Control Objectives
Processes and Procedures	<ul style="list-style-type: none"> Documented procedures for food safety registration, inspection, investigation, education, and enforcement are in place and accessible to all relevant colleagues and updated regularly to reflect internal procedural updates and regulatory changes. Food health and safety information to help food businesses meet hygiene and safety standards, are easily accessible on the Council's website.
Operational service delivery	<ul style="list-style-type: none"> Applications for food business registration are accurately processed by Business Support in line with required timescales and processes are in place to review and improve this process, where required. Registration documentation is securely stored in relevant systems with an updated accurate list of food businesses. Processes to support effective operation of the food business inspection programme are in place including risk-based inspection scheduling, consistency of inspection checklists, accurate recording and communication of inspection results, training of inspectors, and declaration of conflicts of interest and managing corruption/bribery risk. Processes are in place to ensure appropriate enforcement actions are taken for high risk and non-compliant businesses with issuance of warnings/ notices/closures (as applicable) and follow-up inspections to ensure corrective actions are completed. Procedures are in place for addressing food safety complaints, including intervention with the relevant business to ensure a timely investigation and resolution.
Service Improvement	<ul style="list-style-type: none"> Workforce planning arrangements are considered to address recruitment challenges. The impacts of resourcing issues along with remedial measures and prioritised contingency plans have been escalated with residual risks noted in the service risk register. There is effective monitoring of key performance indicators (KPIs) to measure the effectiveness of the service, monitor the Council's compliance with its statutory duties. Processes are in place to ensure officers are suitably qualified, competent and experienced and supported by Continuing Professional Development requirements. Evidence of registration, qualification and ongoing training is retained to comply with the FSS requirements. System controls have been established to ensure that data is regularly updated and securely stored on FHS systems to support complete, accurate and timely internal and external regulatory reporting requirements.
Risk management	<ul style="list-style-type: none"> Risks related to food safety and hygiene are identified, recorded, and managed within a service risk register and regularly reviewed to ensure appropriate mitigating actions are in place and remain effective, with escalation to divisional and directorate-level risk committees where required.