DISCLAIMER
The independent auditors (no name) have permitted the release of this extract, but wish to make it clear that the report was prepared for Imperial War Museums and is confidential to them and that the auditors do not accept responsibility or a duty of care to any other party and that no party other than Imperial War Museums may place reliance upon it.
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### Appendices

- Appendix A: Recommendation Categorisation
- Appendix B: Internal Audit Review Terms of Reference.
- Appendix C: Thirteen self-evaluation improvements agreed by management.
- Appendix D: Breaking The Silence 2021 Timeline and Participants.
- Appendix E: Medium priority audit results and recommendations.
1. Executive Summary

Background

Imperial War Museums has been working with young people (eleven – eighteen years) since 2018 to facilitate Breaking the Silence. It is an annual programme at both IWM London and IWM North which explores the relevance of Remembrance today, working with established youth organisations. The young artists are invited to workshops at IWM to explore Remembrance and their own perspectives on it to create a performance which immediately follows the two minute silence on Remembrance Sunday. In 2021, the IWM North production was incorporated in Songs of Praise. The focus of this review is the performance held at IWM London.

On Sunday 14 November 2021, IWM’s annual Breaking The Silence performance took place at IWM London. IWM worked with young people via a contracted party to explore what Remembrance meant to them. The output was a creative piece responding to themes of remembrance to ‘break’ the silence at 11.02am. Between 18 – 26 November several press articles and opinion pieces on the performance were published in print and online. Publications included Mail Online, The Sun, The Times, Southwark News, Daily Express, LBC, The Daily Telegraph and Asian Age. The event was also featured on two GB News Shows. The pieces were published in response to complaints and negative comments by members of the public following the event. On 17 November IWM issued a press statement in response to media enquiries received from Mail Online and The Daily Telegraph.

The Chair and Board of Trustees were alerted to the event and likely media coverage on 17 November via emails sent by the Executive Director (ED), Content and Programmes. In response, on 18 November the Chair asked that a review of the event be undertaken by an independent member of the Executive Leadership Team (ELT). The subsequent review was undertaken by the ED Commercial Services and Operations (CS&Ops) and was circulated to Trustees and external co-opted members of the Audit Committee. Several immediate lessons were identified which were subsequently agreed following discussion at the IWM Audit Committee meeting on 30 November. The Chair of the Audit Committee circulated a report of the Committee’s findings to Trustees for discussion at the full Board meeting on 7 December. In addition to the immediate lessons identified, it was agreed by Trustees and ELT that a full and comprehensive internal audit review into the event should be undertaken to answer questions raised in the ED CS&Ops and Audit Committee Reports and to further investigate issues identified in those reports and during the Trustees’ discussion.

As context the Remembrance events this year have taken place in the midst of a public debate that is ongoing regarding “culture wars” and a heightened level of interest that this has created.

Remit

It was agreed between IWM’s ELT and Board of Trustees that a full and formal evaluation of the Breaking The Silence event which took place at IWM London on 14 November 2021 should be undertaken, and Trustees invited to review the outcomes. The report should include a full lesson learned process. The Trustees’ wish to know what happened, how it happened and why it happened. A line by line response covering each element of the terms of reference is covered as part of Appendix B.
The question of *what happened* is set out under Timeline and Participants, in Appendix D. The Director General was advised of negative audience and volunteer feedback on 15th November. The Trustees were informed on 17th November, after a Freedom of Information request had been received.

**Overall Conclusion**

Our review has concluded that, whilst there was no single point of failure within IWM which resulted in the Breaking the Silence performance being undertaken as it was in Lambeth last November, there were a number of failures in either the design and/or operation of processes in place across the areas of governance, partner selection, curatorial approval, safeguarding and escalation which were the main contributors to the event. It is relevant that programme approval having been given in 2018, at the outset of regular annual events, enacted thereafter as Business as Usual, each presentation received relatively low priority. However, in the case of the 2021 performance in Manchester, which was pre-recorded as part of BBC's Songs of Praise and needed no factual accuracy checking, this received greater attention within Public Engagement & Learning because it had an international audience.

The Governance Framework, and the terms of reference and remit for some specific boards and committees, in particular the Editorial Board, were found to lack clarity with regards to the roles and remit for each committee, including when and where escalation is required to take place. This lack of clarity, together with the editorial board process not being followed and a lack of timely escalation regarding concerns expressed over the lyrical content and mode of performance, are considered by this review to represent the main reasons of control failure for this event.

Whilst due diligence arrangements are in place for the selection of external partners, our review found these to be lacking a sufficiently formal structure and approval process, including the requirement for case studies (examples of previous or similar projects undertaken) and references to be provided as part of the sign-off and approval process. If more formal arrangements had been in place, then this may have highlighted potential concerns regarding the suitability of the external partner for this particular event. Regardless of this, the process for partner selection and due diligence requires strengthening and to be subject to a formal sign off and approval process.

Similarly, the content review process by the curatorial team, whilst documented, was found to lack both structure and an overall mechanism for the content to be signed off in order for the event to proceed. The challenge to the curators involved was to edit an artistic piece (conceived to be consciousness-raising rather than documentary), without the context which is provided in the museums’ galleries.

Our review of the checking process for the Breaking the Silence event noted that whilst there was evidence of review and comment on the proposed content (of a spoken word piece), there was no confirmation sought that all the suggested changes had been enacted or overall approval of the content in order to proceed from the curatorial team. The changes noted were enacted by the Public Engagement and Learning team and checked by them. A more formal process of sign off from the curatorial team needs to be introduced going forwards. The curatorial team did not have issues with the accuracy of the revised content itself.

Our review of the safeguarding arrangements in place found that IWMs Safeguarding Policy does not provide guidance on a number of areas, in particular the management of online and offsite safeguarding risks together with the management of social media responses. Whilst the Public Engagement and Learning team has developed their own guidance in respect of some of these areas this should be included within the overall IWM policy. In addition, there is currently no process in place to proactively confirm that safeguarding procedures have been followed and whether there is any required learning from the event.
Finally, escalation of concerns regarding Breaking the Silence did not take place to the Director General, including from the Editorial Board until after the event itself despite there being a number of concerns raised during the planning process over both lyrical content and the mode of presentation of the event. Should a formal escalation process have been in place then it is anticipated that such concerns could have been raised with the Director General and Trustees (via the Director General) in advance of the event taking place and could have resulted in corrective actions being undertaken as required.

We consider that governance needs improving in some important areas but the key to resolve this is to clarify the main processes and accountabilities, give clear guidance to staff and to follow the processes that are already in place, as opposed to introducing a number of additional policies and procedures. These main improvement areas, all categorised as high, are set out in the improvement section below and represent the areas which we consider that IWM needs to focus on as a priority to address the weaknesses that have been identified as part of our audit. A number of other control weaknesses, of medium priority or lower, were also identified as part of this review, and these, in agreement with IWM have been included in Appendix E of this report for action as required but are not considered to represent the same level of priority as those detailed below. All of our findings and recommendations have been fully discussed and agreed with management and action to address all of the high priority weaknesses, included in the body of this report, is planned by 28th February 2022, only four weeks from the date of this report.

Finally, we have also detailed within Appendix C the 13 self-evaluation improvements which have already been identified and agreed by management. As far as possible we have not sought to duplicate these recommendations, but these are included here for completeness of recommendations made following the event.

Appendix B shows the Internal Audit Review Terms of Reference.
Appendix C shows the thirteen self-evaluation improvements agreed by management.
Appendix D shows the Breaking the Silence 2021 Timeline and Participants.
Appendix E shows the medium or low priority audit results and recommendations.
2. **Key Improvements**

**Improvements**

Our audit testing identified the following main areas where improvements are required, and for which the priority has been categorised as high and requiring the most urgent attention by IWM.

<table>
<thead>
<tr>
<th>High Priority</th>
<th>Audit Findings</th>
<th>Agreed Action</th>
<th>Responsible Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Governance</td>
<td>Our review of the Governance Boards’ Terms of Reference of the boards concerned, specially the “Reputation and Brand” and “Editorial Boards, noted that these are dated and do not describe clearly what each of roles and functions of the committees are and how accountability is discharged and are therefore not considered to be fit for purpose.</td>
<td>A thorough review of the Governance Boards’ Terms of Reference and how their accountabilities are to be discharged for: - Public Programme Commissioning - Reputaion and Brand - Editorial</td>
<td>ED’s Collections and Governance and Content and Programmes</td>
</tr>
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<td></td>
<td>Furthermore, there are varying degrees of overlap between governance boards which makes accountability poor.</td>
<td>Contracting, delegating and monitoring procedures need to be tightened, as a matter of urgency.</td>
<td>We will review and implement.</td>
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<td></td>
<td>The Chairman of the Audit Committee advised that Trustees oversight of public engagement has been reduced for a year or so, as the Education Trusteeship has been vacant since late 2020. Recruitment has proved very difficult during the pandemic.</td>
<td>A specific and tailored pro forma for significant events is needed.</td>
<td>AD Public Engagement and Learning</td>
</tr>
<tr>
<td></td>
<td>The Editorial Board operates differently to the other governance boards. It is a process for decision making and group approval of action on issues referred to it. This process however was not followed. A standing Reputation and Brand Governance Board agenda item is on Editorial Board matters, so that both boards can</td>
<td></td>
<td>AD Marketing and Communications</td>
</tr>
</tbody>
</table>
provide a safety check on the other. However out of date Terms of Reference do not show this.

The Terms of Reference for the Editorial Board are clearly inappropriate if it is effectively acting as a sub-committee for the Reputation and Brand Governance Board.

Likewise, the Reputation and Brand Governance Board Terms of Reference do not say that the Editorial Board is effectively its subcommittee or how they inter-relate.

The Editorial Board does not have responsibility and accountability for vetting event content.

The Editorial Board has a challenging judgement process and the pro forma was not used for Breaking The Silence 2021 and due to this, no decision was requested or made. As mentioned earlier, the referral was for information.

One of the reasons why Breaking The Silence 2021 necessitated an official apology was because the normal Editorial Board process was not followed. Previous requests had advised the proposed action analysed against specified criteria. This referral was sent to the Editorial Board group but said it was “flagging to you ….” and it did not seek a decision; it came through late but the process failure was key. No one responded decisively because they didn’t think they needed to.

Stronger and clearer prioritisation between the many exhibitions and events is needed to guide resource allocation and managerial attention. Whilst Breaking The Silence 2021 was being produced, a new Holocaust Learning Programme and Second World War Galleries
were being built simultaneously, as was a digital strategy.

There is poor practice inherent in delegating to contractors and then being hands off in managing the outsource, as the contract is delivered.

IWM can outsource but remains responsible for a satisfactory and safe outcome and reasonable monitoring procedures are important for this to be effective and seen to be so.

2. Partner Selection

Improved tendering and selection procedures are needed. It is not clear from the selection documentation that IWM Lambeth had chosen the right partner to both fulfill the mandate and notice that the lyrics were going to be inappropriate for Remembrance Sunday and its memorial traditions going back a century.

The due diligence process is documented as descriptive notes based on desk-based research carried out on potential partners together with discussions with the Senior Producers. It does not however, cover such matters as the partners previous productions or client feedback thereon.

Due diligence arrangements should be revised and approved, to include:

- A set process to follow for undertaking due diligence of potential partners. This should include seeking evidence of case studies from previous events and feedback from previous clients / partners.
- The use of formal documents to complete which set out a series of questions to be completed in respect of each potential partner.
- A formal mechanism for the review and sign off of due diligence documentation to approve the use of partners.

Agreed. The tender review process will be updated.

AD Public Engagement and Learning
3. Curatorial Approval

Factual accuracy and approval of the content and in particular, the lyrics (for both IWM Lambeth and IWM Manchester) was performed by curatorial staff. Their challenge was, in effect, to edit an artwork (which was conceived to be raising consciousness rather than presenting a documentary) but without the context provided in the museums’ galleries.

For smaller programmes, such as Breaking the Silence 2021, the content is sent to the curatorial team by producers for review. It was noted however that this process is informal and documentation is largely retained in the form of email and comments added into earlier Word documents. No complete record is maintained of all the proposed changes and whether these have been enacted. Finally, there is no overall event curatorial sign off for content, to allow this to be utilised for the event in question.

A formal process of curatorial review sign off of content should be introduced as part of the event planning process. This should include:

- The maintenance of clear and complete audit trails to demonstrate curatorial review of content together with confirmation that identified concerns have been addressed;
- Formal sign-off / approval of content in order for the event to be able to proceed.

A pro Forma to be introduced

4. Safeguarding Arrangements

Our review of the safeguarding arrangements in place identified the following weaknesses;

- The current Safeguarding Policy does not provide guidance on the management of online or offsite safeguarding risks. The Public Engagement and Learning Team has developed their own guidance in response to this, however this is not included within the overall IWM Policy.
- The Safeguarding Policy needs to be updated and improved in other regards, for example, in respect of the management of social media

The Safeguarding Policy should be reviewed to include:

- Guidance developed by the Public Engagement and Learning Team in respect of online and offsite safeguarding risks
- How IWM gains assurance that the safeguarding policy has been complied with. Ensuring that partners have committed to compliance before the event and that they give assurance after the event

The Safeguarding Policy will be updated.

AD Narrative and Content

AD Resources
responses after the event and any possible emotional abuse which might result.

Safeguarding responsibility is discharged by discussions (written and oral) with the lead person in the contractor, knowing that they have a contractual duty and are aware of the IWM Safeguarding Policy but this is a passive approach and it might be hard to know when and if, it is being breached. Producers are apparently told to escalate any concerns they might have but they only have a limited line of sight on what is happening.

Government guidance on safeguarding and protecting people to charities and trustees has recently been updated as such guidance may serve as a useful starting point for IWM in the review of its policy.

5. Escalation Procedures

Review of the escalation process following Breaking the Silence noted that escalation only proceeded initially to the Editorial Board, with no further escalation to the Director General or Trustees, until 15th November and 17th November, respectively.

Trustee escalation is performed solely by the Director General. It seems clear that if the Editorial Board had been asked for a decision in the referral email from the Assistant Director Public Engagement and Learning on 11th November, it is more likely that this would have been escalated to the Director General before the event took place on 14th November.

From our interviews held with staff across the IWM and review of evidence it was noted that concerns existed over both the lyrical content and mode of presentation of the event had existed since October however this had not been escalated to Director General. This suggests that there may be a lack of awareness and guidance to

A formal escalation process should be prepared and approved with clear documentation and criteria for further escalation. Training on problem escalation and red flag awareness can be delivered accordingly.

Event planning processes should allow more time for both editorial review, sign off of any press releases and for Q&As to be written.

Agreed.

Director-General and ED Content and Programmes
staff within IWM on potential 'red flag' issues and which point these require escalation and to whom.

Clarity and guidance are most important particularly where there is a high reputational risk. Because of reputation risk, the controversial elements of the lyrics should have been flagged to the Director General earlier but because nobody asked for a decision, there was no mooted decision to be escalated to the Director General.

Inevitably escalation may require the approval of Press Releases. The Communications Team therefore needs to see content much earlier than happened for Breaking The Silence 2021, when they only saw the script on 11th November providing only 1.5 days to write Q&As. Whilst there is a sign-off process for press releases there is no formal protocol for preparing or approving such press releases. Furthermore, the current sign-off process does not address matters directly relevant to discharging the responsibilities of Trustees.

Medium Priority

<table>
<thead>
<tr>
<th>Audit Findings</th>
<th>Agreed Action</th>
<th>Responsible Officer and Implementation Date</th>
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<tbody>
<tr>
<td>Please refer to Appendix D for details of medium priority recommendations.</td>
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</table>

Low Priority

<table>
<thead>
<tr>
<th>Audit Findings</th>
<th>Agreed Action</th>
<th>Responsible Officer and Implementation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>There were no low priority recommendations.</td>
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# Appendix A – Recommendation Categorisation

## Individual Recommendation Significance

<table>
<thead>
<tr>
<th>Priority</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td><strong>HIGH PRIORITY</strong></td>
<td>A weakness where there is an increased risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken immediately.</td>
</tr>
<tr>
<td><strong>MEDIUM PRIORITY</strong></td>
<td>A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact operational objectives and should be of concern to senior Management and requires prompt specific action.</td>
</tr>
<tr>
<td><strong>LOW PRIORITY</strong></td>
<td>Areas that individually have no significant impact, but where Management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.</td>
</tr>
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</table>
Appendix B – Internal Audit Review Terms of Reference – and how these were addressed

1. Background

1.1 On Sunday 14 November 2021, IWM’s annual Breaking The Silence performance took place at IWM London. IWM worked with young people via a contracted party Company to explore what Remembrance meant to them. The output was a creative piece responding to themes of remembrance to 'break' the silence at 11.02am. The Breaking The Silence events started in 2018 and take place every year on Remembrance Sunday at IWM London and IWM North. The focus of this review is the performance held at IWM London.

1.2 Between 18 – 26 November several press articles and opinion pieces on the performance were published in print and online. Publications included Mail Online, The Sun, The Times, Southwark News, Daily Express, LBC, The Daily Telegraph and Asian Age. The event was also featured on two GB News Shows. The pieces were published in response to complaints and negative comments by members of the public following the event. On 17 November IWM issued a press statement in response to media enquiries received from Mail Online and The Daily Telegraph.

1.3 The Chair and Board of Trustees were alerted to the event and likely media coverage on 17 November via emails sent by the Executive Director (ED), Content and Programmes. In response, on 18 November the Chair asked that a review of the event be undertaken by an independent member of the Executive Leadership Team (ELT).

1.4 The subsequent review was undertaken by the ED Commercial Services and Operations (CS&Ops) and was circulated to Trustees and external co-opted members of the Audit Committee. Several immediate lessons were identified which were subsequently agreed following discussion at the IWM Audit Committee meeting on 30 November. The Chair of the Audit Committee circulated a report of the Committee’s findings to Trustees for discussion at the full Board meeting on 7 December. In addition to the immediate lessons identified, it was agreed by Trustees and ELT that a
full and comprehensive internal audit review into the event should be undertaken to answer questions raised in the ED CS&Ops and Audit Committee Reports and to further investigate issues identified in those reports and during the Trustees’ discussion.

1.5 As context the Remembrance events this year have taken place in the midst of a public debate that is ongoing regarding “culture wars” and a heightened level of interest that this has created (in the content and presentation of performances such as Breaking The Silence).

2. **Remit**

2.1 It was agreed between IWM’s ELT and Board of Trustees that a full and formal evaluation of the Breaking The Silence event which took place at IWM London on 14 November 2021 should be undertaken, and Trustees invited to review the outcomes. The report should include a full lesson learned process. The Trustees’ wish to know what happened, how it happened and why it happened.

**Auditors Conclusion:** There was no single point of failure within IWM but rather several weaknesses in the design and operation of processes for governance, partner selection, curatorial approval, safeguarding and escalation. The Governance Framework and terms of reference and remit for key boards and committees, in particular the Editorial Board, lacked clarity, including when and where escalation was required and also what its oversight role was to be. This lack of clarity, together with the editorial board process not being followed and a lack of timely escalation over the lyrics and mode of performance were the main reasons of this event’s control failure in Lambeth. The mandate had not required a traditional service but an exploration of “the contemporary meaning of Remembrance.” Importantly the first of the Lessons Learned as documented in the “Breaking the Silence Review for the Director General”, included “editorial sign-off at all levels” with “explicit guidance on what is and is not appropriate at IWM.”

2.2 The internal audit review and lessons learned process should aim to identify and distinguish between any failings in two key strands: governance supported by internal processes and judgement. The review is objective and is to be based on facts. Specifically, the review **should cover** the following:

**Auditors Conclusion:** Governance recommendations are shown under Key Improvements, #1 and management will, by 28th February 2022, perform a thorough review of the Governance Boards’ Terms of Reference and how their accountabilities are to be discharged.

2.2.1 Had the Code of Governance agreed in 2020 been effectively implemented?

**Auditors Conclusion:** No. The Corporate Governance Code of June 2020 says, inter alia, “progress against the strategic aims and objectives of the IWM is driven, overseen and monitored through the Governance Boards.” There are around 140 strategies but they frequently omit KPIs and
targets and some are not strategies but policies. The Governance Boards’ Terms of Reference are at Appendix 7 and once they have been revised by 28th February 2022, implementation of the Corporate Governance Code can be completed.

2.2.1.1 Had the Committees that were involved or that should have been involved effectively discharged their remits in accordance with their respective ToR? If not, why?

Auditors Conclusion: No. The Terms of Reference do not reflect their work. They are dated and ambiguous and are therefore not considered to be fit for purpose. The Editorial Board is not included in the IWM Governance Structure Diagram. The Editorial Board’s Terms of Reference requires a holding agenda item to decide IWM’s public stance (and if it should have one) on contemporary issues and sensitive or challenging historical issues that become part of the news agenda or live in some other regard. This will take into consideration the organisation’s apolitical nature, as well as the core values.

2.2.1.2 Was the role and remit of and relationship between the Public Programme Commissioning Board, the Reputation and Brand Board, Editorial Board and Health and Safety Board and their respective Terms of Reference (TORs) stated, understood and acted upon?

Auditors Conclusion: No. The Terms of Reference do not describe clearly what each of them does and how its accountability is discharged. The Editorial Board operates differently to the other governance boards. It is a process for decision making and group approval of action on issues referred to it. This process however was not followed. A standing Reputation and Brand Governance Board agenda item is on Editorial Board matters, so that both boards can provide a safety check on the other. However out of date Terms of Reference do not show this.

2.2.2 Management culture; specifically with respect to this event, what was the guidance, training and experience of those involved in responding to and elevating the emerging risk concerning content and presentation prior to and following the event?

Auditors Conclusion: Management considered there were no unique risks and they must consider the risk of accusation of censorship, pressure was a greater factor than training. Training has not had much uptake and red flag awareness is needed.

2.2.2.1 Was there an apparent failure of senior management to intervene despite a formal escalatory process?

Auditors Conclusion: Yes. Escalation Procedure recommendations are shown under Key Improvements, #5 and management will, by 28th February 2022, prepare and approve formal escalation process, with clear documentation and criteria for further escalation. Training on problem escalation and red flag awareness can then be scheduled thereafter.
2.2.2.2 What was this escalatory process, was it understood and had individuals experience of using it?

**Auditors Conclusion:** Escalation proceeded through PEL and to the Editorial Board (by a late email on 11th November), according to normal practice. However, there was no further escalation to the Director General or Trustees, until after the event, on 15th November and 17th November, respectively. All involved had been through Editorial Board escalation processes before.

Trustee escalation is performed solely by the Director General.

2.2.2.3 Why did it apparently fail? This should include specific reference to the governance boards outlined under 2.2.1 and the escalation and communication of risk between the Public Engagement and Learning (PEL) team, the Senior Management Team (SMT), relevant governance boards, ELT and Trustees.

**Auditors Conclusion:** It seems clear that if the Editorial Board had been asked for a decision in the referral email from the Assistant Director Public Engagement and Learning on 11th November, it is more likely that this would have been escalated to the Director General before the event took place on 14th November. Escalation through the Senior Management Team (SMT), relevant governance boards and the more strategic Senior Management Team, stalled and the Editorial Board members themselves have asked whether there is a process for resolving a matter if the implications of a request are so major that the board does not feel able to make the call. Controversial material and difficult judgements are apparently so common that they cannot always be escalated to the Director General.

2.2.2.4 Who knew what and when? What was the delay in passing information up and down the chain? Why were the trustees informed on 17 Nov when concern had been expressed prior to the event and there was disquiet by those who witnessed the performance on 14 November?

**Auditors Conclusion:** The question of what happened and when is set out under Timeline and Participants, in Appendix D but important elements can be extracted: -

I. Escalation to the Assistant Director Public Engagement and Learning did not result in her further escalating to the Executive Director Content and Programmes until 11th November. Clear red flags on the lyrics and the mode of presentation, had been noted since October.

II. The Chair of the Public Programme Commissioning Board did not flag up the controversial lyrics and spoken word piece presentation style to the Director General.

III. Escalation to the Editorial Board by the Assistant Director Public Engagement and Learning did not happen until Thursday 11th November and she did not ask for a decision by the Board but flagged up the controversial lyrics.

IV. The Editorial Board does not act according to its Terms of Reference and escalation stopped here.
Escalation to Trustees is via the Director General. The Director General was advised of negative audience and volunteer feedback on 15th November. She informed the Trustees on 17th November, after a Freedom of Information request had been received. 15th November: When the Executive Director Content and Programme met the Director-General to discuss the performance and the audience reaction, the Press Team brief had been that there had been four complaints about the performance. Two of these were from volunteers in attendance. Complaints were to grow in the following days from social media activity, some of which came from people who had not attended and over 4,000 complaints were discounted as spam complaints [sent from a complaints website and identical in each email] thought to be automatically generated.

2.2.3 Was the IWM’s safeguarding responsibility to the young people involved in the performance considered and acknowledged prior to and following the event, particularly in relation to the governance boards referenced under 2.2.1.

Auditors Conclusion: No, reliance was placed on the lead person in the contractor, knowing that they have a contractual duty and are aware of the IWM Safeguarding Policy but this is a passive approach. Safeguarding arrangement recommendations are shown under Key Improvements, #4 and management will, by 28th February 2022, update the Safeguarding Policy, to include guidance developed by the Public Engagement and Learning Team for online and offsite safeguarding risks.

2.2.4 Are there processes in place to evaluate any potential loss of reputation to the museum’s position as a national institution and leader in its field?

Auditors Conclusion: No, the Reputation and Brand Board Risk Register v10, November 2020 indicates that the key risk is R&B 3: “Disengagement of audiences” scored “low” and “Improving” At the time of the event, this was a year old. We have recommended at Appendix E, 8.7, Medium Priority, that risks to the reputation of the IWM and the controls in place to manage them are detailed.

2.2.5 What was the planning process for the event itself?

Auditors Conclusion: The Mandate was felt to be valid by management and was approved as such; IWM North proved it could be done successfully. Management approvals followed the Project Mandates’ approval.

The internal commissioning process resulted in contracted parties being appointed on 5th July 2021. A Workshop to discuss remembrance with the artists was held with curators on 2nd October and on 20th October, the PEL Producer attended a rehearsal and flagged draft spoken lyrics to Senior and Executive Producer. The contracted party for the London performance was asked to provide a copy of the lyrics. Discussions clearly took place on 29th October, 2nd November and 3rd November. Then on 11th November (a Thursday), it was reported that “factual inaccuracies removed and much changed but still containing sensitive material. Exec Producer escalated to Assistant Director.” At the same time, the issue was escalated to the IWM Editorial Board by an email from the Assistant Director of Public Engagement and Learning. On Sunday 14th November, a morning rehearsal was attended by the Public Engagement and Learning Producer.
2.2.5.1 Specifically, how is the selection of youth service providers / youth theatre groups made for different sites?

**Auditors Conclusion:** The same tendering process was followed in the North as in Lambeth, conducting desk-based research on potential partners before they were approached. Due diligence was through discussion and improved tendering and selection procedures are needed. The Producers notes were descriptive and did not cover such things as their previous productions or client feedback thereon. Our partner selection recommendations are shown under Key Improvements, #2 and management will, by 28th February 2022, update the tender review process.

2.2.5.2 How was the decision made to advertise the event prior to the approval of the content and presentation of the event?

**Auditors Conclusion:** The process was for PEL to liaise with Marketing and Communications and then get sign off from the Chair of the Public Programme Commissioning Board. The press release was earlier signed-off by producers, curators, members of the Exhibitions team. It also went to a number of external partners to sign off, including the contracted party. However, the draft spoken lyrics were not heard until 20th October, some 25 days before the event but the press release was in September before the content was known. On the website it referred to “an original spoken word piece” and showed the partners.

2.2.5.3 How was the content of the event assessed for factual accuracy? Was the content considered to be factually accurate after the event and by whom?

**Auditors Conclusion:** Factual accuracy and approval of the content and in particular, the lyrics (for both IWM Lambeth and IWM Manchester) was performed by curatorial staff. It was sent to the curatorial team by the producers for review. This process is informal with documentation retained in email with no formal sign off. Our curatorial approval recommendations are shown under Key Improvements, #3 and management will, by 28th February 2022, introduce a curatorial pro forma.

2.2.6 How is the level of risk to which the IWM exposes itself through the strategic aims in public programming assessed?

**Auditors Conclusion:** These public programming controls, as documented in the Strategic Risk Register, are evolutionary. In this Risk Register, the Risk Owner for all the risks is the Executive Leadership Team, so there is no individual accountability. The Risk Description and Control Measures are insufficiently detailed to be measured other than in subjective terms and the control measures include some which are not yet operating or even fully designed.

The risk with the highest Risk Code & Title is SR 1 – Culture (it has a Target Risk Rating of Low, a Current Risk Score of High and a Current Direction of Travel as Worsening). This suggests a realisation of the likelihood of reputational damage occurring. However, Control Measures listed include:
1. A digital content strategy is being developed.
2. Ongoing monitoring of other activity across the sector and reviewing the Public Programme schedule to ensure that new programming opens at the most opportune times.
3. Stakeholder strategy has been approved and is being implemented.

These are controls in their evolutionary phase and their effectiveness cannot be readily assessed, for example, one would need criteria for the ongoing monitoring and reviewing.

We have recommended at Appendix E, 8, Medium Priority, that risk management practices are reviewed to include not only greater consideration of risk appetite as part of the risk assessment and management process, but also to ensure that there is appropriate training and awareness on risk management throughout the organisation. This will allow management a better opportunity to detail both the risks to the reputation of the IWM and the controls in place to manage them.

2.2.6.1 What is the process for assessing its acceptability?

**Auditors Conclusion:** This would have to be based on the residual risk levels but as noted under 2.2.6, above, some controls are in their evolutionary phase of implementation. It is important to note that if the mitigating controls cannot be assured to be effective, then the inherent risk scoring is more useful that the lower residual risk scores to assess the impact of any defined risk.

2.2.6.2 Is it accurately reflected in the strategic risk register and governance board risk registers, namely those referenced under 2.2.1, and relevant strategies?

**Auditors Conclusion:** No, the following issues in relation to risk management have become evident during our review;

1. Risk Appetite needs to be clearly documented and this would, inter alia, allow better risk oversight of activities. Good practice in this area would be for risk appetite to be not just a statement but a key element of the risk register which is considered as part of the assessment of risk and control environment in place for each risk.
2. There needs to be an increased level of awareness and training on risk management.
3. There is no centralised Incident Log to include near misses, audit findings, etc. as well as actual impacts. These could be put in the quarterly reporting.
4. Timing and location should be important risk factors.
5. More risk management reflection and evaluation time is needed after each project to allow future projects to benefit.
6. Reputation and Brand Board Risk Register v10, November 2020 indicates that the key risk is R&B 3: “Disengagement of audiences” scored “low” and “Improving” At the time of the event, this was a year old.
7. Risks to the reputation of the IWM and the controls in place to manage them need to be detailed.

2.2.6.3 Do these strategies take account of the public debate that is ongoing regarding 'Culture Wars'?

**Auditors Conclusion:** No, this risk is changing very fast due to the developing nature of social media. Awareness is great but finding the balance between traditional programming for “time teamers” and pushing the boundaries for a younger and more diverse audience is increasingly difficult. At IWM, creativity needs constant judgement and the Reputation and Brands Board discuss these difficult judgements regularly. There is no guidance available, yet in our many audit discussions, ‘Cultural influences frequently permeated matters. It appears that access and inclusion aims, can trigger cultural influences conversations. This is acknowledged a lot as a risk but staff are very concerned about being involved in culture wars because the IWM stance is not well understood or explained to staff. There is an appetite to assist curatorial team members who feel very exposed.

2.2.6.4 Does the consideration of risk in public programming include that related to temporary exhibitions and ‘Season’ events?

**Auditors Conclusion:** No, the Reputation and Brand Board Risk Register indicated that the key risk for “Disengagement of audiences” scored “low” and “Improving” We recommended at Appendix E, 8.7, Medium Priority, that risks to the reputation of the IWM and the controls in place to manage them are detailed and this should cover separately the idiosyncrasies of temporary exhibitions and seasonal events.

2.2.6.5 What is the protocol for alerting trustees of emerging risks or incidents which fall within their responsibilities for the general management of the IWM which includes the promotion and maintenance of the reputation of the museum? If no protocol, what is the previous accepted practice?

**Auditors Conclusion:** There is no specific protocol and in the previous fifteen Editorial Board decisions have been made since the process has been in place (from 08/06/20 – Response to Black Lives Matter to 15/11/21 - IWM North taking place in Light Waves 21 - yes/no) there has been nothing similar so no precedents to drive any accepted practices.

2.2.7 Is the specific impact of time and place on the public reaction to the performance applicable only to this incident or is content and presentation a critical factor in considering the impact on the IWM’s reputation with respect to all aspects of its output?
**Auditors Conclusion:** No, the impact of time and place is always a critical factor for the IWM’s reputation. Had this material been delivered on almost any day except Remembrance Sunday, 11th November or equivalent days across the Commonwealth, for example 25th April (ANZAC day), it would have been controversial but in line with its mandate and IWM strategy, for a contemporary perspective to drive inclusion.

2.2.7.1 Do the risk assessment processes outlined in 2.2.6 enable the assessment of a specific risk arising from timing, place, audience, content presentation?

**Auditors Conclusion:** No, they do not clearly require that the Editorial Board see the lyrics and be able to cross reference them against its criteria and an unambiguous request for a decision. The Editorial Board’s Terms of Reference require updating to reflect the process currently followed.

2.2.7.2 What are the controls for managing this risk?

**Auditors Conclusion:** The Risk Description and Control Measures are insufficiently detailed to be measured other than in subjective terms and the control measures include some which are not yet operating or even fully designed, remains applicable here too.

2.2.8 Was there any significant difference comparing the process and evaluation between the events at IWM London and IWM North?

**Auditors Conclusion:** It was the same mandate and process but IWM North had the poppies exhibit and importantly, more senior involvement from PEL was supplied to IWM North, which was incorporated into Songs of Praise. The evaluations were different and the performance at IWM North received universally positive feedback and 100% of survey respondents said it made them feel more connected to Remembrance. A veteran spoke of the benefits of being involved to his PTSD and said: “This is the future of Remembrance.” The performance however at IWM London received a mixed response ranging from “amazing” to “inappropriate.” On 27th October Songs of Praise filming took place, so had there been problems, there would have been time to take remedial action. With a live performance at Lambeth and rehearsals up to the morning of the 14th November delivery, this would not be possible.

2.2.9 Is there a protocol for clearing press releases the subjects of which are relevant to the Trustees’ responsibilities?

**Auditors Conclusion:** There is no dedicated document for clearing press releases, yet inevitably escalation may require the approving of press releases. The Communications Team needs to see content much earlier than happened for Breaking The Silence 2021, when they only saw the
script on 11th November providing only 1.5 days to write Q&As. Furthermore, the current sign-off process does not address matters directly relevant to discharging the responsibilities of Trustees.

Our escalation procedures recommendations are shown under Key Improvements, #5 and management will, by 28th February 2022, prepare and approve criteria for further escalation to include press releases.

2.2.9.1 If so, was it adhered to? If not, why not?

**Auditors Conclusion:** No, there is no protocol for clearing press releases.

2.2.9.2 If there is no protocol what is the accepted practice and was it followed?

**Auditors Conclusion:** Reputation Management/Crisis Communications & Reactive statements have followed a sign-off process, as follows

- a. Comms Manager
- b. Consultation with respective departments and colleagues at Officer, Manager and HoD level
- c. Head of Communications
- d. Assistant Director of Communications and Marketing
- e. Other Assistant Directors from other departments where relevant/necessary
- f. Executive Director (s) where relevant
- g. Director General

This was followed here by inclusion and sign-off by: -

- a. The contracted party
- b. Producer
- c. Executive Producer
- d. Assistant Director Content and Narrative
- e. Executive Director Content and Programmes
- f. Head of Communications and Stakeholder Relations
- g. Director General
The internal audit review and lessons learned process should identify the relevant decisions and actions by individuals. It will be based on fact and supporting evidence.

**Auditors Conclusion:** The internal audit review is documented and has been subject to quality assurance throughout, including this report.

2.3.1 Internal auditors may have access to the following:

- Governance board documentation deemed relevant including governance structures, TORs, meeting paperwork, risk registers and minutes. This may specifically cover papers related to the Public Programme Commissioning Board, Editorial Board, Reputation and Brand Board, the IWM Audit Committee and the Board of Trustees
- Internal emails relating specifically to the *Breaking The Silence* event including planning and subsequent media activity and IWM’s response and resulting investigations
- Complaints received / logged relating to the event
- *Breaking The Silence* key performance indicators and social impact aims
- IWM’s full press statement in response to press enquiries received on 17 November
- Relevant internal strategies, frameworks, policies and procedures. This could include but is not limited to IWM’s Corporate Plan, the Strategic Risk Register, IWM’s Safeguarding Policy and Procedures, Audience Development Strategy 2017-2022, Public Engagement and Learning Strategy 2018-2021, Social Impact Framework and Evaluation Framework
- Reviews undertaken and reports made (including annexes) by the ED Commercial Services and Operations and Chair of Audit Committee
- The safeguarding overview for this programming
- The formal evaluation of the programme by the Public Engagement and Learning team
- Any other subsequent reports or reviews undertaken by relevant staff members

The documents listed above should not include any reference to individual names and should include job titles only.

2.3.2 Internal Auditors may also wish to speak with relevant staff members regarding their experience and / or understanding of specific elements of the review or the event as a whole.

2.3.3 Any relevant member of staff, specifically members of SMT and ELT, should have the chance to respond contribute to the review, should they wish.
3. **Report**

3.1 Internal Auditors are asked to present their findings in the form of a report to the Chair of the Audit Committee on behalf of Board the Trustees. This will be through the Executive Director Collections and Governance (ED C&G). The report will be received by the ED C&G in the first instance by 21 January 2002. This will enable management to check for any inaccuracies and for the Management Response to be formulated and included.

3.2 The report, its findings and the responses to these will be discussed at the IWM Board of Trustees Audit Committee meeting on 8th February 2022 and subsequently at a Main Board meeting of Trustees.
Appendix C - Thirteen self-evaluation improvements agreed by management

The Self-Evaluation report reflected on eight improvements to be made and areas of legacy to build on as follows: -

1. Review staffing levels.
2. Strengthen formal escalation processes (to ensure the level of risk is communicated).
3. Public framing of the content (including flagging “any non-traditional Remembrance”).
4. Transition from silence (clear template to transition from contemplation to sound).
5. Manage reputational impact of IWM’s apology
6. Sign off of Procedures: Senior management sign off of performances (Senior Manager to attend a dress rehearsal of all live events and performance and to be signed off in person)
7. Emphasise sign-off expectations to partners (adding an “Artist’s statement” on key messages and citing sources for facts and quotes – for verification).
8. Review approach to appointing Remembrance partners (Executive Producer attending partner interviews and recommending appointment to the Assistant Director).

In addition there are lessons learned from the Internal IWM Review of Breaking the Silence Review noted as follows: -

I. Longer schedule (starting in the summer) to ensure time to introduce subject matter and young people’s responses and reactions to them, as well as for editorial sign-off at all levels

II. Expanding supporting documents including additional emphasis on editorial approach and what the Remembrance moment is at IWM. Explicit guidance on what is and is not appropriate at IWM

III. Review criteria for appointing youth partner organisations

IV. Controversial or sensitive content to be circulated and discussed, using the usual proforma with a recommendation for decision, at IWM’s Editorial Board weeks in advance instead of days to enable amendment or in extremis cancellation.

V. Executive Producer to attend final rehearsals of Breaking the Silence in person to provide final sign off.
Appendix D - Breaking The Silence 2021: Timeline and Participants

The Trustees were informed on 17th November 2021.

5th July: Tender interviews. Contracted parties were appointed for the London and Manchester performances.

24th September: Communications Manager (Exhibitions and Programming) emailed IWM North Team and PEL, to say that Songs of Praise will include IWM North’s programme within their remembrance episode and this is Songs of Praise’s highest viewed episode of the year.

30th September: Remembrance Press Release was issued externally and it included Breaking the Silence. This set customer expectations that “the silence will be broken with an original spoken word piece with musical accompaniment from young music lovers … exploring what remembrance means to them today … IWM is committed to hearing and sharing perspectives from a diverse range of voices.”

2nd October: Young people met curatorial staff per workshop plan on the origins of remembrance and the personal resonance of those who have experienced war and conflict (staff provide guidance notes and follow up conversations).

20th October: PEL Producer attended a rehearsal and flagged the draft spoken lyrics to the Senior Producer and the Executive Producer. The contracted party was asked to provide a copy of the lyrics. Breaking the Silence was announced on the IWM website events page. This was the first opportunity to see the full proposed performance.

27th October: Filming for Songs of Praise took place at IWM North.

29th October: The first draft lyrics, as submitted by the contracted party for IWM, were flagged as containing inaccuracies and problematic tone; PEL staff worked with curatorial on factual detail. This was not considered extraordinary.

3rd November: PEL Executive Producer, Senior Producer, Producer and the contracted party went through lyrics with performers to describe changes that needed to be made. Assistant Director PEL did 5 min introduction (via Zoom) on importance of audience presentation and moment, tone and factual accuracy.

Standard introduction messages explaining the performance included personal responses to Remembrance which did not reflect IWM views were drafted by Executive Producer. (These are carried on IWM website and announced prior to the performance on the day).

4th and 5th November: Further follow up with PEL and curatorial teams on historical points.
8th November: PEL advised curatorial staff that they were still finessing the lines.

10th November: The contracted party rehearsal and final lyrics were drafted before sending to the IWM team.

11th November: Final draft of lyrics submitted to Executive Producer, Senior Producer and Producer at IWM by the artists with factual inaccuracies removed and much changed but still containing sensitive material. The Executive Producer escalated to the Assistant Director.

Issue escalated to the IWM Editorial Board by email from the Assistant Director PEL.
Communications Team prepares defensive Q&A brief about Breaking the Silence based on email. Breaking the Silence promoted on IWM social media channels.

14th November: Morning rehearsal attended by PEL producer. Breaking the Silence Performances at IWM London and IWM North
Mixed audience reaction. (Low audience numbers <400 attended the event. Family members of performers and school supporters were prevalent).

15th November: The Executive Director Content and Programme and the Director-General discussed the performance and the audience reaction. Press Team brief that there had been four complaints about the performance. Review of the commissioning and editorial process considered. Complaint reporting is erroneous and does not account for social media activity

17th November: Media enquiries received from Mail Online and the Daily Telegraph.
The IWM press office issued its statement.
The Trustees were informed.
Appendix E - Medium Priority Audit Results and Recommendations

1. Governance: We were requested to perform our review using the IWM Rules for the Conduct of investigations. However, the IWM does not have such rules.

Recommendation: investigation rules and guidance should be prepared and approved.

2. Health and Safety Board Terms of Reference: For the Health and Safety Board Terms of Reference, the “accountability” section does not cover minutes, Action or Decision Logs and monitoring of actions or the role for oversight of business continuity and recovery planning, which is currently part of their remit. In addition, for “working methods / ways of working” there is no section for operations or criteria for successful risk management. as a minimum, operations and accountability should be added to the Terms of Reference. Committee Terms of Reference would usually include such matters as: -
   i. Meetings, minutes and actions
   ii. Decision-making guidance and quorum
   iii. Resources and budget
   iv. Paper and presentation guidelines
   v. Delegating tasks and powers for any sub-committees
   vi. Deliverables
   vii. Reporting and monitoring
   viii. Review of the board and evaluation of its effectiveness.

Recommendation: Terms of Reference, minuting and tracking of actions should be updated.

Management Response: A wider review of the Health and Safety Committee structure will be conducted to strengthen strategic focus and differentiate from operational hazards

3. Risk Register: The following issues in relation to risk management have become evident during our review;

   1. Risk Appetite needs to be clearly documented and this would, inter alia, allow better risk oversight of activities. Good practice in this area would be for risk appetite to be not just a statement but a key element of the risk register which is considered as part of the assessment of risk and control environment in place for each risk. Best practice in this area is for not to have a single level of risk appetite but for this to be nuanced in accordance with the level of risk tolerance that there is for particular risk issues e.g. financial risk may carry a different level of risk appetite to reputational risk.
   2. There needs to be an increased level of awareness and training on risk management.
3. There is no centralised Incident Log to include near misses, audit findings, etc. as well as actual impacts. These could be put in the quarterly reporting.
4. Timing and location should be important risk factors.
5. More risk management reflection and evaluation time is needed after each project to allow future projects to benefit.
6. Reputation and Brand Board Risk Register v10, November 2020 indicates that the key risk is R&B 3: “Disengagement of audiences” scored “low” and “Improving” At the time of the event, this was a year old.
7. Risks to the reputation of the IWM and the controls in place to manage them need to be detailed.

**Recommendation**: Risk Management practices are reviewed in line with the suggested areas above to include not only greater consideration of risk appetite as part of the risk assessment and management process, but also to ensure that there is appropriate training and awareness on risk management throughout the organisation.

**Management Response**: A process to revised Risk Management Practices is about to commence

**4. Guidance on access and inclusion discussions**:

The IWM access and inclusion aims can lead to wider debates regarding the UKs historical role in global events. This is acknowledged by a lot of staff as a risk but staff are very concerned about being involved in culture wars because the IWM stance is not well understood or explained to staff. The IWM is trying to be neutral and nuanced; thus, they have traditional content as well as pushing boundaries content; getting the balance is difficult. There appears to be an appetite to assist curatorial team members who feel very exposed.

**Recommendation**: Guidance is needed on navigating discussions on history, access and inclusion, which must always be evolving.

**Management Response**: Proposal is for a Cultural Influencers discussion twice a year, to which trustees are invited

**5. Event Evaluations**:

It appears that more time is needed to gather and analyse feedback after each event. One project quickly follows after another with minimal time available for reflection and learning.

**Recommendation**: A mechanism to allow for formal analysis feedback and learning following each event should be built into the overall events planning and management process.