

AUDIT & RISK COMMITTEE

22 May 2025

Internal Audit Assignment – HR Policies

1.0 PURPOSE OF PAPER

For decision

- 1.1 The purpose of this paper is to provide the Committee with findings of the internal audit of HR Policies.

2.0 EXECUTIVE SUMMARY

- 2.1 The Committee approved the Internal Audit plan for 2024/25 on 3 October 2024. The plan included a review of HR Policies.
- 2.2 The review of has been undertaken during March 2025.
- 2.3 The audit has an overall conclusion as “Strong” and has identified two recommendations and highlighted one observations. The management responses to the recommendations are included in the full report contained in Appendix A.

3.0 RECOMMENDATION

- 3.1 I recommend that the Audit and Risk Committee note the report contained in Appendix A.

4.0 BACKGROUND

- 4.1 The Financial Memorandum with the SFC requires the College to have an effective internal audit function and that the duties of that function conform to the professional standards of the Chartered Institute of Internal Auditors. For incorporated colleges and Regional Boards, the operation and conduct of internal audit must comply with Public Sector Internal Audit Standards and, where relevant, the Scottish Public Finance Manual. Internal Audit is to provide the Regional Board, the Principal and senior management with assurances on the adequacy of the internal control system.
- 4.2 The Internal Audit Service is contracted to wbg who provide an annual plan of the areas to be audited. The plan for 2024/25 was approved by the Committee on 3 October 2024. The plan included a review of HR Policies.

5.0 HR POLICIES

- 5.1 The audit was undertaken between 10 March 2025 and 31 March 2025.
- 5.2 There were two recommendations identified, one observation, six areas of good practice identified, and the overall conclusion is “strong”. Below is the overall conclusion and the full report is contained in Appendix A.

“Following our review, we can provide a strong level of assurance regarding the human resources policies in place within the College. We have raised two low grade recommendations for improvement and one observation for consideration. Please see Section 3: Detailed Recommendations and Section 4: Observations for further information.”

6.0 IMPLICATIONS AND CONSIDERATIONS

6.1 Financial Implications

There are no direct financial implications from the report.

6.2 Learner Implications

There are no direct implications from the contents of this report.

6.3 Staff Implications

There are no direct staff implications from the contents of this report. The audit provides assurance that policies are in place in line with good practice and adhere to current legislative guidance.

6.4 Equality and Diversity Implications/Equality Impact Assessment

There are no direct equality and diversity implications from the contents of this report. The audit provides assurance that policies are in place in line with good practice and adhere to current legislative guidance.

6.5 Sustainability/Environmental Implications

There are no direct sustainability or environmental implications from the contents of this report.

7.0 RISK COMMENTARY

- 7.1 The staff of the College are key to the successful delivery of colleges aims and objectives. Up to date and robust People Policies ensure the College adheres to current legislative and guidance, reducing the risk of breaching any and reducing the impact if there are any breaches.

8.0 CONCLUSION

- 8.1 The audit of HR Policies has been completed and resulted in an overall conclusion of “Strong” and two audit recommendations.

Previous Committee Approvals: Audit & Risk Committee, 3 Oct 2024.

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Borders College

Internal Audit 2024-25

HR Policies
March 2025

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Borders College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 Executive summary

Overview

Purpose of review

This review considered the human resources management arrangements in place within Borders College (the College) and assessed that they were sufficient, followed good practice and adhered to current legislation and guidance.

This review formed part of our 2024/25 Annual Internal Audit Plan.

Scope of review

Our objectives for this review were to assess if:

- | The College has a complete suite of up to date HR policies which have been agreed by staff (or their representatives) and are readily available to all members of staff.
- | That there is a clear differentiation between mandatory, high-impact policies and those that are "nice to have" but not critical, with the aim of streamlining the policy framework.
- | That any HR policies identified as redundant, outdated or no longer necessary are recommended for elimination, to reduce complexity.
- | There is an appointed person or team who are tasked with monitoring, reviewing, and updating the policies.
- | There is a specific timetable for drafting and reviewing policies, ensuring new legislation and regulations are incorporated.
- | Adequate training is provided to assess compliance with the policies.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate

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sample testing.

Limitation of scope

There was no limitation of scope.

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Background

HR Policies and Procedures

The College has a complete suite of HR Policies, Procedures, and Guidance documents in place. From our review of the 29 documents, we can confirm that the main HR areas are covered. See below for a listing of all HR policies and procedures:

Policy/Procedure	Last Review Date	Next Review Date	Key coverage
Alcohol and Drugs Policy and Procedure	March 2022	March 2025*	The College endeavours to ensure that the use of either alcohol or drugs by employees does not impair the safe and efficient running of the College or the health of its staff.
Appropriate Use of Electronic Systems Policy	November 2023	November 2026	The purpose of the policy is to ensure the appropriate use of all electronic systems by staff.
Bullying and Harassment (including Sexual Harassment) Policy and Procedure	February 2025	February 2028	The aim of the policy is to protect employees and students from bullying and harassment and to enable them, if necessary, to make a complaint, confident that it will be taken seriously and dealt with in confidence.
Disclosure Policy	November 2023	November 2026	Compliance with the Code of Practice published by the Scottish Ministers. The Code sets out obligations of registered bodies.
Employee Disciplinary Policy and Procedure	January 2023	January 2026	The policy details the standards of conduct laid down for College employees. It defines the rights and responsibilities of the parties to disciplinary matters, the types of disciplinary action and when they can be taken and has been agreed between the College and representatives of its employees.
Employee Resourcing Policy and Procedure	January 2023	January 2026	The policy outlines how the College create and maintain a highly motivated and effective

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			workforce by attracting and recruiting the best people for all levels of vacancy.
Equality, Diversity and Inclusion Policy	May 2022	May 2025	This policy outlines the commitment to advancing and promoting equality, diversity and inclusion and aims to establish a culture that is free from discrimination, harassment and victimisation.
Family/Special Leave Policy and Procedure	March 2022	March 2025*	This policy is part of the College's commitment to family friendly working and seeks to benefit the welfare of individual members of staff; retain valued employees; improve morale and performance; and enhance the reputation of the College as an employer of choice.
Flexible Working /TOIL arrangements	May 2024	May 2027	This document sets out the main provisions for the operation of a Flexible Working Hours scheme for the College.
Gender Based Violence Prevention and Support Policy and Procedure	March 2022	March 2025*	This policy recognises the College's responsibilities in promoting the welfare and safety of all its students and staff.
Grievance Policy and Procedure	February 2025	February 2028	The aim of this policy is to allow staff to deal with grievances fairly, consistently and speedily.
Homeworking Policy	October 2022	October 2025	This policy details the plans and arrangements and agreements put in place for home workers.
National Menopause Policy	N/A	N/A	This policy aims to provide appropriate support to those who are experiencing menopausal symptoms.
Performance Improvement/Capability Policy and Procedure	January 2023	January 2026	This policy details the investigation process when performance issues arise.

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Professional Conduct Between Staff and Students Policy	September 2024	September 2027	The policy aims to ensure that staff and students benefit from fair and professional interactions at all times and to protect staff from unfair allegations of misconduct or inappropriate behaviour by students.
Recruitment of Ex-Offenders Policy	January 2023	January 2026	This policy clearly outlines the processes followed for the recruitment of ex-offenders to ensure equal opportunities.
Redundancy Policy and Procedure	May 2024	May 2027	This policy details the security of employment for its employees, to create a stable work environment to gain the commitment of its employees to its strategic objectives.
Secondment Policy and Procedure	February 2025	February 2028	This policy details the secondment arrangements in place.
Sickness Absence Management Policy and Procedure	November 2023	November 2026	This policy establishes ways of monitoring and controlling absence which will ensure the fair and consistent treatment of the whole workforce.
Social Media Policy and Guidelines	November 2023	November 2026	This policy provides clear guidance and advice on the use of social media sites by all staff.
Staff Cover Procedure	January 2022	January 2025	This procedure sets out the process that should be followed during a period of staff absence to provide cover for the absence.
Staff Performance and Development Review Policy	September 2024	September 2027	This policy details the annual staff performance and development review process.
Staff Severance Policy	May 2024	May 2027	This policy statement is applicable in cases of severance due to redundancy/ premature retirement and details the statutory position and the individual contract of employment.
Stress at Work Policy and Procedure	May 2024	May 2027	This policy details the college process where if stress does occur, it can be dealt with openly and fairly.
Support for Staff Involved in an Investigation Policy	May 2024	May 2027	This policy details the support for staff involved in an investigation regardless of the extent of involvement.

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Training and Development Policy and Procedure	August 2024	August 2027	This policy outlines the College commitment to value and develop their workforce.
Volunteer Policy and Procedure	January 2023	January 2026	This policy outlines the college encouragement towards volunteering and use of volunteers in work done.
Whistleblowing Policy and Procedure	November 2023	November 2026	This policy details the free and open culture in College dealings between all people who engage in business and legal relations.
Working Off Site Policy	March 2022	March 2025*	This policy outlines the support working practices that enable staff to achieve an appropriate work/ life balance while contributing effectively to the needs of the College.

*We have raised an observation surrounding four policies and procedures which, at the time of our review, are awaiting approval at the May 2025 Joint Consultative Committee Policy (JCCP) Meeting. Please see **Section 4: Observations** for further information.

Benchmarking

From our benchmarking analysis we have raised two low grade recommendations. The first recommendation is surrounding the Whistleblowing Policy and Procedure in which we found various areas not included within this Policy. The second recommendation concerns the Code of Practice for Staff, which is included within the Staff Handbook. We found that again, this document lacked detail compared to the benchmarked Code of Conduct. Please see **Section 3: Detailed Recommendations** for further information.

Responsible Personnel

The individual responsible for monitoring, reviewing and updating policies and procedures is the Director of People Services. As a member of the Senior Management Team, the Director of People Services has the responsibility for people services, payroll, organisational development, staff welfare, professional learning, and equalities and inclusion work. The Director of People Services works alongside College Leaders and Managers to ensure that an effective and efficient service is provided to meet the strategic and operational needs of the College.

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This Director of People Services is supported by the following members of the People Team:

- | Business Partner People Services;
- | Payroll and People Services Officer;
- | People Services Officer; and
- | Equality, Diversity and Inclusion Officer.

Policy and Procedure Tracker

There is a college wide policy and procedure tracker in place. During our review, we filtered to show the policies and procedures relevant to the Director of People Services. We can confirm that the following information is outlined for each:

- | Policy & Procedure Name;
- | Author;
- | Document Date;
- | Review Date; and
- | Date Approved at JCCP.

Training

We were informed that training is provided for the relevant staff when and where required surrounding HR practices. For example, when staff are appointed to an investigation, they will be provided with the Investigatory Skills training module. This was most recently provided to the Wider Leadership Team in June 2024 (investigations are not common occurrences for the College). The Assistant Principal for Curriculum & Quality provided this session.

This session aimed at providing investigators with the skills and techniques to enable them to plan, deliver and report an investigation.

Communication of HR Policies and Procedures

All College staff are made aware of all policies and procedures within the induction process.

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College policies and procedures are all maintained on the website as a central point of access. We can confirm that all HR policies and procedures outlined within the tracker are on the website. This website is also clearly detailed within the staff intranet.

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Work Undertaken

In line with each objective, we completed the following work:

Objective 1: The College has a complete suite of up-to-date HR policies, which have been appropriately agreed and are readily available to applicable staff.

- | We completed a review of all the College's HR policies and procedures in place to confirm these are appropriately reviewed and approved.
- | We completed benchmarking of the following five key HR policies and procedures (20% of the total policies) with similar education clients across our client base:
 - Employee Resourcing Policy and Procedure;
 - Equality, Diversity and Inclusion Policy;
 - Training and Development Policy and Procedure;
 - Whistleblowing Policy and Procedure; and
 - Code of Practice for Staff (included within the Staff Handbook).
- | We completed a review of the College website to assess whether all policies and procedures are readily available to all staff.

Objective 2: There is a clear differentiation between mandatory, high-impact policies and those that are "nice to have" but not critical, with the aim of streamlining the policy framework.

- | We completed a review of the College HR policies and procedures in place to understand streamlining across the policy framework.
- | We held discussions with the Director of People Services to gain an understanding of the differentiation between high-impact policies and those which are "nice to have".

Objective 3: That any HR policies identified as redundant, outdated or no longer necessary are recommended for elimination, to reduce complexity.

- | We held discussions with the Director of People Services to gain an understanding of the process in place surrounding outdated or no longer necessary policies.

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- | We reviewed the most recent policy to be eliminated to confirm this was approved at the JCCP level.

Objective 4: There is an appointed person or team who is tasked with monitoring, reviewing and updating the policies.

- | We held discussions with the Director of People Services, as the appointed person, to gain an understanding of the processes for monitoring, reviewing and updating policies and procedures in place.
- | We reviewed the College wide Policy and Procedure Tracker in place to assess whether this clearly defines who is responsible for monitoring, reviewing and updating each policy and procedure.

Objective 5: There is a specific timetable for drafting and reviewing policies, ensuring new legislation and regulations are incorporated.

- | We reviewed the College wide Policy and Procedure Tracker in place to assess whether this clearly defines the review date for each.
- | We held discussions with the Director of People Services to gain an understanding of how the College keep up to date with new legislation and regulations.

Objective 6: Adequate training is provided to assess compliance with the policies.

- | We completed a review of the training for college staff to assess compliance with HR policies and procedures.
- | We held discussions with the Director of People Services to gain an understanding of the communication of HR policies and procedures through the induction process and day-to-day queries.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide a strong level of assurance regarding the human resources policies in place within the College. We have raised two low grade recommendations for improvement and one observation for consideration. Please see **Section 3: Detailed Recommendations** and **Section 4: Observations** for further information.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
HR Policies	0	0	2	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 Executive summary

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	We completed a review of the College HR policies and procedures in place, we can confirm that all policies are approved at the JCCP, and all policies are detailed in a consistent format.
2.	From our review of the HR policies and procedures in place and discussions with the Director of People Services, we can confirm that the College utilise all the policies in place and there are no further policies that require streamlining.
3.	We were made aware that on review of each policy and procedure, the College staff look to see if this could be merged with any other document. This most recently took place in February 2019, and we can confirm that the appropriate approval was provided.
4.	We can confirm that the Director of People Services is the appointed person for monitoring, reviewing and updating HR policies. The Director is also supported by the Business Partner for People Services, Payroll and People Services Officer, People Services Officer, and Equality, Diversity and Inclusion Officer.
5.	We can confirm that there is a college wide Policy and Procedure Tracker, this clearly outlines the HR specific policies and procedures. We note that the Tracker outlines the policy/ procedure name, author, previous review date, next review date, and approval at the JCCP date.
6.	We can confirm that all HR policies and procedures are communicated to staff within the induction process and are readily available to all staff on the College website.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

HR Policies

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	1	2
Number of recommendations at Borders College	0	0	2	2

From the table above it can be seen that the College has a similar number of recommendations compared to those colleges it has been benchmarked against.

3 Detailed recommendations

Updating Whistleblowing Policy in line with Benchmarking Analysis			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>The College should have a robust Whistleblowing Policy in place that effectively outlines what can be reported, how to report concerns, confidentiality protections, the investigation process, and the support available to ensure transparency, accountability, and a safe environment.</p> <p>During our review, we completed benchmarking analysis for a sample of College HR Policies. This included the Whistleblowing Policy and Procedure where we found that the following aspects were not covered/ were not covered to the same extent as benchmarked colleges:</p> <ul style="list-style-type: none"> Protected Disclosures; Process of the Investigation; Confidentiality and Anonymity; Protection Against Retaliation; Outcome and Follow Up; and False or Malicious Reports. <p>Following our root cause analysis, we found that this is due to reliance on procedures in place as this specific policy has been in place for several years.</p> <p>There is the risk that College's Whistleblowing Policy and</p>	Low	<p>We recommend that the College look to update their Whistleblowing Policy and Procedure and include the sections identified within the finding.</p>

3 Detailed recommendations

	Procedure is not in line with benchmarked colleges and, as a result, arrangements may not reflect good practice.		
Management response			Responsibility and implementation date
These recommendations will be implemented.			<i>Responsible Officer:</i> Deborah M Kerr Director of People Services <i>Implementation Date:</i> December 2025

3 Detailed recommendations

Code of Conduct			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The College should have a formal and comprehensive Staff Code of Conduct in place to outline expected behaviours, professional standards, and ethical responsibilities for all employees.</p> <p>During our review, we found that the College's Staff Code of Conduct is located within their Staff Handbook where staff are required to sign this during their induction to the College. However, we did identify that the information outlined within the Handbook was limited and did not fully grasp the information we would expect to be included within the Staff Code of Conduct.</p> <p>Following our root cause analysis, we found that this is due to reliance on the Staff Handbook in place and the various HR policies and procedures in place which cover the recommended areas of inclusion.</p> <p>There is a risk that the College may have difficulty in enforcing disciplinary actions due to the absence of a well-defined framework.</p>	Low	<p>We recommend that the College develop and implement a formal, comprehensive Staff Code of Conduct outlining professional expectations, ethical standards, safeguarding responsibilities, and disciplinary procedures. Listed below are potential areas of inclusion:</p> <ul style="list-style-type: none"> Introduction and Purpose; Professional Standards & Responsibilities; Safeguarding & Protections; Equality, Diversity & Inclusion; Confidentiality & Data Protections; Relationships with Students & Colleagues; Conflicts of Interest & Gifts; Financial Integrity & Fraud Prevention; Social Media; Reporting Concerns & Whistleblowing; and Acknowledgement & Compliance.

3 Detailed recommendations

Management response	Responsibility and implementation date
These recommendations will be implemented.	<i>Responsible Officer:</i> Deborah M Kerr Director of People Services <i>Implementation Date:</i> December 2025

4 Observations

The following is a list of observations from our review

- | | |
|----|---|
| 1. | <p>At the time of our review, four HR Policies and Procedures are under review and are due to be reviewed at the May 2025 JCCP Meeting. These policies are listed below:</p> <ul style="list-style-type: none"> Alcohol and Drugs Policy and Procedure; Family/ Special Leave Policy and Procedure; Gender Based Violence Prevention and Support Policy and Procedure (Staff and Students); and Working Off Site Policy. |
|----|---|

5 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Risk Committee meeting.

Audit stage	Date
Fieldwork start	10 March 2025
Closing meeting	18 March 2025
Draft report issued	28 March 2025
Receipt of management responses	31 March 2025
Final report issued	31 March 2025
Audit & Risk Committee	22 May 2025
Number of audit days	4

6 Key personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner of Internal Audit	gg@wbg.co.uk
Manager	Siobhan Archibald	Internal Audit Manager	sma@wbg.co.uk
Auditor	Carla Tamagnini	Internal Auditor	ct@wbg.co.uk

Borders College			
Key Contact	Debbie Kerr	Head of HR & Development	dkerr@borderscollege.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance Classification	
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where Management may wish to consider our recommendation.

Purpose of review

This review will consider the human resources management arrangements in place within Borders College (the College) and assess that these are sufficient, follow good practice and adhere to current legislation and guidance.

This review forms part of our 2024/25 Annual Internal Audit Plan.

Scope of review

Our objectives for this review are to assess if:

- | The College has a complete suite of up to date HR policies which have been agreed by staff (or their representatives) and are readily available to all members of staff.
- | That there is a clear differentiation between mandatory, high-impact policies and those that are "nice to have" but not critical, with the aim of streamlining the policy framework.
- | That any HR policies identified as redundant, outdated or no longer necessary are recommended for elimination, to reduce complexity.
- | There is an appointed person or team who are tasked with monitoring, reviewing, and updating the policies.
- | There is a specific timetable for drafting and reviewing policies, ensuring new legislation and regulations are incorporated.
- | Adequate training is provided to assess compliance with the policies.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- | Establishing what HR policies and procedures are in place at College.
- | Discussion with key personnel to establish who is responsible for overseeing and executing the monitoring, reviewing, and updating of the HR policies. We shall consider the HR Team structure and job descriptions of the Team to assess if responsibilities are clear and understood by the HR Team.
- | Establishing and evaluating the process used for the drafting and reviewing of the HR policies. We shall obtain the policy tracker document and discuss the status of the policies.
- | Establishing and evaluating how the HR Team are made aware of any new legislation and regulations. We shall consider what action is taken to assess if the current policies reflect any new legislation.
- | Discussion with the Head of People and Organisational Development to establish the security arrangements with regards to the HR records. We shall also consider the security around the HR system.
- | Discussion with the Head of People and Organisational Development to establish how staff are made aware of any changes to HR policies. We shall assess this to assess if it is fit for purpose and will assess whether all staff are aware of the updated policies.
- | Reviewing any training provided to staff in terms of the implementation of new or updated HR policies and procedures.
- | Sample testing to assess whether personnel files are properly maintained and contain accurate, relevant and the most up to date

information.

- | Establish the arrangements in place for the staff appraisal system in operation within College. We shall evaluate this process to assess if it is robust and involves all members of staff being engaged in the process at least on an annual basis. We shall sample test the appraisal evidence to confirm that staff are following the correct process and documentation is being produced, completed, and filed as expected.

Potential key risks

The potential key risks associated with the area under review are:

- | In the absence of a complete suite of HR policies, staff may be unaware of accepted behaviour/business practices.
- | That there is not a clear differentiation between mandatory, high-impact policies and those that are "nice to have" but not critical, with the aim of streamlining the policy framework.
- | That any HR policies identified as redundant, outdated or no longer necessary are not recommended for elimination, to reduce complexity.
- | There is not an appointed person or team who are tasked with monitoring, reviewing, and updating the policies.
- | There is not a specific timetable for drafting and reviewing policies, ensuring new legislation and regulations are incorporated.
- | Adequate training is not provided to ensure compliance with the policies.