



Water Safety Internal Audit – November 2024

KPMG reviewed Curo's processes and controls for managing **water safety**, with a particular focus on Legionella Risk Assessments (LRAs), the identification and completion of remedial works, data accuracy, quality assurance and contractor management. The audit received **Significant Assurance with Minor Improvement Opportunities (Amber-Green)**, reflecting the strong controls in place for managing LRAs for communal water systems.

The audit identified a number of areas of good practice. LRAs were scheduled through Curo's housing management system and testing confirmed that all 15 properties sampled had an in-date LRA, with reports appropriately retained. Curo was also carrying out quality assurance checks on 19.7% of LRAs, significantly above its 10% target, alongside quarterly data-integrity testing and regular monitoring of contractor performance.

The main opportunities for improvement related to the management of remedial actions arising from LRAs. KPMG found that there was no secondary review where high or medium risks were closed without the recommended remedial action, and that completion dates were not consistently recorded. Testing also identified one high-priority action that had exceeded its three-month target for completion. Other findings related to improving information about water assets when new developments are handed over, consistently retaining evidence of completed works, and ensuring that the Water Safety Policy accurately reflected operational practice and required timescales.

Curo agreed eight management actions to address the findings. These included strengthening documentation and secondary review of remedial-action decisions, incorporating target completion times into the Water Safety Policy, improving monitoring of outstanding works, surveying water assets at development handover, strengthening the audit trail for completed works, and clarifying the scope of LRAs within the policy.