

NOTICE
OF
MEETING



AUDIT AND PERFORMANCE REVIEW PANEL

will meet on

THURSDAY, 7TH APRIL, 2016

at

7.00 PM

COUNCIL CHAMBER - TOWN HALL,

TO: MEMBERS OF THE AUDIT AND PERFORMANCE REVIEW PANEL

COUNCILLOR PAUL BRIMACOMBE (CHAIRMAN)
COUNCILLORS STUART CARROLL, DR LILLY EVANS, LYNNE JONES,
JACK RANKIN, ADAM SMITH (VICE-CHAIRMAN), LISA TARGOWSKA AND
EDWARD WILSON

SUBSTITUTE MEMBERS
COUNCILLORS MALCOLM BEER, JOHN COLLINS, DAVID EVANS,
RICHARD KELLAWAY, ROSS MCWILLIAMS, COLIN RAYNER,
WESLEY RICHARDS, JOHN STORY AND SIMON WERNER

Karen Shepherd
Democratic Services Manager
Issued on 30/03/2016

Members of the Press and Public are welcome to attend Part I of this meeting.

The agenda is available on the Council's web site at www.rbwm.gov.uk or contact the
Panel Administrator

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AGENDA

PART I

<u>ITEM</u>	<u>SUBJECT</u>	<u>WARD</u>	<u>PAGE NO</u>
1.	<u>APOLOGIES</u> To receive any apologies for absence.		
2.	<u>DECLARATIONS OF INTEREST</u> To receive any declarations of interest.		5 - 6
3.	<u>MINUTES</u> To approve the Part I minutes of the meeting held on 16 th February 2016		7 - 12
4.	<u>AUDIT PROCESS</u> To receive a presentation on the audit process.		Verbal
5.	<u>INTERNAL AUDIT PLAN</u> To approve the internal audit plan.		13 - 34
6.	<u>RBWM KEY RISKS REPORT</u> To consider the report.		To Follow
7.	<u>LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC</u> To consider passing the following resolution:- "That under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the remainder of the meeting whilst discussion takes place on item 9 on the grounds that it involves the likely disclosure of exempt information as defined in Paragraphs 1-7 of part I of Schedule 12A of the Act"		

PART II

<u>ITEM</u>	<u>SUBJECT</u>	<u>WARD</u>	<u>PAGE NO</u>
8.	<u>MINUTES</u> To consider the Part II minutes of the meeting held on 16 th February 2016. <i>(Not for publication by virtue of Paragraph 7 of Part 1 of Schedule 12A of the Local Government Act 1972)</i>		35 - 36

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MEMBERS' GUIDANCE NOTE

DECLARING INTERESTS IN MEETINGS

DISCLOSABLE PECUNIARY INTERESTS (DPIs)

DPIs include:

- Any employment, office, trade, profession or vocation carried on for profit or gain.
- Any payment or provision of any other financial benefit made in respect of any expenses occurred in carrying out member duties or election expenses.
- Any contract under which goods and services are to be provided/works to be executed which has not been fully discharged.
- Any beneficial interest in land within the area of the relevant authority.
- Any license to occupy land in the area of the relevant authority for a month or longer.
- Any tenancy where the landlord is the relevant authority, and the tenant is a body in which the relevant person has a beneficial interest.
- Any beneficial interest in securities of a body where
 - a) that body has a piece of business or land in the area of the relevant authority, and
 - b) either (i) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body **or** (ii) the total nominal value of the shares of any one class belonging to the relevant person exceeds one hundredth of the total issued share capital of that class.

PREJUDICIAL INTERESTS

This is an interest which a reasonable fair minded and informed member of the public would reasonably believe is so significant that it harms or impairs your ability to judge the public interest. That is, your decision making is influenced by your interest that you are not able to impartially consider only relevant issues.

DECLARING INTERESTS

If you have not disclosed your interest in the register, you **must make** the declaration of interest at the beginning of the meeting, or as soon as you are aware that you have a DPI or Prejudicial Interest. If you have already disclosed the interest in your Register of Interests you are still required to disclose this in the meeting if it relates to the matter being discussed. A member with a DPI or Prejudicial Interest **may make representations at the start of the item but must not take part in discussion or vote at a meeting.** The term 'discussion' has been taken to mean a discussion by the members of the committee or other body determining the issue. You should notify Democratic Services before the meeting of your intention to speak. In order to avoid any accusations of taking part in the discussion or vote, you must move to the public area, having made your representations.

If you have any queries then you should obtain advice from the Legal or Democratic Services Officer before participating in the meeting.

If the interest declared has not been entered on to your Register of Interests, you must notify the Monitoring Officer in writing within the next 28 days following the meeting.

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Public Document Pack Agenda Item 3

AUDIT AND PERFORMANCE REVIEW PANEL

TUESDAY, 16 FEBRUARY 2016

PRESENT: Councillors Paul Brimacombe (Chairman), Dr Lilly Evans, Lynne Jones, Jack Rankin, Adam Smith (Vice-Chairman), Lisa Targowska and Edward Wilson

Officers: Officers: Richard Ellis, Catherine Hickman, David Cook, Richard Bunn, Duncan Laird (KPMG), Simon Fletcher and Paul Ohsan.Ellis.

APOLOGIES

Apologies were received by Councillors Carroll; Councillor Kellaway attended as a substitute. Councillor Dr Evans reported that she would be late.

DECLARATIONS OF INTEREST

There were no declarations of interest received.

MINUTES

The Part I minutes of the meeting held on 10th December 2015 were approved as a true and correct record. The following updates were provided:

- The Audit process under review – a presentation to the Panel to be provided on the audit process.
- Oldfield School – lessons learnt log to be put in place for future projects.
- Legacy Bridge Fund – as the fund had not been used the Leader of Council to take back to the sub-committee for re allocation.

KPMG ANNUAL REPORT ON GRANTS AND RETURNS WORK 2014/15

Duncan Laird, KPMG, introduced the report that summarised the results of work KPMH had carried out on the Council's 2014/15 grant claims and returns.

This included the work completed under the Public Sector Audit Appointment certification arrangements, as well as the work completed on other grants/returns under separate engagement terms.

The certification of the Housing Benefit Subsidy claim was qualified and resulted in a letter to the Department for Work & Pensions (DWP). Whilst work on the Teachers' Pensions Return and NCTL Annual Grant Report and ITT Annual Accounts resulted in unqualified certificates.

In response to questions about the Housing Benefit qualification the Panel were informed that this related to testing of Rent Allowance cases that identified an error in how claimant income had been calculated. Following testing of additional cases, an extrapolated error of £7,310 was identified.

Andy Jeffs informed the Panel that in 2014 the team processes £36.7 million of payments on behalf of the DWP and dealt with 7,200 cases, 1,500 new claims and 17,200 changes in circumstances. 2 officers had completed training and would check claim forms and all the changes that should have been implemented over the last three years had been rectified. In response to questions from the Chair it was clarified that ongoing training was in place.

CLlr Wilson asked for clarification on risk based verification and was informed that this related to the type of claims; a pensioner on a fixed income would be classed as low risk but a new claimant or a person whose income changes would be a higher risk of error or fraud. It was therefore advisable to spend more time and seek more evidence for the higher risk claims than the more stable low risk claims.

The Chairman asked if it was expected that there would be higher levels of fraud in the high risk cohort and was informed that you would expect some correlation ; the risk could be of error or fraud.

Resolved that the report be noted.

ROYAL BOROUGH OF WINDSOR & MAIDENHEAD EXTERNAL AUDIT PLAN 2015-

16

Duncan Laird, KPMG, introduced the report that supplemented the Audit Fee Letter 2015/16 presented to the Panel in April 2015. Materiality for planning purposes had been calculated based on the prior years signed financial statements and had been set at £4.6 million for the Authority and £25 million for the Pension Fund.

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error had been identified as:

- Accounting for the Better Care Fund. Joint funding arrangements with the CCG's that requires review to ensure compliance with the Code and accounting arrangements.
- Longevity hedge. The Pension Fund has a longevity insurance policy and the contract must be kept under regular review to ensure its valuation and disclosure are in accordance with accounting standards.
- Management override of controls. It was important to consider the fraud risk from management override of controls as significant because management was typically in a unique position to perpetrate fraud due to their ability to manipulate accounting records.

The Chairman questioned if the maternity level set at 5.7% seemed a high fresh hold especially as the majority of the money would be taken up by payroll which by its nature is self audited by the staff checking their payments. The Panel were informed that KPMG did not just look at fraud but also error and the level set was standard for Councils.

Councillor Wilson mentioned that the authority had large capital transactions and questioned if these were checked. The Panel were informed that large capital expenditure was tested as a matter of course.

It was noted that the audit fees were set by the Audit Commission and that the latest fees had been reduced.

With regards to the key elements of our financial statements audit approach Councillor Wilson questioned the interim report scheduled for May and was informed that this was put in place in case there were issues found that required early reporting; this measure had not been required for KPMG.

Resolved that the report be noted.

2016/17 RBWM INTERNAL AUDIT CHARTER

Catherine Hickman, Service Manager Shared Audit and Investigation Service, introduced the report that requested the Panel approves the 2016/17 Internal Audit Charter.

The Panel were informed that the Internal Audit work was undertaken in accordance with the Internal Audit Charter, which set out the Terms of Reference for Internal Audit activity and complied with the CIPFA / IIA Public Sector Internal Audit Standards (PSIAS). This required annual approval and was attached as Appendix A.

The Chairman requested that in appendix A, paragraph 22 that as well as reporting any suspected malpractice to the appropriate manager that this was also reported to the Audit and Performance Review Panel.

With regards to paragraph 28 the Chairman questioned if there was the appropriate budget provision for the audit team to hire specialist expertise if required. The Panel were informed that there was currently adequate provision in the budget and that if additional funds were required they had different reporting lines to negate having to ask for additional funds from an officer who may be implicated.

The Panel requested that paragraph 6, first bullet point, be re written to clarify who the 'Board' were. It was also requested that it be made clear that the Managing Director was the Head of Paid Service and that the other two statutory positions; S151 Officer and Monitoring Officer, be added for clarity.

Resolved that the Panel approved the 2016/17 Internal Audit Charter.

(Cllr Dr Evans joined the meeting)

RBWM ANTI FRAUD AND ANTI CORRUPTION POLICIES REFRESH

The Audit and Performance Review Panel considered the report that requested they approve the updated Council Corporate Fraud Policies.

The Chairman asked how officers kept up to date with legislation and fraud activities. The Panel were informed that officers kept abreast of best practice, exchanged information with other authorities and agencies and updated policies on a regular basis.

Councillor Jones questioned the status of the document as it was short on other specific legislation and sanctions available. The Panel were informed that the policy had been copied from an existing Wokingham BC document and was an overarching strategic document with specific legislation referred to in documents sitting below this. With regards to other sanctions this was reviewed on a case by case basis with the appropriate action being taken. The Chairman recommended that it be noted that this was a policy statement rather than a policy document.

Councillor Wilson mentioned that it was an important document; however there was no indication who owned it and what would happen if the borough did not follow the policy. It was recommended that the document be revised and brought back to the Panel. It was recommended that the document also showed who received the document and evidence that the policy was fed down to all staff; needed evidence of corporate compliance.

With regards to page 16, paragraph 11 – Risk Management, it was requested that 'Major fraud risks relating to services should be included within Service Risk Registers' be changed to 'must be included'.

Cllr Jones recommended that if this was a high level overarching document then there should be references made to the supporting documents. It was also requested that the document show the roles of the statutory officers and their roles in being informed of any misconduct.

The Chairman noted that the introduction of appendix A mentioned that 'the Royal Borough of Windsor and Maidenhead would prosecute any person who commits a criminal offence....' and questioned what was the standing of the Royal Borough and thus this may need re wording.

Resolved that the policies be revised and brought back to the Panel.

2016/17 RBWM INTERNAL AUDIT PLAN

Catherine Hickman, Service Manager – Shared Audit and Investigation Service, introduced the report that recommended that the Audit and Performance Review Panel approved the 2016/17 Internal Audit Plan.

The Chairman questioned the status of appendix A, if it changed year on year and what the percentage of stable items verses dynamic items were . The Panel were informed that the key financial systems were audited each year whilst the remainder were chosen from strategic and management risks; it was the audits chosen from risks that had the fluidity.

The Chairman recommended that it would be good to know the total population of functions that could be audited. For example if there were 100 auditable areas and we were looking at 10 that would be 10% of the functions being audited. It was felt that the report would benefit from context showing how we are auditing, how dynamic and how many checked each year. It was recommended that 'M' be added as a guide to those that were mandatory and with regards to the discretionary ones adding why they were chosen, when they were last audited and what population do they belong to.

The Chairman mentioned that the report showed that there were 756 audit days; he questioned how many days this was per employee, what was the maximum capacity and what contingency was in place. The Panel were informed that there were 6.8 FTE's and the Chairman equated this to 200 days work each which was 1360 capacity days for the year.

The Chairman said he would like to see metrics added to the report showing how many FTE's, how many audit days do they have available and how this would equate to the capacity statement for the department. It should also show how the days were to be allocated, what was the contingency and historically how was this contingency used.

Cllr E Wilson questioned how the Panel knew the authority were auditing the correct areas, for example they had just had a discussion on the anti fraud policy but he could not see any audited areas around fraud or corruption. The Panel were informed that it was agreed a few years ago to link the audit plan to the risk management process, it was questioned that if it was not a risk then why audit that area. With regards to fraud this came under that umbrella and the Panel noted that after the recent fraudulent cashing of cheques that area was audited; the Part II report would cover fraud in more detail.

The Chairman mentioned that the dynamic software KPMG would be using should help find any areas of fraud or error to do with the accounts.

Cllr Targowska questioned if the shared legal service were audited. An update would be brought back to the Panel.

Resolved unanimously; that the Panel noted the report and requested that the revised report be brought back to their next meeting for approval.

Simon Fletcher, Strategic Director of Operations and Customer Services, attended the meeting to introduce the Operations Directorate Business Plan 2015/16 to 2018/19, quarter three updates. The report set out their progress against directorate and service wide objectives and key improvement outputs agreed with Lead Members for each service area over the next three or four years.

The report set out business plan reporting for:

- Revenues & Benefits Services
- Community Protection and Enforcement
- Highways and Transport
- Neighbourhood & Streetscene Delivery
- Customer Services
- Information and Technology Services

Each section reported against financial performance, service level key outputs, development objectives, risks and sickness levels.

Some of the key points noted from the report were that:

- Revenues and Benefits were reporting a projected £430k saving, there had been significant improvement in Housing Benefit processing.
- Community Protection and Enforcement would not be meeting its target to increase CCTV income because the contract with West Berkshire Council had been cancelled, the service area were however reporting a £100k improvement on the financial pressures.
- Highways and Transport were reporting a £200k underspend. In response to questions it was noted that the 'Complete construction of Stafferton Link Road' performance indicator was reporting Red as the funding was under review and a report was being produced for the Leader of Council.
- Customer Services were reporting a projected overspend of £11k; this was a reduction from a £100k projected overspend reported previously. Cllr Jones raised concern that the Corporate Complaints key output indicator was reporting Red whilst the corresponding development objectives on complaints were reporting issues with resource levels. The Panel were informed that due to better recording the level of complaints was expected to increase therefore new benchmarks had to be set. There had been a staffing issue for Adult services complaints and they were looking at a secondment.
- Information and Technology Services reported that the projected £100k overspend had been reduced to a projected £15k overspend.

In response to questions the Panel were informed that the Business Plan had been brought to the Panel to help raise awareness of the Directorate and to receive challenge from the Panel.

Cllr Dr Evans reported that she felt the document was very informative and showed the interdependencies' it was also mentioned that street scene needed improved performance.

Cllr Rankin asked how this report corresponded to the IPMR and was informed that there was some replication but this reports also included deliverables that supported the IPMR and service delivery. The Chairman informed that he had asked senior management to show their three top KPI's and cross reference to the IPMR.

LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

The meeting, which began at 7.00 pm, finished at 8.00 pm

CHAIRMAN.....

DATE.....

Report for:
ACTION



Contains Confidential or Exempt Information	NO – Part 1
Title	Resubmission of 2016/17 Internal Audit Plan
Responsible Officer(s)	Richard Bunn, Interim Head of Finance
Contact officer, job title and phone number	Catherine Hickman, Service Manager – Shared Audit and Investigation Service, 07917 265742
Member reporting	Councillor Paul Brimacombe
For Consideration By	Audit and Performance Review Panel
Date to be Considered	7 April 2016
Implementation Date if Not Called In	7 April 2016
Affected Wards	All

REPORT SUMMARY

1. This report resubmits the 2016/17 Internal Audit Plan to the Audit and Performance Review Panel (A&PRP) to address the points raised at the previous meeting on 16 February 2016. It recommends that the A&PRP approves the 2016/17 Internal Audit Plan with additional supporting information. This recommendation is being made to ensure that the Council meets its statutory requirements and that the A&PRP meets the requirements of its Terms of Reference to consider and approve the Internal Audit Plan and ensure that the work of the Shared Audit and Investigation Service (SAIS) is focused appropriately with adequate resources and is delivered in accordance with recommended best practice.
2. If adopted, the key financial implications for the Council are revenue costs of the SAIS. The Internal Audit Plan will be effective from 7 April 2016.

If recommendation is adopted, how will residents benefit?

Benefits to residents and reasons why they will benefit.

Dates by which residents can expect to notice a difference

Residents will have independent and objective assurance that the Council's control environment (comprising risk management, control and governance) is operating effectively, that resources are being used economically, efficiently and effectively and that public monies and the Council's assets and interests are being safeguarded.	Ongoing
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1. DETAILS OF RECOMMENDATION

RECOMMENDATION: Option 1 - Members are asked to approve the 2016/17 Internal Audit Plan.

2. REASON FOR RECOMMENDATION AND OPTIONS CONSIDERED

- 2.1 This recommendation is being made to ensure the Council has adequate Internal Audit coverage for 2016/17, enabling the Service Manager, Shared Audit and Investigation Service (and Head of Internal Audit) to meet their requirements to give an overall opinion on the Council's internal control and risk framework at the end of the financial year.
- 2.2 In addition, under S151 of the Local Government Finance Act 1972, the Council's Head of Finance (as S151 Officer) has a statutory duty to maintain an appropriate framework of controls over the Council's financial affairs. Reliance upon the SAIS and their annual programme of work in reviewing the operation of systems of internal control and financial management is fundamental to the fulfilment of that responsibility.
- 2.3 The proposed 2016/17 Internal Audit Plan, attached at Appendix A, is intended to demonstrate how Internal Audit supports the overall aims and objectives of the Council. Consultations have been undertaken with internal stakeholders and the key external stakeholder of External Audit, KPMG. The Audit Plan has been prepared using the methodology agreed by the A&PRP following a Lean review of audit processes in 15th February 2011. It focuses efforts / cost on only those audits that feed directly into:-
- the regulated external audit which would result in higher external audit costs if not done internally.
 - other regulated reporting, but only the minimum effort necessary to deliver compliance, including the Annual Governance Statement (AGS).
 - facilitating the provision of an overall opinion each year for the A&PRP on the operation of the Council's internal control environment, risk management arrangements and governance framework.
 - other CMT / Cabinet / A&PRP strategic & tactical priorities which are at high risk from changes in customer needs, funding, processes or resourcing.
 - areas identified by External Audit as requiring improvement.
 - the audit of areas which are deemed to be 'important' to support operating objectives.
 - cutting out all other 'housekeeping' activities not directly driven by the above.
 - the Audit Plan is aligned with the Council's objectives and Corporate Risk Register (CRR).

- 2.4 Areas of scope for each audit that is listed in the 2016/17 Internal Audit Plan is attached in Appendix B.
- 2.5 Whilst a number of audit reviews within the Internal Audit Plan are effectively considered as required to be undertaken on an annual basis (key financial systems, particularly high risk items etc.), others enter or leave the Audit Plan based on the CRR rating and the views of officers and Members. As such, the Internal Audit Plan is fluid and is regularly realigned to accommodate changes to the CRR, thereby ensuring that it remains current and focussed on the key risks affecting the Council.
- 2.6 The mandatory elements of the International Professional Practices Framework (IPPF) have been interpreted or adapted for the public sector to create the Public Sector Internal Audit Standards (PSIAS). Under the Performance Standards within the PSIAS it states that each organisation should produce a risk based periodic internal audit plan and on this basis audits have been classified for the 2016/17 Internal Audit Plan as static or dynamic and account for 37% and 63% of the Audit Plan respectively. Static audits are undertaken annually and periodic audits are taken from the uncontrolled high risk areas of the CRR and are audited on a cyclical basis. This is determined from when the area was last audited, whether follow up action is required, whether it is new as a key risk on the CRR, as well as taking into account audit resources. Auditor Judgements are entered into the annual audit plan after discussion with the Corporate Management Team, Head of Finance (S151 Officer), Audit and Performance Review Panel and External Audit, as well as the requirements to inform the Head of Internal Audit opinion on the Council's internal control and governance framework. For those audits classified as periodic, the date of the last audit is shown in Appendix A.

Key Risks

- 2.7 The total population of risks in the CRR is 127, categorised as Key Strategic, Key Operational and Non Key risks. Table 1 below shows the breakdown of those risks into their respective categories and also the proportion of those risks to be audited during 2016/17 from the total population. As outlined above, audit work concentrates on those Key Strategic and Key Operational Risks classified as being uncontrolled high risk.

Table 1 : Classification of Risks in Corporate Risk Register and 2016/17 Proposed Audit Coverage

Type	Classification of Risks in Corporate Risk Register	2016/17 Proposed Audit Plan Coverage
Key Strategic Risk - Uncontrolled High	14	6
Key Operational Risk - Uncontrolled High	31	12
Non-Key Risks	82	0
Total Population	127	18

2.8 For 2016/17, 43% of the Council's Key Strategic Risks and 39% of the Key Operational Risks will be audited.

2.9 The 2016/17 total RBWM Internal Audit Plan coverage is 726 productive audit days, which equates to 3.8 FTE Auditors.

Audit Plan Contingency

2.10 The Audit Plan includes provision for Contingency to accommodate Management and Member requests. For 2016/17, 40 days provision is made for this work. At A&PRP on 16 February, Members asked how historically this element of the Plan has been used. For 2015/16, 49 days (against a provision of 50 days) were used for this work, undertaken on behalf of Management, in the areas below. The findings of this work will be reported in the 2015/16 Annual Internal Audit Report to the A&PRP in September 2015.

- Mail Merge Errors
- Pay Award Check
- Health and Safety Part II
- Planning Returns
- Homecare Costs
- Department of Transport Grant Certifications
- Bus Operators Grant Certification
- Delegated Schools Grant
- Repairs & Renewal Grant
- Local Enterprise Partnership

Option	Comments
<p>(1). Approve the risk based 2016/17 Internal Audit Plan.</p> <p>Recommended</p>	<p>The Council will be able to discharge its statutory functions in relation to audit, control and governance. In addition, the A&PRP will comply with its responsibilities as set out within their Terms of Reference.</p> <p>This will demonstrate that the Council is not exposing itself to unnecessary risks by having an adequate internal control and governance framework leading to good performance and better outcomes for service users/residents.</p>
<p>(2). Approve the risk based 2016/17 Internal Audit Plan in the main but reprioritise Internal Audit resources at the margins, ensuring that the Council fulfils its statutory obligations.</p>	<p>Members may wish to request that the Internal Audit be amended / altered if they feel that there are material issues which have not received sufficient emphasis or if there are specific issues the report is deficient in.</p>
<p>(3). Significantly reprioritise the SAIS resources, which may result in the Council not fulfilling its statutory function and not sufficiently reviewing key risk areas.</p>	<p>Reduces ability of the Council to discharge its statutory functions in relation to audit, control and governance and thereby not comply with legislative requirements (Section 5).</p> <p>This may expose the Council to unnecessary risks by not having an adequate internal control and governance framework leading to poor performance, fraud / irregularities and poor outcomes for service users/residents.</p> <p>It may result in a qualification in the External Auditors' Annual Management Letter and/or an increase in External Audit fees which could affect services.</p> <p>A&PRP will not be discharging its responsibilities as shown in its Terms of Reference.</p>

3. KEY IMPLICATIONS

Defined Outcomes	Unmet	Met	Exceeded	Significantly Exceeded	Date they should be delivered
<p>Residents have confidence that public funds are being used economically, efficiently and effectively and that Council assets and interests are being safeguarded from misappropriation / loss.</p>	<p>Failure of the Council to meet its statutory requirements and failure of the A&PRP to discharge its responsibilities.</p> <p>Loss of residents' confidence.</p>	<p>Council meets its statutory requirements to provide an adequate and effective internal audit of its accounting records and system of internal control.</p>	<p>n/a</p>	<p>n/a</p>	<p>31 March 2017</p>

	Council reputation may be affected.	A&PRP discharges its responsibilities. Gain residents confidence. Council reputation protected.			
Unqualified External Audit Financial Accounts and Management Letter.	Adverse comment and a qualified External Audit Management Letter if the Council fails to maintain an adequate Internal Audit Service.	Unqualified External Audit Management Letter as Council meets its requirements to provide an adequate and effective Internal Audit Service.	n/a	n/a	31 March 2017
External Audit fee kept to a minimum.	Increase in the External Audit fee arising from them being required to undertake additional audit work by not being able to place reliance on the work of the SAIS.	External Audit relies on the work of the SAIS.	n/a	n/a	31 March 2017

4. FINANCIAL DETAILS

4.1 Financial impact on the budget

The Section 151 Officer recognises the need to make efficiency savings but would have concerns about having a significantly reduced audit coverage on the basis that as resources across the council reduce, the risk of internal controls being compromised increases and internal audit is an important means of providing the required assurance to the Section 151 Officer. The transfer of the budget to the SAIS has enabled a reduction to already be achieved which for 2014/15 totalled £10k and for 2015/16 £40k through identification of efficiencies and reduction of audit days.

The SAIS is ready to respond to delivering the council differently initiative and take on work or reduce costs. We do need to recognise that the council will be looking for different delivery methods for its services and internal audit need to be ready to respond.

Revenue - Officer time in dealing with provision of the SAIS. The proposal relates to existing budgets, no new funds are being sought.

Capital - None

5. LEGAL IMPLICATIONS

5.1 Relevant legislation includes:

- Accounts and Audit (Amendment) (England) Regulations 2015
- Chartered Institute of Public Financial Accountants (CIPFA/Institute of Internal Auditors (IIA) Public Sector Internal Audit Standards 2013
- S151 Local Government Finance Act 1972

6. VALUE FOR MONEY

6.1 Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal audit assists the Council in ensuring its assets are used efficiently and that they are properly safeguarded against misappropriation and loss.

6.2 Peer reviews and consultations have found little difference between the methodology and range of audits currently being delivered from those being undertaken by internal audit teams noted for their audit best practice.

6.3 Internal Audit continues to ensure that its processes are lean and undertakes an annual self-assessment to ensure they are compliant with the CIPFA/IIA PSIAS, as recommended best practice. In accordance with those requirements, an independent external assessment will also be undertaken every five years.

7. SUSTAINABILITY IMPACT APPRAISAL – N/A

8. RISK MANAGEMENT

Risk	Uncontrolled Risk	Controls	Controlled Risk
1. Failure to discharge statutory obligations leads to breach of legislation resulting in fines, investigation and reputational damage.	High	Risk based Internal Audit Plan that are aligned with the Council's objectives and CRR.	Low
2. Failure to provide necessary assurances that the Council's systems are secure leads to major event, fraud and/or mismanagement of monies.	High	Risk based Internal Audit Plan that is aligned, where possible, with the Council's objectives and CRR.	Low
3. Failure to have suitable systems in place to reduce potential losses and inefficiencies leads to wasted resources or duplication of work.	High	Integrate individual audit reviews with other reviews. Risk based Internal Audit Plan that is aligned with the Council's objectives and CRR.	Low

9. LINKS TO STRATEGIC OBJECTIVES

9.1 The 2016/17 Internal Audit Plan is aligned with the Council's objectives and the CRR. Internal Audit helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

10. EQUALITIES, HUMAN RIGHTS AND COMMUNITY COHESION – N/A

11. STAFFING/WORKFORCE AND ACCOMMODATION IMPLICATIONS – N/A

12. PROPERTY AND ASSETS – N/A

13. ANY OTHER IMPLICATIONS – N/A

14. CONSULTATION

14.1 Consultations have been undertaken with internal stakeholders (Members of the A&PRP, Corporate Management Team, S151 Officer, Directorate Management Teams and Insurance and Risk Manager) and the key external stakeholder of External Audit, KPMG in preparing the 2016/17 Internal Audit Plan.

15. TIMETABLE FOR IMPLEMENTATION

15.1 The 2016/17 Internal Audit Plan will come into effect from 1 April 2016. Progress on delivering the Internal Audit Plan will be reported to the A&PRP on an interim (6 monthly) and annual basis.

Date	Details
December 2016	2016/17 Interim Audit and Investigation Report
June 2017	2016/17 Annual Audit and Investigation Report

16. APPENDIX

16.1 Appendix A – 2016/17 Internal Audit Plan (attached to this report).

16.2 Appendix B – Areas of scope for audits contained in the 2016/17 Internal Audit Plan (attached to this report)

17. BACKGROUND INFORMATION

Accounts and Audit Regulations 2015
CIPFA/IIA Public Sector Internal Audit Standards 2013
S151 Local Government Finance Act 1972

18. CONSULTATION (MANDATORY)

Name of consultee	Post held and Department	Date sent	Date received	See comments In paragraph:
Internal				
Alison Alexander	Managing Director and Strategic Director of Adult, Children and Health Services	16/3/16		
Corporate Management Team (CMT)	Managing Director, All Strategic Directors, Head of Finance	16/3/16		
Cllr Paul Brimacombe	Chair of Audit and Performance Review Panel			

Report History

Decision type:			
Key decision entered into the Forward Plan – N/a			N/a
Report no.	Full name of report author	Job title	Full contact no:
	Catherine Hickman	Service Manager – Shared Audit and Investigation Service	07917 265742

Royal Borough of Windsor and Maidenhead 2016/17 Internal Audit Plan

KEY FINANCIAL SYSTEMS

Corporate Risk Register

Reference	Directorate	Audit Area	2014/15	2015/16	2016/17	
FINOP0001	Adult, Children and Health Services	Payroll	15	15	15	(A)
	Corporate and Community Services	Debtors	12	12	12	(A)
	Corporate and Community Services	Creditors	7	7	7	(A)
	Corporate and Community Services	General Ledger	5	5	5	(A)
	Corporate and Community Services	Cash & Bank Reconciliation	15	15	15	(A)
HOF0013	Corporate and Community Services	Cash & Banking Arrangements	15	10	15	(A)
	Corporate and Community Services	Cash Flow, Investments, Loans (Treasury Management)	7	7	7	(A)
PEN0001	Corporate and Community Services	Pensions Payroll & Administration incl. assurance for partners and	45	25	25	(A)
CMT0018/FINOP0001	Operations and Customer Services	Pensions Governance Arrangements				
	Operations and Customer Services	Housing Benefits/Council Tax Reduction Scheme	20	20	20	(A)
	Operations and Customer Services	Council Tax	10	10	10	(A)
	Operations and Customer Services	NNDR	10	10	10	(A)
	Corporate and Community Services	Capital Programme, Accounting, Expenditure Monitoring	7	10	10	(A)

GOVERNANCE BUILDING BLOCKS

	Cross Cutting	Risk Management	20	10	20	(A)
	Cross Cutting	Performance Management & Balanced Scorecard	10	x	15	(P)
HOF0006 / HOF0009 / SSS0016	Cross Cutting	Procurement	x	x	20	(P)
	Cross Cutting	Financial Management (including budget monitoring, budgetary control, Economy outside of MTFP and MTFP)	30	30	30	(A)
		Human Resources	8	x	x	(P)

KEY STRATEGIC RISKS

CMT0009	Cross Cutting	Failure to manage Partnership working (to include ADULTS0035)	20	x	30	(P)
CMT0036	Cross Cutting	Strategic Leadership	20	x	15	(P)
BID0008/TECHAN0001	Operations and Customer Services	Computer Audit incl IT Data Security & Data quality	40	35	40	(A)
CMT0042	Adult, Children and Health Services	Demographic changes	x	x	25	(P)
BIM0002	Cross Cutting	Projects fail to deliver planned benefits	x	20	x	(P)
REGEC0002	Cross Cutting	Project Management Failure re: Maidenhead Rejuvenation Programme on time and on budget (Link to POLPER0002)	x	15	x	(P)
CMT0025	Cross Cutting	Transformation Agenda	x	20	x	(P)
CMT0038	Corporate Services	Technology Obsolescence	x	20	x	(P)

CMT0039	Operations	Crime and Disorder including Security Threats	x	20	x	(P)
REGEC0003	Corporate Services	Community Infrastructure Levy/S106	x	20	x	(P)
CMT0026/ADULTS0035	Adult and Community Services	Health and Social Care Act	X	25	x	(P)
EMRES0009		Business Continuity planning failure and Emergency Planning (incl. STREET0006)	15	x	x	(P)
CMT0033		Funding reduction arising from govt spending review	20	x	x	(P)
CMT0020		Adult Social Care - Demographic Growth	20	20	x	(P)
KEY OPERATIONAL RISKS						
HSG0001	Operations and Customer Services	Housing Options	10	x	10	(P)
ADULTS0033/CMT0043	Adult, Children and Health Services	Adult Safeguarding	20	10	20	(A)
ADULTS0035	Adult, Children and Health Services	Partnership agreements and joint funding	x	x	10	(P)
SCHOOL0009	Adult, Children and Health Services	School Places	x	x	20	(P)
SCHOOL0008	Adult, Children and Health Services	School Improvement	10	x	15	(P)
Including SDCHIL007 (School trips)	Adult, Children and Health Services	Secondary, Middle, Special Schools	15	5	5	(A)
HE0008	Operations and Customer Services	Highways and Winter Maintenance	20	x	15	(P)
PPS0007	Operations and Customer Services	Public Safety & Public Protection	15	x	20	(P)
HSG0003	Corporate and Community Services	Traveller Sites	x	x	10	(P)
REGEC0004	Corporate and Community Services	S106/Community Infrastructure Levy	x	x	15	(P)
DC0020	Corporate and Community Services	Tree Management	10	x	10	(P)
ADULTS0032	Adult Services	Transforming Social Care (Link with ADULTS0016 & ADULTS 0034, ADULTS0039)	40	x	x	(P)
ADULTS0023	Adult Services	Customer needs assessment	10	10	x	(P)
SDADCO0009	Adult Services	Social Fund	10	x	x	(P)
STREET0007	Operations	Flooding	25	x	x	(P)
STREET0008	Operations	Car Parks (To include parking fines, cash collections and residents)	15	x	x	(P)
SSS0011	Children's Services	Children's Safeguarding	30	30	10	(A)
ADULTS0016	Adult Services	Externally provided Homecare Services (ADULTS 0034)	x	10	x	(P)
COM0001	Operations	Waste Management	x	15	x	(P)
HE0010	Operations	Flooding	x	10	x	(P)
SSS0010	Children's Services	Fostering	x	10	x	(P)

SSS0013	Children's Services	Adoption	x	10	x	(P)
SSS0015	Children's Services	Intensive Family Support Project - Non buy in from partners	x	15	x	(P)
SDCHIL0020	Children's Services	Statutory Responsibilities	x	20	x	(P)
SDCHIL007 (Management Request)	Children's Services	School Trips	x	10	x	(P)
PROPER0016	Corporate Services	Borough Local Plan	x	10	x	(P)
AUDITOR JUDGEMENT						
Including SDCHIL007 (School trips)	Adult, Children and Health Services	Transferring responsibilities Health Visitors & School Nursing	x	x	20	(P)
	Adult, Children and Health Services	Primary Schools	25	20	20	(A)
	Cross Cutting	Contract Management (including one of Contract Governance, Contract Management or Contract Auditing)	40	20	25	(A)
	Operations and Customer Services	Assessments and Interventions Team	x	x	10	(P)
	Operations and Customer Services	Appointee / Deputeeships	x	x	10	(P)
	Operations and Customer Services	Property Services (to include School Property Services)	x	25	10	(P)
Corporate and Community Services	RBWM Commercial Services Ltd	x	x	10	(P)	
Corporate and Community Services	Commercial Rents	x	10	x	(P)	
SERVICING THE BUSINESS						
	Cross Cutting	Annual Governance Statement Preparation	15	15	20	(A)
	Cross Cutting	Development of New Systems / Special Projects	20	10	10	(A)
	Cross Cutting	Public Sector Internal Audit Standards Compliance	5	5	10	(A)
	Cross Cutting	Advice on Demand	15	10	10	(A)
	Cross Cutting	Contingency (including Management/Member requests)	80	50	45	(A)
	Cross Cutting	- Follow Up Countermeasures & Testing	40	10	10	(A)
		- Corporate Governance Compliance	10	5	10	(A)
		Proactive Fraud	20			
		Initial Irregularity Investigations	20			
			891	726	726	

(A) Annual audits. These are performed every year and are static.

(P) Periodic audits. These occur with a frequency greater than a year and are dynamic.

Appendix B - 2016/17 Scope of audit coverage.

Code	Audit	Indicative High Level Scope/Controls
Key Financial Systems		
9101	Payroll	<ul style="list-style-type: none"> • Starters • Permanent and temporary amendments • Leavers • Reconciliations • Administration
9102	Debtors	<ul style="list-style-type: none"> • Reconciliations undertaken between the debtors system and <ul style="list-style-type: none"> i) General ledger ii) Cash receipting system • Debt recovery • Monitoring of Income against budget
9103	Creditors	<ul style="list-style-type: none"> • Control Account Reconciliations & updates to the General Ledger • Exception reporting • New suppliers • Controls over non-pay expenditure, incl. ordering, goods receipting, invoicing (incl. non-order & retrospective) and payment of goods • Performance monitoring
9104	General Ledger	<ul style="list-style-type: none"> • Access to the General Ledger is controlled and monitored • Journal entries to the General Ledger are appropriately controlled • Feeder systems are reconciled with the General Ledger • Suspense accounts are robustly reviewed and reconciled • Closing balances from the previous year are accurately rolled forward to the following year opening balances • Period-end close down processes are well controlled
9105	Cash & Bank Reconciliation	<ul style="list-style-type: none"> • Income received and banked is then accurately posted • Regular, independent cash receipting reconciliations (between the cash receipting system and bank account statement balances) are carried out • Regular, independent bank reconciliations (between the general ledger and bank account statement balances) are carried out • Balances held in suspense accounts are regularly cleared (within one month)
9106	Cash & Banking Arrangements	<ul style="list-style-type: none"> • Cash collection contract scope and contents • Cash collection contract monitoring arrangements

9107	Cash Flow, Investments, Loans (Treasury Management)	<ul style="list-style-type: none"> • Investments • Reconciliations • Monitoring activities • Interest receipts • Lending list
9108	Pensions Payroll & Administration incl. assurance for partners and Pensions Governance Arrangements	<ul style="list-style-type: none"> • Roles and responsibilities • Adherence to policies and procedures • Administrative controls between administration and payroll systems. • Payment authorisation process. • Regular reconciliations • Management reviews of:- <ul style="list-style-type: none"> - pension fund transfers - pensions and benefits calculations - pensions masterfile - capital costs - suspensions and write offs • Maintenance of files and retention of documentation • Computer security • Pension Board as defined by s5(1) and (2) Public Services Pension Act 2013. • Pension Fund Panel and Advisory Panel :- <ul style="list-style-type: none"> - Roles and responsibilities - Decision making and monitoring process - Training and support - Record maintenance • Funding Strategy including the triennial Actuarial valuation of Funds • Impact of hedging to mitigate risks to pension fund value • Assets and liabilities
9109	Benefits/CTRS	<ul style="list-style-type: none"> • New applications • Change of circumstances • Overpayments • Exception reports • Reconciliations • Income Collection and arrears
9110	Council Tax	<ul style="list-style-type: none"> • Maintenance of the Council Tax property database and reconciliations • Calculation of Council Tax liability including discounts and reliefs • Billing, amendments and reconciliations • Collection, refunds, and suppression of demands • Debt recovery, monitoring and pursuit of arrears

9111	NNDR	<ul style="list-style-type: none"> • Maintenance of the NNDR property database and reconciliations • Calculation of NNDR liability including discounts and reliefs • Billing, amendments and reconciliations • Collection, refunds, and suppression of demands • Debt recovery, monitoring and pursuit of arrears
9112	Capital Programme, Accounting, Expenditure Monitoring	<ul style="list-style-type: none"> • Asset management and valuations • Capital programme and expenditure monitoring
Governance Building Blocks		
9113	Performance Management & Balanced Scorecard	<ul style="list-style-type: none"> • Objective of the Performance Management • Alignment of the KPIs with the Council's Vision and Council Plan • Alignment of the KPIs with Service Plans • Progress of the KPI reporting and plans for implementation • Clarity of roles and responsibilities for maintaining the Performance Management System • Accuracy of KPIs and Quality Assurance
9114	Procurement	<ul style="list-style-type: none"> • Compliance with Procurement Directive • Engagement with consultants • Compliance with EU thresholds • Compliance with RBWM thresholds • Material decisions • Use of standing lists • Major Suppliers
9115	Risk Management	<ul style="list-style-type: none"> • The council's risk management policy and strategy, including roles and responsibilities and the lines of communication • The scope and content of the council's risk register • The categorisation of risks • Roles and training of individuals responsible for Risk Management • Methodologies and tools for identification and assessment of risk

9116	Financial Management (including budget monitoring, budgetary control, Economy outside of Medium Term Financial Plan(MTFP) and MTFP)	<ul style="list-style-type: none"> • Budgetary setting, monitoring and control measures, including the Forward Plan, income against targets and response to economic and emerging policy signals • MTFP • Financial reserves
Key Strategic Risks		
9117	Failure to manage Partnership working (to include ADULTS0035)	<ul style="list-style-type: none"> • Secure targeted numbers of volunteering resource, a critical part of Big Society and specifically the Adopt a Street scheme • Cabinet approved policy in place. The parish devolution agenda is ongoing • Ensure the relationship with Local Enterprise Partnership is strong • Build relationships with people and organisations that support children - sports organisations, use of youth forum, youth council • Various partnership boards supporting different aspects arising from the public health agenda (adult services) • Build relationship with fire service. Introduced a local fire station in Windsor to provide a first response to callouts • Building relationships and improved working with Housing Associations • Cross party meetings occur with the Police and NHS whenever specific issues arise
9118	Strategic Leadership (CMT 36) now Change Management Failure	<ul style="list-style-type: none"> • Transformation board established • Cabinet/CMT to consider strategic priorities, original design and transformation plans. Agreed priorities to go to Cabinet • Review 5 yr strategy to ensure validity. Increase member collaboration in formulation to identify strategic priorities • Review structure, purpose and impact of the various management teams – CMT/DMTs and so forth • Actions of transformation board are a key expectation of the senior leadership team • Horizon scanning, scenario development and long term planning as distinct processes • MTFP reflects strategic position as part of budget

9119	Computer Audit incl IT Data Security & Data quality	<ul style="list-style-type: none"> • IT Strategy • IT Policy & Procedures • IT Disaster Recovery • IT Software Licences • IT Asset Management
9120	Demographic changes	<ul style="list-style-type: none"> • Economic outlook data (including demographics) presented monthly to the CMT • Gathering additional data (incl. from NHS) to drill down into local information • Understanding and using our data intelligently to predict/forecast areas of growth and/or change • Targeted training for areas affected by changes, for teachers/social workers/other professionals etc
Key Operational Risks		
9121	Housing Options	<ul style="list-style-type: none"> • Strategy developed to discharge our duty into the private rented sector • Awareness of government measures to support home ownership. Provision of alternative types of temporary accommodation • Conversion of housing association tenancies to affordable rents to address affordability of private rental sector • Continuous monitoring of applications and vigilance to early indications of repossession • Lean Project looking at options associated with mitigation measures • Development plan for housing associations, housing options, s106 to Cabinet in new year 16. Address options, shared ownership and other advice • Business Continuity
9122	Adult Safeguarding	<ul style="list-style-type: none"> • Business Plan • Core Groups • Performance Management • Adult Safeguarding Prtnership Board • Monitoring of External Provider • Major incidents • Training and supervsion, recruitment and retention • MASH

9123	Partnership agreements and joint funding	<ul style="list-style-type: none"> • Collaborative commissioning with GP Clinical Commissioning Groups • Information sharing protocols are in place with the NHS • A specific workstream to try to protect against any financial penalty for missing targets is in place • 2 year project: review/development of new agreement with NHS partners • Independent review of joint funding and healthcare contribution to cases across Berkshire. Issues being addressed case by case • Partnership to draft agreements for proper governance of joint mental health and learning disability services • Health & Wellbeing board and strategy in place • Joint strategic needs assessment and public health priorities
9124	School Places	<ul style="list-style-type: none"> • In partnership with schools, agree phased plan re:secondary, middle, upper school expansion e.g. costs, transport, data models • Collect trend data and annually monitor parent preferences in applications to enable projections to meet demand • Officers continually explore opportunities for further free school provision as a way of providing more places and choice • Annually monitor applications to ensure arrangements for providing additional school places can be made prior to formal offers • Open new school on Bray Road school site on time and on budget • Use agreed and consistent demographic data sources to forecast future school places and ensure this matches with planning data • Explore proposal for potential for a satellite grammar school in the borough
9125	School Improvement	<ul style="list-style-type: none"> • Deploy resources to maintain the education improvement strategy and the early years strategy • Constantly challenge underperforming schools upon results evidenced in education data to target specific underperformance areas • Hold annual meetings with education providers • Broker and enable inter-school support to fully exploit specific subject expertise. • Develop post 16 strategy and action plan • Developing alternative Key Stage 5 delivery model with all secondary settings. Linked to secondary expansion project

9126	Children's Safeguarding	<ul style="list-style-type: none"> • New improvement plan in place • New business plan in place that stipulates the activity of the service, clearly stating priorities. Multi-agency safeguarding hub (MASH) strengthens response to children and young people at risk of significant harm incl. CSE • Embed the consistent use of a monthly weighting scheme to ensure caseloads are manageable • Draft workforce development strategy complete, identifying need for developing relevant skills • In the event of a major incident a serious case review will investigate and reflect on practice in health and social care etc • Adopt and apply a quality assurance framework for children's services to quality assure service on an ongoing basis • Clear strategy for recruitment and retention of experienced social workers and managers - Frontline etc
9127	Secondary, Middle, Special Schools	<ul style="list-style-type: none"> • Governance • Financial Sustainability • Budget Setting • Budget Monitoring • Payroll • Income (if significant)
9128	Highways and Winter Maintenance	<ul style="list-style-type: none"> • Fundamental Service Review of inspection service: how it's done, what's inspected, how recorded with actions implemented • Parking service to arrange inspections of Magnet and Windsor LC car parks • Parking inspect Multi Storey Car Parks plus some elements of surface car parks. Safety audits will be carried out on a rolling programme • Streetcare inspect surface car parks (apart from Magnet and WLC) in accordance with the adjacent footway frequencies • Road categorisation project complete incl. wrongly categorised routes. Now needs to be put into a resourced inspection regime • Car parks safety inspection manual covering inspection methodology, frequency, recording and treatment of defects etc • Provide regular claims statistics to demonstrate success/failure of defences based on inspection programme • Leisure services inspect car parks falling outside parking and streetcare regime. Inspection freq. determined by site/usage

9129	Public Safety & Public Protection	<ul style="list-style-type: none"> • Agree for all high risk premises programmed to be inspected. • Ctax protocols identify/report Houses Multiple Officers which target potential new sites for inspection. • All staff trained and competent, evidenced and maintained by appraisals process. • An ongoing House in Multiple Occupation (HMO) inspection regime continues to prioritise high-risk sites • Maximise promotional activity i.e. community awareness in "Around the Royal Borough" and other media channels • All statutory annual reporting to the Food Standards Agency and Health and Safety Executive regarding programmed inspections are submitted
9130	Traveller Sites	<ul style="list-style-type: none"> • Member Working Party • Capital investment • Partnerships • Land supply strategy • Appeals • Needs assessment
9131	S106/Community Infrastructure Levy	<ul style="list-style-type: none"> • Implement CIL • Review the training for service managers on s106 board who monitor these monies to ensure processes are undertaken correctly • Contact parishes (parish devolution for S106) to discuss expenditure made on existing funds and a further transfer of held balances

9132	Tree Management	<ul style="list-style-type: none"> • Tree Improvement Plan Priority 3: proactive approach to tree inspection and an asset management plan to address tree defects • Highways inspectors trained on tree defect identification and will incorporate this into their inspection regime • Train community based staff to review the condition of trees with an exception reporting approach with real time recording • Tree Improvement Plan priorities 1 and 2: improve capacity providing technical support, contract monitoring, mobile technology • Routine inspection of the parks as per the agreed H&S risk associated to that park, either monthly, quarterly or 3 times a year • Inspect all trees in the 5 busiest borough parks (determined by footfall assessment) during 2016 • Improve recording and reporting technology to real time while onsite. This will reduce duplication of work • Mobile and geolocation business group will organise directorate mobile software wishes for the new devices • Trees in cemeteries are inspected by walk inspections as per parks methodology • Digitise records and share on the council web site - residents have info on own tree maintenance avoiding breaching Tree Protection Orders • PRoW land is inspected by volunteers every three years. PRoW can approach the tree team for advice as necessary
Auditor Judgement		
9133	Transferring responsibilities Health Visitors & School Nursing	To be defined but will have the overall objective of ensuring that the new responsibilities are being effectively managed.
9134	Primary Schools	<ul style="list-style-type: none"> • Governance • Financial Sustainability • Budget Setting • Budget Monitoring • Payroll • Income (if significant)
9135	Contract Management (including one of Contract Governance, Contract Management or Contract Auditing)	<ul style="list-style-type: none"> • Governance • Resources • Administration • Relationship Management • Performance Management • Financial Management • Risks • Contract development
9136	Assessments and Interventions Team	Management request for review of controls
9137	Appointee / Deputeeships	<ul style="list-style-type: none"> • Health and Safety • SLA • Data integrity • Safeguarding of assets

9138	Property Services (to include School Property Services)	To be defined but will have the overall objective of ensuring that the Shared Service has robust procurement and contract management procedures.
9139	RBWM Commercial Services Ltd	<ul style="list-style-type: none"> • Governance, including roles and responsibilities, Constitution • Finance • Legal status
Servicing the Business		
9140	Annual Governance Statement Preparation	To support the production of the Annual Governance Statement
9141	Development of New Systems / Special Projects	To provide advice on controls for new systems and participation in special projects
9142	Public Sector Internal Audit Standards Compliance	To review the Internal Audit Services compliance with the PSIAS to provide assurance that the service is effective.
9143	Advice on Demand	To provide advice to management on request in areas of expertise governance, risk and control
9144	Contingency (including Management/Member requests)	To provide flexibility to accommodate emerging risks
	- Follow Up Countermeasures & Testing	To provide assurance that Major and Extreme concerns have been implemented.
	- Corporate Governance Compliance	To provide compliance testing to support the Management Assurance Statements.

Agenda Item 8

By virtue of paragraph(s) 7 of Part 1 of Schedule 12A of the Local Government Act 1972.

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