

Context and Audit Comment

As part of the West of England Combined Authority (WECA) 2020/21 Annual Audit Plan, an audit review has been carried out on the adequacy of the framework of risk controls in relation to the awareness and management of Whistleblowing. The systems of internal risk controls were assessed at Level 3 – Reasonable Assurance and whilst the report’s findings have been accepted it is still in draft form at the time of writing this report.

A total of 6 key recommendations were raised and the review findings are summarised as follows -

Audit Opinion:

Assurance Rating	Opinion
Level 3 - Reasonable Assurance	The systems of internal control are satisfactory and reasonable assurance can be provided. However, there are a number of areas detailed in the Assurance Summary which require improvement and specific recommendations are detailed in the Action Plan.

Assurance Summary:

Assessment	Key Control Objectives
Good	To ensure there is a clearly defined Whistleblowing Policy which is written in line with best practice
Weak	To ensure the arrangements in the Whistleblowing Policy are put into practice effectively

Background

Whistleblowing is the process of reporting certain types of wrongdoing at an organisation, which would be in the public interest. Types of wrongdoing could include criminal offences, risks to health and safety, or damage to the environment. It may also include attempts to cover up wrongdoing. Whistleblowing is generally carried out by someone working at the organisation, but allegations can also be put forward by agency workers, contractors and others with an interest in the organisation. Where a whistle-blower is a member of staff, they are protected by law against being dismissed or being penalised by their employers when raising a legitimate concern, by the Public Interest Disclosure Act (1999).

The responsibility for the management of the WECA's Whistleblowing Policy falls under the Legal Services Directorate which has implemented a public-facing Whistleblowing Policy and an internal Policy for WECA staff.

This review of Whistleblowing was split into two sections, with one half looking at the contents of the Policy itself and whether it provides a suitable basis for receiving and appropriately processing Whistleblowing allegations. The second half relates to the implementation of the Policy into suitable practices, which ensure Whistleblowing allegations are handled in line with the text of the Policy.

This review concludes that WECA has a largely suitable Whistleblowing Policy which is primarily in line with best practice and provides a suitable basis for the secure receipt and handling of Whistleblowing concerns. The Policy clearly distinguishes between whistleblowing, complaints and grievances, and provides appropriate information on the protections available to whistle-blowers, including when protection may be limited or could prevent the successful sanction of a genuine allegation. The Policy provides a firm stance against malicious allegations, provides appropriate information to whistle-blowers for raising their concern, and gives reasonable high-level expectations to the whistle-blower on what will happen to their referral once submitted.

The implementation of the Policy itself is an area requiring improvement. Officers with responsibilities under the Whistleblowing Policy such as the Head of HR and the Chief Executive Officer have not received formal training to be able to fulfil their whistleblowing responsibilities. The Policy is not sufficiently promoted to staff on a regular basis and is not easily accessible on the WECA website. In addition, the Policy would benefit from having suitable paths set up for making referrals to independent organisations such as Protect or Internal Audit, in cases where the whistle-blower believes the concern may relate to officers listed in the policy. It should also be noted that there have been no instances of Whistleblowing allegations being received since the inception of WECA, so it was not possible to test any cases going through the process.

We identified the following strengths

- The Whistleblowing Policy clearly references other policies which might be more appropriate for raising other concerns, such as complaints and grievances.
- The Whistleblowing Policy provides appropriate details of the protection possible for individuals raising genuine whistleblowing concerns.
- The Whistleblowing Policy provides suitable information for how to raise a concern, such as providing the background of the concern, whether it has been raised before and dates of actions.
- The Whistleblowing Policy clearly outlines the firm stance against malicious or false allegations, including that action could be taken.
- The Whistleblowing Policy provides suitable routes for disclosers to take if they are not satisfied with the outcome of their concern, such as the Police and Trade Unions.
- The Whistleblowing Policy provides suitable information to explain the limitations when whistle-blowers stay anonymous, or the circumstances where it may be required for whistle-blowers to act as witnesses to improve the chances of successful action.
- The Whistleblowing Policy provides suitable details for the whistle-blower to outline the basic investigation process including where investigations and referrals to the Police may be required.

We identified the following weaknesses

- The Whistleblowing Policy is not communicated to all WECA staff on a regular basis;
- The Whistleblowing Policy does not have provision for reporting incidents to an independent organisation for investigation such as Internal Audit, or a specialist organisation for supporting Whistleblowing Concerns such as Protect (formerly Public Concern at Work).
- The staff-facing Whistleblowing Policy does not provide direct details for making the whistleblowing allegation for example an email address, phone number or reporting form;
- No formal training or guidance has been issued to individuals with responsibilities under the Whistleblowing Policy, for example how to record concerns and what formal steps to take;
- The Whistleblowing Policy and method for reporting incidents is not easily accessible from the WECA website via the menu navigation and there is no obvious search function.
- There is no formal process in place to ensure that the Whistleblowing Policy is reviewed on an annual basis and any changes made effectively recorded and disseminated to all WECA staff.