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NOTICE OF MEETING

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CORPORATE OVERVIEW & SCRUTINY PANEL

will meet on

TUESDAY, 4TH FEBRUARY, 2020

At 6.30 pm

in the

COUNCIL CHAMBER - TOWN HALL, MAIDENHEAD

TO: MEMBERS OF THE CORPORATE OVERVIEW & SCRUTINY PANEL

COUNCILLORS LYNNE JONES, JULIAN SHARPE, CHRIS TARGOWSKI (CHAIR),
LEO WALTERS (VICE-CHAIRMAN) AND SIMON WERNER

SUBSTITUTE MEMBERS

COUNCILLORS CLIVE BASKERVILLE, PHIL HASELER, GEOFF HILL,
SHAMSUL SHELIM AND JOHN STORY

Karen Shepherd – Head of Governance - Issued: 27th January 2020

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 **Mark Beeley** 01628 796345

Accessibility - Members of the public wishing to attend this meeting are requested to notify the clerk in advance of any accessibility issues.

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AGENDA

PART I

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2.	<u>DECLARATIONS OF INTEREST</u> To receive any declarations of interest.	7 - 8
3.	<u>MINUTES</u> To consider the minutes of the meeting held on 18 th November 2019 and the Part I minutes of the meeting held on 15 th January 2020.	9 - 18
4.	<u>ANNUAL TRUSTS REPORT</u> To consider the report.	19 - 38
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8.	<u>2020/21 DRAFT INTERNAL AUDIT AND INVESTIGATION PLAN</u> To consider the draft report and the Internal Audit Charter.	97 - 124
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10.

LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

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 the grounds that they involve the likely disclosure of exempt information as defined in Paragraphs 1-7 of part I of Schedule 12A of the Act."

PART II - PRIVATE MEETING

<u>ITEM</u>	<u>SUBJECT</u>	<u>PAGE NO</u>
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MEMBERS' GUIDE TO DECLARING INTERESTS IN MEETINGS

Disclosure at Meetings

If a Member has not disclosed an interest in their Register of Interests, they **must make** the declaration of interest at the beginning of the meeting, or as soon as they are aware that they have a DPI or Prejudicial Interest. If a Member has already disclosed the interest in their Register of Interests they 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 the discussion or vote at a meeting.** The speaking time allocated for Members to make representations is at the discretion of the Chairman of the meeting. In order to avoid any accusations of taking part in the discussion or vote, after speaking, Members should move away from the panel table to a public area or, if they wish, leave the room. If the interest declared has not been entered on to a Members' Register of Interests, they must notify the Monitoring Officer in writing within the next 28 days following the meeting.

Disclosable Pecuniary Interests (DPIs) (relating to the Member or their partner) 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 licence 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.

Any Member who is unsure if their interest falls within any of the above legal definitions should seek advice from the Monitoring Officer in advance of the meeting.

A Member with a DPI should state in the meeting: ***'I declare a Disclosable Pecuniary Interest in item x because xxx. As soon as we come to that item, I will leave the room/ move to the public area for the entire duration of the discussion and not take part in the vote.'***

Or, if making representations on the item: 'I declare a Disclosable Pecuniary Interest in item x because xxx. As soon as we come to that item, I will make representations, then I will leave the room/ move to the public area for the entire duration of the discussion and not take part in the vote.'

Prejudicial Interests

Any interest which a reasonable, fair minded and informed member of the public would reasonably believe is so significant that it harms or impairs the Member's ability to judge the public interest in the item, i.e. a Member's decision making is influenced by their interest so that they are not able to impartially consider relevant issues.

A Member with a Prejudicial interest should state in the meeting: ***'I declare a Prejudicial Interest in item x because xxx. As soon as we come to that item, I will leave the room/ move to the public area for the entire duration of the discussion and not take part in the vote.'***

Or, if making representations in the item: 'I declare a Prejudicial Interest in item x because xxx. As soon as we come to that item, I will make representations, then I will leave the room/ move to the public area for the entire duration of the discussion and not take part in the vote.'

Personal interests

Any other connection or association which a member of the public may reasonably think may influence a Member when making a decision on council matters.

Members with a Personal Interest should state at the meeting: ***'I wish to declare a Personal Interest in item x because xxx'. As this is a Personal Interest only, I will take part in the discussion and vote on the matter.***

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Agenda Item 3

CORPORATE OVERVIEW & SCRUTINY PANEL

MONDAY, 18 NOVEMBER 2019

PRESENT: Councillors Phil Haseler, Lynne Jones, Julian Sharpe, Chris Targowski (Chair) and Simon Werner

Also in attendance: Councillors Wisdom Da Costa, David Hilton & Samantha Rayner, and Jonathan Gooding, Aron Kleiman and David McConnell (Deloitte)

Officers: Mark Beeley, Elaine Browne, David Cook, Nikki Craig, Terry Neaves, Karen Shepherd and Ruth Watkins and Sarah Orme

APOLOGIES FOR ABSENCE

Apologies for absence were received from Duncan Sharkey and Councillor Walters, Councillor Haseler attended as a substitute.

DECLARATIONS OF INTEREST

There were no declarations of interest.

MINUTES

RESOLVED UNANIMOUSLY; That the minutes of the meeting held on 22nd October 2019 were approved as a true and accurate record.

ANNUAL GOVERNANCE STATEMENT

RESOLVED UNANIMOUSLY; That the order of business as detailed in the agenda be varied. It was agreed that Item 6 – Annual Governance Statement would be the first item to be considered.

Elaine Browne, Head of Law, explained to the Panel that the document was a legal requirement that RBWM had to produce. It ensured that the correct mechanisms were in place and looked for where improvements could be made. A total of 11 had been identified, with 2 being carried across from the previous year. At a previous Panel meeting, it was agreed that updates would be part of the Work Programme so that Members would be aware of the progress being made. Elaine Browne said that the document was different to the one seen by the Panel before, as it had some significant changes with some new areas identified.

Councillor Jones said that she had brought up some of the areas for improvement at previous Panel meetings but little had been done to follow up on these concerns. She pointed to the highways contracting task and finish group which had yet to start. The Chairman said that it would be discussed as part of the Work Programme towards the end of the meeting.

Councillor Sharpe believed that RBWM needed to look at IT security as a particular focus and ensure that it was robust and secure against any threats. He suggested it be added to the list of items that the Panel would be updated on.

The Chairman asked if there would be any Member overview of the new statutory officer group and was informed that if any issues were raised by the group they could be brought to the appropriate O&S Panel.

Councillor Jones asked about what assurances would be in place regarding changes to financial monitoring. Councillor Hilton, the Lead Member for Finance, said this would be included in the next financial update along with updates on overspends in Adult and Children's services.

Councillor Jones commented that the Annual Governance Statement was much better than previous years, particularly the Action Plan which would allow progress to be tracked.

RESOLVED UNANIMOUSLY; That the Corporate O&S Panel noted the report and;

- i) Considered the draft 2018/19 AGS and identified any specific matters which should be brought to the attention of Council or Cabinet; and**
- ii) Recommended the 2018/19 AGS to the Leader of the Council and Managing Director for signature and publication with the Council's Statement of Accounts.**

FINAL STATEMENT OF ACCOUNTS

Terry Neaves, Interim S151 officer, introduced the report that set out RBWM's Audited Statement of Accounts for 2018/19 along with the External Auditors report on their audit, the ISA260.

The Panel were informed that the work was not entirely complete, with work still being done on the Berkshire Pension Fund but RBWM was in the same position as every Berkshire local authority. He explained that it had to be considered whether the accounts reflected the true position of RBWM and that the work of the auditors needed to make sure that it was a fair representation. Most of the issues the auditors had identified had been corrected, but some small things had not been corrected because they did not change the overall picture. Terry Neaves passed on his thanks to Ruth Watkins and her finance team, as well as the auditors who were present at the meeting; Jonathan Gooding, Aron Kleiman and David McConnell.

Jonathan Gooding, Deloitte, informed members that the audit was nearly complete and they did not anticipate anything else to come up. They had only made adjustments that were large, with two material adjustments being identified in the Pension Fund. It was noted materially the Pension Fund was set at over £21.5 million whilst for the council it was £6 million.

Aron Kleiman, also from Deloitte, explained that they had highlighted areas which had been updated since the July 2019 Panel meeting. Valuation of property assets had now been completed and he explained that Deloitte had their own property experts who had analysed the value of the assets at RBWM. After corrections were made, the value was not misstated. However, there were improvements that could be made going forward. The Depreciated Replacement Cost method of valuation only applied to assets rarely sold or traded, for example schools. Only one item, Riverside Primary, was valued in 2018/19 and findings discovered that the valuation should reflect Modern Equivalent Asset considerations and that valuations should be on an 'Instant build' basis.

In terms of Pensions, there were no further adjustments. They had identified significant risks in the conclusion but were satisfied that the appropriate arrangements were in place.

Councillor Jones queried the historical outstanding debt and asked what impact it had. She was informed that this was not a material adjustment so the accounts could be signed and that finance were reviewing this debt.

The Chairman asked when a report would be expected to come back to the Panel. Terry Neaves said that it would be by the end of the financial year, around March.

Councillor Jones commented that weaknesses picked out by the auditors on budget monitoring, the Capital programme and the Medium Term Financial Plan had been raised at previous O&S meetings. She believed that the Panel needed to improve and that more was needed to be done to ensure that comments and concerns were passed on to Cabinet.

Councillor Rayner, Deputy Leader of the Council, told Councillor Jones that they were currently in the process of creating a Member survey to gain feedback on scrutiny and address some of the issues that she had just raised. Terry Neaves explained that the AGS showed that issues needed to be addressed, they wanted to make financial assessments stable and ensure that things were more transparent moving forward.

Councillor Sharpe agreed that it was important to be more transparent but said that the council was in a situation where the information was historical. He asked if the methodology was different to what had been done in the past.

Jonathan Gooding explained that he could not comment on previous audits and how they were conducted, but for Deloitte quality was the number one priority. They had been challenging in their methodology and approach, which is why the audit process had taken longer than expected.

The Chairman asked if all Berkshire authorities received the same Berkshire Pension Fund report. Jonathan Gooding explained that it was slightly different because RBWM was the administering authority of the Berkshire Pension Fund and therefore it formed part of the RBWM statement of accounts, whereas for the other authorities it did not.

Councillor Werner questioned the CIPFA findings into finance and the auditor's report. In response, Terry Neaves said that while the CIPFA report had already been considered by the Panel, the final report was still in draft. The final report would be brought to the Panel once it had been completed.

David McConnell gave Members an overview of the Pension Report which was part of the audit. He explained that there were no issues of note to report and that they had reviewed accounting estimates for any manipulation or bias that could result in material misstatements. The valuation of the longevity edge was regarded as a significant risk, with the fund holding a liability of £63.5 million. However, the morality tables were not in line with those used in the current valuation of the overall Fund's liability. Using the updated morality table resulted in an adjustment of £40.3 million.

Talking about the valuation of the private equity portfolio, David McConnell said that it was difficult to provide information in a timely manner but the recommendation was that the fund was comfortable.

Councillor Da Costa commented that a higher level of training for Berkshire Pension Fund Panel Members was needed.

Councillor Jones followed up on this by asking what should Members of the Panel be challenging. Terry Neaves said that one of the key requirements was that the accounts were audited effectively.

RESOLVED UNANIMOUSLY; That the Overview and Scrutiny Panel notes the report and;

- i) Approves the audited accounts and authorises the Chairman to sign them subject to there being an unqualified judgement on the Pension Fund and no material changes to the accounts.**

EXTERNAL AUDIT IAS260

Discussed as part of the audited accounts.

GDPR COMPLIANCE PROGRESS REPORT

Karen Shepherd, Head of Governance, introduced the report that provided an update on the council's GDPR compliance.

The Panel were informed that Members had requested an update and progress report on GDPR compliance at a previous meeting, when the Panel had originally discussed the Annual Governance Statement. Included in the update was an extract of the Action Plan detailing actions to mitigate concerns, including ensuring that all staff were trained in GDPR compliance.

The council's induction programme for new employees includes mandatory training on data protection while all staff were required to undertake annual refresher training. This ensured that over 90% of staff were fully trained at all times. The Data Protection Officer (DPO) regularly liaised with members of the Corporate Leadership Team to keep them informed about data breaches that had occurred, mitigation actions and lessons learned. Suzanne Martin undertook training in July 2019 and recently became a certified Data Protection practitioner, being appointed Deputy Data Protection Officer in September 2019.

To date, over 100 privacy notices had been published to the RBWM website and work was ongoing to encourage members to create their own privacy notices for the website. As of 7th November 2019, 17 councillors had completed their privacy notices.

Councillor Jones asked if there was any training in GDPR compliance for Members. Karen Shepherd explained that while there was no mandatory training, new Members had been offered sessions in data protection after they were elected in May 2019 and there was also online training available.

The Chairman commented that officers had made it very easy for Members to complete their privacy notices and that it was important for residents to be able to see them. This was agreed by Councillor Haseler, who said that Members needed to be reminded to get theirs done.

Councillor Sharpe asked for clarification on the time taken to report a data breach, as in the Data Protection Act it says that breaches should be reported within 24 hours. Karen Shepherd said that only breaches of a certain level needed to be reported; the council complied with this requirement.

The Chairman queried about the arrangements for data protection support with the boroughs schools, and asked if the council had the resources to act as their DPO. He was informed that the DPO's services were currently charged at £95 an hour but this would be changed to a flat fee service. This would allow for better monitoring and encourage schools to use the DPO when needed.

RESOLVED UNANIMOUSLY; That the Corporate Overview and Scrutiny Panel notes both actions already taken and those planned to further improve GDPR compliance across the council.

REVIEW OF CONTRACTING PROCESS

The Chairman explained that the above titled item was for the Panel's information only.

Councillor Jones asked why RBWM did not put lower contracts on contract finder, and explained that it did not put anything on under £50,000. This was too high for smaller businesses.

Elaine Browne said that the minimum was £10,000 on contract finder.

WORK PROGRAMME

The Chairman told the Panel that the Task and Finish group on highways contract outsourcing had not yet commenced due to other commitments. However, he would take responsibility to get the group started.

The meeting, which began at 6.00 pm, finished at 7.58 pm

CHAIRMAN.....

DATE.....

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CORPORATE OVERVIEW & SCRUTINY PANEL

WEDNESDAY, 15 JANUARY 2020

PRESENT: Councillors Julian Sharpe, Chris Targowski (Chair), Leo Walters (Vice-Chairman) and Simon Werner and Geoff Hill

Also in attendance: Councillors Jon Davey, Helen Taylor, Phil Haseler, Andrew Johnson and Samantha Rayner

Officers: Mark Beeley, Russell O'Keefe and Duncan Sharkey

APOLOGIES FOR ABSENCE

An apology for absence was received from Councillor Jones, Councillor Hill attended as a substitute.

DECLARATIONS OF INTEREST

There were no declarations of interest.

CALL IN - MAIDENHEAD UNITED FOOTBALL CLUB - REQUEST FOR RELOCATION

The Chairman informed members that the Panel would first hear from the councillors who had called in the decision, followed by the CEO of Maidenhead United, Jon Adams, who would explain the club's plans. The issue would then be debated before the Panel came to an agreement on what option to take.

The four options available to the Panel were;

- To take no further action.
- To refer the issue back to Cabinet for reconsideration.
- To refer the issue to full Council.
- To create a sub-group of the Panel which would report back within 14 days.

Councillor Hill addressed the Panel and explained why the decision was taken to proceed with a call in. He said that the original report went to Cabinet and was therefore not properly scrutinised. The nuisance and distribution that the move to Braywick Park was not fully considered in the report, while the impact the move would have on the existing athletics club and rugby club needed to be carefully considered. The land at Braywick was going to be given to Maidenhead United Football Club (MUFC) despite the fact the club counted as a private entity.

There was also concern that in future, the club could sell the land for a housing development which would lose the original purpose of Braywick Park, keeping it as a green space for the use of residents. Parking was another concern, particularly on match days where the number of parking bays may not be sufficient for demand, and the need to marshal the car park and traffic flow effectively. There was no public consultation about the plans, despite the approval from Cabinet. Councillor Hill concluded by suggesting the most appropriate course of action would be to refer the matter to full Council.

The CEO of MUFC informed the Panel of the context to the club's plans. MUFC were currently playing in the National League, which was the fifth tier of English football, and wanted to ensure that facilities were up to standard should the club be promoted to the Football League. The plans for the new stadium were to increase capacity from the current 4,000 to 5,000 while

increasing the number of seats from around 500 at York Road to 2,000 at Braywick Park. Other challenges the club was facing at York Road was the level of facilities and limited access. It was important to note that York Road was not owned by MUFC, it was owned by the Trust for the benefit of Maidenhead, therefore all money would be reinvested back into community.

Maidenhead United had done a significant amount for the local community, with over 10,500 children receiving coaching in sports and other activities. An autism football programme had been successful in Dedworth while there was a total of 44 different MUFC junior teams.

MUFC had started over nine months ago at a new location and wanted to have direct engagement with stakeholders at Braywick. This included the athletics club, the rugby club and SportsAble. There were proposals for a 5-a-side football pitch to be created which would be suitable for wheelchair sports, while there was no net loss to the rugby pitches. Some training space would be repositioned on the site but would not be lost. Jon Adams concluded by reiterating to the Panel that the land would be held in a Trust for the benefit of the town and would come back to the local authority if the football club decided to move on in future.

Kathy Alison, from Maidenhead Athletics Club, gave the Panel some context and what the proposals might mean for them. The athletics club had been based at Braywick since the 1960s and currently had around 600 members, with a waiting list of around 200. The track in its present form has not upgraded at all, lacked throwing facilities and was often not safe for those with disabilities to use. Working with MUFC, there was an opportunity to upgrade the track and this would be vital for the club being able to improve and grow. Kathy Alison told Members that they were grateful that the football club had made them aware of the plans at an early stage.

Councillor Johnson, Leader of the Council, said that it was right thing to do, to allow both clubs to grow for the benefit of the town. Any concerns about the proposal would be met through the planning process, and any initial concerns could have been addressed at Cabinet.

Councillor Rayner, Deputy Leader of the Council, and Lead Member for Resident and Leisure Services, HR, IT, Legal, Performance Management and Windsor, said that it was important to encourage sport in the borough. For the future of the athletics club the plan was important and she was confident that measures would be taken to protect the land.

Councillor Werner said that the council should have ensured it had the support of all users at Braywick before it accepted the report. He explained that land always has a value and should not be given away, while planning do not have the power to make sure the community is involved and consulted fairly. Concern was also raised for bats in the area and the effective floodlights at the new stadium would have on them.

Russell O'Keefe, Executive Director (Place), said the recommendation in the report was to delegate authority to himself subject to bringing back a section 123 report to Cabinet which is a formal external valuation. In terms of the size of the site, MUFC would take up around 3.7 hectares which would leave over 13 hectares of parkland for residents to use. There was a significant amount of parking at Braywick and there were no major concerns about this.

The Chairman said that the S123 report was designed to stop the council from giving away land and the report would be going to Cabinet in due course. He suggested to the Panel that the report could be brought to O&S before it goes to Cabinet.

Councillor Hill said that the land needed to be protected, particularly looking ahead into the future when it may be used for different purposes. Braywick also needed to be protected to ensure that it remained a public park for the benefit and use of residents. He raised concerns about the parking at the site and believed that at peak times there would not be enough space.

Councillor Sharpe said that he thought having a 'sports hub' at Braywick Park would be a good idea and that sport was important for everyone in the borough.

Councillor Taylor said that it was going to change the look of the park and questioned whether it was good practise to move ahead with the proposals without a proper public consultation.

Councillor Werner wanted to see some control outside of planning and that the proposals would have the backing of all at Braywick Park.

Councillor Sharpe made the point that having all the sports club running on the same day may cause issues, particularly in conjunction with a MUFC matchday.

The Leader of the Council agreed with this and said that clubs may have to coordinate to minimise disruption and congestion.

The Chairman concluded the Part I section of the meeting by proposing that no further action be taken, but the next report that was due to go to Cabinet will be part of the Work Programme for the Panel.

RESOLVED UNANIMOUSLY; That the Corporate Overview and Scrutiny Panel:

- i) Agreed to take no further action on the call in on MUFC – Request for Relocation.**
- ii) Requested that the next Cabinet report on MUFC's request for relocation comes to the Corporate Overview and Scrutiny Panel to be scrutinised.**

LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

RESOLVED UNANIMIOUSLY; 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 the grounds that they involve the likely disclosure of exempt information as defined in Paragraphs 1-7 of part I of Schedule 12A of the Act.

The meeting, which began at 6.30 pm, finished at 8.05 pm

CHAIRMAN.....

DATE.....

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COUNCIL TRUSTS - CABINET AS TRUSTEES

CORPORATE O&S PANEL - 4 FEBRUARY 2020

To receive, for information only, a report on the management and administration of those Trusts where Cabinet acts as the Trustees. Any areas of concern identified by the Panel will be raised with relevant officers/Lead Members as necessary.

Part 7E of the Constitution provides advice to Members on their specific duties and responsibilities when acting as a Trustee. There is also further detailed guidance issued by the Charity Commission which helps Members to understand the role expected from them and to ensure that they don't place themselves or the Authority in a difficult or inappropriate position by failing to fulfil their responsibilities fully.

The Annual Accounts for 2018/19 financial year for the Working Boys Club and the Kidwells Park Trust are attached for information. An annual return is submitted, via an online form, for both charities on the Charity Commission website. As in previous years, nil returns will be submitted, via the online form, for the Royal Borough Recreation Trust and Clewer Memorial Recreation Ground Trust as there has been no financial activity for those trusts.

Appendix A - Extract from the Council's Annual Accounts

Name	Summary of role /obligations / objectives	Key Documents	Trustees - Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised for Trustees to note/consider further.	Lead Officers from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return + Officer Responsible for submission	Assets	Payments out 18/19	Payments out 17/18
Category 1 – Charitable Trusts											
Charitable Trusts where Cabinet is acting as Trustees on behalf of the Council.											
Royal Borough Recreation Trust No – 308246	OBJECTS - To provide or to assist in providing facilities for recreation or other leisure time occupation in the interests of social welfare for the benefit of the inhabitants of the RBWM OLD NAME – The Maidenhead Recreational Centre Trust ARRANGEMENT - RBWM as LA is the Freeholder of the land occupied by the Magnet Leisure Centre and has granted a Lease to RBWM as Trustee for a 99 lease with effect from 1/Nov/1971 Changed name and widened remit with effect in 1991	1 st Nov 1971 – Trust Deed 19th Sept 1975 – Scheme varied to reflect built MLC facility 18th Mar 1985 – Lease between RBWM as LA and RBWM as Trustee signed 15th April 1991 – Supplemental Deed to reflect change of name and widen remit of the Trust to benefit all the inhabitants of RBWM	Members of Cabinet	Cabinet confirmed as acting on behalf of Council at Cabinet October 2005.	No Cabinet Member has raised any concerns	David Scott, Head of Communities	No concerns	Annual Return for 31 Mar 2019 submitted 12/12/19	Nil return	£0	£0
Working Boys Club No – 237922	OBJECTS - To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, with the object of improving their conditions of life.	29 th Sept 1953 – Property (No 22 Cookham Road) was vested in Berks CC by Charity Commissioners by way of Scheme. Deed No C/Z 475 1st June 1970 - Scheme amended 20 May 2008. In 2008 - 22 Cookham Road was sold and the proceeds (£614k) was invested. The annual income is used to provide services for young people at 4 Marlow Road.	Members of Cabinet	Cabinet confirmed as acting on behalf of Council at Cabinet October 2005.	No Cabinet Member has raised any concerns	David Scott, Head of Communities	No concerns	Annual Return for 31 Mar 2019 submitted 12/12/19	Funds invested with Legal & General - see accounts appended	£20,416	£21,968
Kidwells Park Trust No – 300178 (Ref 5/20/30)	Includes the site at No 4 Marlow Road – which has a peppercorn rent. Arrangement between RBWM as Council/LA and RBWM as Trustee OBJECTS – Public Park and Recreation Ground. The land occupied by Norden Farm Centre for the Arts was placed in the hands of The Kidwells Trust with a stipulation that it could only be used as an Arts Centre and is leased back to NFCT on a 125 year lease.	23 rd July 1890 – Deed of Gift 7th Nov. 1946 – Conveyance 21st July 1971 - Scheme	Members of Cabinet		No Cabinet Member has raised any concerns. Cllr Hilton stated this Trust does a worthwhile job and he has no concerns.	David Scott, Head of Communities	No concerns	Annual Return for 31 Mar 2019 submitted 12/12/19	Funds invested with Kames Capital - see accounts appended	£10,000	£6,000

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Agenda Item 4

Name	Summary of role /obligations / objectives	Key Documents	Trustees - Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised for Trustees to note/consider further.	Lead Officers from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return + Officer Responsible for submission	Assets	Payments out 18/19	Payments out 17/18
The Clewer Memorial Recreation Ground No 300183	OBJECTS - Purposes of a public recreation ground. Operated and managed as part of the Borough's parks and open spaces, and thereby meeting the purpose of the Objects.	Trust deed dated 13 th March 1929 as amended by a deed of exchange dated 11 th June 1969 and Minutes of the meeting of Leisure Services Board (LSB16/94 – 90) 14 th June 1994, confirm. Exchange of correspondence with the Charity Commission 1994 confirms.	Members of Cabinet		N/A - dormant	Steve Anderson, Outdoor Facilities Manager	N/A	Annual Return for 31 Mar 2019 submitted 12/12/19	Nil return	£0	£0

**Working Boys Club
Statement of Financial Activities
31 March 2019**

	<u>Notes</u>	Expendable Endowment Fund £	2018/19 Total £	2017/18 Total £
Income				
Interest (Gross)		20,416	20,416	21,698
Total Income		<u>20,416</u>	<u>20,416</u>	<u>21,698</u>
Expenditure				
Donations Made		20,416	20,416	21,698
Total Expenditure		<u>20,416</u>	<u>20,416</u>	<u>21,698</u>
Net Income/(expenditure) and net movement in funds before gains & losses on investments		0	0	0
Net gains/(losses) on investments	2	(59,966)	(59,966)	(2,191)
Net Movement in Funds		<u>(59,966)</u>	<u>(59,966)</u>	<u>(2,191)</u>
Funds Brought Forward at 31 March 2018		690,031	690,031	692,222
Fund Balances carried forward as at 31 March 2019		<u>630,065</u>	<u>630,065</u>	<u>690,031</u>
Balance Sheet 31 March 2019				
		Expendable Endowment Fund £	2018/19 Total £	2017/18 Total £
Non Current Assets				
Investments	2	630,065	630,065	690,031
Current Assets		0	0	0
Current Liabilities		0	0	0
Net Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
Net Assets		<u><u>630,065</u></u>	<u><u>630,065</u></u>	<u><u>690,031</u></u>
Financed by:				
Fund Balances				
Expendable Endowment		630,065	630,065	690,031
		<u>630,065</u>	<u>630,065</u>	<u>690,031</u>

WORKING BOYS CLUB
Charity Registration number: 237922

ANNUAL REPORT
2018/19

INTRODUCTION

The annual report of the Working Boys Club is a legal requirement of the Charities Act and is produced for the annual meeting of the Trust.

TRUSTEES

The Trustees are: Members of Royal Borough of Windsor and Maidenhead's Cabinet acting on behalf of Council.

AIMS AND OBJECTIVES

The charity works in Maidenhead Berkshire.

The object of the charity is to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, with the object of improving their conditions of life.

FINANCE

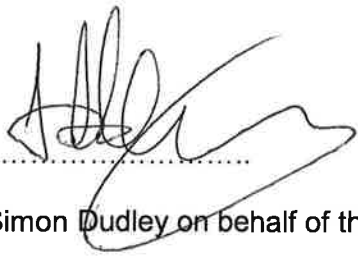
In 2008/9 the trust received £614,000 on the sale of 22 Cookham Rd. Maidenhead. This asset was previously held and managed within the Royal Borough of Windsor and Maidenhead's property portfolio on behalf of the trust.

The trust's funds are invested by the RBWM Treasury Management Team.

There is an agreement in place that any interest received on the investment is transferred in equal shares to the Marlow Road Community Centre and Marlow Road Youth Club.

CONCLUSION

The receipt from the sale of 22 Cookham Rd. has been invested in a fund to protect its value and ensure a revenue stream to finance the activities of the charity.

Signed: 

Date: 5th August 2019

Councillor Simon Dudley on behalf of the Trustees

**Working Boys Club
Notes to the Accounts
31 March 2019**

1. Accounting Policies

Basis of Preparation

- (a) These accounts have been prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (b) The accounts are prepared in accordance with the SORP for Charity Accounting published in January 2015.

2. Non Current Asset - Investments

Movement in Non Current asset - investments	2018/19	2017/18
	£	£
Market value brought forward	690,031	692,222
Add net gain/(loss) on revaluation*	(59,966)	(2,191)
Market value as at 31st March	630,065	690,031

* This represents the change in market value of the investment held with Legal & General.

Kidwells Park Trust
Statement of Financial Activities
31 March 2019

	Notes	Designated Fund £	2018/19 Total £	2017/18 Total £
Income				
Interest (Gross)		12,574	12,574	16,233
Total Income		12,574	12,574	16,233
Expenditure				
Grants Awarded	2	10,000	10,000	6,000
Building Maintenance				
Total Expenditure		10,000	10,000	6,000
Net Income/(expenditure) and net movement in funds before gains & losses on investments		2,574	2,574	10,233
Net gains/(losses) on investments	3	(9,869)	(9,869)	5,695
Net Movement in Funds		(7,295)	(7,295)	15,928
Funds Brought Forward at 31 March 2018		410,917	410,917	394,989
Fund Balances carried forward as at 31 March 2019		403,622	403,622	410,917
Balance Sheet 31 March 2019				
		Designated Funds £	2018/19 Total £	2017/18 Total £
Non Current Assets				
Investments		438,611	438,611	444,280
Current Assets				
		0	0	0
Current Liabilities				
Creditors and Accruals	4	34,989	34,989	33,363
Net Current Assets		(34,989)	(34,989)	(33,363)
Net Assets		403,622	403,622	410,917
Financed by:				
Fund Balances				
Designated Funds		403,622	403,622	410,917
		403,622	403,622	410,917

Kidwells Park Trust
Notes to the Accounts
31 March 2019

1. Accounting Policies

1.1 Basis of Preparation

- (a) These accounts have been prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (b) The accounts are prepared in accordance with the SORP for Charity Accounting published in January 2015.

1.2 Fixed Assets

There are three areas of land belonging to the Trust. The Council offices at Marlow Road, Maidenhead and land at Albert Street, Maidenhead are valued at £1 each as they both have long leases.

Kidwells Park itself is considered a community asset and is also valued at £1.

2. Grants awarded in 2018/19

Maidenhead Festival	£2,000
Maidenhead Music Society	£500
Old Court	£5,000
Windsor Festival	£2,500
Total Grants awarded 2018/19	£10,000

- 3. Loss on Investment** - This represents a change in the market value of the fund, which is invested with an external provider. The fund is diversified across a range of asset classes that are primarily chosen for their ability to provide a sustainable level of income. The RBWM Treasury team will continue to monitor the performance of the fund.

4. Resources expended – Grants 2018/19

Maidenhead Festival	£2,000
Old Court	£5,125
Windsor Fringe	£1,250
Total Grants Expended 2018/19	£8,375

Sums accrued:-

2018/19 Accrued	£1,626
Grants Accrued from previous years (b/f 2017/18)	£33,363
Total	£34,989

5. List of Trustees

RBWM Cabinet members on behalf of Council

KIDWELLS PARK TRUST
Charity Registration No. 300178

ANNUAL REPORT

2018/19

1. **INTRODUCTION**

The production of the annual report of the Kidwells Park Trust is a legal requirement of the Charities Act. The Kidwells Park Trust consists of Cabinet members of the Royal Borough of Windsor and Maidenhead acting as Trustees. The principal address of the charity is: - Town Hall, St Ives Road, Maidenhead, SL6 IRF.

The scheme of 21st July 1971 regulates the purposes and administration of this charity.

2. **AIMS AND OBJECTIVES**

The Terms of the Trust permit the Council to assist in providing facilities for recreation and other leisure time occupations in the interests of social welfare for the benefit of the inhabitants of the Royal Borough of Windsor and Maidenhead.

Grants from the Trust should be aimed at increasing cultural activity and targeting facilities or events that would not normally be provided without such assistance and excluding those items that would otherwise qualify for assistance under the Council's normal Revenue Grants Scheme. Wherever possible the Grants Panel aims to keep grants awarded in line with annual investment income.

Applications to the Trust for financial assistance towards events/items of equipment can be made on the basis of estimated figures, but actual evidence of expenditure incurred/to be incurred will be required for any monies to be released.

If the application relates to a one-off concert/performance, etc., for which income is to be received, details of all expected income are to be included within the application.

Any event or piece of equipment for which a grant was approved must be held or used within the Royal Borough and must be primarily for the benefit of its residents.

3. **RISKS**

There are no risks to which this charity is exposed.

4. FINANCE

The Kidwells Park Trust grants to be awarded for 2018/19 were discussed at quarterly grant panel meetings of the Royal Borough of Windsor and Maidenhead during the financial year.

After consideration of the applications, Cabinet resolved the following:-

That, subject to:

- (i) All the organisations concerned providing suitable acknowledgement for the grant assistance in all publicity material produced.
- (ii) Organisations ensuring that there was adequate insurance cover for items purchased with grant assistance.
- (iii) Organisations continuing to look for other forms of sponsorship for special events.

The following grants be awarded:-

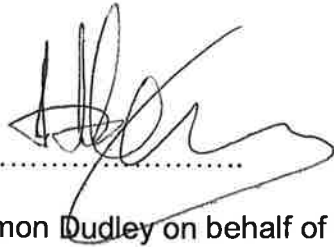
Organisation	Description	Awarded
Maidenhead Festival	Circus skills training and workshop	£2,000
Maidenhead Music Festival	Piano hire	£500
Old Court	Marketing materials	£5,000
Windsor Festival	Inclusion of Berkshire Young String Player of the Year in the event	£2,500
	Total Grants Awarded 2018/19	10,000

5. CONCLUSION

Applications to the Trust continue to exceed funds available for distribution, but as several did not meet the aims and objectives of the Trust, the total of grants awarded was within the amount available.

The Trust continues to assist in providing facilities for recreation and other leisure time occupations in the interests of social welfare for the benefit of the inhabitants of the Royal Borough of Windsor and Maidenhead.

Signed:



Date:

5th August 2019

Councillor Simon Dudley on behalf of the Trustees

COUNCIL TRUSTS - OTHER TRUSTS

CORPORATE O&S PANEL - 4 FEBRUARY 2020

To receive, for information only, a report on the management and administration of Trusts in which RBWM has a direct involvement. Any areas of concern identified by the Panel will be raised with relevant Officers/Lead Members as necessary.

Part 7E of the Constitution provides advice to Members on their specific duties and responsibilities when acting as a Trustee. There is also further detailed guidance issued by the Charity Commission which helps Members to understand the role expected from them and to ensure that they don't place themselves or the Authority in a difficult or inappropriate position by failing to fulfil their responsibilities fully.

The Annual Accounts for 2018/19 financial year for the RBWM Flood Relief Fund are attached for information. An annual return is submitted, via an online form, for the charity on the Charity Commission website.

Appendix A - Extract from the Council's Annual Accounts

Name	Summary of role /obligations / objectives	Key Documents	Trustees – Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised by Trustees appointed by RBWM	Lead Officers from RBWM for dealing with the Trust	Response from officer(s)	Date of last Annual Return on Charity Commission website	Assets	Payments out 18/19	Payments out 17/18
Category 2 – Charitable Trusts	Charitable Trusts which RBWM is involved with and provides the lead and all admin support for, including completion and submission where required for Annual Charity Commission Returns										
Mayor of RBWM Benevolent Fund No - 269134	OBJECTS – Such charitable purposes for the benefit of residents or persons working in RBWM or for such other charitable purposes	28 th Feb 1975 – Declaration of Trust	The Mayor of the RBWM and Civic Team Manager	Councillor Lion until May 2019 - Councillor Luxton (as Mayor) from May 2019	Cllr Luxton - no concerns	Andrew Scott, Civic Team Manager	No concerns	Annual Return for 31 March 2018 submitted 22 November 2018 - .	Funds held in bank account	£4,524	£3,640
30											
The RBWM Flood Relief Fund No - 1049043	OBJECTS – To relieve the persons resident in the area of benefit who are in conditions of need hardship or distress as a result of local flooding and to provide funds for repair work not normally provided by the local Authority. Formed by the merger of three previous Trusts the Mayor of Windsor Flood Relief Fund, the Mayor of Maidenhead Flood Relief Fund and the Flood Damage Fund.	27 th Mar 1995 – Trust Deed	The Mayor; Head of Governance; and Head of Finance	Councillor Lion (as Mayor) until May 2019 - Councillor Luxton (as Mayor) from May 2019	Cllr Luxton - no concerns	Karen Shepherd, Head of Governance and Terry Neaves, Interim S151 Officer	No concerns	Annual Return for 31 Mar 2019 submitted 12/12/19	Funds held in bank account	£0	£0
Charters School Community Recreation Centre Trust No - 291387	OBJECTS – To provide and to promote the use of recreational and leisure facilities at Charters School, Sunningdale in the interests of social welfare for the benefit of, and with the object of improving the conditions of life of the residents of the civil parishes of Sunningdale and Sunninghill. Such facilities to be available to members of the public at large.	11 th February 1985 – Declaration of Trust as amended by deed of variation dated 10 th October 2001	7 In total – 3 from RBWM, 2 Independent and 2 from Charters School. RBWM's and School's Nominated by respective organisations, Independent's by other trustees.	Councillor L. Evans until May 2019 - Mrs Lynda Yong and Councillors Bateson , Story	Cllr Bateson and Lynda Yong - no concerns	David Scott, Head of Communities	No concerns	Annual Return for 31 Mar 2019 submitted 12/12/19	CSRCCT has one asset which is a lease on the land occupied by the jointly used Charters Leisure Centre at Charters School It has no bank account so has no income or expenditure	n/a	n/a

Name	Summary of role /obligations / objectives	Key Documents	Trustees – Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised by Trustees appointed by RBWM	Lead Officers from RBWM for dealing with the Trust	Response from officer(s)	Date of last Annual Return on Charity Commission website	Assets	Payments out 18/19	Payments out 17/18
Category 3											
Those Charitable Trusts which RBWM is involved with, but does not provide lead or admin support for the Trust											
The Prince Philip Trust Fund No 272927	OBJECTS: - The provision, in the interests of social welfare, of facilities for the recreation and leisure time occupation of the inhabitants of the Royal Borough of Windsor and Maidenhead (the area of benefit) with the object of improving their conditions of life. - The advancement of the education of young people in the area of benefit, in particular, but not exclusively, in the field of voluntary service. - The advancement of public education in the arts, literature and science in the area of benefit. - To or for such other charitable purposes, in the area of benefit, as the Trustees shall decide.	Trust dated 18 December 1976; Amended by Deeds of Variation dated 22 October 1979, 24 April 1990, 29 November 2004 and 23 November 2009	12 Trustees	Councillor Lion (as Mayor) until May 2019 - Councillor Luxton (as Mayor) from May 2019	Cllr Luxton - no concerns	Andrew Scott, Civic Team Manager	No concerns	Annual Return for 30 April 2018 submitted 14 November 2018	Details available on the Charities Commission website		
Charles Davis Trust No - 202893	OBJECTS - Relieving either generally or individually persons resident in the area of benefit who are in conditions of need, hardship or distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship or distress of such persons.	Schedule and Scheme originating 26 th April 1881. Varied by Schemes dated 25th September 1896, 26th September 1933, 17th November 1959, 18th December 1964, 28th April 1971	Two Ex-officio, (the Mayor of RBWM, and the Vicar of Borough Church of St. Andrew and St. Mary Magdalene), Four Nominated and Three Co-opted.	Councillors Love and Lion until May 2019 - Mrs Kemp - due for re-appointment June 2022 Councillors Walters and Luxton (from May 2019) - due for reappointment June 2020	Cllr Walters - no concerns	David Cook, Democratic Services Team Manager	No concerns	Awaiting submission on the Charity Commission website	Details available on the Charities Commission website		
The Spooe, Merry and Rixman Foundation No - 309040	OBJECTS - To assist beneficiaries to study music or other arts. The award of scholarships, bursaries and maintenance allowances tenable at approved places of further education and also travelling scholarships or maintenance allowances for study abroad. Provision of instruments books etc., to enable persons to enter a trade or profession. Provision of recreation, social training or athletic facilities. Beneficiaries to be under the age of 25 years.	Scheme of Charity Commissioners 10 th September 1895.	One Ex-officio (the Mayor of RBWM) Five Representative Trustees (RBWM) and Five Co-opted Trustees.	Must be 5 plus the Mayor: Councillors Coppinger, Clark, Stimson and Luxton (as Mayor from May 2019). Mrs Kemp - Councillors Lion, Diment and Love until May 2019.	Former Cllr Diment stated that she was happy with the work of the trust which provides great support in Maidenhead. Cllr Luxton - no concerns. Cllr Coppinger stated he is very satisfied with the way this Trust is being run	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Dec 2017 submitted 15 October 2018	Details available on the Charities Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees – Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised by Trustees appointed by RBWM	Lead Officers from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return on Chairty Commission website	Assets	Payments out 18/19	Payments out 17/18
Poole's and Ring's Charity No - 202895	OBJECTS - a relief of poverty charity assisting persons living within the Old Borough of Maidenhead	Charity Commission scheme dated 30 th December 1958. Group of Charities 202895 – 1, 2 and 3 registered 27th 1962	One Ex-officio (the Mayor of RBWM) 9 in number including 4 nominated by RBWM	Must be 4 plus the Mayor: Councillors Coppinger, Clark, Walters and Luxton (as Mayor). Mrs Kemp - Councillor Love until May 2019	Cllr Luxton - no concerns; Cllr Walters - no concerns; Cllr Coppinger confirmed he is very satisfied with the way this Trust is being run.	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Dec 2017 submitted 15 Oct 2018	Details available on the Charities Commission website		
Berkshire Maestros (formerly known as Berkshire Young Musicians Trust (BYMT) No - 284555	OBJECTS – To advance the education in music of, and to provide music centres for persons of all ages (but with a preference for young children under the age of 25) residing principally (although not necessarily) in the Royal County of Berkshire.	Registered 11 th November 1982	Various Trustees including 1 nominated by RBWM	RBWM appointee – Councillor Clark until May 2019; Councillor Del Campo - appointed until she resigns. -	Cllr Clark - no concerns. Cllr Del Campo commented that she had had no contact from the organisation during 2019. Officers have therefore contacted the organisation to confirm Cllr Del Campo's appointment and provided contact details.	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Aug 2018 submitted 23 August 2019 (54 days late).	Details available on the Charities Commission website		
New Windsor Municipal Charities No - 201913	OBJECTS - A group of charities which included: - Municipal Almshouse (Almshouses for the poor persons who have resided in the Royal Borough of New Windsor for not less than 3 years prior to appointment), - The Non Educational Charity of John, Archbishop Laud and Theodore Randue, Heaver (1. Marriage portions for poor maidens who are members of the Church of England 2. Grants for books or tools for young men who are members of the Church of England who are or have been under apprenticeship 3. Income not required for above purposes for relief of persons in need, hardship or distress), - Thomas Adlem (Benefit of deserving and necessitous persons during sickness or infirmity) - Phoebe Thomas (Benefit of deserving and necessitous widows of not less than 50 years who are members of the Church of England - George Robert Ing (Purchasing clothing for deserving poor persons of the area of benefit).	Registered 22 nd May 1962	10 Trustees including 4 nominated by RBWM	RBWM appointees – Councillor Shelim. Mr P Smith. Mr Ed Wilson and Mrs Eileen Quick - Councillors M Airey and C Rayner until May 2019	Former Cllr C. Rayner, Mr E. Wilson, Cllr Shelim - no issues. Mrs Quick stated that she has been to three meetings this year and is happy with how it is run.	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Mar 2019 submitted 16 October 2019	Details available on the Charities Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees – Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised by Trustees appointed by RBWM	Lead Officers from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return on Charity Commission website		Payments out 18/19	Payments out 17/18
Lady Pocock's Charity No – 204222	OBJECTS - Group of Charities includes Dame Ann Pocock for Girls Sunday School at Maidenhead, John Innes Pocock for Girls Sunday School at Maidenhead, Dame Ann Pocock For Poor, Dame Ann Pocock for Coal (1. £50 to be distributed amongst the aged and infirm poor of the town of Maidenhead. 2. £30 to the aged and infirm of the parish of Cookham as does not lie within the limits of the Borough of Maidenhead. 3. £50 per year in sums of £5 each to be distributed amongst single women servants of not less than 25 years of age, who have lived in one service for not less than seven years in the town of Maidenhead or its vicinity. 4. Residue of the yearly income to be used for the benefit of the poor of maidenhead (for details see clause 19 of scheme dated 22/12/1890)	Registered 24 th April 1962	5 in number including 1 nominated by RBWM	RBWM appointee - Vacancy - Councillor Lion until May 2019	Vacant position	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 March 2018 submitted 24 November 2018		Details available on the Charities Commission website	
Sunninghill Parochial Charities No – 203452	OBJECTS – Provision and maintenance of Almshouses for poor persons of good character resident in Parish of Sunninghill	Registered 20 th October 1966	8 Trustees including 1 nominated by RBWM	RBWM appointee – Councillor Bateson – due for re-appointment June 2020.	Cllr Bateson - no concerns	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Dec 2018 submitted 06 April 2019		Details available on the Charities Commission website	
Cox Green Communities Centre No - 277252	OBJECTS – For the benefit of inhabitants of Cox Green in the County of Berkshire and its immediate neighbourhood without distinction of sex or political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and religion and to provide facilities for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.	Trust Deed Dated 15 th December 1978. Registered 27th February 1979	6 in number including 2 nominated by RBWM	RBWM appointees – Councillor McWilliams, Mr B Adams and Mrs V Howes – appointed until they resign.	Cllr McWilliams - no concerns	David Scott, Head of Communities	No concerns	Annual Return for 31 Mar 2019 submitted 12 September 2019		Details available on the Charities Commission website	

Name	Summary of role /obligations / objectives	Key Documents	Trustees – Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised by Trustees appointed by RBWM	Lead Officers from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return on Charity Commission website	Assets	Payments out 18/19	Payments out 17/18
Clewer Non-Ecclesiastical Charity No - 203562	OBJECTS – The relief of persons resident in the area of benefit (Ancient Parish of Clewer) who are in need, hardship or distress.	Registered – 7 th December 1981	6 in number including 2 nominated by RBWM	RBWM Appointees Councillors Davies and Mr E . Wilson - Councillor Bhatti and Ed Wilson until May 2019	Mr E. Wilson - no concerns. Cllr Davies confirmed she has attended one meeting so far and has also also met separately with the chairman for a tour of the Clewer Fuel allotments. The charities are run very conscientiously and to a high standard and she has no concerns.	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Dec 2017 submitted 19 Mar 2018	Details available on the Charities Commission website		
Porny's Charity No - 309539	OBJECTS – The Trustees may apply not more than £40 out of the yearly income of the charity or such other amount as the commissioners approve from time to time in promoting religious instruction in accordance with the doctrines of the church of England for the benefit of the children who are resident in the areas of the ancient parish of Eton and of Sunday schools or in such other ways as the Trustees think fit.	Scheme Sealed 17 th January 1978, Registered 5 th November 1962.	6 in number including 1 nominated by RBWM	RBWM appointee – Councillor S Rayner	Cllr Rayner stated that it is the fifth year in a row that she has had no communication from this trust. Officers have spoken to the Chairman in previous years to highlight this concern and been assured contact would be made. 23 Jan 2019 - Officers have as yet been unable to make contact with the Chairman but will continue to do so to attempt to resolve this issue and determine whether an RBWM representative is required.	David Cook, Democratic Services Team Manager	See comments in column f	Annual Return for 31 Dec 2018 submitted 01 April 2019	Details available on the Charities Commission website		
Windsor and Maidenhead Youth Counselling Service No - 272036	OBJECTS - The advancement of Education, the furtherance of health and the relief of poverty, distress and sickness of youth in the community in the community in Windsor & Maidenhead and the surrounding area by establishing, maintaining and developing a Youth Counselling Service for the giving of individual or group counselling and practical advice.	Constitution adopted 1st September 1976, amended 22nd November 1977 and 12th June 1980. Registered 8th September 1976 Constitution amended July 2012 to address the merger with Windsor Youth Talk.	6 trustees including 1 nominated by RBWM	RBWM appointee - Councillor Singh - Councillor Ilyas until May 2019	Former Cllr Ilyas, Cllr Singh - no concerns	David Cook, Democratic Services Team Manager	No concerns	Annual Return for 31 Mar 2017 submitted 30 Nov 2017	Details available on the Charities Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees – Appointments and arrangements for re-appointment	Note on the Current Status of Appointees	Issues raised by Trustees appointed by RBWM	Lead Officers from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return on Charity Commission website	Assets	Payments out 18/19	Payments out 17/18
Category 4 - Non-Charitable Trusts											
Trusts which RBWM has an involvement but not registered Charities and therefore no Annual Return required for Charity Commission											
Graves in Perpetuity Trust	OBJECTS - to perpetually maintain graves for those graves for which a subscription was paid.	23rd October 1991- Letter from Legal to Charity Com about closing all 3 of these 'Trusts'. Re this 'Trust', as the Council now maintained the graveyards in question, this fund no longer had a purpose. No reply from Charity Commission on file.	Was called a Fund not Trust in 1991	N/A	N/A - dormant	Steve Anderson, Outdoor Facilities Manager	N/A		N/A	N/A	N/A
Thames Valley Athletics Centre Trust	Tripartite agreement between RBWM, Slough BC and Eton College for the development and operation of the TVAC. The centre was funded through a large Big Lottery Grant to re-develop the former Eton College track and site.	Declaration of Trust 6 th June 1997, Lease for TVAC executed 22nd December 1997	3 Trustees 1 from RBWM, 1 from SBC and 1 from Eton College.	RBWM Trustee Councillor Rayner.	Councillor Rayner stated she has attended the TVAC meetings and is delighted at the progress to make it a stronger sports offer in the Borough. There are exciting plans to come with the new all weather pitch will be excellent	David Scott, Head of Communities	No concerns		The main asset of the trust is the 40 year lease of the TVAC facilities. A lease from Eton College of the site and facilities that form TVAC. Their Trust operates a sinking fund repairs and renewals fund which covers those liabilities that are outside the Datchet and Eton Leisure contract responsibilities.		£63,000

**Flood Relief Fund
Statement of Financial Activities
31 March 2019**

	Expendable Endowment Fund	2018/19 Total	2017/18 Total
	£	£	£
Incoming Resources			
Interest (Gross)	1,262	1,262	666
Donations Received	0	0	0
Total Incoming Resources	<u>1,262</u>	<u>1,262</u>	<u>666</u>
Resources Expended			
Donations Made	0	0	0
Total Resources Expended	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming/ (Outgoing) Resources	<u>1,262</u>	<u>1,262</u>	<u>666</u>
Net Movement in Funds	<u>1,262</u>	<u>1,262</u>	<u>666</u>
Funds Brought Forward at 31 March 2018	189,435	189,435	188,769
Fund Balances carried forward as at 31 March 2019	<u>190,697</u>	<u>190,697</u>	<u>189,435</u>

**Balance Sheet
31 March 2019**

	Expendable Endowment Fund	2018/19 Total	2017/18 Total
	£	£	£
Current Assets			
Bank and Deposit Accounts	190,697	190,697	189,435
Current Liabilities	0	0	0
Net Current Assets	<u>190,697</u>	<u>190,697</u>	<u>189,435</u>
Net Assets	<u>190,697</u>	<u>190,697</u>	<u>189,435</u>
Financed by:			
Fund Balances			
Expendable Endowment	190,697	190,697	189,435
	<u>190,697</u>	<u>190,697</u>	<u>189,435</u>

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD FLOOD RELIEF FUND
Charity Registration number: 1049043

ANNUAL REPORT
2018/19

INTRODUCTION

The Annual Report of the RBWM Flood relief Fund is a legal requirement of the Charities Act and is produced for the annual meeting of the Trust.

TRUSTEES

The Trustees are:

The Head of Finance of the Royal Borough of Windsor and Maidenhead
The Monitoring Officer of the Royal Borough of Windsor and Maidenhead
The Mayor of the Royal Borough of Windsor and Maidenhead

AIMS AND OBJECTIVES

The Trust came in to being in March 1995 following the amalgamation of three other trust funds:

- The Mayor of Windsor's Flood Relief fund
- The Mayor of Maidenhead's Flood Relief fund
- The Flood Damage Fund (Maidenhead)

The Object of the Charity is to provide assistance to residents of the Royal Borough who suffer hardship and distress or are in a condition of need as a result of local flooding, and to provide funds for repair work not normally carried out by the local authority.


FINANCE

The unusual nature of the trust means that a number of years can pass between granting of any funds for assistance. In the year ended 31st March 2019 no grant payments were made to residents of the Royal Borough of Windsor and Maidenhead.

The Fund is invested by the RBWM Treasury Management Team.

CONCLUSION

The Flood Relief Channel appears to be protecting residents in the area between Maidenhead and Windsor from major fluvial flood damage. However pluvial flood damage from surface water remains a general risk during times of unstable weather conditions.

Signed: 

Date: 7th August 19

Cllr Sayonara Luxton behalf of the Trustees

**The Royal Borough of Windsor and Maidenhead Flood Relief Fund
Notes to the Accounts
31 March 2019**

Accounting Policies

Basis of Preparation

- (a) These accounts have been prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (b) The accounts are prepared in accordance with the SORP for Charity Accounting published in January 2015.

Report Title:	Budget 2020/21
Contains Confidential or Exempt Information?	No - Part I
Member reporting:	Councillor Hilton, Lead Member for Finance and Ascot
Meeting and Date:	Corporate Overview & Scrutiny Panel - 4 February 2020
Responsible Officer(s):	Duncan Sharkey, Managing Director & Terry Neaves, Interim S151 Officer
Wards affected:	All

REPORT SUMMARY

1. As part of the budget process the views of Overview and Scrutiny Panels are sought on the savings, fees & charges and capital proposals that are relevant to their panels.
2. This report provides the context against which Members are asked to consider these proposals.
3. Like many councils the Royal Borough faces a challenging financial position. Pressures around Children, Adults and vulnerable people will add considerably to Council costs in 2020/21, together with the cost of a substantial pension deficit.
4. In addition the Council faces further challenges that are more specific to the Royal Borough including the cost of financing substantial investment in regenerating Maidenhead.
5. The relatively low level of reserves held by the Royal Borough means that it has less options to adjust to new financial challenges in the short term than some other councils.
6. The Council continues to work within similar funding constraints, with little changes to external funding in 2020/21 and council tax limits remaining at 2% albeit with an additional 2% adult social care precept.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION:

The Corporate Overview & Scrutiny Panel is asked to comment on:

- (i) proposed savings set out within appendix A
- (ii) proposed fees & charges set out within appendix B
- (iii) proposed capital schemes as set out in appendix C

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

2.1 This report sets out the context for Overview and Scrutiny Panels to consider:

- (i) Savings proposals
- (ii) Changes to Fees & Charges
- (iii) Proposed capital schemes

3. KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Services delivered within approved budget	Budget overspend >£250,000	Budget variance +/- £250,000	Budget underspend >£250,000 <£1,500,000	Budget underspend >£1,500,000	31 March 2021

4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1 Introduction

4.1.1 This budget is set during a period of considerable uncertainty in the medium term, particularly around future funding for councils with the prospect of a government spending review in 2020. This is also likely to include changes to the allocation and retention of business rates. This could impact significantly on the overall funding for the council in 2021/22 and beyond.

4.1.2 Pressures around spending on Children and Adult Social Care have a major impact on council spending plans and the scale of this impact in 2020/21 and beyond continues to be uncertain.

4.2 Current Position

4.2.1 The Royal Borough of Windsor and Maidenhead has focussed on managing costs and delivering value for money. This means that it is a low spending council in comparison to its nearest statistical neighbours. The table below, based on 2019/20 estimates, compares its expenditure on individual services per head of population.

Cost per head of population based in 2019/20 Estimates

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Nearest Statistical
Neighbours *

Education Services	480.44	559.83
Highways and Transport Services	2.55	39.96
Children's Social Care	116.38	149.57
Adults Social Care	260.62	315.97
Public Health	30.85	44.27
Housing Services	31.82	20.76
Cultural and Related Services	25.92	26.49
Environmental and Regulatory Services	100.10	86.33
Planning and Development	16.08	9.72
Central Services	35.26	38.86
Total Other Services	0.00	1.82

Financial Context

- 4.2.1. Like many councils, the Royal Borough faces considerable financial challenges, particularly increasing numbers and costs of supporting adults, vulnerable people and children in care. However, the Council's level of reserves are low which means that it has less time and potentially fewer options than others to bring its budget into balance.
- 4.2.2. The Berkshire Pension Fund has one of the highest proportional deficits of all Council pension funds, the Royal Borough's pension funding level is estimated to be just 73%. This means that all Berkshire authorities including the Royal Borough must make significant employer's deficit recovery contributions each year to improve the funding level and reach a fully funded level by 2040. This is estimated at £4.2m in 2020/21 in addition to standard employer's pension contributions.
- 4.2.3. The Royal Borough has made a substantial commitment to the regeneration of Maidenhead and to the development of the local economy. To fund this important investment, borrowing has substantially increased.
- 4.2.4. In the current year council spending has come under considerable pressure. In part, this has been due to service pressures in adult and children's social care. The council has also found it harder to deliver savings than it had expected, which has also meant that some savings targets have not been achieved.

Policy Context

- 4.2.5. The Council will still be spending over hundred million pounds in 2020/21 delivering services to the residents of Windsor and Maidenhead and investing in the future of the borough through major capital schemes.
- 4.2.6. It is important that the Council considers how best it can continue to meet its policy objectives within the tighter financial constraints that it faces.

4.2.7. This will undoubtedly require a level of prioritisation and these budget plans focus on the following key policy objectives: -

- (i) protecting the most vulnerable and ensuring that the Council can continue to meet its significant and growing commitment on Children's and Adults Social Care.
- (ii) creating opportunities across the borough and continuing to invest in its regeneration and development.
- (iii) enabling the Council to meet its existing capital commitments as well as starting to invest in new technology to help it become more efficient in the future.
- (iv) ensuring that the council adopts a more sustainable and carbon neutral approach to the environment.

4.2.8. These policy objectives are not achievable without sustainable council finances and the proposals within this report have been developed to help make the finances of the Council more sustainable in the short term as well as starting to plan for the medium to longer term.

4.2.9. As part of this the Council has had to consider the affordability of the services it provides by ensuring that the users of services meet a greater share of the cost of the service they receive as happens in many other councils

4.3 **Budget Pressures**

4.3.1 Next year cost pressures are expected to amount to some £11.693m. These are driven by a number of factors:

- a) **Previous spending decisions**– for example next year's borrowing costs will increase due to a substantial increase in capital investments made by the council in 2019/20.
- b) **Demographic changes** – as the population of the Royal Borough increases, demands on its services will also increase. To an extent this will be matched by additional council tax and business rate income.
- c) **Spending pressures on Children's Services and Adult Social Care** are placing increased pressure on council budgets
- d) **External changes beyond the council's control**, such as increased pension costs from the revaluation of the pension fund.
- e) **Under-delivery of savings** – some of the savings identified for 2019/20 have not been delivered and therefore have an impact on the 2020/21 budget.
- f) **Under-achievement of income targets** – in some cases it has not been possible to deliver increased income even by setting higher charges.

4.4 Proposed Savings

4.4.1 In total the council proposes to deliver £5.976m of savings. The main areas of proposed savings over £100,000 are set out below.

Proposed Savings	£'000
Reduced costs of placements for children in the care of the local authority.	700
Remove Advantage Card discounts for parking.	650
Deliver adult social care transformation programme	495
Transform Youth and early years services to be targeted at the most vulnerable	450
Additional Management Fee from Countryside	330
Increase green waste annual subscription charge to £65 per annum in line with neighbouring authority charges.	250
Charging for Resident's Parking Permits, £50 each for first permit, £70 for second permit	250
Post Deletions	231
Refocus Community Wardens on problem solving, achieving staff savings	180
Customer Services & Libraries	170
Deliver the supported employment service differently	166
Implement technology enabled care across adult services	120
Delete a vacant post in the Achieving for Children Management team	110
Review grant payments in line with developing voluntary sector funding strategy	100
Reduce the number of subsidised bus routes	100
Recruitment Drive for permanent Children's Social Workers	100
Vacancy Factor/Recruitment Freeze	100
Concessionary Fares	100
Sub-total	4,602
Other Savings under £100,000	824
Total Proposed Savings within the 2020/21 Budget	5,426
Other Potential Savings (paragraph 4.4.5)	400
Total Identified Savings	5,826

4.4.2 Further detail of all savings is provided at Appendix A

4.4.3 An assessment of all savings has been carried out to assess their deliverability during 2020/21 and accordingly a sum of £1.300m has been set aside as a provision against non-delivery or delay in implementation of these savings.

4.4.4 In addition to the above savings, further potential savings of £400,000 have been identified within the collection fund. This includes a review of the council tax reduction scheme, subject to consultation, (£330,000) and a reduction in empty properties relief (£70,000). Although both of these savings will take effect from April 2020 if agreed this will be after the setting of the Council Tax base in January 2020.

4.4.5 These additional savings cannot be taken into account when setting the budget for 2020/21 but the surplus on the collection fund of £400,000 generated by the savings will increase reserves in 2021/22.

4.5 **Income**

4.5.6 The proposed fees and charges for 2020/21 are set at Appendix B.

4.5.7 Overall the following principles have been used to review fees and charges:-

- a) **Charges should be broadly in line with other neighbouring councils** – in some cases charges set by the council are lower than neighbouring councils. Charges have therefore been reviewed to bring them into line with other councils.
- b) **Charges should reflect cost increases incurred by the council**, accordingly the majority of charges have been increased by approximately 3% in line with estimated inflation.
- c) **Charges should recognise demand for the service** – in some cases where income is falling, increasing charges can have a negative impact on overall income.

4.5.8 The table below summarises the main sources of income for the council over £100,000, estimated values in 2020/21.

	£'000
Parking	10,244
Planning & Development	1,473
Green Waste Subscribed Collection Service	840
New Roads and Street Works Inspections/Permits	720
Marriage and Civil Partnership Ceremonies	402
Cemeteries and Churchyards	321
Highway Licences	292
Local Land Charges	253
Temporary Traffic Regulation Orders	154
Hire of Public Halls	113

4.5.9 This above analysis excludes recovered social care fees.

5. RISK MANAGEMENT

- 5.1. Given the level of financial uncertainty and current service pressures, there is clearly a risk that the current budget may prove difficult to deliver.
- 5.2. This risk has been mitigated by trying to ensure that budget estimates are realistic and reflect current activity, along with known demographic and economic pressures.
- 5.3. A key risk for the council is that its finances are not sustainable in the long term and it does not have enough reserves to enable it to effectively manage the financial risk that it faces in the medium term.

6. POTENTIAL IMPACTS

- 6.1. This report contains a number of proposals related to staff or service provisions and may involve changes to policy or service delivery. Equality impact assessments have been completed where appropriate.

7. CONSULTATION

- 7.1. Consultations will take place with the local chambers of commerce in February 2020.

8. TIMETABLE FOR IMPLEMENTATION

- 8.1. Residents will be notified of their council tax in March 2020. Budgets will be in place and managed by service managers from 1 April 2020.

Table 3: Implementation timetable

Date	Details
By 31 March 2020	Residents notified of their council tax.
1 April 2020	Budgets will be in place and managed by service managers.

9. APPENDICES

- 9.1. The table below details the Annexes to this report

Appendix	
A	Savings
B	Fees and Charges
C	Capital

10. BACKGROUND DOCUMENTS

- 10.1. None

11. CONSULTATION (MANDATORY)

Name of consultee	Post held	Date sent	Date returned
Cllr Hilton	Lead Member for Finance	17/01/20	17/01/20
Cllr Johnson	Leader of the Council	17/01/20	
Duncan Sharkey	Managing Director	16/01/20	17/01/20
Russell O'Keefe	Director of Place	16/01/20	
Terry Neaves	Interim Section 151 Officer	16/01/20	20/01/20
Elaine Browne	Head of Law	16/01/20	
Nikki Craig	Head of HR, Corporate Projects & ICT	16/01/20	17/01/20

Name of consultee	Post held	Date sent	Date returned
Louisa Dean	Communications	16/01/20	
Kevin McDaniel	Director of Children's Services	16/01/20	16/01/20
Hilary Hall	Director of Adults, Commissioning & Health	16/01/20	17/01/20
Karen Shepherd	Head of Governance	16/01/20	16/01/20
	Other		

REPORT HISTORY

Decision type:	Urgency item?	To Follow item?
Key decision	No	Not applicable
Report Author: Terry Neaves, Interim S151 Officer, 01628 796222		

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
Corporate	Cllr Rayner	Deliver system efficiencies through the new customer relationship management system	Better connectivity of internal systems and ability to configure customer relationship management system in line with business processes.	113	25	50	50	50
Corporate	Cllr Rayner	Review grant payments in line with developing voluntary sector funding strategy	Community Grant funding levels will revert to recent levels prior to the increase introduced through additional revenue funding in addition to capital funding which will be maintained at current levels.	100	100	100	100	100
Corporate	Cllr Rayner	Citizens Advice Bureau grant	CAB provide a cost effective support and engagement with residents who would otherwise be unlikely to engage with the Council at an early stage. Informal notice was given in November 2019 about the intended change in October 2020. This acknowledges additional national Government funding provided direct to CAB's.	124	16	31	31	31
Corporate	Cllr Rayner	Reduce the current grant provision for The Old Court, Windsor from September 2020.	Reduce the grant provided to The Old Court by £17,000 per annum from September 2020. The in-year reduction for 2020/21 would be £8,500	80	9	17	17	17
Corporate	Cllr Rayner	Reduce the current grant provision for Norden Farm from September 2020	Reduce the grant provided to Norden Farm by £33,000 per annum from September 2020. The in-year reduction for 2020/21 would be £16,500	158	17	33	33	33
Corporate	Cllr Rayner	Cease the provision of the GROW service with residents being signposted to alternative forms of assistance.	Residents will be signposted by customer services or the call centre to alternative forms of assistance.	63	64	64	64	64
Corporate	Cllr Johnson	Cease support for the One Stop Shop in Datchet	Viability of the OSS may be affected if they are unable to find alternative funding. The organisation has submitted an application to the Grant Panel for consideration.	1	1	1	1	1
Corporate	Cllr Rayner	Rationalise the council's current mobile phone usage to reduce operating costs	Optimising the deployment and usage of mobile phones to reduce operating costs	106	10	10	10	10
Corporate	Cllr Johnson	Remove budget for individual members to attend conferences/training	Could lead to pressure on service areas to fund member attendance at service area specific conferences/training.	3	3	3	3	3
Corporate	Cllr Rayner	Removal of all refreshments from council meetings, member briefings and member training sessions	Saving can only be achieved if all refreshments are ceased for all council meetings/briefings/training sessions.	10	10	10	10	10

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
Corporate	Cllr Johnson	No longer print and distribute Council Tax leaflet with bills	Provide access to the Council Tax leaflet on the council's website, providing efficiency savings and reduced carbon footprint	89	5	5	5	5
Corporate	Cllr McWilliams	Optimise use of digital distributing Around the Royal Borough	Through increasing our digital distribution of Around the Royal Borough and orientating away from print, we will contribute to decarbonising the council and ensuring we are more accessible to residents.	59	23	23	23	23
Corporate	Cllr Johnson	Empty Properties Relief - reduction	Increase the council tax premium on empty homes to encourage them back into use.	Collection Fund	70	70	70	70
Corporate	Cllr Johnson	Review of Council Tax Reduction Scheme Discount levels	Reduce the maximum discount for working age claimants, subject to consultation, from 91.5% to 80% in line with other councils.	Collection Fund	330	330	330	330
Corporate	Cllr Johnson	Vacancy Factor/Recruitment Freeze	Hold vacancies to reduce the prospect of making compulsory redundancy for permanent staff in at risk posts.	5,383	100	100	100	100
Corporate	Cllr Rayner	Charging for Resident's Parking Permits, £50 each and £70 for second permit, £100 for third and subsequent permits. Also apply and increase charges for all visitor vouchers	Charging for Resident's Parking Permits, £50 each and £70 for second permit, £100 for third and subsequent permits. Also apply and increase charges for all visitor vouchers. 2 hour vouchers - £1 per voucher. 4 hour vouchers - £2 per voucher 24 hour voucher - £4 per voucher. Discounts apply to electric vehicles and residents of pensionable age and in receipt of Council Tax reduction.	-	250	250	250	250
Corporate	Cllr Johnson	Additional Management Fee to Countryside	This would result in additional income through a management fee from Countryside for the St Clouds Way development in addition to the capital receipt. It is subject to approval of the site proposal and signing of the development agreement.	3,995	300	200	200	200
Corporate	Cllr Johnson	Post Deletions	Efficiencies across the organisation made up from deleting vacant posts.	5,383	231	231	231	231
Communities	Cllr Cannon	Refocus Community Wardens on problem solving, achieving staff savings	Review and adjust the overall tasking of the Community Wardens to reflect the current priorities of the Council, to reduce the total number of Wardens who will cover all the aspects of the Wardens responsibilities	639	180	200	200	200

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24

O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
49 Communities	Clr Rayner	Focus customer service in Windsor at Windsor Library Increase the use of 24/7 digital options on the council website Align Library opening hours to service demand Align call centre opening hours to service demand	Staffing provision was increased in order to provide the customer facing RBWM services from York House. Moving back into the Library will provide economies of scale, allowing for a reduction in staffing. Encourage more 24/7 digital interaction with the council through its website, providing residents, businesses and visitors with easy access at a time that suits them. This will enable the council to deliver services more efficiently and reduce officer time and cost. Propose reducing library opening hours by 123 per week following detailed analysis of current usage. This includes Sunday opening, alternative delivery in Woodlands Park and Eton (Mobile/Container) and other reductions, subject to public consultation. Reduce Contact Centre operating hours to Monday, Tuesday, Thursday and Friday 9-5 and Wednesday 10-5. This means weekends and evenings (5-7pm) will cease. While it is hoped that staff reductions may be achieved through negotiation with staff these proposals will require a change to contracted hours resulting in staff being put at risk and a redundancy consultation undertaken. Vacancies and reduced casual hours will mitigate some of the impact on staff wherever possible.	2,004	220	265	265	265
Communities	Clr Cannon	Removal of PCSO funding	New national funding has been awarded to Police Services to increase staffing resources. Discussion with local Police Area Commander commenced November 2019 to remove this LA funding for Policing roles.	74	74	74	74	74
Communities	Clr Rayner	WAM Get Involved support	This will cease the current SLA with local voluntary coordinators to reduce their role, there will still be scope for those interested in volunteering to be signposted to volunteering opportunities through a single central route via the Borough's revised website Know Your neighbourhood facility, going live later in 2020.	45	33	45	45	45
Communities	Clr Rayner	STRIVE	Support for new support initiatives, to be provided by local Housing Association and to return focus for support to Department of Work and Pension, and Job Centre Plus, who have the statutory role to support in this area.	8	8	8	8	8

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
Adults Childrens and Health	Cllr Carroll	Review of posts in Optalis	Following a full establishment analysis, a vacant post has been identified that has been assessed as no longer required. The duties can be assimilated within the wider team and there is no impact on frontline delivery of services.	512	31	31	31	31
Adults Childrens and Health	Cllr Carroll	Review of posts in commissioning function	Following a full establishment analysis, a vacant post has been identified that has been assessed as no longer required. The duties can be assimilated within the wider team and there is no impact on frontline delivery of services.	300	20	20	20	20
Adults Childrens and Health	Cllr Carroll	Transform youth and early years services to be targeted at the most vulnerable	The delivery of services will be through two Family Hubs, focusing on statutory services and targeted support for vulnerable groups. Subject to the priorities established through consultation, it is expected that there will be no universal services provided on a "drop in" basis.	1,482	450	600	600	600
Adults Childrens and Health	Cllr Carroll	Optimise the provision of carers services	This is an opportunity to improve the effectiveness of services for carers by joining up provision, providing quality advice and guidance to carers in one place.	826	75	75	75	75
Adults Childrens and Health	Cllr Carroll	Optimise the delivery of the supported employment service by integration with council-owned services	More effective, efficient and responsive delivery of the supported employment service through joining up with existing Optalis teams. This will include recruiting a full time headcount within Optalis to provide a full service to residents providing greater opportunities to integrate the service in collaboration with local employers. Communication with local employers is already in place, for example, promotion of workplace health by the Lead Member and Director of Public Health.	241	166	166	166	166
Adults Childrens and Health	Cllr Carroll	Deliver befriending service in a new and different way	We will seek to continue to deliver the service through the voluntary sector.	35	35	35	35	35

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
Adults Childrens and Health	Cllr Carroll	Deliver adult social care transformation programme	This is a key opportunity to deliver improved services for residents of the borough by embedding prevention and promoting community enablement to maximise independence. The programme has been presented to the Health and Wellbeing Board which includes NHS partners and Healthwatch and was unanimously approved and endorsed.	51,192	495	1,700	1,700	1,700
Adults Childrens and Health	Cllr Carroll	Optimise the delivery of the Recovery College	A needs based review has been undertaken which has endorsed the Royal Borough's commitment to deliver the core principles of the Recovery College in partnership with the NHS. Investment and spend on mental health services in the NHS is increasing year on year in line with the NHS settlement and the Long Term Plan. The Royal Borough plays an active role in the Integrated Care System, working with NHS partners.	115	35	35	35	35
Adults Childrens and Health	Cllr Carroll	Implement technology enabled care across adult services	Improved provision for residents, maximising the use of recent developments in technology to maximise independence to ensure that people remain in their own homes for as long as possible.	6,600	120	300	300	300
Adults Childrens and Health	Cllr Carroll	Optimise costs of placements for children in the care of the local authority	RBWM has increased capacity and capability within AfC to monitor and track the financial packages of care alongside the social work team through a fortnightly "resource panel". Case level tracking of progress will be shared openly between AfC and RBWM through the commissioning meeting arrangements.	7,945	700	700	700	700
Adults Childrens and Health	Cllr Carroll	Optimise the delivery of health checks	A review of health checks has been undertaken with the outcome of targeting the service to those in most need, and leveraging the impact of NHS campaigns.	60	10	10	10	10
Adults Childrens and Health	Cllr Carroll	Allocation of Public Health reserve to meet current needs	This maintains Public Health services and optimises use of resources. Public Health England does not encourage Local Authorities to maintain reserves.	88	46	0	0	0

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
Adults Childrens and Health	Cllr Carroll	Introduce an online financial assessment for adults to calculate financial contributions for care and support	Analysis and best practice in other authorities has shown that moving to online financial assessment improves the process for the benefit of residents, making it more efficient and is in line with the council's digital aspirations.	197	0	70	70	70
Adults Childrens and Health	Cllr Carroll	Remove additional local authority support for school improvement in Academy schools	Academy schools are directly funded by the DFE for school improvement. At the end of December 2019, 94% of all schools are Good or Outstanding with two Academy schools judged Requires Improvement. No schools are currently judged Inadequate.	75	20	20	20	20
Adults Childrens and Health	Cllr Carroll	Recruitment drive to improve Social Worker workforce stability and outcomes	A service-wide Social Worker recruitment drive to run through the final quarter of 2019/20 which seeks to secure at least 5 permanent social workers to deliver savings, reduce reliance upon interim social workers and improve outcomes	420	100	100	100	100
Adults Childrens and Health	Cllr Carroll	Legal savings in Achieving for Children	The legal services contract across Achieving for Children is due to end 31-03-20 and has been recommissioned. The use of a single supplier provides cashable efficiencies and improves delivery of the service.	635	25	25	25	25
Adults Childrens and Health	Cllr Carroll	Operational efficiency within the Achieving for Children finance team	Reduced back office resource as a result of managers becoming more effective in their use of the finance system and self-reporting tools. RBWM finance officers will take over monitoring of capital projects.	25	25	25	25	25
Adults Childrens and Health	Cllr Carroll	Delete a vacant post in the Achieving for Children Management team	Efficiency in Achieving for Children Operational Management Team with continued shared leadership of the Inclusion priority for the Directorate.	110	110	110	110	110
Infrastructure	Cllr Stimson	Increase green waste annual subscription charge to £65 per annum in line with neighbouring authority charges.	A potential reduction in subscriptions may occur and there is an increased risk of contamination of waste streams. Clear messaging and alternatives will be required to minimise the external impact	577	250	250	250	250
Infrastructure	Cllr Stimson	Remove free Saturday garden waste collection	The alternative to the free Saturday green waste collection service is to subscribe to the green waste scheme and receive a fortnightly service.	2,726	25	25	25	25

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
Infrastructure	Cllr Cannon	Remove Advantage Card discounts for parking.	A comprehensive review of the tariffs and a post-installation review of parking machines has identified a complicated tariff structure across the parking estate. Removing discounted tariffs will offer equality of provision across the borough whilst retaining the technology to offer targeted / seasonal discounts.	7,813	650	650	650	650
Infrastructure	Cllr Cannon	Advertising on car park tickets/car parks	Research with other authorities have shown that income potential through advertising on the parking estate is possible. Initial proposals have been developed and are being pursued.	-	30	30	30	30
Infrastructure	Cllr Cannon	Parking season ticket income	Inflationary increase on season tickets. There is a risk that some businesses and/or individuals may choose not to renew as a result of the increased charge.	1,248	50	50	50	50
Infrastructure	Cllr Clark	Review and optimise the number of subsidised bus routes	The council currently subsidises a network of bus routes, to supplement the commercial network (for example: weekend, evening and areas of low patronage) at a cost of approximately £850k per annum. A comprehensive review will be undertaken to evaluate usage patterns; reasons for travel and identify alternative options to deliver a more efficient network. Alternative models which are 'greener'; support the climate change agenda and minimise the impact on users will be sought.	800	100	200	200	200
Infrastructure	Cllr Clark	Traffic signal costs - capital spend	Service standards will remain unchanged.	65	65	65	65	65
Infrastructure	Cllr Clark	Efficiency saving from traffic counter machines	New contract with neighbouring councils will generate efficiency savings in the cost of traffic counter machines.	41	15	15	15	15
Infrastructure	Cllr Clark	Concessionary Fares	The concessionary fares scheme will be altered to align with the statutory requirements. Free travel will be available from 09.30 rather than unlimited as at present. This aligns with other areas, reduces congestion and increases capacity for commuters on peak time bus services	1,169	100	100	100	100

OPPORTUNITIES AND SAVINGS 2020/21 TO 2023/24								
O&S Committee	Lead Member	Efficiency Description	Implications (internal and external) if this were to be implemented	Budget	Estimated saving 2020/21	Estimated saving 2021/22	Estimated saving 2022/23	Estimated saving 2023/24
				£000	£000	£000	£000	£000
			TOTAL		5,826	7,527	7,527	7,527
			Collection fund savings		400	400	400	400
			TOTAL SAVINGS EXCLUDING COLLECTION FUND		5,426	7,127	7,127	7,127

Unit Cost	2020/21 £	2019/20 £	% Increase
BUILDING CONTROL			
Fees set by Shared Service			
PLANNING & DEVELOPMENT			
Pre-Application Advice (Including VAT)			
The fees for pre-application planning advice are charged on the Planning Unit's Pre-Application Charging Protocol and charged on an individual cost basis relating to the different types of staff required. Schemes subject to a Planning Performance Agreement would be considered outside of this schedule with a bespoke fee arrangement. Charges for using the transport model are in addition to those set out below and will be agreed prior to instruction. Charges for review of viability studies also sit outside of this and will be agreed on a case by case basis.			
Parish Councils, Local community groups (at the discretion of the Head of Planning) for all categories of development			
	50% off respective fee		
Level 1 - Householder Pre App (Extensions, Alterations and Outbuildings) (In principle advice from planning officer)	125	-	
Level 2 - Householder pre-app (Extensions, Alterations and Outbuildings) (involves some internal consultation at discretion of planning officer - dependent on submission documents)	166	148	12.0%
Follow up meeting to a level one or level 2 householder pre-app (Planning Officer attendance only)	90	-	
Advertisements	152	148	3.0%
Telecommunications	351	341	3.0%
Listed buildings works to a single dwelling house	152	148	3.0%
Residential			
1 unit	285	300	-5.0%
2-5 units	550	523	5.3%
6-9 units	869	840	3.5%
10-24 units	1,166	1,110	5.0%
25-49 units	2,717	2,640	2.9%
50-99 units	5,690	5,530	2.9%
100-149 units	7,847	7,626	2.9%
150+ units	9,996	9,800	2.0%

	Unit Cost	2020/21 £	2019/20 £	% Increase
Non-residential				
Less than 200 sq. m. floor space		540	523	3.2%
200-999 sq. m. floor space		1,006	977	3.0%
1,000-1,999 sq. m. floor space		2,100	2,042	3.0%
2,000-4,999 sq. m. floor space		3,314	3,217	3.0%
5,000-9,999 sq. m. floor space		5,700	5,532	3.0%
10,000+ sq. m. floor space		7,854	7,625	3.0%
All forms of development that does not fall in to above categories		Contact for quote		
Minerals / waste proposals		Contact for quote		
Complex heritage/conservation proposals		Contact for quote		
Requests for confirmation of compliance with an Enforcement Notice, Breach of Condition Notice or other similar Notice under the Planning Acts		220	214	3.0%
Requests to withdraw an extant Enforcement Notice, Breach of Condition Notice or other similar Notice under the Planning Acts		220	214	3.0%
Planning History Search excl. VAT				
- Householder	per application	32	31	3.0%
- All other cases	per application	103	100	3.0%
Planning decisions and related documents		13	12	3.0%
Retrieval and copying from Archive of Planning Documents		£1.55 for A4 1st page / 40p per sheet thereafter	£1.50 for A4 1st page / 40p per sheet thereafter	3.0%
Administration fee for checking validity of a planning application		25% of application fee	25% of application fee	
Use of RBWM Transport Model data by Developers.		On Request-bespoke charge dependent on application requirement	On Request-bespoke charge dependent on application requirement	

	Unit Cost	2020/21 £	2019/20 £	% Increase
Hourly Rates & attendance at requested meetings (Where requests are accepted by LPA)				
Head of Service	Hourly Rates	200	-	
Deputy Head of Service or Policy Manager	Hourly Rates	150	-	
Team Leader	Hourly Rates	130	-	
Principal Officer	Hourly Rates	120	-	
Senior Officer	Hourly Rates	100	-	
Planning Officer / Conservation Officer	Hourly Rates	90	-	
Specialist Advice - e.g.. trees, ecology, highways, environmental protection	Hourly Rates	100	-	
Trees and High Hedges				
Pre-application fees for Tree TPO works	min fee	152	148	3.0%
High Hedges Complaints		757	735	3.0%
TPO- Hard Copy per TPO	Per TPO	32	31	3.0%
S106 Management, Maintenance, Compliance & Monitoring				
Major applications - non-refundable charge		824	800	3.0%
Minor and Other applications - non-refundable charge		421	409	3.0%
Discharge of non-financial obligations (e.g. Landscape Plans, Woodland Management Plans)		112	108	3.0%
Monitoring of non-financial S106 Obligations		220	214	3.0%
Monitoring & Management of Viability appraisals for development	Hourly Rate		Hourly Rate	
Confirmation that the obligations of a S106 legal agreement have been discharged (Note: Charges for Checking & monitoring Travel Plans refer to Highway Charges)		156	152	3.0%
Legal fees S106 Bilateral - hourly rates		107	104	3.0%
Legal fees S106 unilateral undertakings (including proforma):-				
Legal checking fees - Dependent on complexity		£1,200 min, thereafter £108 per hr	£1,165 min, thereafter £105 per hr	3.0%
Legal fees S106 Deed of Variation		£396 min, thereafter £108 per hr	£385 min, thereafter £105 per hr	3.0%
Legal Fees S111 Agreement (SANG mitigation)		£553 min, thereafter £108 per hr	£537 min, thereafter £105 per hr	3.0%
STRATEGIC ACCESS MANAGEMENT MONITORING				
Bedsit/1 bed dwelling		464	450	3.0%
2 bed dwelling		612	594	3.0%
3 bed dwelling		824	800	3.0%
4 bed dwelling		937	910	3.0%
5+ bed		1,224	1,188	3.0%

Proposed Capital Programme 2020/21 - 2022/23	Scheme Cost Gross	S106	Grant	Other Income	2020/21 Net Cost	2021/22 Net Cost	2022/23 Net Cost	Net Cost over three years
	£000	£000	£000	£000	£000	£000	£000	£000
Estimated Slippage to 2020/21	14,198	(300)	(3,558)	-	10,340			10,340
Pre-approved Schemes 2020/21	28,747	(6)	-	(12,836)	15,905	27,024	10,567	53,496
Fully Funded Schemes 2020/21	4,833	(80)	(4,753)	-	-			-
Income generating schemes	820				820			820
Pre-approved /Fully Funded Total	48,598	(386)	(8,311)	(12,836)	27,065	27,024	10,567	64,656
New Bids 2020/21								
Transformational 2020/21	1,000				1,000			1,000
Annual maintenance/statutory schemes	2,986	(161)		(137)	2,688	1,866	1,816	6,370
Refurbishment & enhancement schemes	2,411	(77)		(26)	2,308	1,500	-	3,808
ICT renewal schemes	1,190	(40)		-	1,150	-	-	1,150
New Bids 2020/21 Total	7,587	(278)	-	(163)	7,146	3,366	1,816	12,328
Total Capital Programme	56,185	(664)	(8,311)	(12,999)	34,211	30,390	12,383	76,984

Income generating schemes to be approved 2020/21

No.	Scheme Name	Scheme Description	Scheme Cost £'000k
1	Regeneration Improvement Projects (York Rd, St Cloud Way, West St & Reform Rd)	Associated fee to enable JV partner to deliver sites for development - Legal fees & consultant fees. Fees in relation to regeneration schemes, including RBWM PropCo, to enable sites for development. Costs will be recouped through future capital receipts from 2023/24. To be applied to individual projects during the year.	720
2	York Rd Ph2 (JV Countryside) - Purchase of 'Access Rights' from Shanly Homes	Purchase of Access Rights over road for Ph2 redevelopment for York Rd Town Centre Regen. Required secure land receipt from Countryside.	100
	TOTAL		820

60

Pre-approved Major Schemes 2020/21 onwards

Scheme Name	2020/21				2021/22 Net Cost £000k	2022/23 Net Cost £000k	Total Net Cost	Expenditure to Q3 2019/20 £'000	Total scheme cost including previous years £'000
	Scheme Cost £'000k	S106 £'000	Other Income £'000	Net 2020/21 £'000					
Braywick Leisure Centre	3,341	6		3,335	-		3,335	25,172	36,386
RBWM Affordable Housing	-			-	4,490	7,017	11,507	-	13,599
Broadway Car Park, Maidenhead	6,100			6,100	16,384	3,000	25,484	5,482	34,843
Vicus Way Car Park, Maidenhead	5,600			5,600	5,600		11,200	-	13,207
Sale of Freehold Interest in Nicholson's Walk Shopping Centre and Central House, Maidenhead	270			270	100	100	470	116	470
Braywick Road Pedestrian Crossing	150			150	-	-	150	20	150
Maidenhead Local Plan Housing Site Enabling Works - LEP - Cabinet Decision Already Made	5,281		5,281	-			-	-	5,758
Windsor Town Centre Package - LEP	1,563		1,563	-			-	-	1,563
Maidenhead Station - LEP	3,750		3,750	-			-	1,603	4,265
Maidenhead Missing Links - LEP	2,242		2,242	-			-	257	4,630
River Thames EA - Council Decision	450	-	-	450	450	450	1,350	1,204	10,000
Total	28,747	6	12,836	15,905	27,024	10,567	53,496	33,854	124,871

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Report Title:	Q2 Performance Report
Contains Confidential or Exempt Information?	No - Part I
Member reporting:	
Meeting and Date:	Corporate Overview and Scrutiny Panel, 4 February 2020
Responsible Officer(s):	Duncan Sharkey, Managing Director
Wards affected:	All

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REPORT SUMMARY

1. The Corporate Overview and Scrutiny Panel has quarterly oversight of a range of performance measures relating to the following council strategic priorities for 2019/20:
 - An excellent customer experience
 - Well-managed resources delivering value for money
2. Appendix A sets out the Q2 Performance Report for all measures relating to the Panel's remit, and includes performance commentary, related business intelligence and an overview of achievements and key milestones reached in the period. An indication of Q3 performance where it is known is provided within the commentary for each measure.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That the Corporate Overview and Scrutiny Panel notes the report and:

- i) **Notes the 2019/20 Q2 Corporate Overview and Scrutiny Panel Performance Report in Appendix A.**
- ii) **Requests relevant Lead Members, Directors and Heads of Service to maintain focus on improving performance.**

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

- 2.1 The Corporate Overview and Scrutiny Panel has oversight of a range of performance measures relating to the following council strategic priorities for 2019/20:
 - An excellent customer experience
 - Well-managed resources delivering value for money
- 2.2 Appendix A sets out the Q2 Performance for all measures relating to the Panel's remit, and related business intelligence. It shows that:
 - 11 of the 13 measures met or exceeded target,
 - 2 measures fell just short of target, although still within the tolerance for the measure,

- 0 measures were out of tolerance and require improvement.

Options

Table 1: Options arising from this report

Option	Comments
Endorse the evolution of the performance management framework, focused on embedding a performance culture within the council and measuring delivery of the council's six strategic priorities. This is the recommended option	The council's focus on continuous performance improvement provides residents and the council with more timely, accurate and relevant information; evolving the council's performance management framework using performance information and business intelligence ensures it reflects the council's ongoing priorities.
Failure to use performance information to understand the council, improve and maintain performance of council services and develop reporting to members and residents.	Without using the information available to the council to better understand its activity, it is not possible to make informed decisions and is more difficult to seek continuous improvement and understand delivery against the council's strategic priorities.

3. KEY IMPLICATIONS

3.1 The key implications of this report are set out in table 2.

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
The council is on target to deliver all six strategic priorities.	< 100% priorities on target	100% of priorities on target			31 March 2020

4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1 There are no direct financial implications arising from the recommendations.

5. LEGAL IMPLICATIONS

5.1 There are no legal implications arising from the recommendations.

6. RISK MANAGEMENT

6.1 The risks and their control are set out in table 3.

Table 3: Impact of risk and mitigation

Risks	Uncontrolled risk	Controls	Controlled risk
Poor performance management practices in place resulting in lack of progress towards the council's agreed strategic priorities and objectives.	HIGH	Robust performance management within services to embed a performance management culture and effective and timely reporting.	LOW

7. POTENTIAL IMPACTS

7.1 There are no Equality Impact Assessments or Privacy Impact Assessments required for this report.

8. CONSULTATION

8.1 Ongoing performance of the measures within the Performance Management Framework 2019/20, alongside other measures and business intelligence information, will be regularly reported to the council's four Overview and Scrutiny Panels. Comments from the Corporate Overview and Scrutiny Panel will be reported to Lead Members and Heads of Service as part of an ongoing performance dialogue.

9. TIMETABLE FOR IMPLEMENTATION

9.1 Implementation date if not called in: Immediately. The full implementation stages are set out in table 4.

Table 4: Implementation timetable

Date	Details
Ongoing	Comments from the Panel will be reviewed by Lead Members and Heads of Service
4 February 2020	Q2 Performance Report

10. APPENDICES

10.1 This report is supported by one appendix:

- Appendix A: Corporate Overview and Scrutiny Panel Performance Report Q2 2019/20.

11. BACKGROUND DOCUMENTS

11.1 This report is supported by one background document:

- Council Plan 2017-21:

[https://www3.rbwm.gov.uk/downloads/file/3320/2017-2021 - council plan](https://www3.rbwm.gov.uk/downloads/file/3320/2017-2021_-_council_plan)

12. CONSULTATION (MANDATORY)

Name of consultee	Post held	Date sent	Date returned
Duncan Sharkey	Managing Director	10/01/2020	16/01/2020
Hilary Hall	Director of Adults, Health and Commissioning	10/01/2020	17/01/2020
Nikki Craig	Head of HR, Corporate Projects and IT	10/01/2020	13/01/2020
Louise Freeth	Head of Revenues, Benefits, Library and Residents Services	10/01/2020	17/01/2020
Louisa Dean	Communications	10/01/2020	

REPORT HISTORY

Decision type:	Urgency item?	To Follow item?
Non-key decision	No	No
Report Author: Rachel Kinniburgh, Strategy Officer, 01628 796370		

Corporate Overview and Scrutiny Panel

Q2 2019-20 Performance Report (July – September 2019)

Date prepared: 1 October 2019

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**Corporate Overview and Scrutiny Panel:
Q2 2019-20 Performance Report v1**

1. Executive Summary

1.1 The Corporate Overview and Scrutiny Panel has oversight of a range of performance measures relating to the following council strategic priorities for 2019/20:

- An excellent customer experience
- Well-managed resources delivering value for money

1.2 The Panel retains an interest in the following business intelligence related to these strategic priorities:

- RBWM Establishment
- Complaints

1.3 As at 1 October 2019 performance of all measures related to the Panel’s remit can be broadly summarised as:

Q2 RAG Status	No.	Measure
Red (Needs improvement)	0	
Amber (Near target)	2	<ul style="list-style-type: none"> • No. digital customer interactions • Percentage of Non Domestic Rates (Business Rates) collected
Green (Succeeding or achieved)	11	<ul style="list-style-type: none"> • No. visits (physical and virtual) to libraries • Percentage of residents confirming they feel informed about the council • Percentage of residents expressing satisfaction with services • No. “My Account” users (running total) • Percentage of calls answered within 60 seconds • Percentage of calls abandoned after 5 seconds • Average no. days to process new claims (Housing Benefits) • Average no. days to process changes in circumstances (Housing Benefits) • Council Tax level comparative with the average unitary Band D (£) • Percentage of council tax collected • Percentage voluntary turnover (YTD)
Total	13	

1.4 Commentary is provided for all measures in deviation from target (either Red or Amber) year-to-date, and where key information supports understanding of the measure. An indication of Q3 performance where it is known is provided within the commentary for each measure.

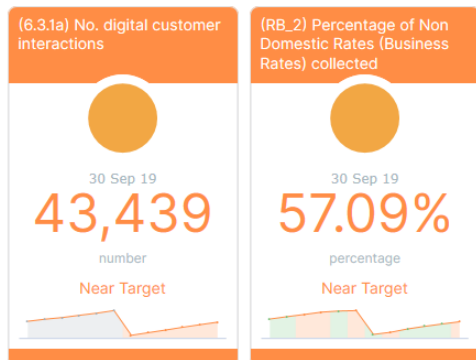
2. Key activities and milestones achieved

Strategic Priority	Item	Q2 Achievements and key milestones
An excellent customer experience	Communications Strategy	The updated Communications Strategy 2019-2023 was approved by Cabinet in August. The strategy will support the overall strategic direction of the council's communications over the next four years, providing key messages for staff, councillors and stakeholders following the six key priorities of the Council Plan.
	Complaints and Compliments Annual Report	The Annual Complaints and Compliments Report 2018/19 was published, covering all services provided by the council. The report acknowledges that timeliness in responding to stage 1 complaints has improved for the council, and there has been an overall increase in the number of compliments. Overall the number of complaints has reduced.
Well-managed resources delivering value for money	Annual Report of Commissioned Services	The second Annual Report on commissioned services was published, including progress to date against 2018-2020 priorities.

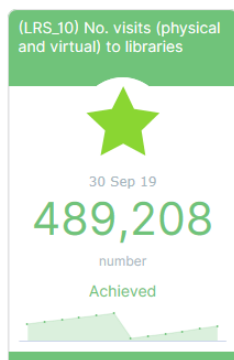
**Corporate Overview and Scrutiny Panel:
Q2 2019-20 Performance Report v1**

3. Performance Summary Report (YTD)

Near Target



Achieved



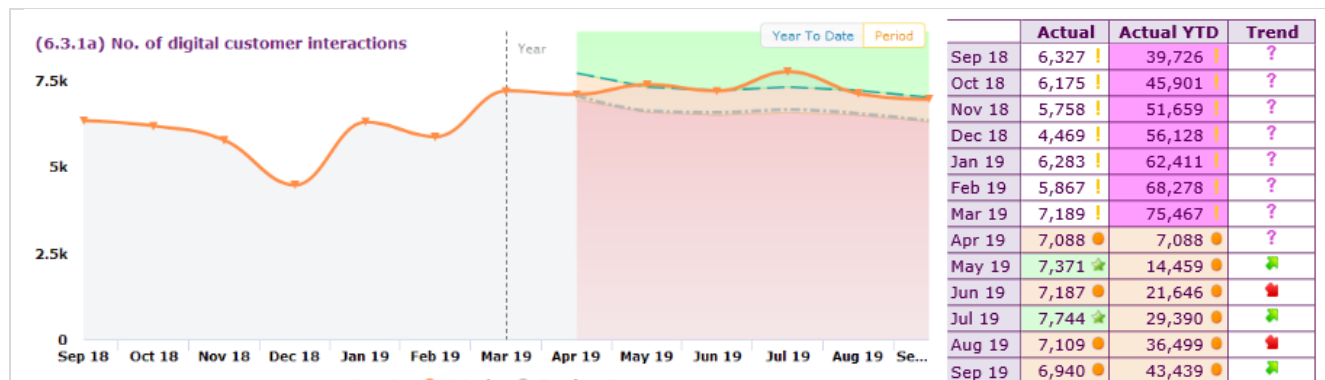
Succeeding



4. An excellent customer experience: Detailed Trends and Commentary

4.1 Communications

Digital customer interactions

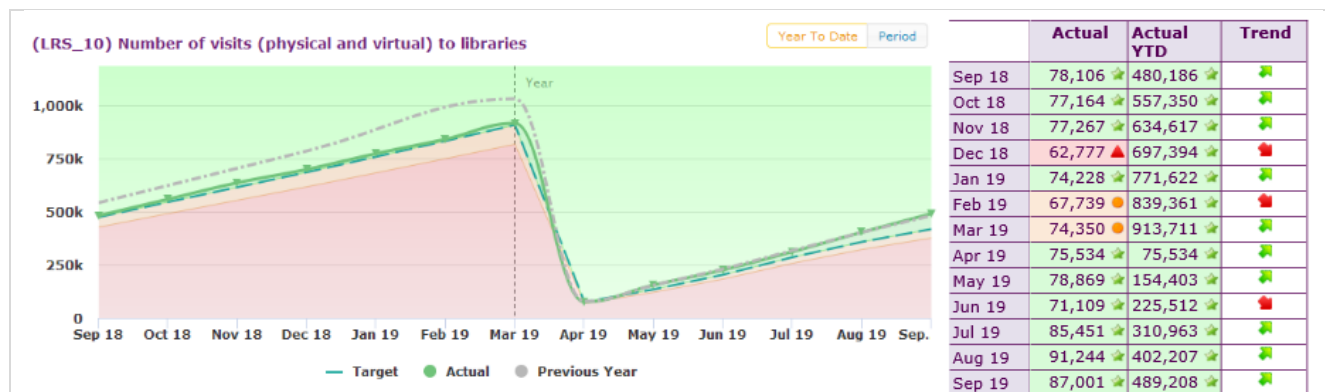


Q2 Commentary

The total number of digital customer interactions at the end of Q2 (Apr-Sep) is 43,439, just short of target (43,700) by 261. A comparison of the total number of digital customer interactions up to the end of Q2 (Apr-Sep) with the same period in 2018/19 (39,726) shows an increase of 3,713, indicating that efforts to increase digital interactions are largely successful. Performance as at the close of Q3 (Apr-Dec) is 61,700 against a target of 61,700, bringing this measure on target for the first time this year.

4.2 Communities and leisure

Library visits

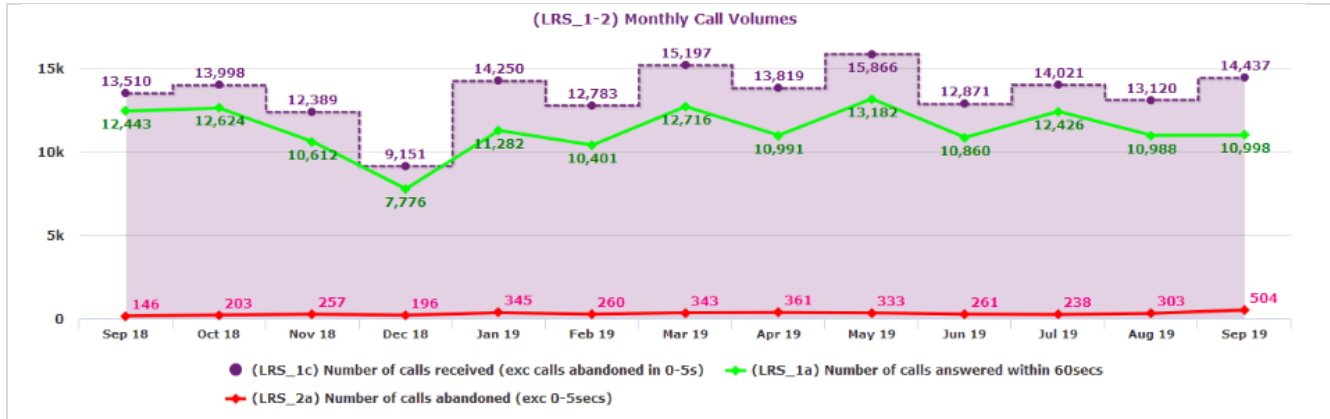


Q2 Commentary

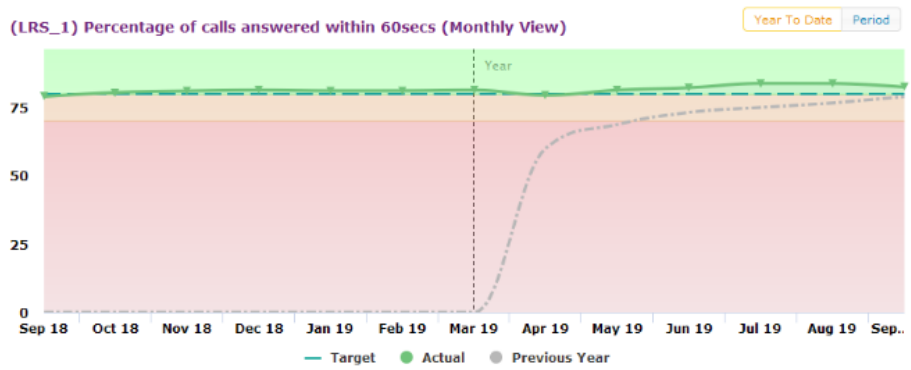
The monthly number of visits to libraries has remained relatively consistent this year, and the total number of visits up to the end of Q2 (Apr-Sep) was 489,208, above target (417,000) by 72,208. A comparison of the total number of visits in April – September with the same period in 2018/19 (480,186) shows an increase of 9,022. Across the country, 75% of libraries are in decline and all efforts are being made to ensure the borough remains in the country's top 25%. Performance as at the close of Q3 (Apr-Dec) is 735,532 above target (608,000) by 132,532.

4.3 Customer and business services

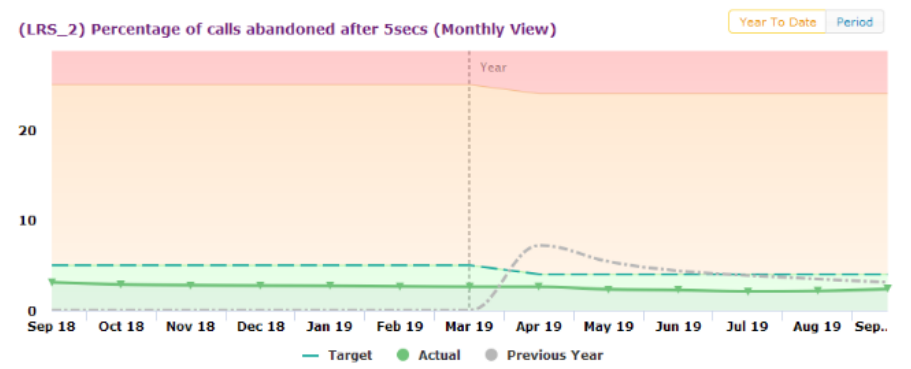
Customer contact centre calls



	Actual	Actual YTD	Trend
Sep 18	92.1%	79.1%	🔴
Oct 18	90.2%	80.6%	🔴
Nov 18	85.7%	81.1%	🔴
Dec 18	85.0%	81.4%	🔴
Jan 19	79.2%	81.2%	🔴
Feb 19	81.4%	81.2%	🟢
Mar 19	83.7%	81.4%	🟢
Apr 19	79.5%	79.5%	🔴
May 19	83.1%	81.4%	🟢
Jun 19	84.4%	82.3%	🟢
Jul 19	88.6%	83.9%	🟢
Aug 19	83.8%	83.9%	🔴
Sep 19	76.2%	82.5%	🔴



	Actual	Actual YTD	Trend
Sep 18	1.1%	3.1%	🔴
Oct 18	1.5%	2.9%	🔴
Nov 18	2.1%	2.8%	🔴
Dec 18	2.1%	2.7%	🔴
Jan 19	2.4%	2.7%	🔴
Feb 19	2.0%	2.7%	🟢
Mar 19	2.3%	2.6%	🔴
Apr 19	2.6%	2.6%	🔴
May 19	2.1%	2.3%	🟢
Jun 19	2.0%	2.2%	🟢
Jul 19	1.7%	2.1%	🟢
Aug 19	2.3%	2.1%	🔴
Sep 19	3.5%	2.4%	🔴

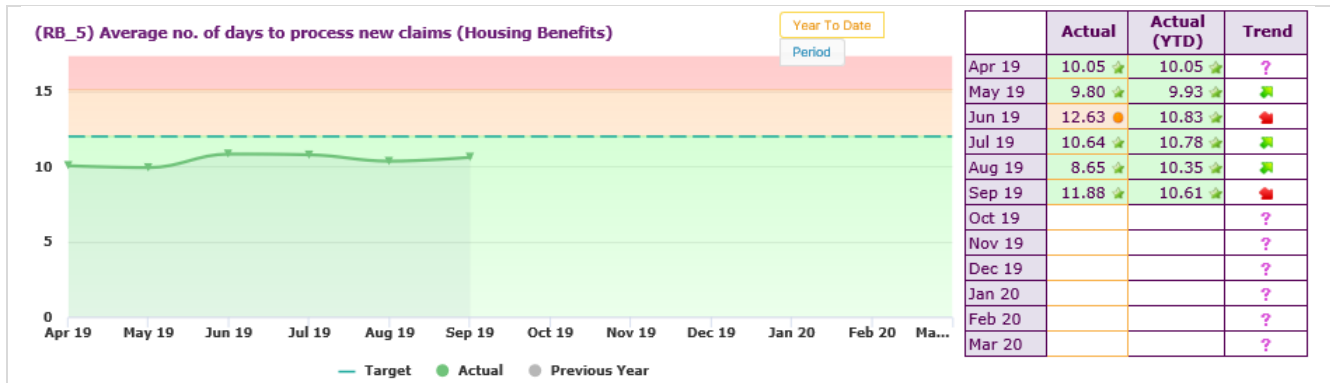


Q2 Commentary

Call performance remains consistently on target and by the end of Q2, year-to-date performance stands at 82.5% (69,445 / 84,134) of calls answered within 60 seconds against a target of 80% and 2.4% (2,000 / 84,134) of calls abandoned after five seconds against a target of 4%. The first week of September saw a high volume of calls received relating to school transport at the start of term and also council tax. Whilst the percentage of calls answered within 60 seconds fell below target for the month at 76.2% this did not affect the overall year-to-date position.

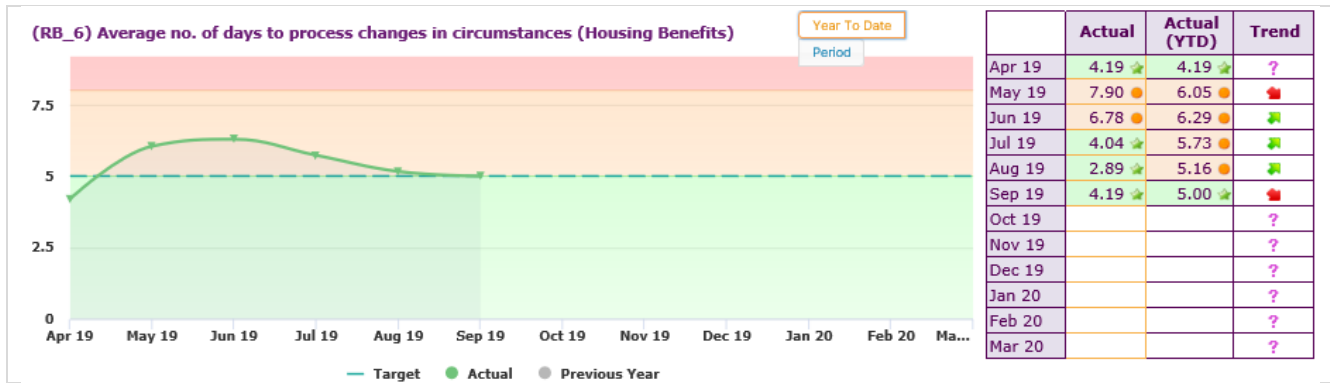
Performance has been consistent and as at the close of Q3 (Apr-Dec) 82.8% of calls were answered within 60 seconds (102,768 / 124,116) and 2.4% (2,940 / 124,116) of calls were abandoned after five seconds.

Processing times for Housing Benefits



Q2 Commentary

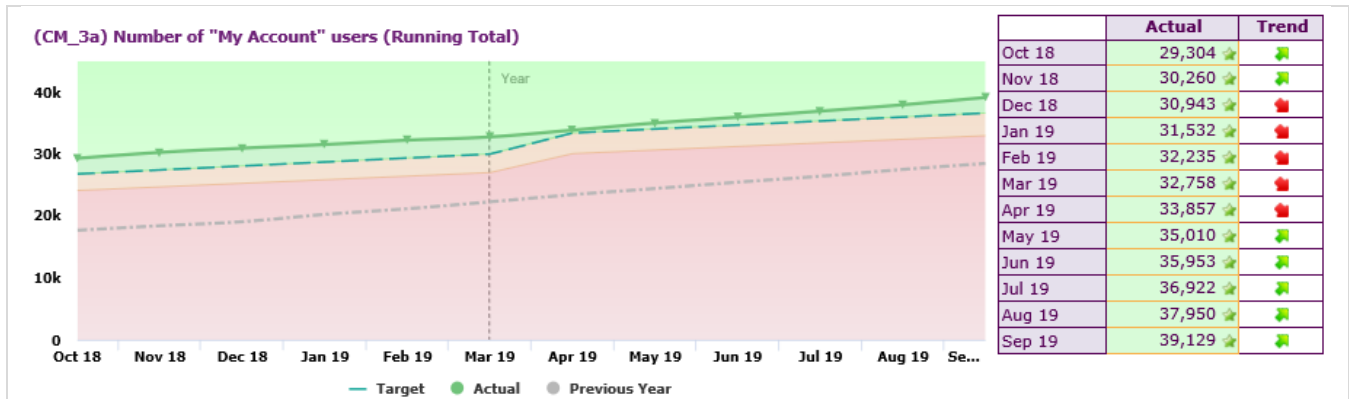
The year-to-date figure reported shows the average of all monthly period values. Whilst performance in June 2019 was off-target, year-to-date performance remains consistently within target (12.00).



Q2 Commentary

The year-to-date figure reported shows the average of all monthly period values. Performance dipped in Q1 on account of two vacancies within the Benefit Assessment team, which represents a reduction of 40% capacity. Senior staff have supported the assessment process and reviewed all high statistics while recruitment is considered. Year-to-date performance as at the close of Q2 (Apr-Sep) is on target (5:00 against a target of 5:00).

My Account users



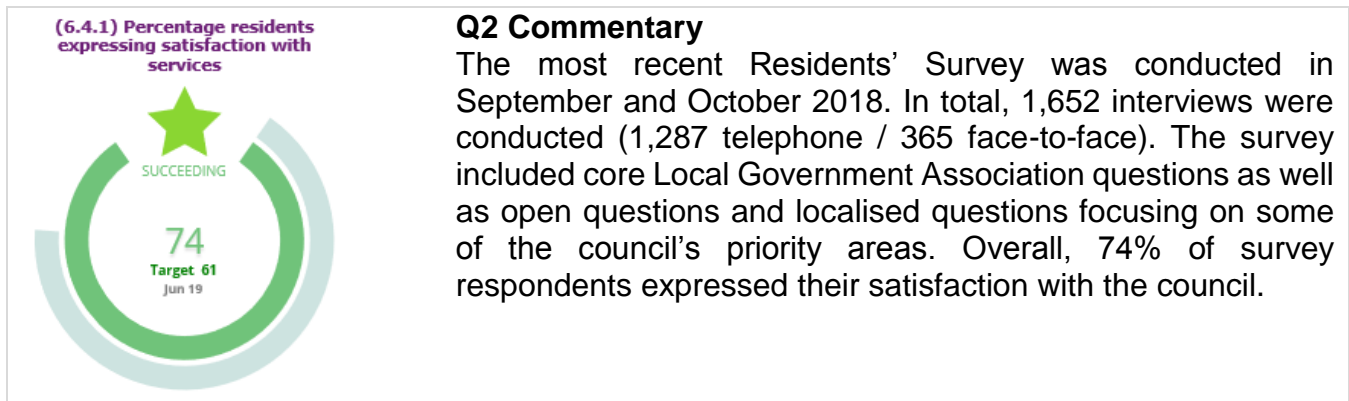
Q2 Commentary

There have been no major design developments within the “My Account” system to prompt any spikes in performance and so performance for this measure remains steady and within target, following the same trajectory as 2018/19. As at the close of Q3 (Apr-Dec) the number of “My Account” users stands at 41,376, above target (38,545) by 2,831.

5. Well-managed resources delivering value for money: Detailed Trends and Commentary

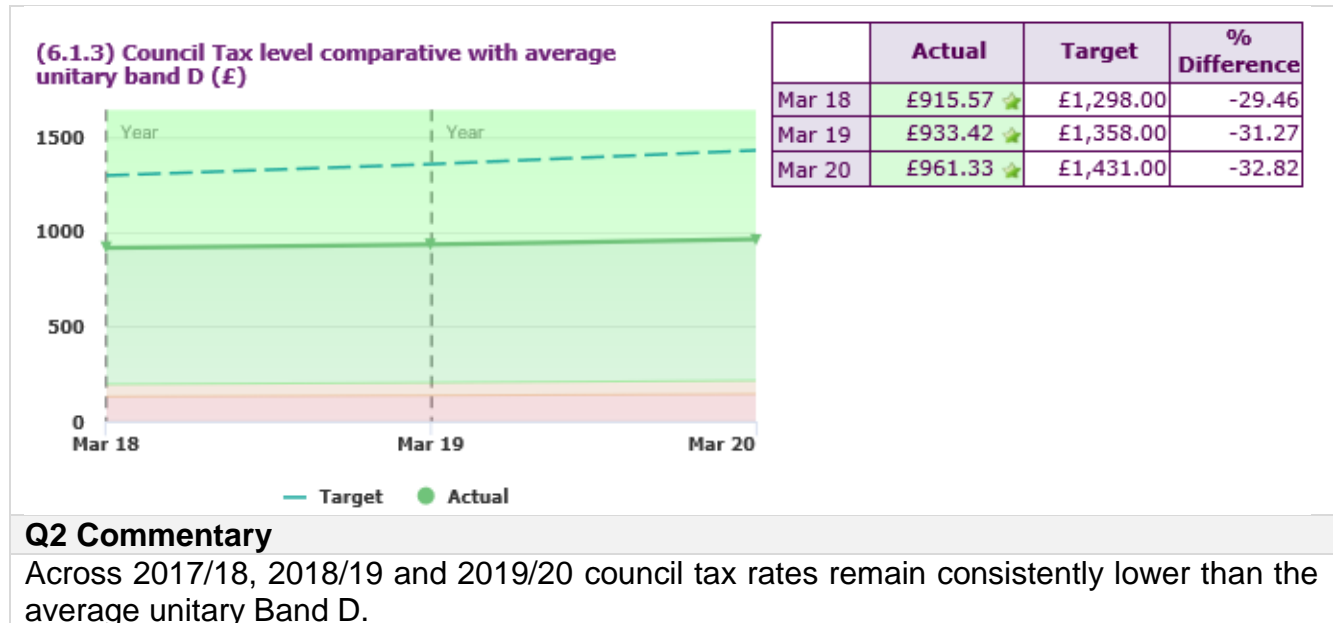
5.1 Customer and business services

Residents’ reported satisfaction



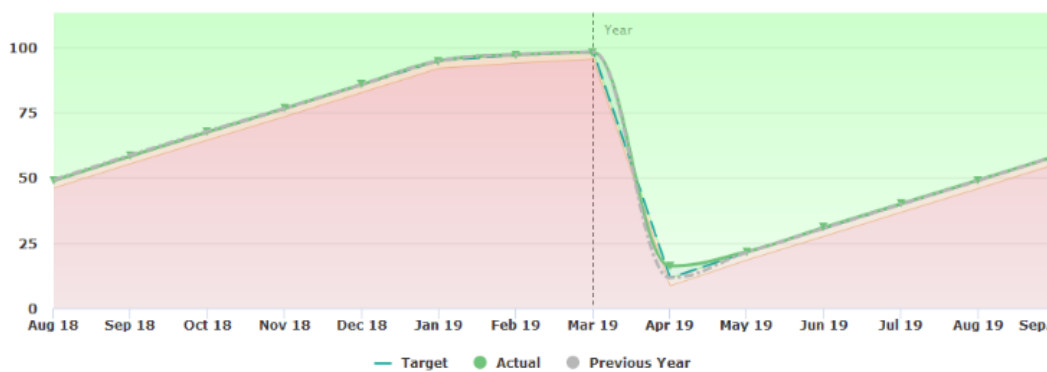
5.2 Finance

Council tax and Business Rates



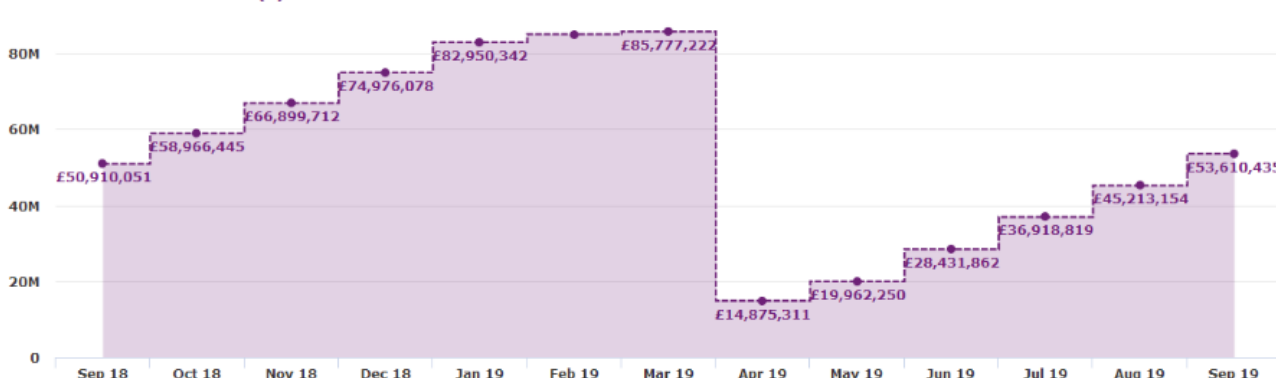
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(RB_1) Percentage of council tax collected

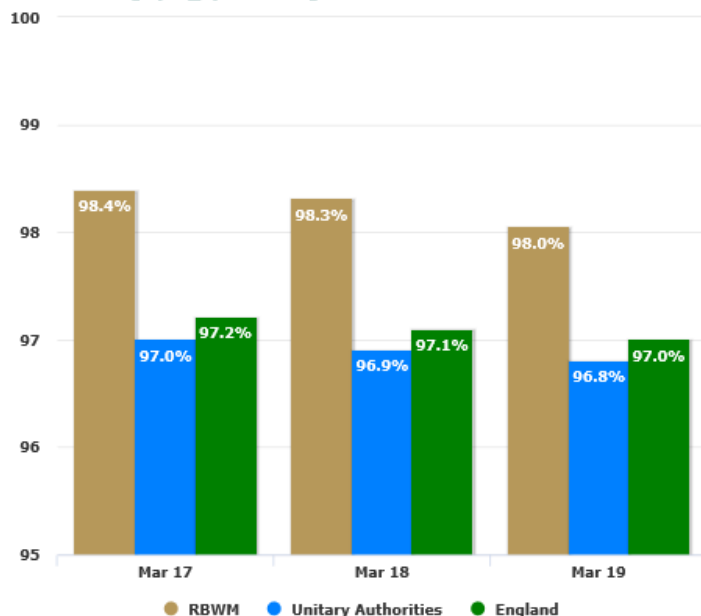


	Actual YTD
Aug 18	48.9% ●
Sep 18	58.4% ★
Oct 18	67.6% ★
Nov 18	76.7% ★
Dec 18	85.8% ★
Jan 19	94.8% ●
Feb 19	97.2% ★
Mar 19	98.0% ●
Apr 19	16.2% ★
May 19	21.8% ★
Jun 19	31.0% ★
Jul 19	40.1% ★
Aug 19	49.1% ★
Sep 19	58.3% ★

Value of council tax collected (£)



Benchmarking: (RB_1) Percentage of council tax collected

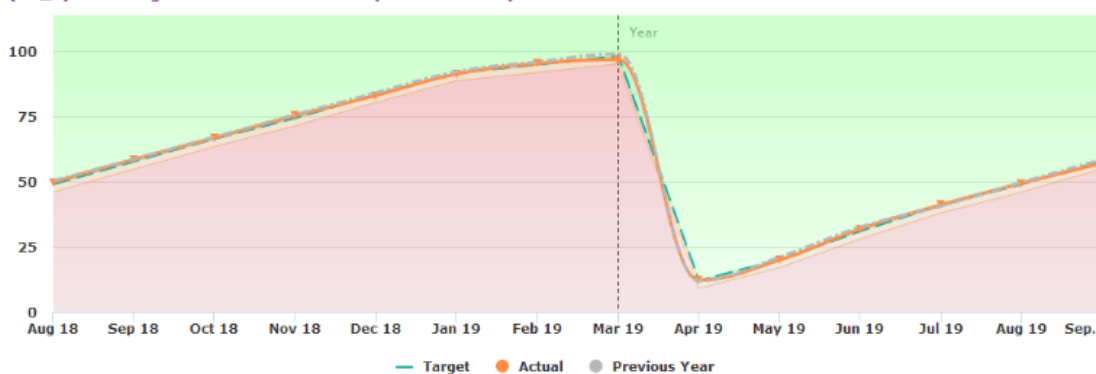


Q2 Commentary

Performance of this measure remains on target (58.3% against a target of (58.2%) and available benchmarking data shows RBWM performance to be consistently higher than Unitary Authorities and England in 2017/18 and 2018/19. Performance as at the close of Q3 (Apr-Dec) is 85.9%, above target (85.7%) by 0.02%.

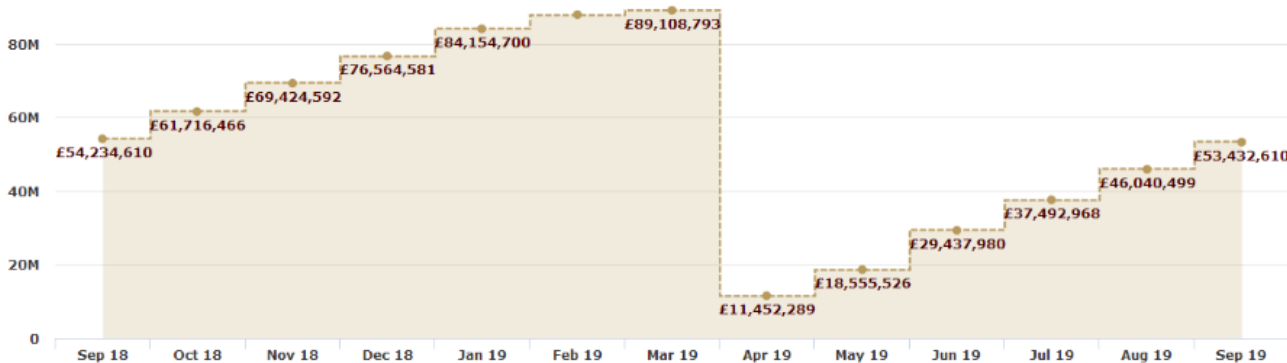
**Corporate Overview and Scrutiny Panel:
Q2 2019-20 Performance Report v1**

(RB_2) Percentage of Non Domestic Rates (Business Rates) Collected

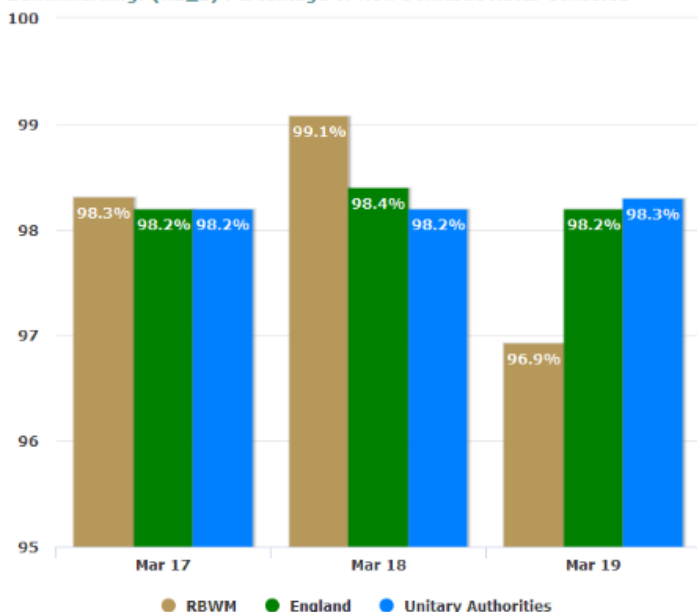


	Actual YTD
Aug 18	49.8% 🌟
Sep 18	58.6% 🌟
Oct 18	66.9% 🌟
Nov 18	75.4% 🌟
Dec 18	83.1% 🟡
Jan 19	91.4% 🟡
Feb 19	95.4% 🌟
Mar 19	96.9% 🟡
Apr 19	12.2% 🌟
May 19	19.9% 🟡
Jun 19	31.8% 🌟
Jul 19	41.1% 🌟
Aug 19	49.4% 🌟
Sep 19	57.1% 🟡

Value of Business Rates collected (£)



Benchmarking: (RB_2) Percentage of Non Domestic Rates Collected



Q2 Commentary

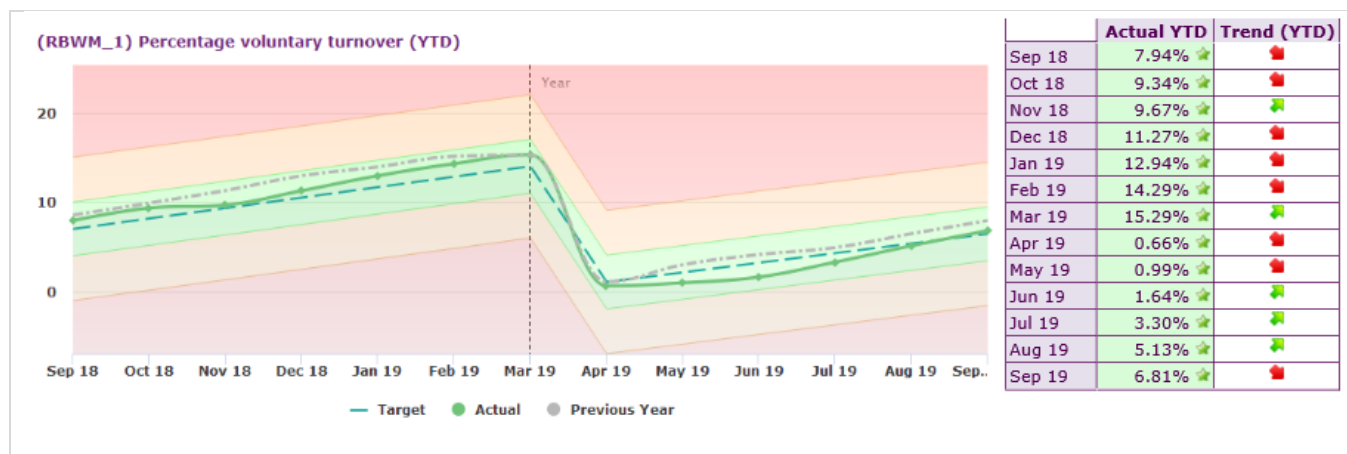
Performance of this measure up to the end of Q2 (Apr-Sep) stands at 57.1%, just short of target (58%) by 0.9% but within tolerance. Fluctuation in business rate income throughout the year is normal and all 2019/20 monthly targets were re-profiled with reference to trends across 2017/18 and 2018/19. For 2019/20 the net collectible debt for September 2019 has increased by £982,200 compared to September 2018, and as at the close of Q2 2019/20 a total of £5.4m has been collected in comparison to £5.3m at the close of Q2 in 2018/19. The service currently

**Corporate Overview and Scrutiny Panel:
Q2 2019-20 Performance Report v1**

has one FTE dedicated to business rates and so capacity can impact the performance of this measure; however, council tax staff provide cover wherever appropriate to ensure that performance does not fall below tolerance.
Performance as at the close of Q3 (Apr-Dec) is 83.2%, just short of target by 0.3% but within tolerance.

5.3 RBWM Establishment

Voluntary turnover



Q2 Commentary

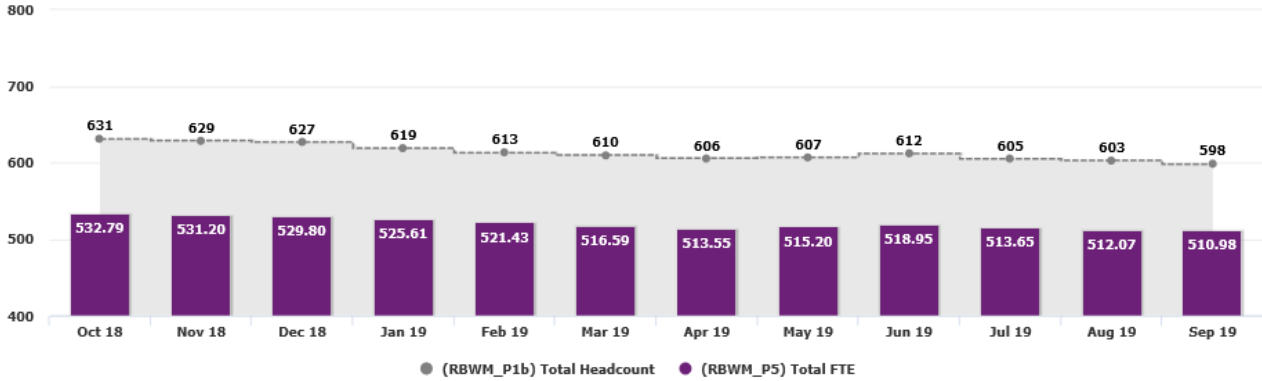
Performance against this measure remains within target and shows a reduction in comparison with Q2 2018/19 (-1.13%). Turnover is calculated by dividing voluntary leavers by the average headcount (headcount at start and end of period / 2). The updated ExpertHR median average voluntary turnover for 2016 is 15.6% for private sector (annual) and the RBWM year-end figure for 2018/19 was 15.29%.

Corporate Overview and Scrutiny Panel:
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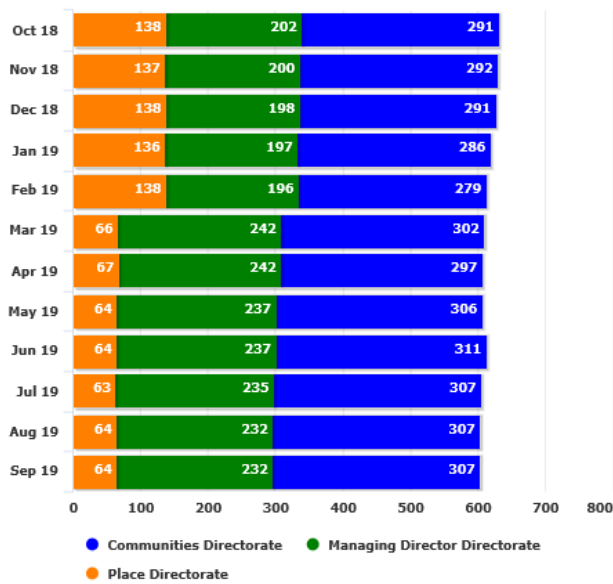
6. Business Intelligence: RBWM Establishment

6.1 The organisation structure changed with effect from 1 October 2019 and so future Establishment reports will reflect new Directorates from October 2019 onwards.

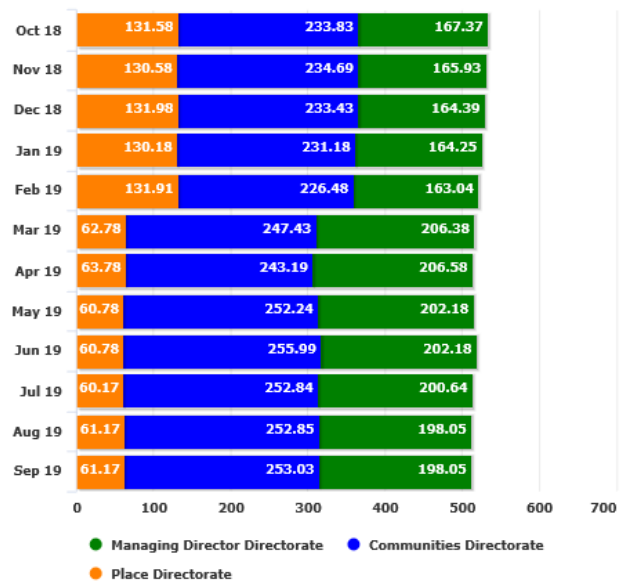
Total headcount and FTE (RBWM)



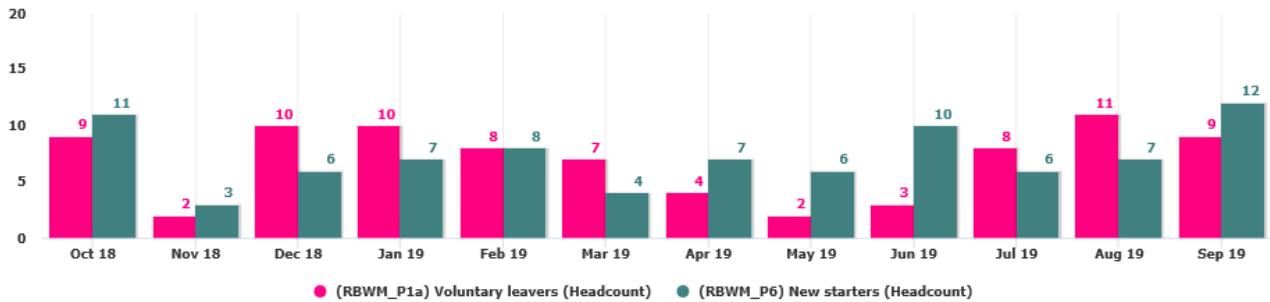
Total Headcount across RBWM with Directorate comparison



Total FTE across RBWM with Directorate comparison

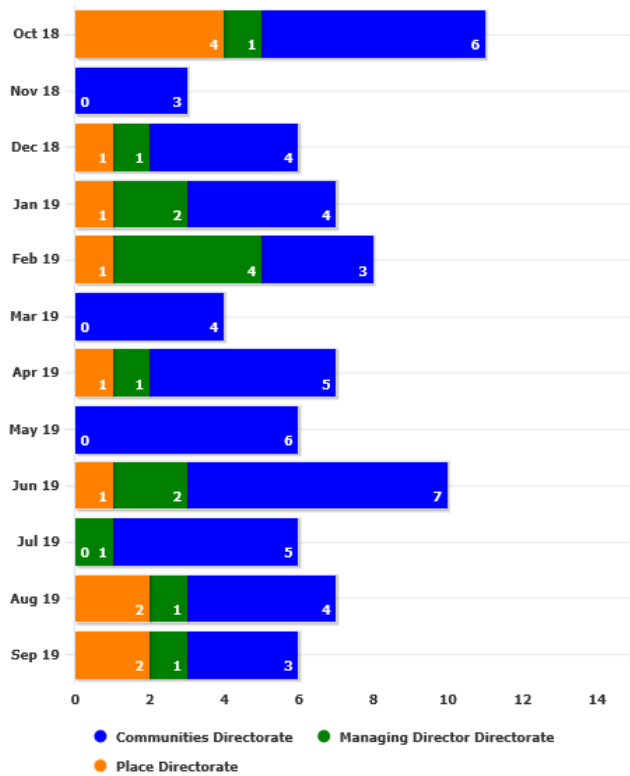


No. new starters and voluntary leavers (Headcount) (RBWM)

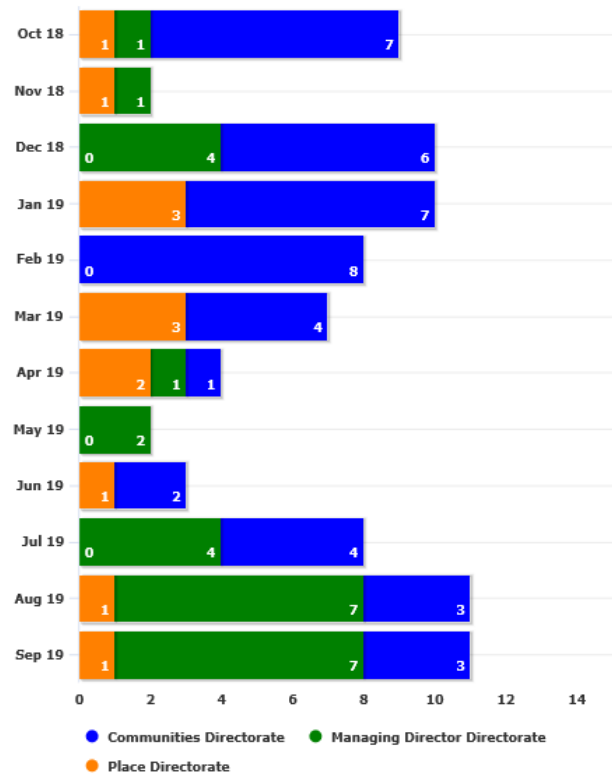


Corporate Overview and Scrutiny Panel: Q2 2019-20 Performance Report v1

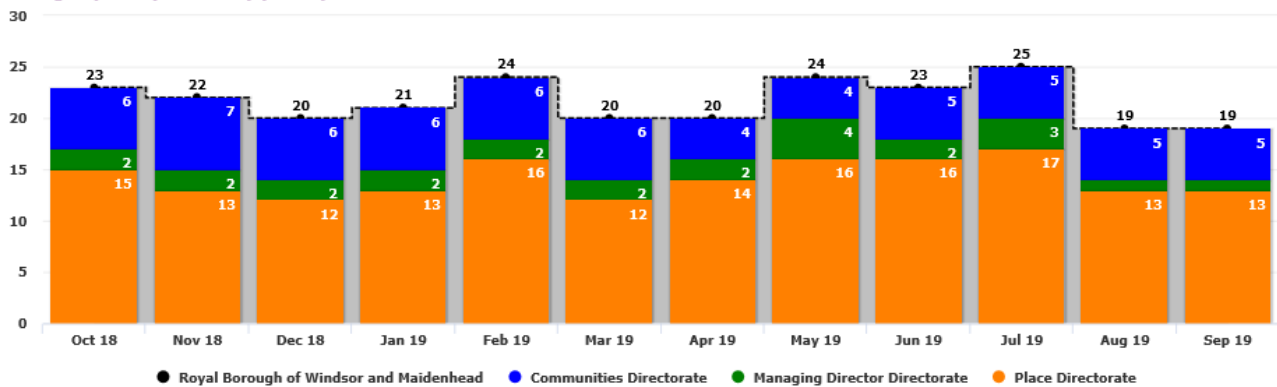
Total new starters (Headcount) across RBWM with Directorate comparison



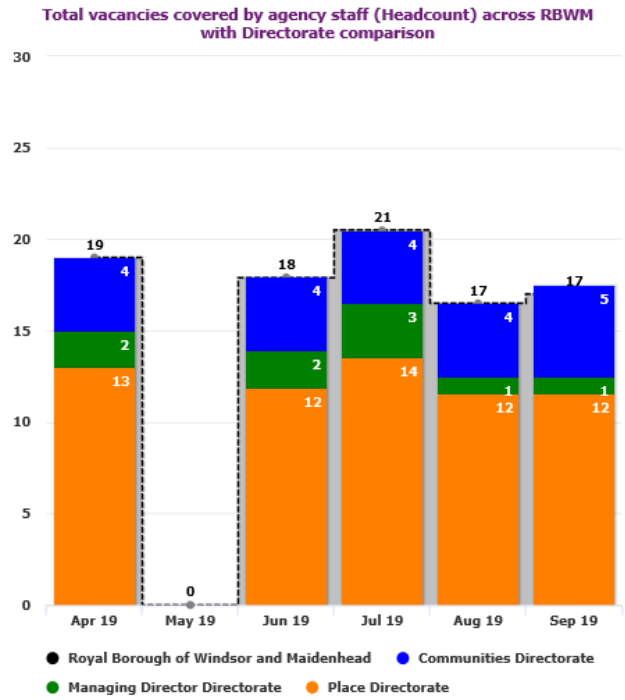
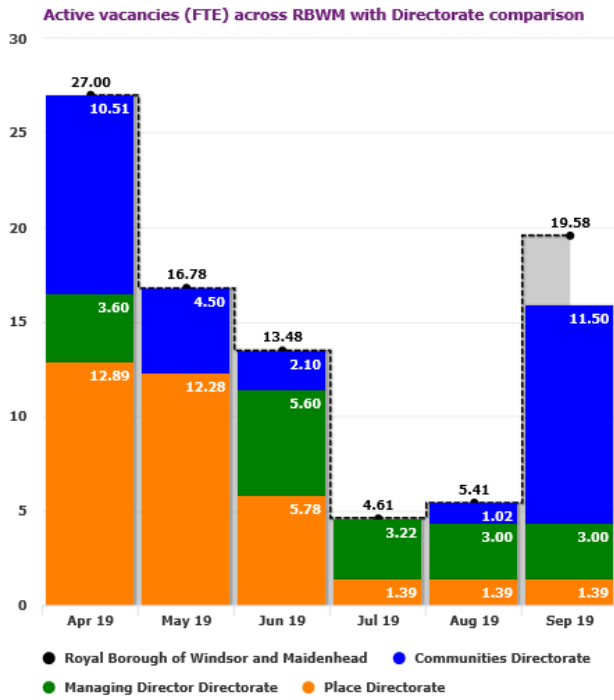
Total voluntary leavers (Headcount) across RBWM with Directorate comparison



No. Agency staff (Headcount) (RBWM)



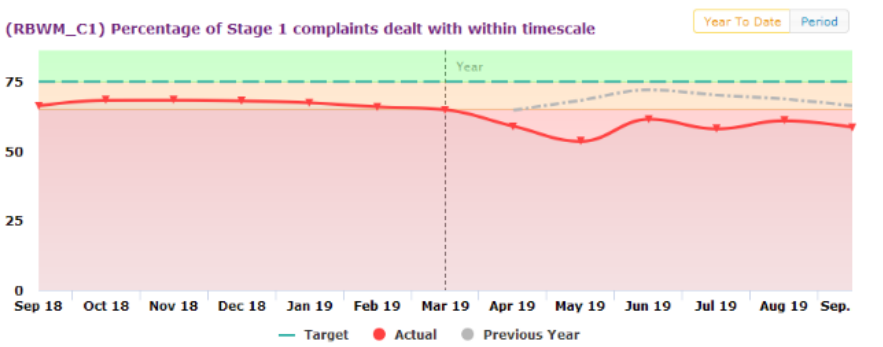
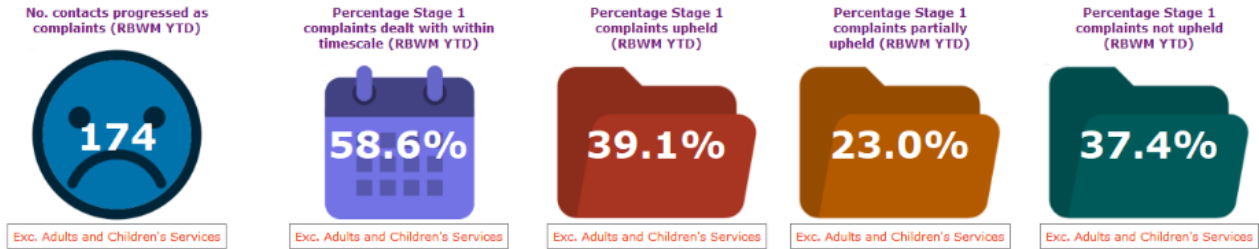
Corporate Overview and Scrutiny Panel: Q2 2019-20 Performance Report v1



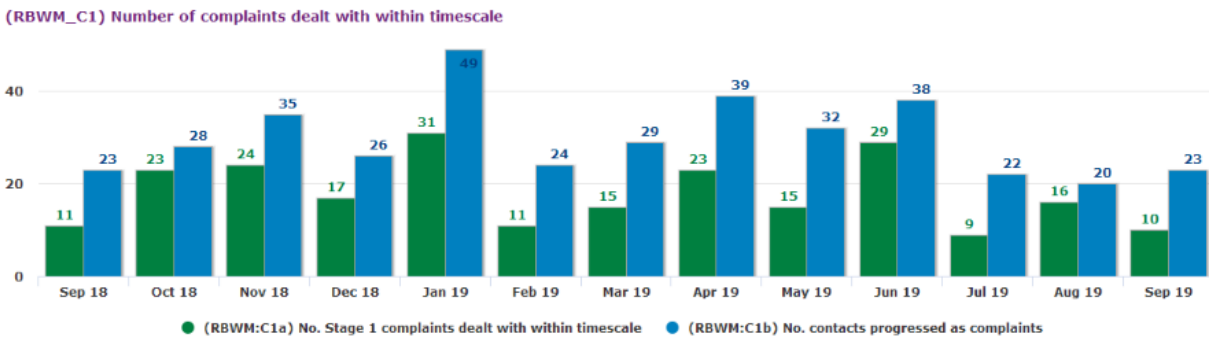
**Corporate Overview and Scrutiny Panel:
Q2 2019-20 Performance Report v1**

7. Business Intelligence: Complaints

7.1 The data provided here constitutes a snapshot in time of the live Complaints Database as at 16 December 2019. Data relates to corporate complaints and therefore excludes complaints relating to both Adults and Children’s services.



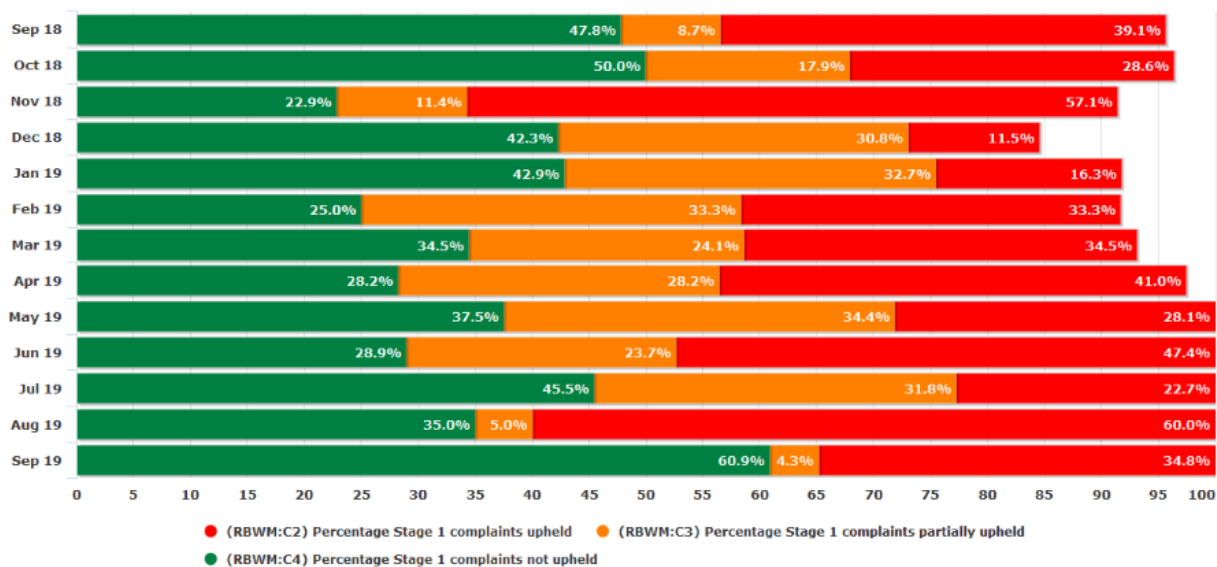
	Actual	DoT	Actual YTD
Sep 18	47.8% ▲	🚫	66.3% ●
Oct 18	82.1% ★	🟢	68.3% ●
Nov 18	68.6% ●	🚫	68.3% ●
Dec 18	65.4% ●	🚫	68.1% ●
Jan 19	63.3% ▲	🚫	67.4% ●
Feb 19	45.8% ▲	🚫	65.9% ●
Mar 19	51.7% ▲	🚫	64.9% ▲
Apr 19	59.0% ▲	🟢	59.0% ▲
May 19	46.9% ▲	🚫	53.5% ▲
Jun 19	76.3% ★	🟢	61.5% ▲
Jul 19	40.9% ▲	🚫	58.0% ▲
Aug 19	80.0% ★	🟢	60.9% ▲
Sep 19	43.5% ▲	🚫	58.6% ▲



Excludes Adults and Children's Services

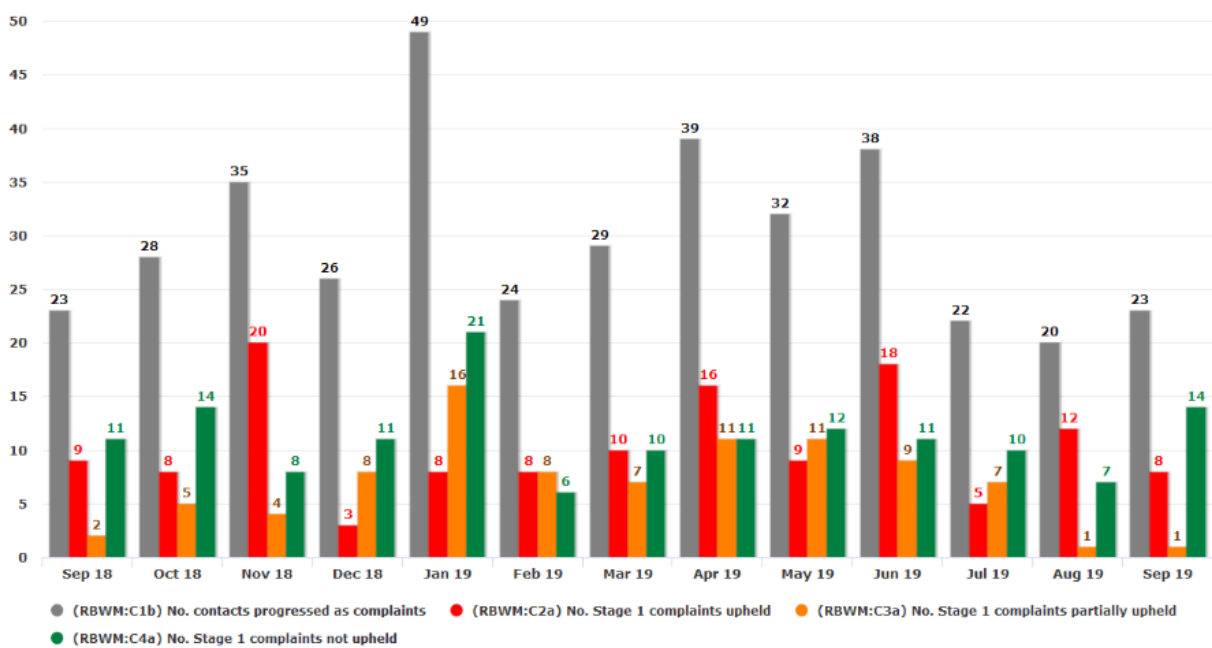
Corporate Overview and Scrutiny Panel: Q2 2019-20 Performance Report v1

Percentage of Stage 1 complaints upheld / partially upheld / not upheld (RBWM)



Excludes Adults and Children's Services

RBWM Complaints (Breakdown of outcome)



Excludes Adults and Children's Services

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Report Title:	2019-20 Audit and Investigation Interim Report (1 April 2019 – 31 December 2019)
Contains Confidential or Exempt Information?	No - Part I
Member reporting:	Cllr Targowski
Meeting and Date:	Corporate Overview and Scrutiny Panel 4 February 2020
Responsible Officer(s):	Terry Neaves, Interim S151 Officer
Wards affected:	None

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REPORT SUMMARY

Report Summary

1. This report summarises the Shared Audit and Investigation Service (SAIS) activity, including progress in achieving the 2019/20 Internal Audit and Investigation Plan, during the first nine months of 2019/20 to 31 December 2019. This report will complement the 2019/20 Annual Audit and Investigation Report that will be presented to the Corporate Overview and Scrutiny Panel (CO&SP) in June 2020.
2. It recommends that Members note the activity of the SAIS during the first nine months of the 2019/20 financial year and the outcome of the audit reviews and investigations undertaken.
3. This recommendation is being made to ensure that the Council meets its legislative requirements, as well as the requirements of the CO&SP's Terms of Reference and the Council's Anti Fraud and Anti Corruption Strategy.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That the Corporate Overview and Scrutiny Panel notes the Shared Audit and Investigation Service activity for the nine months ending 31 December 2019.

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

- 2.1 The Accounts and Audit Regulations 2015 require that every local authority undertakes an effective internal audit of their risk management, internal control and governance processes.
- 2.2 In addition, the Council's Chief Financial Officer (Interim Section 151 Officer) has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's financial affairs. To perform that duty, the Section 151 Officer relies, amongst other things, upon the work of Internal Audit in reviewing the operation of systems of internal control and financial management. The SAIS carries out the work required to satisfy this legislative requirement and reports its findings and conclusions to the CO&SP.

- 2.3 The aim of the report attached at Appendix A and the supporting Appendix A(I) is to cover these legislative requirements and it also provides a summary of the Council’s investigation activities, as required to be reported on a half yearly and annual basis to the CO&SP in accordance with the Council’s Anti Fraud and Anti Corruption Strategy.
- 2.4 The 2019/20 Internal Audit and Investigation Plan was approved by the former Audit and Performance Review Panel (A&PRP) on 12 February 2019. The emphasis on developing the Internal Audit Plan was based on mandatory and legislative requirements and the risks set out in the Corporate Risk Register (CRR) and it is clearly targeted at assisting the Council in achieving its key objectives.
- 2.5 Whilst a number of audit reviews are effectively considered as mandatory (key financial systems, particularly high risk items etc), others enter or leave the Audit Plan based on the CRR uncontrolled risk rating and the views of officers and Members. As such, the 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. Audits programmed for the remainder of the financial year, after realignment are listed within the attached report as Appendix A(I)
- 2.6 This recommendation is being made to ensure that industry best practice for the Shared Audit and Investigation Service (SAIS) is being followed.

Option	Comments
<p>Accept the attached report and supporting appendices and note the activity of the SAIS during the first nine months of the financial year.</p> <p>Recommended</p>	<p>This will ensure that the Council meets its statutory requirements. In addition, the CO&SP will comply with its responsibilities as set out within their ToR and also the requirements of the Council’s Anti Fraud and Anti Corruption Strategy.</p> <p>This will ensure that the SAIS is complying with industry best practice as detailed in the PSIAS.</p>
<p>Accept this report with amendments.</p>	<p>Members may wish to request that this report 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>This may mean that the SAIS may not be complying with industry best practice as stated in the PSIAS.</p>

Not approve this report.	<p>This may expose the Council to unnecessary risks by not having an adequate internal control framework leading to poor performance and poor outcomes for service users/residents.</p> <p>It may result in a qualification in the External Auditors' Annual Management Letter.</p> <p>The SAIS will not be complying with industry best practice as detailed in the PSIAS.</p>
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3. KEY IMPLICATIONS

Defined Outcomes	Unmet	Met	Exceeded	Significantly Exceeded	Date they should be delivered by
SAIS work is effective and is on track to achieve the 2019/20 Internal Audit and Investigation Plan, approved by the former A&PRP on 12 February 2019. In addition, the Panel is complying with the requirements of its ToR and the requirements of the Council's Anti Fraud and Anti Corruption Strategy.	Failure of the Council to meet its statutory requirements and failure of the CO&SP to discharge its responsibilities.	Council meets its statutory requirements to provide an adequate and effective internal audit of its system of internal control. CO&SP discharges its responsibilities.	n/a	n/a	31/3/2020
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 function.	Unqualified External Audit Management Letter as Council meets its requirements to provide an adequate and effective Internal Audit function.	n/a	n/a	31/3/2020

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 or fraud.	Loss of residents' confidence, Council assets and interests may not be safeguarded and the Council's reputation may be affected if there are not effective Internal Audit and Investigation functions.	Gain residents confidence, Council assets and interests are safeguarded and the Council's reputation is protected as Council provides an effective Internal Audit and Investigation functions.	n/a	n/a	Ongoing
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 Internal Audit.	External Audit relies on the work of Internal Audit keeping the External Audit fee to a minimum.	n/a	n/a	Ongoing

4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1 a) Financial impact on the budget

Revenue - Officer time in dealing with provision of the SAIS
Capital – None.

b) Financial Background – N/A

5. LEGAL IMPLICATIONS

5.1 Internal Audit carry out their activities under:-

- Regulations 6 (1), 6(3) and (4) of the Accounts and Audit Regulations 2015.
- S151 Local Government Finance Act 1972.
- CIPFA/IIA Public Sector Internal Audit Standards 2017.

5.2 Investigatory activities are carried under:-

- Fraud Act 2006
- Criminal Justice Act 1987
- Theft Act 1968
- Forgery and Investigation Act 1981
- Social Security Administration Act 1992.
- Welfare Reform Act 2012.

6. RISK MANAGEMENT

Risks	Uncontrolled	Controls	Controlled
1. Failure of the Council to adequately plan and undertake audit reviews leading to failure to meet its statutory requirements. Without an adequate internal audit function, the Council's key systems and services are consequently at risk of not achieving their objectives in the most economic, efficient and effective way thus being exposed to misappropriation / loss.	High	Ensure and demonstrate an adequate internal audit function. Provide a regular written progress report on the work of internal audit to those charged with governance for endorsement.	Low
2. Failure to provide assurance that the work of the Internal Audit function properly supports the governance framework, the content of the Annual Governance Statement and the requirement for additional External Audit work at an enhanced cost to the Council.	High	Internal audit coverage included as part of the governance assurance framework and informing the Annual Governance Statement. Sufficient Internal Audit coverage for External Audit to be able to place reliance on the work.	Low
3. Without an appropriate internal audit governance framework in place, which includes an Internal Audit Charter, improved organisational processes and operations will not be identified across the Council which means that value for money is not achieved.	Medium	Approved Internal Audit Charter in operation and being followed.	Low

7. POTENTIAL IMPACTS

7.1 None.

8. CONSULTATION

8.1 Consultations were undertaken with both internal stakeholders (Members of the former Audit & Performance Review Panel, Corporate Leadership Team, S151 Officer and the Insurance and Risk Manager) in preparing the 2019/20 Internal Audit and Investigation Plan.

8.2 Management and staff have been consulted prior to and during the course of the audit and investigation reviews to ensure that work is timed to suit both parties, to incorporate managements' priorities and to agree a course of action to implement the outcome of those reviews.

8.3 Consultation in respect of investigations work is as set down in the Council's Anti Fraud and Anti Corruption Strategy.

9. TIMETABLE FOR IMPLEMENTATION

9.1 The full implementation stages are set out in Table 1.

Table 1: Implementation timetable

Date	Details
31 March 2020	2019/20 Internal Audit and Investigation Plan

10. APPENDICES

10.1 This report is supported by 2 appendices:

- Appendix A – 2019/20 Audit and Investigation Interim Progress Report (to 31 December 2019)
- Appendix A(I) – 2019/20 Internal Audit Plan Status (1 April 2019 – 31 December 2019)

11. BACKGROUND DOCUMENTS

11.1 This report is supported by 3 background documents:

- 2019/20 Audit and Investigation Plan
- Anti Fraud and Anti Corruption Strategy
- CIPFA/IIA Public Sector Internal Audit Standards 2017

12. CONSULTATION (MANDATORY)

Name of consultee (Statutory Officers Group)	Post held	Date sent	Date returned
Duncan Sharkey	Managing Director	13/1/2020	
Terry Neaves	Interim Section 151 Officer	13/1/2020	
Mary Severin	Monitoring Officer	13/1/2020	

REPORT HISTORY

Decision type:	Urgency item?	To Follow item?
Non-key decision	No	No
Report Author: Report Author: Catherine Hickman, Lead Specialist, Audit and Investigation Tel no: 07917 265742		

Shared Audit and Investigation Service
Royal Borough of Windsor and Maidenhead Performance Report

2019/20 Audit and Investigation Interim Progress Report
(1 April 2019 to 31 December 2019)

1. INTRODUCTION

- 1.1 This report summarises the work of the Shared Audit and Investigation Service from 1 April 2019 to 31 December 2019. There are three key areas of the services work; Internal Audit, Governance and Investigations.
- 1.2 Internal audit is a statutory function under the Accounts and Audit Regulations 2015 and it is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 1.3 A formal annual report presenting the Chief Audit Executive's opinion on the overall adequacy and effectiveness of the Council's framework of internal control, risk management and governance is required as stated in the Public Sector Internal Standards. The purpose of this interim report is to provide an update on the progress made against the delivery of the Audit and Investigation Plan at an interim stage (31 December 2019). This report provides details of the status of audits, i.e. those completed to date, at draft stage or work in progress with the assurance opinions given. In addition, it provides a summary of internal audit performance, planning and resourcing issues.
- 1.4 Investigation work involves the proactive prevention, detection and investigation of fraud, corruption and wrong-doing. The main focus of this activity is financial fraud committed against the council. However, the team can use their skills in other relevant cases i.e. disciplinary investigations.
- 1.5 The Lead Specialist, Audit and Investigation, Shared Audit and Investigation Service under the Regulation of Investigatory Powers Act 2000 (RIPA) is the Council's RIPA Co-Ordinating Officer responsible for oversight and control over RIPA applications. RIPA regulates the ways that government bodies, including the police, are allowed to carry out surveillance, which includes accessing any communications data, listening to phone calls, following people, taking photographs and intercepting e-mails.

2. INTERNAL AUDIT

2.1 Performance against the Internal Audit and Investigation Plan to 31 December 2019 is as follows;

- Appendix A(l) presents progress made against the 2019/20 Internal Audit and Investigation Plan between 1 April 2019 to 31 December 2019.
- Delivery of the Audit Plan has been affected by long term sickness within the team and there are two vacancies which are currently being recruited to.

2.2 Table 1 below summarises the status of audits against the 2019/20 Audit and Investigation Plan as at 31 March 2019 and includes those audits completed from the 2018/19 financial year.

Table 1: Status of audits

Audit Status	Number of audits
Work in progress and carried forward to 2019/20	5
Draft Report	6
Final Report	13
Total	24

2.3 Table 2 below summarises the audit opinions awarded for those audits finalised in the year 2019/20 to date. It is pleasing to note that 1 audit achieved the highest category of audit opinion.

Table 2 : Summary of audit opinions awarded

Overall Opinion	Summary of Audit Opinion	No of Audits
1	Complete and Effective	1
2	Substantially Complete and Generally Effective	11
3	Range of Risk Mitigation Controls is incomplete and risks are not effectively mitigated	1
4	There is no effective Risk Management process in place	
Total		13

2.4 Management is given one month between the draft and final reporting stage to address any countermeasures and, where applicable, improve the overall audit opinion. It is pleasing to note that there were 2 audits where this option was utilised by management.

2.5 There is one audit review receiving the third category of audit opinion and none in the fourth category of audit opinion (as shown in Appendix A(I) – Legend Section) that have been completed to Final Report stage since the 2018/19 Annual Report submitted to the Corporate Overview and Scrutiny Panel on 30 July 2019 that were completed in the 2019/20 financial year. A summary of the audit review receiving the third category and an update on previously reported third category audits are as follows;

2018/19 Debtors (follow up)

- The two major concerns related to the failure to make progress in addressing a number of high value older debts, with no clear escalation protocol to prevent inaction and delay, or, to highlight failures within the organisation that have contributed to our inability to resolve the debt and a significant increase in Social Care debt since February 2017 (although it should be noted that this is in the context of increasing expenditure in Adult Social Care). A full debtors audit is in progress and an update will be reported to this panel within the 2019/20 Internal Audit and Investigation Annual Report.

2018/19 Flooding

- For the 2018/19 Flooding audit review an audit has been undertaken in 2019/20 and is currently at draft report stage. The results of this audit will be reported to this panel within the 2019/20 Internal Audit and Investigation Annual Report.

2018/19 Business Continuity and Emergency Planning and IT Systems Access

- For the 2018/19 audits of Business Continuity and Emergency Planning and IT Systems Access an audit is planned to be undertaken in quarter 4 and the results will be reported at a later meeting of this panel.

2.6 Contingency work has been undertaken in the following areas;

- Procurement Cards (process and spot checks)
- AfC Grant

Outstanding management responses

2.7 There are no outstanding management responses to audit reports.

3. CORPORATE INVESTIGATIONS

3.1 The work undertaken by the Shared Service has included re-active investigations as well as developing pro-active fraud drives.

Table 1 – Financial results: Identified Losses to 31 December 2019

Area of work	Value (£'s)	Comments
Business Rates Relief/Exemption	58,301	Proactive work to identify property occupation and rate reviews. The amount shown is the amount that has been billed to the charge payer.
Total	58,301	

Note: The results of the Business Rates proactive exercises are as a result of joint working with the Revenues and Benefits Section.

3.2 Work has been undertaken during the year to investigate Council Tax Empty Property Relief, the results of which are currently being calculated. It should be noted that the properties identified in the Council Tax Empty Property Relief exercise as occupied that were previously shown as unoccupied feed in to the New Homes Bonus Scheme formula.

3.3 Additional investigation work undertaken includes 2 whistleblowing cases, of which, one has been concluded and the other is ongoing.

4. REGULATION OF INVESTIGATORY POWERS ACT

4.1 No investigation cases have been undertaken during the first nine months of 2019/20 that have required RIPA surveillance approval to be requested.

**2019/20 Royal Borough of Windsor and Maidenhead Internal Audit Plan Status
(as at 31 December 2019)**

AUDIT TITLE	DIRECTORATE	STATUS	FINAL AUDIT REPORT OPINION
2019/20 Audits			
Key Financial Systems			
Council Tax and NNDR	Corporate Services	WIP	
Debtors	Corporate Services	WIP	
General Ledger	Corporate Services	WIP	
Housing Benefit and CTRS	Corporate Services	WIP	
Key Strategic Risks			
Children's Safeguarding Statutory Responsibilities and Contract Performance	Children's Services	DRAFT	
Highways	Adults, Health and Commissioning	WIP	
Key Operational Risks			
Flooding	Adults, Health and Commissioning and Place	DRAFT	
Data Protection and GDPR Compliance	Cross Cutting	DRAFT	
Auditor Judgement			
Boyne Hill Primary and Nursery School	Children's Services	DRAFT	
Churchmead Secondary School	Children's Services	FINAL	2
Woodlands Primary School	Children's Services	FINAL	2
School Traded Services	Children's Services	FINAL	2
SEND Transport	Children's Services	DRAFT	2
Reconciliations	Cross Cutting	DRAFT	
Servicing the Business			
Grant Claims – including Bus Subsidy Operations Grant, Local Enterprise Partnership, Local Transport Capital Funding, Troubled Families and AfC.			C
Annual Governance Statement Facilitation			E
Consultancy			
Cash and Bank Reconciliation			
Procurement Cards (Spot checks)			
2018/19 Audits completed in 2019/20			
Key Financial Systems			
Housing Benefit/CTRS (follow up)	Communities	FINAL	2
Debtors (follow up)	Managing Director	FINAL	3
Pensions Payroll and Administration	Managing Director	FINAL	1
Cash and Banking Arrangements	Managing Director	FINAL	2

Governance Building Blocks			
Financial Management	Cross Cutting	FINAL	2
Key Operational Risks			
Tree Management (follow up)	Communities	FINAL	2
Homelessness	Place	FINAL	2
Auditor Judgement			
Manor Green School	Managing Director	FINAL	2
Wessex Primary School	Managing Director	FINAL	2
Commercial Properties	Place	FINAL	2
Consultancy			
Procurement Cards (process and spot checks)			

Audit Opinion Definitions

-
- 1 Complete and Effective
 - 2 Substantially Complete and Generally Effective
 - 3 Range of Risk Mitigation Controls is incomplete and risks are not effectively mitigated
 - 4 There is no effective Risk Management process in place
-

Legend

C - Certification
E - Exempt

Report Title:	2020/21 Draft Internal Audit and Investigation Plan and Internal Audit Charter
Contains Confidential or Exempt Information?	No - Part I
Member reporting:	Cllr Targowski
Meeting and Date:	Corporate Overview and Scrutiny Panel 4 February 2020
Responsible Officer(s):	Terry Neaves, Interim S151 Officer
Wards affected:	None

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REPORT SUMMARY

- 1 This report recommends that the Corporate Overview and Scrutiny Panel (CO&SP) considers and approves the 2020/21 Draft Internal Audit and Investigation Plan. This recommendation is being made to ensure that the Council meets its statutory requirements and that the CO&SP meets the requirements of its Terms of Reference by ensuring 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 In addition, this report presents the Audit Charter (Terms of Reference) for Internal Audit for Members of the Panel to note.
- 3 These recommendations are being made to ensure that the Council meets its legislative requirements, as well as the requirements of the CO&SP's Terms of Reference.
- 4 If adopted, the key financial implications for the Council are revenue costs of the SAIS. The 2020/21 Draft Internal Audit and Investigation Plan and the Internal Audit Charter will be effective immediately after approval by Corporate Overview and Scrutiny Panel.

1. DETAILS OF RECOMMENDATIONS

RECOMMENDATIONS: That the Corporate Overview and Scrutiny Panel is asked to:-

- I. **Approve the Draft Internal Audit and Investigation Plan for the period 1 April 2020 to 31 March 2021; and**
- II. **Note the content of the Internal Audit Charter**

2. REASON(S) FOR RECOMMENDATIONS AND OPTIONS CONSIDERED

- 2.1 These recommendations are being made to ensure the Council has adequate Internal Audit and Investigation coverage for 2020/21, to ensure that the Council meets its legislative requirements, as well as the requirements of the CO&SP's Terms of Reference and to enable the Chief Audit Executive to give an overall

opinion on the Council's internal control and risk framework at the end of the financial year.

Internal Audit Plan

- 2.2 The attached report, Appendix A, and supporting Appendix A (I), present the CO&SP with the planned Internal Audit approach and activity type for the 2020/21 financial year. Its purpose is to demonstrate:-
- that the Council is complying with the relevant legislation and applicable professional standards
 - how the internal audit service supports the overall aims and objectives of the Council.
 - the risks within the Council's fundamental systems and processes are being effectively managed
 - the Council's commitment to good governance and compliance with the CIPFA/IIA Public Sector Internal Audit Standards (PSIAS);
 - Provide all Internal Audit key stakeholders with independent assurance that the risks within the Council's fundamental systems and processes are being effectively managed; and
 - set out that internal audit and investigation resources are being properly utilised.
- 2.3 The outcomes from the work proposed in the 2020/21 Draft Internal Audit and Investigation underpin the Chief Audit Executive's statutory annual Internal Audit opinion statement. This opinion concludes on the overall adequacy and effectiveness of the Council's internal control, risk management and corporate governance arrangements. It also supports the Council's Annual Governance Statement which forms part of the statutory financial statements.
- 2.4 The proposed 2020/21 Draft Internal Audit Plan is intended to demonstrate how the SAIS supports the overall aims and objectives of the Council. The internal audit service use a risk based approach to developing the Audit and Investigation Plan using the Council's Corporate Risk Register (CRR) to align the key risks to the achievement of those objectives.
- 2.5 In order to achieve this, the Council requires a comprehensive Audit and Investigation Plan which gives sufficient risk-based coverage and support to management. To help meet this need, the risk-based 2020/21 Draft Internal Audit and Investigation Plan for 2020/21 has been linked to the organisational objectives and strategic priorities, whilst also taking account of the Council's wider assurance framework.
- 2.6 Consultations have taken place with stakeholders, such as the Managing Director, Executive Directors, Statutory Officers' Group, Interim S151 Officer and the Risk and Insurance Manager in preparing the 2020/21 Draft Audit and Investigation Plan.
- 2.7 In accordance with the Accounts and Audit Regulations 2015 and the PSIAS, the Council's CO&SP is required to approve (but not direct) and monitor against the 2020/21 Draft Internal Audit and Investigation Plan.

Audit Charter

- 2.8 Internal Audit work is undertaken in accordance with the Internal Audit Charter, which sets out the Terms of Reference for Internal Audit activity and complies with the PSIAS. The Report at Appendix A includes, at Appendix A (II), with tracked changes, and A (III) 'clean' copy, the Audit Charter for Members to note. This was last approved by the former Audit and Performance Review Panel in December 2018 and has minor updates. The updates are reflected as tracked changes in Appendix A (II) and a clean version without tracked changes is attached at Appendix A (III). This is presented with the 2020/21 Draft Internal Audit and Investigation Plan.
- 2.9 The purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the *Definition of Internal Auditing in the Public Sector Internal Audit Standards*, April 2017. The Chief Audit Executive (role fulfilled by the Assistant Director, Governance, Wokingham Borough Council) must periodically review the Internal Audit Charter and present it to senior management and the Board (CO&SP) for approval.
- 2.10 The Internal Audit Charter establishes the internal audit activity's position within the organisation, including the nature of the Chief Audit Executive's functional reporting relationship with the CO&SP; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Options

Table 1: Options arising from this report

Option	Comments
<p>1. Approve the risk based 2020/21 Draft Internal Audit and Investigation Plan and the updated Internal Audit Charter.</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 CO&SP will comply with its responsibilities as set out within its 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>In approving the updated Internal Audit Charter this will ensure that the SAIS is complying with industry best practice as detailed in the PSIAS</p>
<p>2. Approve the risk based 2020/21 Draft Internal Audit and Investigation Plan in the main but reprioritise Internal Audit and Investigation resources at the margins, ensuring that the Council fulfils its statutory obligations. Make further</p>	<p>Members may wish to request that the 2020/21 Draft Internal Audit and Investigation Plan 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>

suggestions for updates to the Internal Audit Charter.	
3. Significantly reprioritise the Internal Audit and Investigation resources, which may result in the Council not fulfilling its statutory function and not sufficiently reviewing key risk areas.	<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>CO&SP will not be discharging its responsibilities as shown in its Terms of Reference.</p>
Not approve the Internal Audit Charter.	This may mean that the SAIS may not be complying with industry best practice as stated in the PSIAS

3. KEY IMPLICATIONS

Table 2: Key Implications

Defined Outcomes	Unmet	Met	Exceeded	Significantly Exceeded	Date they should be delivered by
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>Failure of the Council to meet its statutory requirements and failure of the CO&SP to discharge its responsibilities.</p> <p>Loss of residents' confidence.</p> <p>Council reputation may be affected.</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>CO&SP discharges its responsibilities.</p> <p>Gain residents confidence.</p> <p>Council reputation protected.</p>	n/a	n/a	31 March 2021
Unqualified External Audit Financial Accounts and Management Letter.	Adverse comment and a qualified External Audit Management Letter if the	Unqualified External Audit Management Letter as Council meets its requirements	n/a	n/a	31 March 2021

	Council fails to maintain an adequate Internal Audit and Investigation Service.	to provide an adequate and effective Internal Audit and Investigation Service.			
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4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1 a) Financial impact on the budget

Revenue - Officer time in dealing with provision of the SAIS. The proposal relates to existing budgets, no new funds are being sought.
Capital - None

b) Financial Background – N/A

5. LEGAL IMPLICATIONS

5.1 Internal Audit carry out their activities under:-

- Regulations 6 (1), 6(3) and (4) of the Accounts and Audit Regulations 2015.
- S151 Local Government Finance Act 1972.
- CIPFA/IIA Public Sector Internal Audit Standards 2017.

5.2 Investigatory activities are carried under:-

- Fraud Act 2006
- Criminal Justice Act 1987
- Theft Act 1968
- Forgery and Investigation Act 1981
- Social Security Administration Act 1992.
- Welfare Reform Act 2012.

6. RISK MANAGEMENT

Table 3: Impact of risk and mitigation

Risks	Uncontrolled Risk	Controls	Controlled Risk
1. Failure to discharge statutory obligations leads to breach of legislation resulting in fines, investigation and reputation damage.	High	Risk based 2020/21 Draft Internal Audit and Investigation Plan that is 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 2020/21 Draft Internal Audit and Investigation 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 2020/21 Draft Internal Audit and Investigation Plan that is aligned with the Council's objectives and CRR.	Low

7. POTENTIAL IMPACTS

- 7.1 Equality Impact Assessment, Sustainability Impact Appraisal, Equalities Human Rights, community cohesion, accommodation, property and assets – N/A

8. CONSULTATION

- 8.1 Consultations have been undertaken with key stakeholders Managing Director, Executive Directors, Corporate Leadership Team, Interim S151 Officer and the Insurance and Risk Manager in preparing the 2020/21 Draft Internal Audit and Investigation Plan. .

9. TIMETABLE FOR IMPLEMENTATION

- 9.1 The 2020/21 Draft Internal Audit and Investigation Plan will come into effect from 1 April 2020. Progress on delivering the 2020/21 Draft Internal Audit and Investigation Plan will be reported to the CO&SP on an interim (6 monthly) and annual basis.

10. APPENDICES

Appendix A – 2020/21 Draft Internal Audit and Investigation Plan Report incorporating:-

Appendix A (I) 2020/21 Draft Internal Audit and Investigation Plan

Appendix A (II) Internal Audit Charter, with tracked changes

Appendix A (III) Internal Audit Charter 'clean' copy

11. BACKGROUND DOCUMENTS

11.1 Accounts and Audit Regulations 2015

CIPFA/IIA Public Sector Internal Audit Standards, April 2017

S151 Local Government Finance Act 1972

Various background and research work

12. CONSULTATION (MANDATORY)

Name of consultee (Statutory Officers Group)	Post held	Date sent	Date returned
Duncan Sharkey	Managing Director		
Terry Neaves	Interim Section 151 Officer		
Mary Severin	Monitoring Officer		

REPORT HISTORY

Decision type:	Urgency item?	To Follow item?
Non-key decision	No	No
Report Author: Catherine Hickman, Lead Specialist, Audit and Investigation Tel no: 07917 265742		

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Royal Borough
of Windsor &
Maidenhead



WOKINGHAM
BOROUGH COUNCIL

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

Draft Internal Audit and Investigation Plan 2020-21

SHARED AUDIT AND INVESTIGATION SERVICE

2020/21 DRAFT INTERNAL AUDIT AND INVESTIGATION PLAN

1. Introduction

- 1.1 The role of internal audit is defined by the CIPFA/IIA Public Sector Internal Audit Standards (PSIAS), April 2017:-

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

- 1.2 Internal audit also supports the Director of Resources (S151 Officer) in discharging his/her statutory duties. The following are two key pieces of legislation that internal audit supports the S151 Officer to comply with:-

- I. Section 151 of the Local Government Act 1972. The Director of Resources, as the council’s Section 151 Officer, is responsible under the Local Government Act for ensuring that there are arrangements in place for the proper administration of the authority’s financial affairs. The work of internal audit is an important source of information for the Director of Resources (S151 officer) in exercising his/her responsibility for financial administration. Reliance upon Internal Audit 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.
- II. The Accounts and Audit Regulations (2015) state that: *‘A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance’.*

And that:

A relevant authority must undertake an effective internal audit¹ to evaluate the effectiveness of its risk management, control and governance processes, and taking into account public sector internal auditing standards or guidance.

Each financial year, a relevant authority must:

- a) Conduct a review of the effectiveness of the system of internal control required by regulation 3; and*
- b) Prepare an annual governance statement.*

¹ ‘Effective internal audit’ is defined by the Department for Communities and Local Government as compliance with the Public Sector Internal Audit Standards (PSIAS) and CIPFA’s Local Government Application Note for the PSIAS.

- 1.3 The internal audit and investigation plan provides the mechanism through which the Chief Audit Executive can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.
- 1.4 The purpose of Internal Audit is to provide an independent and objective opinion to the Council on the level to which the internal control environment supports and promotes the achievement of the Council's objectives. Internal audit contributes to the Council achieving its key priorities by helping to promote a secure and robust internal control environment, which enables a focus on achieving the key priorities. It also supports the Director of Resources (S151 Officer) in discharging his/her statutory duties.

Scope and Responsibilities of Internal Audit

- 1.5 The scope and responsibilities relating to Internal Audit are specified in the RBWM Finance Rules F3.25 to F5.38, as well as in the Internal Audit Charter, detailing the Terms of Reference for Internal Audit activity and complies with the PSIAS, and an Audit Protocol, outlining the approach to service delivery. The Audit Charter is approved periodically and is attached at Appendix A (II), with tracked changes, and Appendix A(III), clean copy. The previous Audit Charter was approved by the former Audit and Performance Review Panel in December 2018 and there have been no significant changes.
- 1.6 The purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing in the PSIAS. The Chief Audit Executive (role fulfilled by the Assistant Director, Governance, Wokingham Borough Council) must periodically review the Internal Audit Charter and present it to senior management and the Board (Corporate Overview and Scrutiny Panel (CO&SP)) for approval.
- 1.7 The Internal Audit Charter establishes the internal audit activity's position within the organisation, including the nature of the Chief Audit Executive's functional reporting relationship with the CO&SP; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.
- 1.8 This document sets out the proposed Internal Audit and Investigation Plan and programme of work for the 2020/21 financial year. It is intended to demonstrate how the Shared Audit and Investigation Service (SAIS) supports the overall aims and objectives of the Authority whilst maintaining its professional standards. The Plan takes account of the proposed role, objectives and approach to the service delivery of the Internal Audit and Investigation Plan.

2. Audit Planning Process 2020-21

- 2.1 The purpose of the audit planning process is to ensure that resources are appropriately focused in order to provide maximum audit coverage.

- 2.2 The PSIAS set out the standards for internal audit and include the need for risk-based plans to be developed for internal audit and for plans to receive input from management and the 'Board'. Within the Council, the CO&SP undertake the key duties of the 'Board' laid out in the PSIAS.
- 2.3 The PSIAS Performance Standard 2010 - Planning states that: *'The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.'*
- 2.4 The proposed 2020/21 Draft Internal Audit and Investigation Plan, attached at Appendix A and supporting Appendix A(I), is intended to demonstrate how the SAIS supports the overall aims and objectives of the Council. The 2020/21 Draft Internal Audit and Investigation Plan focuses efforts / cost on only those audits that feed directly into:
- 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 CO&SP on the operation of the Council's internal control environment, risk management arrangements and governance framework.
 - other Statutory Officers' Group (SOG) / CO&SP strategic & tactical priorities which are at high risk from changes in customer needs, funding, processes or resourcing.
 - the audit of areas which are deemed to be 'important' to support operating objectives.
 - Commissioned Services, one example being Achieving for Children, will be audited under a joint audit approach in co-ordination with the respective body to provide assurances to each of the bodies and to avoid duplication of work.
 - cutting out all other 'housekeeping' activities not directly driven by the above.
 - the 2020/21 Draft Internal Audit and Investigation Plan is aligned with the Council's objectives and Corporate Risk Register (CRR) along with the financial risks as stated in the Medium Term Financial Plan.
 - the 2020/21 Draft Internal Audit and Investigation Plan includes provision for investigation work, comprising reactive investigations and a programme of proactive fraud investigation exercises with a view to detecting fraud by a targeted and systematic review of data.
- 2.5 Whilst a number of audit reviews within the 2020/21 Draft Internal Audit and Investigation Plan are effectively considered as mandatory (key financial systems, particularly high risk items etc.), others enter or leave the 2020/21 Draft Internal Audit and Investigation Plan based on the CRR rating and the views of officers and Members. As such, the 2020/21 Draft Internal Audit and Investigation 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. Any changes made to the 2020/21 Draft Internal Audit and Investigation Plan during the year will be reported to the CO&SP.

- 2.6 Consultations are undertaken with the Managing Director, Executive Directors, Interim Section 151 Officer, and the Insurance and Risk Manager whilst preparing the Plan, both in determining risk and any emerging issues and taking into account any specific requests for audits to be undertaken.
- 2.7 The 2020/21 Draft Internal Audit and Investigation Plan aims to integrate the individual audit reviews with other reviews, e.g. more recently the work of CIPFA Consultants in the area of Financial Management and Governance, in order that Internal Audit work can be performed alongside and complement these reviews.
- 2.8 Ongoing joint working with the Insurance and Risk Manager over several years has further enabled Internal Audit to develop an Integrated Internal Audit and Risk Management System to inform the 2020/21 Draft Audit and Investigation Plan and provide feedback to the Risk Register regarding the findings of individual audits. This integration further influences both the nature of the audit work undertaken and the development of the CRR.

3. Resources

- 3.1 Risk assessment is used to inform the amount of staff resource dedicated to each area and the extent, frequency and depth of testing undertaken, with the high risk areas being examined more frequently. Annual allocations against individual audit areas have been deliberately flexed in recognition of the need to devote additional resources where new systems are being implemented.
- 3.2 In putting together the 2020/21 Draft Internal Audit and Investigation Plan priorities, it is apparent that, within the limitations of the resources available, it is not possible to address all the risks. The approach to be adopted will, therefore, be a top down systems review process aimed at providing management with an overall opinion on the adequacy of the control environment. In this scenario, individual transaction testing will be limited to that necessary to verify the workings of systems. In the event of changing priorities, such as a major fraud investigation, those areas identified as low risk may be reviewed less frequently than once every four years.
- 3.3 The Plan allows some flexibility to be given to the Chief Audit Executive to deploy resources to special projects or investigations, should the need arise.

4. Reports to Statutory Officers' Group (SOG) and Corporate Overview and Scrutiny Panel (CO&SP)

- 4.1 A status report on internal audit work will be presented to CO&SP on a half yearly basis and SOG on a quarterly basis (approximately). The purpose of these reports is to provide an update on the progress made against the delivery of the 2020/21 Draft Audit and Investigation Plan. The report will provide details of the status of audits, i.e. those completed to date, at draft stage or work in progress with the assurance opinions given. The report will also provide a summary of internal audit performance, planning and resourcing issues.

5. Annual Assurance Report

5.1 A formal annual report to the SOG and CO&SP, presenting the Chief Audit Executive's opinion on the overall adequacy and effectiveness of the framework of governance, risk management and control, will be published to enable it to be taken into account within the annual review of the effectiveness of the system of internal audit and in preparing the AGS. The format of the Chief Audit Executive's report will follow that set out in the PSIAS for Internal Audit and will include:

- an opinion on the overall adequacy and effectiveness of the Council's framework of internal control, risk management and governance;
- disclose any qualifications to that opinion, together with the reasons for qualification;
- present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- any issues considered by the Chief Audit Executive to be particularly relevant to the AGS;
- A comparison of work undertaken with that planned, with a summary of internal audit performance for the year; and
- Comment on compliance with the PSIAS and internal audit's quality assurance programme.

6. Conformance with Public Sector Internal Audit Standards

6.1 The PSIAS, as revised in April 2017, define the service and professional standards for public sector internal audit services. These include the need for risk-based audit plans to be developed and to receive input from management and the 'Board' (usually discharged by a Council's CO&SP) on those plans. For SAIS, the Board functions are discharged through both the SOG and the CO&SP.

6.2 Key, specific PSIAS provisions include:

PSIAS : 2010 - *"The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals."*

PSIAS : 2450 – *"The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control."*

6.3 The SAIS is designed to conform to the PSIAS. Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In 2018, the SAIS commissioned CIPFA to complete an external quality assessment of the SAIS against the PSIAS, Local Government Application Note and the International Professional Practices Framework.

- 6.4 This external assessment confirmed a positive outcome with the service achieving the highest category of assessment “Generally Conforms” with the Standards (out of 3 possible categories). A small number of recommendations were made to ensure full compliance with the Standards, plus a number of advisory points raised to assist the development of the Shared Service and the achievement of best practice going ahead. These have been actioned, or are being addressed on an on-going basis.
- 6.5 A self-assessment will be completed in 2020/21, to provide on-going assurance that the SAIS continues to comply with all aspects of the International Professional Practices Framework, PSIAS and Local Government Application Note.
- 6.6 Internal Audit Standards also require that any potential conflicts of interest that may impair the objectivity or independence of the team are disclosed. We are not aware of any relationships that may impair the objectivity or independence of the team.

Royal Borough of Windsor & Maidenhead

INTERNAL AUDIT CHARTER

**The Terms of Reference for the provision of the Internal Audit Service within the
Shared Audit and Investigation Service for RBWM**

*This document revises and updates the previous Audit Charter approved by Audit and Performance Review
Panel. ~~Reviewed annually.~~*

INTERNAL AUDIT CHARTER

Introduction

1. The purpose of this Audit Charter is to set out the Terms of Reference for the provision of the Internal Audit Service within Royal Borough of Windsor and Maidenhead. The Charter is reviewed on an annual basis to ensure that current needs are met. The Charter demonstrates how the Internal Audit Service complies with the Public Sector Internal Audit Standards (PSIAS), ~~which came into effect in April 2013 and revised in~~ April 2016.

Authority

2. The Local Government Accounts and Audit Regulations 2015 require every local authority to undertake effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
3. Under S151 of the Local Government Finance Act 1972, the S151 Officer is responsible for ensuring that proper arrangements exist for the management of the Council's financial affairs. Reliance upon Internal Audit is fundamental to the fulfilment of that responsibility.

Definition of Internal Auditing

4. In accordance with the PSIAS, Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Role, Purpose and Function

5. The Internal Audit Service is delivered by the Shared Audit and Investigation Service (SAIS), a Shared Service between Wokingham Borough Council (WBC) and the Royal Borough of Windsor and Maidenhead (RBWM), hosted by WBC. The role of the Chief Audit Executive (CAE) is performed by the ~~Assistant Director, Governance, WBC~~ Service Manager, SAIS.
6. The Internal Audit Service provides:-
 - Senior Management and the Board (the ~~Corporate Overview and Scrutiny Panel~~ Audit & Performance Review Panel) with assurances on the adequacy of control within the Council's systems and activities.
 - the S151 Officer with the assurances required to discharge their statutory responsibilities.
 - a service to monitor the efficient and effective delivery of the Council's objectives.
 - evidence regarding compliance with the Council's Constitution, Corporate procedures and the Council's policies and objectives.
7. The existence of Internal Audit does not diminish the responsibility of management to establish systems of internal control to ensure that activities are conducted in a secure, efficient and well-ordered manner.
8. For the purposes of clarification, Senior Management is defined as those posts that are within the organisation at Head of Service level and above.

9. The Board is the highest level of governing body charged with the responsibility to direct and/or oversee the activities and management of the organisation.

Independence

10. The main determinant of the effectiveness of Internal Audit is that it is seen to be independent. To ensure this, Internal Audit operates within a framework that allows:-
- unrestricted access to the Head of Paid Service and Senior Management.
 - unrestricted access to the Chair of the [Corporate Overview and Scrutiny Panel](#)~~Audit and Performance Review Panel~~ and other Council Members.
 - segregation from operations.
11. Every effort is made to preserve objectivity by ensuring that all audit members of staff are free from any conflicts of interest with regard to both audit and non-audit activities.

Objectives of Internal Audit

12. As an independent appraisal function within the Council, the primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of resources. In addition, the other objectives of the function are to:
- Ensure compliance with the Accounts and Audit Regulations 2015.
 - Deliver an annual internal audit opinion on the strength of the Council's governance arrangements and control environment to support the Council's review of the effectiveness of internal control and the production of the Annual Governance Statement (AGS).
 - Support managers with the management of risk including: -
 - In the delivery of services
 - Protection of assets from loss
 - Maintaining the reputation of the Council
 - Protecting the organisation from litigation
 - Meeting statutory obligations
 - Meeting corporate objectives
 - Being aware of environmental implications
 - Being alert to the risk of fraud or irregularity
 - Contingency planning
 - Provide managers with support and advice to encourage consultation and the adoption of best practice.
 - Perform testing of key systems to inform the work of the External Auditors.
 - Undertake projects to meet the current concerns of the [Corporate Overview and Scrutiny Panel](#)~~Audit and Performance Review Panel~~, Head of Paid Service, [Executive Strategic Directors](#), Heads of Service, the Section 151 Officer and Monitoring Officer.
 - Undertake an annual review of the effectiveness of the Council's system of internal audit, required under the PSIAS. The [Assistant Director, Governance, Wokingham Borough Council](#)~~Service Manager, SAIS~~ arranges this work and the outcomes are presented to the [Corporate Overview and Scrutiny Panel](#)~~Audit and Performance Review Panel~~.
 - Assist management with the provision of consultancy work where appropriate, e.g. in the preparation for inspections, to implement best practice.

13. The assurance set out above is provided for the internal use of the Royal Borough of Windsor and Maidenhead. Where the Audit Sponsor (Managing Director/~~Executive Strategic~~ Director) decides it is prudent and increases efficiency these assurances can be used by 3rd parties. Examples include, but are not limited to, other local authorities, local authority trading companies, grant awarding bodies, regulatory and inspection bodies. Where this assurance is provided to external bodies these are limited to the primary purpose of providing reasonable assurance to the Royal Borough of Windsor and Maidenhead, except where this is agreed within the scope of the applicable Internal Audit Terms of Reference.

Scope of Internal Audit

14. The scope of Internal Audit allows for unrestricted coverage of the Council's activities and unrestricted access to all records (both electronic or otherwise), assets, personnel and premises and for obtaining such information and explanations it considers necessary to fulfil its responsibilities. These rights of access also apply to the Council's partner organisations and contractors. This unrestricted access also extends to any person carrying out an investigation on behalf of the CAE.
15. In addition, Internal Audit, has unrestricted access to Members, the Head of Paid Service, ~~Executive Strategic~~ Directors, Heads of Service, all other council employees, External Audit, suppliers and contractors.
16. Internal Audit work covers all systems and activities in all directorates and locations throughout the Council.

Professional Standards and Ethics

17. The ~~Assistant Director, Governance, Wokingham Borough Council~~~~Service Manager, SAIS~~ has adopted the mandatory PSIAS which applies the IIA International Standards to the UK Public Sector. The objectives of these Standards are to;
- Define the nature of internal auditing within the UK public sector.
 - Set basic principles for carrying out internal audit in the UK public sector.
 - Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations, and
 - Establish the basis for the evaluation of internal audit performance and to drive improvement planning.
18. All Internal Auditors will endeavour to conform with the IIA's Code of Ethics and rules of conduct and the requirements of any other professional bodies for which they are a member. Internal Auditors also have regard to the Standards of Public Life's *Seven Principles of Public Life* ("Nolan Principles").
19. Instances of non-conformance to the PSIAS will be reported to the Board (~~Corporate Overview and Scrutiny Panel~~~~Audit and Performance Review Panel~~). More significant deviations will be considered for inclusion in the AGS.
20. Any offers of gifts or hospitality will be reported to the ~~Assistant Director, Governance, Wokingham Borough Council~~~~Service Manager, SAIS~~ and an appropriate record made in accordance with the Council's gift and hospitality policy. Auditors must avoid the perception of any impairment to their objectivity and independence.

Responsibility

21. Internal Audit has no executive responsibility for the Council's systems of internal control other than an appraisal of their effectiveness with regard to Council objectives.
22. Internal Audit is not an extension of, or a substitute for, the functions of management. Responsibility for internal control rests fully with managers, who should ensure that arrangements are appropriate and adequate. It is for management to address Internal Audit concerns or to accept the risk resulting from not taking action. However, it is the SAIS's responsibility to consider taking matters to higher levels of management or to Council Members if it is felt that the risk should not (or need not) be borne.
23. The internal auditor should have regard to the possibility of such malpractice and should seek to identify serious defects in internal control, which might permit the occurrence of such an event.
24. An internal auditor who discovers evidence of, or suspects, malpractice should report, through the [Assistant Director, Governance, Wokingham Borough Council](#)~~Service Manager, SAIS~~, firm evidence, or reasonable suspicions, to the appropriate level of management. It is a management responsibility to determine what further action to take.
25. The [Assistant Director, Governance, Wokingham Borough Council](#)~~Service Manager, SAIS~~ will use information from fraud activities to inform the annual audit opinion and the risk-based plan.
26. The [Assistant Director, Governance, Wokingham Borough Council](#)~~Service Manager, SAIS~~ will manage any conflict of interest from non-audit activities and details of these will be provided to the [Corporate Overview and Scrutiny Panel](#)~~Audit and Performance Review Panel~~. This includes any advisory and non-audit services that the SAIS provides to management.

Audit Style and Content

27. The primary task of Internal Audit is to review the systems of internal control operating throughout the Council and in doing this will adopt a predominantly risk-based approach to audit, aligned to the RBWM Corporate Risk Register. Internal Audit will also provide advice and consultancy services to management on any issues related to governance, risk management and internal control matters where this does not negatively impact on their primary responsibility. This advice and consultancy work can be used to contribute to the annual internal audit opinion.
28. The [Assistant Director, Governance, Wokingham Borough Council](#)~~Service Manager, SAIS~~ will be required to manage the provision of a complete Internal Audit Service to the Council which will include risk based compliance, computer and contract audit and in discharging this duty, the [Assistant Director, Governance, Wokingham Borough Council](#)~~Service Manager, SAIS~~ will:
 - prepare an annual risk-based audit plan in consultation with the Head of Paid Service, Section 151 Officer, ~~Executive Strategic~~ Directors, Heads of Service, client managers and External Audit for formal endorsement by the [Corporate Overview and Scrutiny](#)~~Audit and Performance Review~~ Panel. This Plan will be regarded as flexible rather than as an immutable expression of audit policy.
 - ensure that current entries in the RBWM Corporate Risk Register are reflected and included in the Audit Plan on a rolling basis and any significant changes to the Audit Plan to be brought to the attention of the Board.

- ensure a system of close supervision of audit work, and maintain a review of audit files through the supervisory structure and a standardisation of documentation, as there may occasionally be a requirement to provide working papers, where requested.

Audit Resources and Training

29. Internal Audit resource will be determined by the Corporate Overview and Scrutiny~~Audit and Performance Review~~ Panel in consultation with the S151 Officer in order to enable him to discharge his statutory duties and will reflect the corporate needs of the Council. Resources will also reflect requirements needed to allow the S151 Officer to discharge his obligations. The Assistant Director, Governance, Wokingham Borough Council~~Service Manager, SAIS~~ must ensure that the internal audit function has appropriate resources in order to meet its objectives and to comply with the PSIAS.
30. The staffing structure of the Service will comprise of suitably qualified posts with a mix of professional specialisms and skills to reflect the varied functions of the Service and the need to evaluate the efficiency and effectiveness of the complex range of processes undertaken by RBWM. The Assistant Director, Governance, Wokingham Borough Council~~Service Manager, SAIS~~ will arrange, as and when necessary and/or if such specialisms cannot be provided in-house, for such expertise to be provided by external providers.
31. The Assistant Director, Governance, Wokingham Borough Council~~Service Manager, SAIS~~ will carry out a continuous review of the development and training needs of all audit personnel and will arrange appropriate in-service training. Internal Auditors have a personal responsibility to undertake a programme of continuing professional development (CPD) to maintain and develop their competence.
32. All Internal Audit staff will receive an annual appraisal.

Audit Reporting

33. The Assistant Director, Governance, Wokingham Borough Council~~Service Manager, SAIS~~ reports operationally to the Director of Resources~~Head of Finance and Deputy Director of Corporate and Community Services~~ who is a member of the Council's Corporate Leadership~~Management~~ Team (CLMT). The Head of Paid Service reviews the performance appraisal of the Assistant Director, Governance, Wokingham Borough Council~~Service Manager, SAIS~~. Feedback is sought from the Chair of the Corporate Overview and Scrutiny~~Audit and Performance Review~~ Panel on the performance of the Assistant Director, Governance, Wokingham Borough Council~~Service Manager, SAIS~~.
34. Timely reporting is a key part of Internal Audit and reporting takes place: -
 - a. To the responsible Executive~~Strategic~~ Director, Head of Service and Service Manager/Head Teacher at the conclusion of each audit review setting out an overall opinion and the main concerns.
 - b. To the Managing Director and External Audit at the conclusion of each audit review (School's audits are issued to the Chair of Governors).

- c. To the Corporate Overview and Scrutiny~~Audit and Performance Review~~ Panel on a six monthly and annual basis, reporting progress against the Audit Plan, summarising the outcome of audit reviews, highlighting where management have not responded to audit concerns, identify the progress made by management in implementing the treatment of concerns and to emphasise any other key issues.
- d. The annual report to the Corporate Overview and Scrutiny~~Audit and Performance Review~~ Panel will also include an overall opinion on the strength of the governance arrangements and control environment (which will also contribute towards the production of the AGS) and an assessment of the system of internal control, as required by the Accounts and Audit Regulations 2015.

Royal Borough of Windsor & Maidenhead

INTERNAL AUDIT CHARTER

**The Terms of Reference for the provision of the Internal Audit Service within the
Shared Audit and Investigation Service for RBWM**

This document revises and updates the previous Audit Charter approved by Audit and Performance Review Panel.

INTERNAL AUDIT CHARTER

Introduction

1. The purpose of this Audit Charter is to set out the Terms of Reference for the provision of the Internal Audit Service within Royal Borough of Windsor and Maidenhead. The Charter is reviewed on an annual basis to ensure that current needs are met. The Charter demonstrates how the Internal Audit Service complies with the Public Sector Internal Audit Standards (PSIAS), April 2016.

Authority

2. The Local Government Accounts and Audit Regulations 2015 require every local authority to undertake effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
3. Under S151 of the Local Government Finance Act 1972, the S151 Officer is responsible for ensuring that proper arrangements exist for the management of the Council's financial affairs. Reliance upon Internal Audit is fundamental to the fulfilment of that responsibility.

Definition of Internal Auditing

4. In accordance with the PSIAS, Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Role, Purpose and Function

5. The Internal Audit Service is delivered by the Shared Audit and Investigation Service (SAIS), a Shared Service between Wokingham Borough Council (WBC) and the Royal Borough of Windsor and Maidenhead (RBWM), hosted by WBC. The role of the Chief Audit Executive (CAE) is performed by the Assistant Director, Governance, WBC..
6. The Internal Audit Service provides:-
 - Senior Management and the Board (the Corporate Overview and Scrutiny Panel) with assurances on the adequacy of control within the Council's systems and activities.
 - the S151 Officer with the assurances required to discharge their statutory responsibilities.
 - a service to monitor the efficient and effective delivery of the Council's objectives.
 - evidence regarding compliance with the Council's Constitution, Corporate procedures and the Council's policies and objectives.
7. The existence of Internal Audit does not diminish the responsibility of management to establish systems of internal control to ensure that activities are conducted in a secure, efficient and well-ordered manner.
8. For the purposes of clarification, Senior Management is defined as those posts that are within the organisation at Head of Service level and above.

9. The Board is the highest level of governing body charged with the responsibility to direct and/or oversee the activities and management of the organisation.

Independence

10. The main determinant of the effectiveness of Internal Audit is that it is seen to be independent. To ensure this, Internal Audit operates within a framework that allows:-
- unrestricted access to the Head of Paid Service and Senior Management.
 - unrestricted access to the Chair of the Corporate Overview and Scrutiny Panel and other Council Members.
 - segregation from operations.
11. Every effort is made to preserve objectivity by ensuring that all audit members of staff are free from any conflicts of interest with regard to both audit and non-audit activities.

Objectives of Internal Audit

12. As an independent appraisal function within the Council, the primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of resources. In addition, the other objectives of the function are to:
- Ensure compliance with the Accounts and Audit Regulations 2015.
 - Deliver an annual internal audit opinion on the strength of the Council's governance arrangements and control environment to support the Council's review of the effectiveness of internal control and the production of the Annual Governance Statement (AGS).
 - Support managers with the management of risk including: -
 - In the delivery of services
 - Protection of assets from loss
 - Maintaining the reputation of the Council
 - Protecting the organisation from litigation
 - Meeting statutory obligations
 - Meeting corporate objectives
 - Being aware of environmental implications
 - Being alert to the risk of fraud or irregularity
 - Contingency planning
 - Provide managers with support and advice to encourage consultation and the adoption of best practice.
 - Perform testing of key systems to inform the work of the External Auditors.
 - Undertake projects to meet the current concerns of the Corporate Overview and Scrutiny Panel, Head of Paid Service, Executive Directors, Heads of Service, the Section 151 Officer and Monitoring Officer.
 - Undertake an annual review of the effectiveness of the Council's system of internal audit, required under the PSIAS. The Assistant Director, Governance, Wokingham Borough Council arranges this work and the outcomes are presented to the Corporate Overview and Scrutiny Panel.
 - Assist management with the provision of consultancy work where appropriate, e.g. in the preparation for inspections, to implement best practice.

13. The assurance set out above is provided for the internal use of the Royal Borough of Windsor and Maidenhead. Where the Audit Sponsor (Managing Director/Executive Director) decides it is prudent and increases efficiency these assurances can be used by 3rd parties. Examples include, but are not limited to, other local authorities, local authority trading companies, grant awarding bodies, regulatory and inspection bodies. Where this assurance is provided to external bodies these are limited to the primary purpose of providing reasonable assurance to the Royal Borough of Windsor and Maidenhead, except where this is agreed within the scope of the applicable Internal Audit Terms of Reference.

Scope of Internal Audit

14. The scope of Internal Audit allows for unrestricted coverage of the Council's activities and unrestricted access to all records (both electronic or otherwise), assets, personnel and premises and for obtaining such information and explanations it considers necessary to fulfil its responsibilities. These rights of access also apply to the Council's partner organisations and contractors. This unrestricted access also extends to any person carrying out an investigation on behalf of the CAE.
15. In addition, Internal Audit, has unrestricted access to Members, the Head of Paid Service, Executive Directors, Heads of Service, all other council employees, External Audit, suppliers and contractors.
16. Internal Audit work covers all systems and activities in all directorates and locations throughout the Council.

Professional Standards and Ethics

17. The Assistant Director, Governance, Wokingham Borough Council has adopted the mandatory PSIAS which applies the IIA International Standards to the UK Public Sector. The objectives of these Standards are to;
 - Define the nature of internal auditing within the UK public sector.
 - Set basic principles for carrying out internal audit in the UK public sector.
 - Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations, and
 - Establish the basis for the evaluation of internal audit performance and to drive improvement planning.
18. All Internal Auditors will endeavour to conform with the IIA's Code of Ethics and rules of conduct and the requirements of any other professional bodies for which they are a member. Internal Auditors also have regard to the Standards of Public Life's *Seven Principles of Public Life* ("Nolan Principles").
19. Instances of non-conformance to the PSIAS will be reported to the Board (Corporate Overview and Scrutiny Panel). More significant deviations will be considered for inclusion in the AGS.
20. Any offers of gifts or hospitality will be reported to the Assistant Director, Governance, Wokingham Borough Council and an appropriate record made in accordance with the Council's gift and hospitality policy. Auditors must avoid the perception of any impairment to their objectivity and independence.

Responsibility

21. Internal Audit has no executive responsibility for the Council's systems of internal control other than an appraisal of their effectiveness with regard to Council objectives.
22. Internal Audit is not an extension of, or a substitute for, the functions of management. Responsibility for internal control rests fully with managers, who should ensure that arrangements are appropriate and adequate. It is for management to address Internal Audit concerns or to accept the risk resulting from not taking action. However, it is the SAIS's responsibility to consider taking matters to higher levels of management or to Council Members if it is felt that the risk should not (or need not) be borne.
23. The internal auditor should have regard to the possibility of such malpractice and should seek to identify serious defects in internal control, which might permit the occurrence of such an event.
24. An internal auditor who discovers evidence of, or suspects, malpractice should report, through the Assistant Director, Governance, Wokingham Borough Council, firm evidence, or reasonable suspicions, to the appropriate level of management. It is a management responsibility to determine what further action to take.
25. The Assistant Director, Governance, Wokingham Borough Council will use information from fraud activities to inform the annual audit opinion and the risk-based plan.
26. The Assistant Director, Governance, Wokingham Borough Council will manage any conflict of interest from non-audit activities and details of these will be provided to the Corporate Overview and Scrutiny Panel. This includes any advisory and non-audit services that the SAIS provides to management.

Audit Style and Content

27. The primary task of Internal Audit is to review the systems of internal control operating throughout the Council and in doing this will adopt a predominantly risk-based approach to audit, aligned to the RBWM Corporate Risk Register. Internal Audit will also provide advice and consultancy services to management on any issues related to governance, risk management and internal control matters where this does not negatively impact on their primary responsibility. This advice and consultancy work can be used to contribute to the annual internal audit opinion.
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 - prepare an annual risk-based audit plan in consultation with the Head of Paid Service, Section 151 Officer, Executive Directors, Heads of Service, client managers and External Audit for formal endorsement by the Corporate Overview and Scrutiny Panel. This Plan will be regarded as flexible rather than as an immutable expression of audit policy.
 - ensure that current entries in the RBWM Corporate Risk Register are reflected and included in the Audit Plan on a rolling basis and any significant changes to the Audit Plan to be brought to the attention of the Board.

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Audit Resources and Training

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Audit Reporting

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- d. The annual report to the Corporate Overview and Scrutiny Panel will also include an overall opinion on the strength of the governance arrangements and control environment (which will also contribute towards the production of the AGS) and an assessment of the system of internal control, as required by the Accounts and Audit Regulations 2015.

Agenda Item 9

WORK PROGRAMME - CORPORATE OVERVIEW AND SCRUTINY PANEL

DIRECTORS	<ul style="list-style-type: none"> • Duncan Sharkey (Managing Director) • Russell O’Keefe (Executive Director)
LINK OFFICERS & HEADS OF SERVICES	<ul style="list-style-type: none"> • Elaine Browne (Head of Law) • Nikki Craig (Head of HR, Corporate Projects & ICT) • Catherine Hickman (Lead Specialist Audit and Investigation) • Barbara Richardson (Managing Director RBWM Property Co) • Ruth Watkins (Chief Accountant and Deputy S151 Officer) • Karen Shepherd (Head of Governance)

MEETING: 22nd APRIL 2020

ITEM	RESPONSIBLE OFFICER
Annual Scrutiny Report (Final version for approval and submission for Full Council)	Chairman & Lead Officers
Key Risk Report (Bi-Annual)	Steve Mapple , <i>Insurance and Risk Manager</i>
Annual Governance Statement; Progress report- Health and Safety Update	Nikki Craig , <i>Head of HR, Corporate Projects & ICT</i>
Annual Governance Statement; Progress report- Business Continuity Plans	David Scott ; <i>Head of Communities</i>
Annual Governance Statement; Progress report - Vision and Purpose for the Organisation	Duncan Sharkey , <i>Managing Director</i> and Nikki Craig , <i>Head of HR, Corporate Projects & ICT</i>
Annual Governance Statement; Progress report - Monitoring Officer Resources	Duncan Sharkey , <i>Managing Director</i> and Mary Severin
Annual Governance Statement; Progress report – PSN Compliance	Nikki Craig , <i>Head of HR, Corporate Projects & ICT</i>
Code of Corporate Governance	Mary Severin
Work Programme	Panel clerk
TASK AND FINISH	
Highways contract outsourcing	

MEETING: TBC JUNE 2020

ITEM	RESPONSIBLE OFFICER
Annual Governance Statement; Progress report – Member/Officer Roles and Responsibilities	Duncan Sharkey , <i>Managing Director</i> and Mary Severin
Annual Governance Statement; Progress report – Financial Governance	Duncan Sharkey , <i>Managing Director</i> and S151 Officer

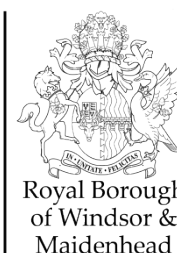
ITEMS SUGGESTED BUT NOT YET PROGRAMMED

ITEM	RESPONSIBLE OFFICER
Maidenhead United – Request for Relocation	Russell O’Keefe , <i>Executive Director</i>

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Report Title:	Suggested Scrutiny Topic – Trolleys in Car Parks around Maidenhead
Contains Confidential or Exempt Information?	No - Part I
Meeting and Date:	Corporate Overview & Scrutiny Panel, 4 th February 2020
Responsible Officer(s):	David Cook, Scrutiny Officer
Wards affected:	St Mary's, Oldfield, Riverside, Furze Platt, Pinkeys Green, Boyn Hill and Belmont

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REPORT SUMMARY

1. The report outlines a suggested topic received by a resident for onward consideration by the relevant Overview and Scrutiny Panel. Topics can be suggested by residents and then considered by the relevant Overview and Scrutiny Panel for further consideration (criteria outlined in paragraph 1.1.) Residents are able to access the criteria on the [council's website](#).
2. Details of the resident who has submitted this topic have been anonymised.
The suggested topic received as follows: "That there will be trolleys in car parks around Maidenhead and operated by RBWM. They would be free of charge to residents and activated by the Advantage Card."
3. This suggested topic has been submitted to the Corporate Overview & Scrutiny Panel for further consideration.
4. It is recommended by Officers that this item is not progressed further on the basis:
 - there are already trolley services available from a number of the larger retail stores,
 - a new shared scheme is likely to be very high cost to operate and would require a scheme owner to take responsibility to ensure trolleys are not left abandoned across the town's car parks or other locations,
 - at the present time there is not a readily available system that could allow the Advantage Card to be used as a nil cost token option for resident users.
 - many of the stores who do not operate trolley schemes already may not be able to accommodate a trolley in store
5. The Overview and Scrutiny Panel is asked to note and confirm this recommendation.

Criteria of assessment for suggested topics received by residents

- 1.1 Residents should only submit topics that relate to **a service, event or issue** which affects the social, environmental or economic wellbeing of a group or community of people in the Borough.
- 1.2 What makes a good scrutiny topic?
 - **Scope** – is it an issue of concern to our local communities and other associated organisations?

- **Significance**– could a review of this issue improve the Council’s (or other organisations) processes or performance and make a positive difference to the lives of our residents?
- **Appropriate**– is this review timely and does it avoid duplicating other work?

1.3 Items that will not be considered include:

- Individual service complaints for which there is a corporate complaints procedure (please click [here](#) for more details)
- Topics outside of the remit of the council or where the council has no powers or influence to change an outcome
- Issues which scrutiny has considered in the last 12 months
- Areas relating to quasi-judicial functions e.g. planning, licensing and standards

Initial assessment of suggested topic

2.1 Scope- There is currently a significant amount of regeneration work taking place around Maidenhead Town Centre. In particular, the Nicholson’s Shopping Centre is due to be redeveloped. The implementation of council trolleys could be part of the regeneration work.

Significance- This could help to assist those that would struggle with the distance between the shopping areas and the car parks. In particular, this could be a service that would help the elderly or disabled who may struggle to carrying shopping unassisted back to their car.

Appropriate- Consultation with residents and interested parties would be needed before proceeding to understand the demand and need for this to be implemented. Those involved with the redevelopment and regeneration should also be consulted for their views on this proposal and how it would potentially fit around their plans. An issue of access would need to be discussed, for example would trolleys be able to safely be used in all shops on the high street?

2.2 Corporate Priority Areas

When assessing a topic it is important to understand whether this item would fall under one of the Council’s key priority areas. It has been assessed that this topic would fall under the following priorities:

- Healthy, Skilled and independent residents
- Safe and vibrant communities
- Growing economy and affordable housing
- Attractive and well connected borough

2.3 Comments from relevant Officers

Many of the large supermarkets around the town centre already supply their own shopping trolleys. Resourcing to run the scheme and maintain the trolleys would need to be identified as no current resources are available. Access issues could be significant, it is unlikely all shops in the town centre have appropriate measures in place to accommodate trolleys.

It is not known how the Advantage Card would work with the trolleys and what the cost implications would be for this aspect.

2.4 Consultation and Comments

The following officers have provided input into this assessment:

Stephanie James – Maidenhead Town Manager

Neil Walter – Parking Principal

David Scott – Head of Communities

Russell O’Keefe – Executive Director

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Report Title:	xxx Overview and Scrutiny Panel - Annual Report
Contains Confidential or Exempt Information?	No - Part I or Yes - Part II delete as appropriate. If yes, state which paragraph(s) of the Access to Information Rules the exemption relates to e.g. 'Not for publication by virtue of paragraph X of Part 1 of Schedule 12A of the Local Government Act 1972.'
Member reporting:	Councillor xxx , Chairman of the Panel
Lead Officers:	Xxx , Executive Director, xxx , Head of xxx
Meeting and Date:	Full Council June 2020

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REPORT SUMMARY

Part 9A B4 of the [council constitution](#) requires an Overview and Scrutiny Panel to report annually to full Council on *'its workings and make recommendations for future work programmes and amended working methods if appropriate'*.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That full Council notes the annual report of the **xxx** Overview and Scrutiny Panel

2. CHAIRMAN'S INTRODUCTION

2.1

3. TOPICS SCRUTINISED DURING THE MUNICIPAL YEAR 2019/20

3.1 *Include details of issues called-in and any findings/outcomes including recommendations to Cabinet.*

3.2

4. CALL-INS CONSIDERED DURING THE MUNICIPAL YEAR 2019/20

4.1 *Include details of issues considered and any findings/outcomes.*

4.2

5. RESIDENT SUGGESTIONS CONSIDERED DURING THE MUNICIPAL YEAR 2019/20

5.1 *Include details of issues considered and any findings/outcomes*

5.2

6. TASK AND FINISH GROUPS ESTABLISHED DURING THE MUNICIPAL YEAR 2019/20

6.1 *Include details of issues considered and any findings/outcomes*

6.2

7. PROPOSALS FOR IMPROVED WORKING METHODS

7.1 *Panels can consider the outcome of the 2019 Member survey on Overview and Scrutiny (attached as an appendix)*

7.2

8. THANKS

8.1 The Panel would like to thank the following individuals and organisations for their involvement in the scrutiny process this year:

-

9. PROPOSED WORK PROGRAMME FOR THE MUNICIPAL YEAR 2020/21

9.1 The Panel proposes to consider the following topic areas for scrutiny in the coming municipal year:

Topics already in progress/carried over from 2019/20:

-

New topics:

-

10. APPENDICES

10.1 This report is supported by xxx appendices:

- Appendix A - 2019 Member Survey on Overview and Scrutiny - analysis

REPORT HISTORY

Decision type: For information	Urgency item? No	To Follow item? No
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Overview and Scrutiny – Analysis of responses to Member Survey

Respondents

The survey was open to Councillors from 18 November 2019 – 9 December 2019. All Members were notified by an initial email and a subsequent reminder, alongside articles in the weekly Members' Update message.

Responses were received from 15 councillors from across the political spectrum, each of whom have attended at least one panel meeting since the start of the 2019-20 municipal year. The majority of respondents have attended between 1-3 panel meetings.

Respondents have attended Panel meetings in the following capacities: Chairman, Vice Chairman, Panel Member, Lead Member, call-in signatory and non-Panel member therefore providing a wide variety of viewpoints.

Member training

The training held in August 2019 was attended by 12 of the respondents.

The training, based on best practice in other councils, was seen as a good introduction, particularly for newly-elected councillors. Key learning points were the importance of cross-party scrutiny and collaborative working, including the option to appoint Opposition Members to Chairman/Vice Chairman positions, and the legal parameters of the Panel's remit.

Respondents made suggestions for additional training throughout the survey; these have been referred to in suggestions for improvement.

Panel meetings

Members identified numerous positives relating to Panel meetings under the new structure, brought in from the start of the 2019/20 municipal year.

The opportunity to present issues of concern and scrutinise evidence in public was greatly valued, along with the opportunity to identify issues and develop solutions, in partnership with Lead Members where appropriate. The ability for the panels to set their own work programme was a key benefit. Meetings were effective when the Chairman had a firm grasp of what they and the panel wanted to achieve.

Meetings, including special meetings, had provided time to enable in-depth scrutiny of specific issues. Reports had been made available in a timely manner with minutes acting as an audit trail. Lead Members had attended when appropriate. Meetings had provided the opportunity to engage with external agencies and partners, to get to know other councillors, to meet more officers, and to learn more about the work of the council.

The ability for panels to call officers to attend meetings was seen as very useful, to ensure Members made informed decisions. Officers were described as 'open', and were complimented on their professionalism and the depth of briefings provided.

Suggested improvements to make Panel meetings more effective

	Suggested improvement	Comments	Responsible party/parties
1.	Additional meetings to allow for more debate Ability of Panels to consider wide remits (particularly Adults, Children and Health)	Panels are able to agree additional meetings when discussing the 'Work Programme' item that is included in every Panel agenda Panels to consider additional meetings to ensure all issues can be addressed	Panel Members Panel Members (Full Council can amend terms of reference if it so wishes)
2.	Detailed information and briefings for Members before meetings Chairman to review the items prior to the meeting and highlight key questions to be asked/ key issues for scrutiny	Covering reports are provided for all items. Members to consider items as soon as the agenda is published and submit requests for further information in a timely manner	Panel Members /Chairman (officers to respond to requests)
3.	Task and Finish Groups to focus on policy creation rather than simply receiving briefings	Training on effective Task and Finish Groups to be arranged	Head of Governance to arrange training / Group Leaders to ensure Member attendance
4.	Create a facility for residents to be able to ask for matters to be scrutinised by the relevant panels	Residents are already able to do this via the website	-
5.	Removal of political balance	Not possible under current legislation	-
6.	Opposition Member to be appointed as Chairman Chairman to be elected based on skill set	Under the O&S Panel terms of reference in the constitution, the Panel is able to select its Chairman and Vice Chairman	Panel Members
7.	Improved Chairing Skills	Training on O&S chairing skills to be arranged	Head of Governance to arrange training / Group Leaders to ensure attendance of Chairman

8.	Increased panel sizes	Panel sizes were agreed following the 2018 constitution review in light of the reduced number of Councillors from May 2019	Full Council can amend panel memberships if it so wishes
9.	Scrutiny handbook for new Members	Best practice examples to be identified	Scrutiny Officer
10.	Training on local government / council finances	Training on local government / council finances to be arranged	Head of Governance to arrange training / Group Leaders to ensure attendance of Chairman
11.	Clarity on the purpose, objectives, responsibilities and function of panels including resources available. Effective scrutiny rather than just information gathering Focus on the purpose of discussions Setting of clearer objectives More challenging questions to be asked Panels to reconsider their terms of reference to identify wider issues for scrutiny	Training on effective scrutiny skills to be arranged All Panel meeting agenda contain a link to the latest Cabinet Forward Plan. Panels to regularly review this and identify issues for consideration well in advance.	Head of Governance to arrange training / Group Leaders to ensure Member attendance Panel Members; Lead Officers
12.	Clerks to be more proactive in advising on procedure and supporting the Chairman	Further training to be provided for all Panel clerks	Scrutiny Officer, Panel clerks

Call-ins

Respondents had attended Panel meetings considering call-ins in the following capacities: Chairman, Vice Chairman, Panel Member, Call-in signatory and non-Panel member.

The opportunity to present issues of concern and scrutinise evidence in public was highlighted again as being good for transparency. Officers could be questioned to enable Panel Members to fully understand the reasoning behind decisions. Call-in debates allowed for a 'deep dive' into a particular policy area that could then draw out other elements, for example relating to financing of projects or the overall strategic approach.

Suggested improvements to make Call-in procedures at Panel meetings more effective

	Suggested improvement	Comments	Responsible party/parties
1.	Removal of the potential for Panel Members to be whipped to enable debates (and votes) not constrained by party politics	Legal advice is awaited on whether this is possible.	Full Council can amend terms of reference if it so wishes
2.	Councillors who have been whipped to ensure this is declared at the start of the meeting.	This is already a requirement under Part 4A 17 of the constitution.	Panel Members
3.	Increase the number of Members required to initiate a call-in	The current requirements are: 3 Members (1 from relevant O&S Panel) OR 5 Members	Full Council can amend the terms of reference if it so wishes
4.	Members to ensure they are fully informed on the topic before the debate including asking questions/seeking information before the meeting. Chairman should be proactive in monitoring this.	Covering reports detailing options available under the call in process are published in the agenda, along with details of the relevant Cabinet decision. Members to consider details as soon as the agenda is published and submit requests for further information in a timely manner	Panel Members /Chairman (officers to respond to requests)
5.	Members submitting call-ins to ensure their requests are supported by clear evidence	Training on effective scrutiny skills to be arranged	Head of Governance to arrange training / Group Leaders to ensure attendance of Member attendance Members in their capacity as signatories to call-ins
6.	Ensure rules relating to Lead Member speaking are adhered to	Detailed in Part 4A 18 of the constitution	Chairman / Panel Clerk

Task and Finish Groups

Respondents have attended Task and Finish Group meetings in the following capacities: Chairman, Lead Member, Task and Finish Group member, and non-Task and Finish Group member.

15 Councillors responded to the question 'Have the O&S Panels been effective in instigating Task and Finish Reviews?': 13.3% answered 'yes' and 33.3% answered 'no'. The remaining 53.3% did not know, reflecting the small number of Task and Finish Groups that have been established so far.

Members identified positive aspects of Task and Finish Group meetings, including when a clear agenda had been set, and the welcome attendance of experts and external partners where appropriate. Allocating time in already busy meeting schedules was identified as a concern.

However, overall responses demonstrated a lack of Member understanding of the role of Task and Finish Groups, in particular that they should be driven by the Chairman and Panel Members themselves. There was also a lack of clarity on the resources available to Panels. This has resulted in wide-ranging Task and Finish Group scopes that are lacking in focus, and a subsequent lack of momentum.

Suggested improvements to make Task and Finish Groups more effective

	Suggested improvement	Comments	Responsible party/parties
1.	Improved understanding of the role of Chairman and Member of a Task and Finish Group Improved O&S Chairing skills	Training on effective task and finish groups to be arranged	Head of Governance to arrange training / Group Leaders to ensure Member attendance
2.	Clear objectives / work plan	Training on effective task and finish groups to be arranged	Head of Governance to arrange training / Group Leaders to ensure Member attendance Chairman/ Panel Members

3.	Ensuring minutes include action points for individual members of the group	TFG notes should capture context of the debate plus action points with identified responsible parties	Panel clerk / Chairman
4.	Make Task and Finish Group findings enforceable	Task and Finish Group reports are submitted to the full Panel for approval, then to Cabinet for consideration	Task and Finish Group and Panel Members / Cabinet for consideration

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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