

NOTICE
OF
MEETING

AUDIT AND GOVERNANCE COMMITTEE

will meet on

THURSDAY, 17TH FEBRUARY, 2022

At 7.00 pm

at

GREY ROOM - YORK HOUSE, AND ON [RBWM YOUTUBE](#)

TO: MEMBERS OF THE AUDIT AND GOVERNANCE COMMITTEE

COUNCILLORS CHRISTINE BATESON (CHAIRMAN), LYNNE JONES (VICE-CHAIRMAN), JULIAN SHARPE, GURPREET BHANGRA AND SIMON BOND

SUBSTITUTE MEMBERS

COUNCILLORS SIMON WERNER, JOHN BOWDEN, GREG JONES, SHAMSUL SHELMIM AND NEIL KNOWLES

Karen Shepherd – Head of Governance - Issued: 9 February 2022

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 / mark.beeley@rbwm.gov.uk

Recording of Meetings – In line with the council's commitment to transparency the Part I (public) section of the virtual meeting will be streamed live and recorded via Zoom. By participating in the meeting by audio and/or video, you are giving consent to being recorded and acknowledge that the recording will be in the public domain. If you have any questions regarding the council's policy, please speak to Democratic Services or Legal representative at the meeting.

AGENDA

PART I

<u>ITEM</u>	<u>SUBJECT</u>	<u>PAGE NO</u>
1.	<u>APOLOGIES FOR ABSENCE</u> To receive any apologies for absence.	-
2.	<u>DECLARATIONS OF INTEREST</u> To receive any declarations of interest.	3 - 4
3.	<u>MINUTES</u> To consider the minutes of the meeting held on 21 st October 2021.	5 - 10
4.	<u>COUNCIL TRUSTS</u> To consider the report.	11 - 30
5.	<u>ANNUAL GOVERNANCE STATEMENT PROGRESS REPORT</u> To consider the progress report.	31 - 52
6.	<u>UPDATE ON THE STATEMENT OF ACCOUNTS</u> To consider the update from Deloitte on the progress of the accounts for both 2019/20 and 2020/21.	To Follow
7.	<u>APPOINTMENT OF LOCAL EXTERNAL AUDITORS</u> To consider the report and make a recommendation to Full Council on the appointment of local external auditors.	53 - 68
8.	<u>SWAP INTRODUCTION</u> To receive a presentation from the South West Audit Partnership.	Verbal Report
9.	<u>INTERNAL AUDIT PLAN 2022/23</u> To consider the Internal Audit Plan for Q1 2022/23.	69 - 86
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MEMBERS' GUIDE TO DECLARING INTERESTS AT 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 Disclosable Pecuniary Interest (DPI) or Other Registerable 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.

Any Member with concerns about the nature of their interest should consult the Monitoring Officer in advance of the meeting.

Non-participation in case of Disclosable Pecuniary Interest (DPI)

Where a matter arises at a meeting which directly relates to one of your DPIs (summary below, further details set out in Table 1 of the Members' Code of Conduct) you must disclose the interest, **not participate in any discussion or vote on the matter and must not remain in the room** unless you have been granted a dispensation. If it is a 'sensitive interest' (as agreed in advance by the Monitoring Officer), you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted by the Monitoring Officer in limited circumstances, to enable you to participate and vote on a matter in which you have a DPI.

Where you have a DPI on a matter to be considered or is being considered by you as a Cabinet Member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it.

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 (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her 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 council.
- Any licence to occupy land in the area of the council for a month or longer.
- Any tenancy where the landlord is the council, and the tenant is a body in which the relevant person has a beneficial interest in the securities of.
- Any beneficial interest in securities of a body where:
 - a) that body has a place of business or land in the area of the council, 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.

Disclosure of Other Registerable Interests

Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (summary below and as set out in Table 2 of the Members Code of Conduct), you must disclose the interest. **You may speak on the matter only if members of the public are also allowed to speak at the meeting** but otherwise **must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation**. If it is a 'sensitive interest' (as agreed in advance by the Monitoring Officer), you do not have to disclose the nature of the interest.

Other Registerable Interests (relating to the Member or their partner):

You have an interest in any business of your authority where it relates to or is likely to affect:

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority*
- b) any body*
 - (i) exercising functions of a public nature*
 - (ii) directed to charitable purposes or*

one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

Disclosure of Non- Registerable Interests

Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a DPI) or a financial interest or well-being of a relative or close associate, you must disclose the interest. **You may speak on the matter only if members of the public are also allowed to speak at the meeting** but otherwise **must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation**. If it is a 'sensitive interest' (agreed in advance by the Monitoring Officer) you do not have to disclose the nature of the interest.

Where a matter arises at a meeting which **affects** –

- a. your own financial interest or well-being;
- b. a financial interest or well-being of a friend, relative, close associate; or
- c. a body included in those you need to disclose under DPIs as set out in Table 1 of the Members' code of Conduct

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied.

Where a matter **affects** your financial interest or well-being:

- a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise **must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation**. If it is a 'sensitive interest' (agreed in advance by the Monitoring Officer, you do not have to disclose the nature of the interest.

Other declarations

Members may wish to declare at the beginning of the meeting any other information they feel should be in the public domain in relation to an item on the agenda; such Member statements will be included in the minutes for transparency.

Agenda Item 3

AUDIT AND GOVERNANCE COMMITTEE

THURSDAY, 21 OCTOBER 2021

PRESENT: Councillors Lynne Jones (Vice-Chair, in the Chair), Gurpreet Bhangra, Simon Bond and John Bowden

Also in attendance: Councillor David Hilton, Councillor Samantha Rayner, Councillor Mandy Brar and Councillor David Cannon. Also attending were Jonathan Gooding and Benjamin Sheriff, Deloitte.

Officers: Shilpa Manek, Catherine Hickman, Steve Mapple, Adele Taylor and Andrew Vallance

APOLOGIES FOR ABSENCE

Apologies for absence had been received from Councillors Bateson and Sharpe. Councillor Bowden was substituting.

DECLARATIONS OF INTEREST

No declaration of interest were received.

MINUTES

RESOLVED UNANIMOUSLY: that the minutes of the meeting held on 29 July 2021 were a true and accurate record.

This was proposed by Councillor Bhangra and seconded by Councillor Jones.

STATEMENT OF ACCOUNTS 2019/20 AND 2020/21 UPDATE

The Committee received a verbal update from Jonathan Gooding, Deloitte. Jonathan Gooding reported that the 2019-2020 accounts were still not ready as they were still dealing with the outstanding objections from members of the public. The auditors had communicated their views on the objections. The auditors had been in conversations with officers of what documents could and could not be shared with the objectors. This had now been resolved and all relevant documents had been shared with the objectors and the auditors were now awaiting any further comments. After this last stage, the accounts could be finalised.

As for the 2020-2021 accounts audit, this was progressing and a large part had been completed. There was still a lot to be done, especially since potential objections had been received which were in the process of being reviewed.

Councillor Bond asked how there could be objections for the 20/21 accounts when they had not yet been completed and Jonathan Gooding informed the Committee that these had been potential objections on the draft accounts that had been published by the authority in the summer.

Councillor Bond asked if it would be possible for the Committee to see letters to objectors and Jonathan Gooding needed to confirm that this was possible.

ACTION: Jonathan Gooding to confirm.

Councillor Bond asked about the timeframe for the 2019/20 accounts and Jonathan Gooding informed the Committee that they were working towards signoff before Christmas subject to any further issues.

Adele Taylor, Executive Director of Resources, informed the Committee that the external auditors had been working very closely with the officers, who had been providing any information as quickly as they could.

Councillor Bowden asked about the objectors of the 2019/20 accounts and asked what they were objecting about for 2020/21 and if it was the same objectors and the Committee were informed that it was confirmed that some objections were from the same objector as last year.

Councillor Bowden asked if there were cost implications for the auditors and legal advice and it was conformed that there were cost implications from external auditors which could be quantified. Adele Taylor added that the objectors had the right of anonymity and the right to raise objections. There would be additional cost to the authority for legal advice and officer time in addition to the external audit fees

Councillor Jones asked if the process could be explained of when an objection was received. Jonathan Gooding informed the Committee that a process was followed and that members of the public could ask questions and/or object, for example , on the weakness of the governance procedure. There were certain criteria that was followed and there was guidance on how to deal with questions and objections. There was an opportunity for members of public to raise questions and objections after each stage and within two weeks.

Councillor Jones thanked Jonathan Gooding and Benjamin Sheriff for attending.

KEY RISK REPORT

The report was presented to the Committee by Steve Mappley, Insurance and Risk Manager. Steve Mappley asked the Committee if they required any further information.

Councillor Jones asked about point 6, if all members were sufficiently aware of the risks. Councillor Jones asked if the risks needed to be highlighted to all members. Steve Mappley agreed that it would be a benefit for all members to have sight of the risks but training would also need to be given. Adele Taylor informed the Committee that the Cabinet and shadow Cabinet members, all had discussions about the risks during briefing sessions as well as operational risks and they should be feeding back to other members after their briefings. There was also the annual governance statement and the annual review of risks. This was a public report.

Councillor Jones commented that it was a densely worded report and difficult to read and understand, could something easier to read such as a report summary be produced?

Councillor Hilton commented that the budget management reports to cabinet included all risks and the cost of the risks if they were to happen.

RESOLVED UNANIMOUSLY: that the Committee noted the report.

INTERNAL AUDIT 2021/22 PROGRESS REPORT

The internal audit 2021/22 progress report was presented by Catherine Hickman, Lead Specialist, Audit and Investigation.

Councillor Jones commented that she had noted that all the Achieving for Children audit opinions had been rated as two, was this the trend or were they generally ok. Catherine Hickman commented that for the audits undertaken in this area in the period all had fallen into category two opinion, which is the second highest category of audit opinion.

Councillor Jones commented that it was only key risks that had been looked at, how had these been identified? Catherine Hickman informed the Committee that they aligned the audit plan to the corporate risk register, where possible.

Councillor Bowden referred to paragraph 4.3 on page 23 and asked if there were any properties claiming empty property relief and was informed that the results of a recent proactive empty property relief exercise were currently being collated. Adele Taylor commented that if internal audit identified any then that would be actioned by the council tax team and the necessary actions would take place.

RESOLVED UNANIMOUSLY: that the Committee noted the Shared Audit and Investigation Service activity for the six months ending 30 September 2021.

INTERNAL AUDIT SERVICE - NEW ARRANGEMENTS

Andrew Vallance, Head of Finance, presented the report to the Committee.

Councillor Bond commented that Catherine Hickman and her team had been doing an outstanding job with such limited resources. Councillor Bond raised three points which concerned him. These were as follows:

- Para 2.6, using the competitive tendering process felt like an artificial loop as it prevented the authority going through a proper tendering process.
- It was certain councils that had started the organisation and put in the capital and then they were asking others to join but not giving capital towards it.
- Since it was not in the public sector, the contract had not been seen. Should the Committee know of anything in particular that was in the contract?

Andrew Vallance reassured the Committee that he had known of the organisation for many years and had personally gone through the contract with the legal team. Andrew Vallance informed the Committee that it was not a contract, it was an agreement, which was different to a contract. SWAP were an effective body that was highly regarded and seen as cutting edge. If they were successful and endorsed by Cabinet, they would be invited to the February Committee meeting.

Adele Taylor added that resourcing was a concern in the current arrangements and it had been difficult to fill all the roles. SWAP had the breadth of skills with specialist areas of work. Other arrangements had been considered but this was the most appropriate.

Councillor Bowden asked about hierarchy and who got what level of interaction. Was RBWM a small or large organisation? Were there any risks and was it politically biased? He also asked about the impact if any authority was subject to a S114. Andrew Vallance informed the Committee that hierarchy was not a concern, there was an owners board that met twice a year and the Chair of this Committee would attend and vote. It was non-political. RBWM was similar to East Riding, there were six larger authorities and we were larger than the district councils and police. We were six or seven out of twenty-five. Adele Taylor added that internal audit were politically neutral. If any of the authorities were heading to a section 114, internal and external audit would always come in to support the relevant authorities and there would be no impact on any other authority.

Councillor Jones commented that it was a great idea that if the recommendation was agreed by Cabinet, that they be asked attend the February meeting. Councillor Jones commended the officers for such a detailed report with great analysis of pros and cons. Councillor Jones asked if mitigations had been put in place for the concerns? Andrew Vallance reassured the Committee that a dedicated team would be in place serving RBWM with six people including a team lead. Andrew Vallance commented that no authority had ever left SWAP as yet, although some changes to organisations had happened through local government reorganisation.

RESOLVED UNANIMOUSLY: that the Committee noted the report and recommended to Cabinet that the Council became a member of South West Audit Partnership for the delivery of internal audit services from 1st April 2022.

MID-YEAR TREASURY MANAGEMENT UPDATE 2021/22

Andrew Vallance presented the report to the Committee and went through the highlights. Andrew Vallance commented that short term borrowing was unlikely to continue, and it was better to move some funds to one year plus loans at a rate of about 0.5%. This was an ongoing process and £20 million would be moved to short to medium term and then this would be kept under review with support from our external advisors.

Councillor Bond commented that the ArlingClose Report was out of date. Andrew Vallance informed the Committee that things had been moving so fast and the interest rates had been changing and also the pay and inflation rates had been increasing that it was difficult for some of the advice to be printed and still remain relevant. Andrew Vallance commented that the treasury strategy would need to be updated prior to final sign-off with the budget with the latest economic information at that point in time.

RESOLVED UNANIMOUSLY: that the Committee noted and approved the mid-year Treasury Management Mid-Year Review Report 2021/22

DRAFT TREASURY MANAGEMENT STRATEGY 2022/23

Andrew Vallance presented the report to the Committee and informed the Committee that, similar to this year, the funds would be moved to longer term borrowing as appropriate and with advice from our external advisors.

Councillor Bowden asked what the impact was of the power crisis on the contracts and Andrew Vallance informed the Committee that inflation had been included in the budget and budget report and a lot of work continued to be done to assess impact.

Councillor Jones asked what the process was on the long to short term borrowing and Andrew Vallance explained that advice was taken from our advisors.

Adele Taylor explained to the Committee that the strategy was the parameters that the authority had to work within. It depended on the cashflow and borrowing requirements. There was a technical expert on the team that only concentrated on this. The advice would and could change rapidly depending on the market.

Councillor Jones asked if the authority had gone over the £5 million a year borrowing mark to fund new capital expenditure and it was confirmed that such borrowing would not go over the £5 million. Changes to borrowing levels were due to cashflow issues, such as repaying unspent Covid-19 business grants to the Government.

Councillor Hilton explained that the authority looked after the funds that LEP held as part of its cashflow and the authority would only borrow if they needed to.

Councillor Bond commented that it was a great idea to move short term to longer term borrowing.

Councillor Hilton confirmed that the moving of funds would be staggered and managed very closely.

RESOLVED UNANIMOUSLY: that the Committee noted and commented on The Council’s draft Treasury Management Strategy for 2022/23 as set out in section 4 of this report and the Council’s draft Prudential Indicators set out in Appendix B.

DRAFT CAPITAL STRATEGY 2022/23 - 2026/27

Andrew Vallance presented the report to the Committee and informed them that the report would be amended if cabinet or Council changed anything in terms of the detail of the capital programme.

Councillor Hilton commented that in the last three years there had not been much mention of the capital strategy but now it had been developed, it had given direction and it was a very easy to read report.

Councillor Jones commented that this was a very good report. It was dovetailed to the corporate plan that had already been discussed at Corporate O & S Panel. Councillor Jones understood that it would be amended if any changes were made by Cabinet.

Councillor Bhangra commented that there were many acronyms in the report and therefore it would be good to have an index for all to be clear.

ACTION: Add index to report

RESOLVED UNANIMOUSLY: that the Committee notes the report and comments on the draft Capital Strategy set out in Appendix A.

WORK PROGRAMME

Councillor Jones asked for a review of process with respect to the Code of Conduct, and the length of time they take.

Adele Taylor suggested that if the decision to join SWAP was agreed by Cabinet, they could be invited to the February meeting to bring forward what and how they were to do things and what the Committee expected. This would be decided after the November Cabinet meeting.

RESOLVED UNANIMOUSLY: that these were both good suggestions to add to the work programme.

The meeting, which began at 7.00 pm, finished at 8.20 pm

CHAIRMAN.....

DATE.....

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Council Trusts

Audit and Governance Committee – 17 February 2022

To receive, for information only, a report on the management and administration of those Trusts where Cabinet acts as the Trustees and others in which RBWM has involvement. Any areas of concern identified by the Panel will be raised with relevant officers/Cabinet 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 of them and to ensure that they do not place themselves or the authority in a difficult or inappropriate position by failing to fulfil their responsibilities fully.

The Annual Accounts for the 2020/21 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. The Head of Communities has confirmed that the Trustees (Cabinet Members) were updated on the status of the two investment portfolios used by these two charities in November 2021. The Trustees noted the background and changes reported as an update, and the improved situation. The Trustees were advised that the two investment funds had recovered and were now back at values in excess of the values when the concerns about the losses in fund values were previously flagged by the Corporate Overview and Scrutiny Panel. The Trustees were satisfied the two investment funds being used were a solid and appropriate investment base for the respective charities. No further action was identified at this stage by the Trustees.

The Annual Accounts for the 2020/21 financial year for the RBWM Flood Relief Fund are also attached for information. An annual return is submitted, via an online form, for the charity on the Charity Commission website.

Name	Summary of role /obligations / objectives	Key Documents	Trustees	Current RBWM Appointees	Issues raised by Trustees	Lead Officer(s) from RBWM for dealing with the Trust	Response from officer	Date of last Annual Return on Charity Commission website	Assets	Payments out 20/21	Payments out 19/20
Category 1 – Charitable Trusts	Charitable Trusts where Cabinet is acting as Trustees on behalf of the Council.										
Royal Borough Recreational 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 ARRANGEMENT - the Trust formally occupied the Magnet Leisure centre until 2015 before it surrendered its lease back to RBWM. The operation of the Magnet then transferred to other charitable operators. KEY DOCUMENTS - 05 January 2015 Surrender of Lease	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.	Clirs Cannon, McWilliams, Carroll, Johnson, Clark, Rayner, Hilton, and Coppinger conformed they had no issues or concerns to report. Cllr Stimson said that sustainability, and leaving the land especially in a better condition than we received it, should be at the heart of our management of it. Cllr Rayner highlighted that the new Braywick Leisure Centre opened in September 2020 in challenging circumstances with Covid and has quickly established to much success and well received by residents.	David Scott, Head of Communities	During the last year the operation of the Magnet Leisure Centre ceased as the centre was closed and activity transferred to the new Braywick Leisure Centre in Spetember 2020.	Annual Return for 31 Mar 2021 submitted 15 Oct 2021	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.	Clirs Cannon, McWilliams, Carroll, Hilton, Clark, Johnson, Rayner, and Coppinger confirmed they had no issues or concerns. Cllr Stimson said that sustainability, and leaving the land especially in a better condition than we received it, should be at the heart of our management of it.	David Scott, Head of Communities	The arrangements at 4 Marlow Road have changed during the last year, with the day to day operation of the centre being transferred to Maidenhead Community Centre with effect from June 2021. This transfer followed an earlier decision of Cabinet and Council in connection with its wider property management role as MCC were previously operating from the centre in York Road leased to WRVS.	Annual Return for 31 Mar 2021 submitted 15 Oct 2021	Funds invested with Legal & General - see accounts appended	£15,770	£21,607
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. The trust distributes grants annually to support cultural and arts based activities, in conjunction with the RBWM Community Grants scheme.	23 rd July 1890 – Deed of Gift 7th Nov. 1946 – Conveyance 21st July 1971 - Scheme	Members of Cabinet		Cllr Hilton commented that he had seen a change in the usage of 4 Marlow Road to the considerable benefit of the Maidenhead Community Centre. The Trust holds investments, and the income continues to be used to support recreational and cultural activities via the council's grants programme. Clirs McWilliams, Carroll, Cannon, Rayner, Clark, Coppinger and Johnson confirmed they had no concerns or issues. Cllr Stimson said that sustainability, and leaving the land especially in a better condition than we received it, should be at the heart of our management of it.	David Scott, Head of Communities	The arrangements at 4 Marlow Road have changed during the last year, with the day to day operation of the centre being transferred to Maidenhead Community Centre with effect from June 2021. This transfer followed an earlier decision of Cabinet and Council in connection with its wider property management role as MCC were previously operating from the centre in York Road leased to WRVS.	Annual Return for 31 Mar 2021 submitted 15 Oct 2021	Funds invested with Kames Capital - see accounts appended	£13,000	£13,000
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		Cllr Hilton commented that over the past two years it had been extended and refurbished adding to facilities at the play and recreational area to the advantage of residents. Clirs McWilliams, Cannon, Rayner, Carroll, Clark, Coppinger, and Johnson confirmed they had no issues or concerns to report. Cllr Stimson said that sustainability, and leaving the land especially in a better condition than we received it, should be at the heart of our management of it. Cllr Rayner commented that the Clewer Memorial Park extension has meant that a successful community hub has opened and is run by Woodys cafe.	Anthony Hurst - Parks and Countryside Team Leader	The refurbishment of the Pavillion within the groups of the Recreation Groud were completed during the last year and the new pavillion buling is now operating as an extended community venue, and is proving to be very popular.	Annual return for 31 March 2021 submitted on 10 January 2022	Nil return	£0	£0

KIDWELLS PARK TRUST
Charity Registration No. 300178

ANNUAL REPORT

2020/21

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 1RF.

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 Councils 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 will 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 2020/21 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	Awarded £
Maidenhead Choral Society	500
Maidenhead Festival	2,000
Norden Farm	5,250
The Old Court	5,250
Total Grants Awarded in 2020/21	13,000

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: 19 August 2021

Councillor Andrew Johnson on behalf of the Trustees

Kidwells Park Trust - Statement of Financial Activities as at 31 March 2021

	Notes	Designated Fund £	2020/21 Total £	2019/20 Total £
Income				
Interest (Gross)		13,522	13,522	19,076
Total Income		13,522	13,522	19,076
Expenditure				
Grants Awarded		13,000	13,000	13,000
Total Expenditure		13,000	13,000	13,000
Net Income/(expenditure) and net movement in funds		522	522	6,076
Reversal of prior years accruals (deemed to be invalid)		28,458	28,458	
Net gains/(losses) on investments	2	51,461	51,461	(51,163)
Net Movement in Funds		80,441	80,441	(45,087)
Funds Brought Forward at 31 March 2020		358,535	358,535	403,622
Fund Balances carried forward as at 31 March 2021		438,976	438,976	358,535
Balance Sheet 31 March 2021				
		Designated Funds £	2020/21 Total £	2019/20 Total £
Non Current Assets				
Investments		444,976	444,976	387,743
Current Assets				
		0	0	0
Current Liabilities				
Creditors and Accruals	3	6,000	6,000	29,208
Net Current Assets		(6,000)	(6,000)	(29,208)
Net Assets		438,976	438,976	358,535
Financed by:				
Fund Balances				
Designated Funds		438,976	438,976	358,535
		438,976	438,976	358,535

Kidwells Park Trust
Notes to the Accounts
31 March 2021

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. Gain 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.

3. Resources expended – Grants 2020/21

Organisation	Paid £
Maidenhead Festival	2,000
Maidenhead Music Society	500
Norden Farm Centre Trust Ltd	5,250
Total Grants Paid in 2020/21	7,750

Sums accrued: -

Grants Accrued

£6,000

6. List of Trustees

RBWM Cabinet members on behalf of Council

WORKING BOYS CLUB
Charity Registration number: 237922

ANNUAL REPORT
2020/21

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: 19 August 2021

Councillor Andrew Johnson on behalf of the Trustees

Working Boys Club - Statement of Financial Activities for the year ended 31 March 2021

	Notes	Expendable Endowment Fund £	2020/21 Total £	2019/20 Total £
Income				
Interest (Gross)		15,772	15,772	21,607
Total Income		15,772	15,772	21,607
Expenditure				
Donations Made		15,772	15,772	21,607
Total Expenditure		15,772	15,772	21,607
Net Income/(expenditure) and net movement in funds before gains & losses on investments				
		0	0	0
Net gains/(losses) on investments	2	86,836	86,836	(69,538)
Net Movement in Funds		86,836	86,836	(69,538)
Funds Brought Forward at 31 March 2020		560,527	560,527	560,527
Fund Balances carried forward at 31 March 2021		647,363	647,363	560,527
Balance Sheet at 31 March 2021				
		Expendable Endowment Fund £	2020/21 Total £	Expendable Endowment Fund £
Non Current Assets				
Investments	2	647,363	647,363	560,527
Current Assets		0	0	0
Current Liabilities		0	0	0
Net Current Assets		0	0	0
Net Assets		647,363	647,363	560,527
Financed by:				
Fund Balances				
Expendable Endowment		647,363	647,363	560,527
		647,363	647,363	560,527

Working Boys Club
Notes to the Accounts
31 March 2021

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	2020/21	2019/20
	£	£
Market value brought forward	560,527	630,065
Add net gain/(loss) on revaluation*	86,836	(69,538)
Market value as at 31st March	647,363	560,527

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

Name	Summary of role /obligations / objectives	Key Documents	Trustees	Current RBWM Appointees	Issues raised by Trustees appointed by RBWM	Lead Officer(s) from RBWM for dealing with the Trust	Response from officer(s)	Date of last Annual Return on Charity Commission website	Assets	Payments out 20/21	Payments out 19/20
Category 2 – Charitable Trusts	Charitable Trusts which RBWM is involved with and provides the lead and all administrative 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	Cllr Story (as Mayor) from Dec 2020	Cllr Story and Andrew Scott, (Civic Team Manager), confirmed that they had no issues or concerns to report.	Andrew Scott, Civic Team Manager	No issues to report	Annual Return for 31 Mar 2021 submitted 22 December 2021	Funds held in bank account	£1,397	£3,150
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	Cllr Story (as Mayor) from Dec 202	Cllr Story, Andrew Vallance (Head of Finance) and Karen Shepherd, (Head of Governance), confirmed that they had no issues or concerns to report.	Andrew Scott, Civic Team Manager	Andrew Scott - There has been no activity with the Flood Relief Fund in the last financial year. Although applications can be submitted for very localised flooding, generally it has been used to assist residents affected by extensive localised flooding such as the Datchet/ Wraysbury floods in 2013/14.	Annual Return for 31 Mar 2021 submitted 15 Oct 2021	Funds held in bank account	£0	£0
21											
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.	11th February 1985 – Declaration of Trust as amended by deed of variation dated 10th 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.	Cllrs Bateson, Story, Luxton	Cllr Luxton and Story confirmed that they had no issues or concerns to report. Cllr Bateson also had no concerns or issues to report other than the various closures of the school and Leisure Centre due to the pandemic.	David Scott, Head of Communities	A new CIO was created in June 2020, and this new CIO took over the day to day operations of all the leisure centres previously contract to Parkwood Leisure. (As a result of the disruption caused by the pandemic, Parkwood Leisure decided it was unable to continue to operate the RBWM leisure management concession contract, and a business transfer agreement was negotiated and implement with effect from 1st August 2020, when the day to day operations transferred to the new Charitable Incorporate Organisation Leisure Focus Trust). LFT have had a very challenging first year of operation during 2020/21 as the ongoing impact of the pandemic has required further periods of lock down closures and restrictions. LFT are now re-developing the business as part of the Stage 4 Roadmap responding to the pandemic. There is ongoing close monitoring and partnership working between the Council and LFT as restrictions have been released and normal operations are restored.	Annual Return for 31 Mar 2021 submitted 15 Oct 2021	CSCRCT 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	Current RBWM Appointees	Issues raised by Trustees appointed by RBWM	Lead Officer(s) from RBWM for dealing with the Trust	Response from officer(s)	Date of last Annual Return on Charity Commission website	Assets	Payments out 20/21	Payments out 19/20
Category 3	Those Charitable Trusts which RBWM is involved with, but does not provide lead or administrative 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	Cllr Story (as Mayor) from Dec 2020	Cllr Story confirmed that he had no issues or concerns to report.	Andrew Scott, Civic Team Manager	No issues to report	Annual Return for 31 Mar 2020 submitted 07 Jan 2021	Assets and financial details available on the Charity 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 Walters and Story (as Mayor) from Dec 2020	Cllrs Story and Walters confirmed they had no issues or concerns to report.	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Mar 2021 submitted 23 Sept 2021.	Assets and financial details available on the Charity Commission website		
The Sports 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.	Mr Phillip Love, Cllrs Coppinger, Clark, Walters, Stimson, Story (as Mayor) from Dec 2020	Cllrs Walters, Stimson, Clark, Coppinger, Story and Mr Phillip Love confirmed that they had no issues or concerns to report.	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Dec 2020 submitted 27 Oct 2021	Assets and financial details available on the Charity Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees	Current RBWM 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 20/21	Payments out 19/20
Poole's and Ring's Charity No - 202895	OBJECTS - a relief of poverty charity assisting persons living within the postcode area of SL6 1-9.	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	Mr Phillip Love, Councillors Coppinger, Clark, Walters. Cllr Story (as Mayor) from Dec 2020	Cllrs Coppinger, Clark, Walters and Story and Mr Phillip Love confirmed that they had no issues or concerns to report.	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Dec 2020 submitted 27 Oct 2021	Assets and financial details available on the Charity 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	Councillor Walters (from June 2021)	Cllr Walters confirmed had no issues or concerns to report.	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Aug 2020 submitted 06 May 2021	Assets and financial details available on the Charity 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	Councillor Shelim, Mr Ed Wilson	Mr Ed Wilson commented: 1) Trustees were asked if they required any grant funding from RBWM in relation to the work of the charity. Given the financial position of the charity it was felt that no grant funding was required. 2) Trustees were asked if RBWM could assist with funding in relation to the insulation etc. of the almshouses to meet the RBWM Climate Strategy. It was felt that the ongoing improvement works at the almshouses was sufficiently funded. Cllr Shelim confirmed he had no issues or concerns to report	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Mar 2021 submitted 19 November 2021	Assets and financial details available on the Charity Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees	Current RBWM 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 20/21	Payments out 19/20
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	Councillor Bateson	Cllr Bateson commented that everything had been running well and that there were no concerns or issues to report.	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Dec 2020 submitted 20 April 2021	Assets and financial details available on the Charity Commission website		
Cox Green Community 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 trustees including 2 nominated by RBWM	Mr B Adams and Mrs V Howes	Mrs V Howes - confirmed she had no concerns or issues to report. Mr B Adams - commented that parking is owned and shared with Cox Green School so during working day, spaces are very limited and can cause considerable problems for the centre with centre users unable to park their cars. Many people would not be able to walk to the centre and need a car to arrive there.	David Scott, Head of Communities	No issues to report	Annual Return for 31 Mar 2021 submitted 28 Sept 2021	Assets and financial details available on the Charity Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees	Current RBWM 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 20/21	Payments out 19/20
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 including 2 nominated by RBWM	Councillor Davies and Mr Ed Wilson	Mr Ed Wilson commented 1) Trustees were asked if they wanted to apply for grant funding from RBWM to assist with the cost of replacing fencing/ gates at the St Andrews Allotments. Two applications were made and RBWM agreed to make a grant on each occasion. 2) Planning advice was requested in relation to the installation of fencing/ gates at the Cranbourne Ave entrance. 3) A planning application was subsequently made to and approved by RBWM for the fencing/ gates. 4) Trustees were asked if they wanted to submit to RBWM further planning applications in relation to gates/ fencing at Gordon Rd and at St Andrews Cres. These are being progressed by EW. Cllr Davies agreed with Mr Wilson's comments.	David Cook, Democratic Services Team Manager	No issues to report	Annual Return for 31 Dec 2020 submitted 12 June 2021	Assets and financial details available on the Charity Commission website		
No.22 Youth Counselling Agency, Maidenhead (Windsor and Maidenhead Youth Counselling Service) No - 1177138	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	Councillor Stimson	Cllr Stimson said that it would be useful to have a regular bi-annual meeting with AFC regarding the hubs. She added that sustainability, and leaving the land especially in a better condition than we received it, should be at the heart of our management of it.	David Cook, Democratic Services Team Manager	Lin Ferguson (Deputy Director, AfC) has confirmed the Adults, Children and Health O&S Panel is scheduled to receive a report on the Family Hubs in April 2022.	Annual Return for 31 Mar 2021 submitted 15 Dec 2021	Assets and financial details available on the Charity Commission website		

Name	Summary of role /obligations / objectives	Key Documents	Trustees	Current RBWM 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 20/21	Payments out 19/20
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	Anthony Hurst - Parks and Countryside Team Leader	No issues to report	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 redevelop 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.	Councillor Rayner.	Cllr Rayner commented TVAC was much used by residents and is home to an elite Athletic Club which has sent members to the Olympics.	David Scott, Head of Communities	The tripartite operation of the TVAC continues under contract with Datchet and Eton Leisure. The centre has experienced significant disruption over the last year due to the pandemic, however the centre has resumed nearly normal operations under the latest Stage 4 of the Roadmap response by Government to the worldwide pandemic.	N/A	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.	£105,000	£52,500

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD FLOOD RELIEF FUND

Charity Registration number: 1049043

ANNUAL REPORT

2020/21

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 2021 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 Jubilee River reduces flood risk to properties by increasing the total flood capacity of the channels flowing through Maidenhead, Windsor, Eton and Cookham. While it does not protect communities downstream of the scheme, it operates so that flood levels downstream are not adversely affected.

Signed:

Cllr John Story on behalf of the Trustees

Date:

Flood Relief Fund
Statement of Financial Activities
31 March 2021

	Expendable Endowment Fund	2020/21 Total	2019/20 Total
	£	£	£
Incoming Resources			
Interest (Gross)	192	192	1,369
Donations Received	0	0	0
Total Incoming Resources	192	192	1,369
Resources Expended			
Donations Made	0	0	0
Total Resources Expended	0	0	0
Net Incoming/ (Outgoing) Resources	192	192	1,369
Net Movement in Funds	192	192	1,369
Funds Brought Forward at 31 March 2020	192,066	192,066	190,697
Fund Balances carried forward as at 31 March 2021	192,258	192,258	192,066

Balance Sheet
31 March 2021

	Expendable Endowment Fund	2020/21 Total	2019/20 Total
	£	£	£
Current Assets			
Bank and Deposit Accounts	192,258	192,258	192,066
Current Liabilities	0	0	0
Net Current Assets	192,258	192,258	192,066
Net Assets	192,258	192,258	192,066
Financed by:			
Fund Balances			
Expendable Endowment	192,258	192,258	192,066
	192,258	192,258	192,066

The Royal Borough of Windsor and Maidenhead Flood Relief Fund
Notes to the Accounts
31 March 2021

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.

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Report Title:	Annual Governance Statement (2020/21) and Action Plan 2021/22 Progress
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Johnson, Leader of The Royal Borough of Windsor and Maidenhead
Meeting and Date:	Audit and Governance Committee 170222
Responsible Officer(s):	Emma Duncan Monitoring Officer and Deputy Director of Law and Strategy
Wards affected:	All



REPORT SUMMARY

This report presents the progress made on the Action Plan attached to the 2020/21 Annual Governance Statement (AGS), including the AGS Action Plan for the current year.

It recommends that the Committee considers the content and notes the actions already taken and those planned.

0. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That the Audit and Governance Committee notes the report identifying any specific matters which should be brought to the attention of Council or Cabinet.

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

Options

Table 1: Options arising from this report

Option	Comments
The Committee notes the report identifying any specific matters which should be brought to the attention of Council or Cabinet	The recommendation is being made to ensure that the council meets its statutory requirements and those of the Committee's Terms of Reference to be satisfied that the council has in place appropriate corporate governance systems and controls

2. CONTEXT

2.1 The Council adopted a new Corporate Plan 2021-2026 (“Building a sustainable borough of opportunity and innovation) in November 2021. This established a number of priorities including “A Council trusted to deliver”.

2.2 A strong Governance Framework is part of meeting this objective.

2.3 The Annual Governance Statement (AGS) 2020-21 (and Action Plan) was previously reported to the Committee on 29th July 2021. This report presents progress on the Action Plan.

2.4 As part of the Council’s improvement journey the Council’s key governance statutory officers (Head of Paid Service, S151 Officer, Monitoring Officer, and deputies) meet as the Statutory Governance Officer Group to discuss governance related issues and lead on the preparation of the AGS and Action Plan, which they monitor during the year.

2.5 As part of preparing the AGS a review has been undertaken against the Centre for Governance and Scrutiny’s “Governance Risk and Resilience Framework” which aligns with the CIPFA Code which underpins the AGS.

2.6 The outcomes from this, together with other issues from the AGS 19/20, issues identified from the Monitoring Officer report, issues raised through external and internal audit, complaints or other routes form the basis for the AGS and Action Plan.

2.7 Where issues have been identified “in year” these have been added to the Action Plan.

2.8 Key areas for focus this year were grouped thematically around the good governance principles and allowed for a managed process of improvement.

2.9 Key areas;

- A continued focus on ethical values, integrity and respecting the rule of law to include continuing work on the new Code of Conduct, workshop sessions for Members on the wider governance framework, a review of the Member/Officer Protocol and revisiting our procurement processes.
- Strengthening the strategic framework with a new outcomes based Corporate Plan emanating from a robust evidence base and consultation and engagement with our residents and communities, with enhanced reporting and tracking capability.
- Managing risks and performance more effectively with a review of our risk assessment framework, a new performance management system and implementing the Property Company Governance Action Plan.

- Reinforcing our Overview and Scrutiny function to give better oversight on key strategic priorities.
- Building up the Council's links with residents, communities, and businesses through a new approach to engagement to deliver better outcomes

2.10 The Action Plan appears as Appendix B to the report which identifies progress to date.

2.11 Following receipt of the Corporate Peer Challenge report the Action Plan will be reviewed and updated for the 2021/22 AGS and Action Plan.

3. KEY IMPLICATIONS

Outcome	Unmet	Met	Exceeded	Exceeded Significantly	Date of delivery
The council has a process in place to meet the core principles of good governance supporting good performance and outcomes for service users / residents.	Poor service performance and outcomes for service users / residents	Good service performance and outcomes for service users / residents.	n/a	n/a	ongoing
Residents will have assurances that the principles of good governance are incorporated into the council's normal business processes, providing them with confidence in the decision-making and management processes and in the conduct and professionalism of its Members, officers, partners, and other agents in delivering services.	Loss of residents' confidence. Council reputation may be affected.	Residents' confidence in place. Council reputation protected.	n/a	n/a	ongoing

4. FINANCIAL DETAILS / VALUE FOR MONEY

There are no financial implications directly arising from the report, however good governance clearly helps RBWM (Royal Borough of Windsor and Maidenhead) manage its resources effectively

5. LEGAL IMPLICATIONS

None arise directly because of the report, however good governance clearly helps RBWM (Royal Borough of Windsor and Maidenhead) meet its legal obligations to its residents and service users protects the Council from legal challenge. More importantly good governance is the cornerstone of building trust between RBWM and the people that it serves.

6. RISK MANAGEMENT

Table 2: Impact of risk and mitigation

Risk	Level of uncontrolled risk	Controls	Level of controlled risk
Poor Governance/legal challenge/council not meeting its objectives	High	Those identified as part of the Code of Corporate Governance	Medium

7. POTENTIAL IMPACTS

Equalities. An Equality Impact Assessments is attached as appendix A. Also all Equalities Impact Assessments are published on the council’s website. No issues have been identified from this report.

Climate change/sustainability. None

Data Protection/GDPR. None

8. CONSULTATION

Consultation on this report has been by the Statutory Governance Officer Group

9. TIMETABLE FOR IMPLEMENTATION

Timescales for implementation are contained in the Action Plan.

10. APPENDICES

This report is supported by two appendices:

- Appendix A – Equality Impact Assessment
- Appendix B – Action Plan

11. BACKGROUND DOCUMENTS

This report is supported by 4 background documents:

- AGS Report 29 July 2021 Audit and Governance Committee
- CIPFA “Delivering Good Governance” 2016
- CfGS (Centre for Governance and Scrutiny) “Governance Risk and Resilience Framework” 2021.
- Guidance - CIPFA Bulletin 06 Application of the Good Governance Framework 2020/21.

12. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officers (or deputies)</i>			
Adele Taylor	Executive Director of Resources/S151 Officer	020222	04/02/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	Report Author	
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	020222	
Elaine Browne	Head of Law (Deputy Monitoring Officer)	020222	030222
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	020222	07/12/22
<i>Mandatory: Procurement Manager (or deputy) - if report requests approval to award, vary or extend a contract</i>			
Lyn Hitchinson	Procurement Manager	Information only	
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			

Duncan Sharkey	Chief Executive	020222	03/02/22
Andrew Durrant	Executive Director of Place	Information only	
Kevin McDaniel	Executive Director of Children's Services	Information only	
Hilary Hall	Executive Director of Adults, Health and Housing	Information only	
<i>Heads of Service (where relevant)</i>			
	Head of		
	Head of		
	Head of		
<i>External (where relevant)</i>			
N/A			

Confirmation relevant Cabinet Member(s) consulted	Leader of the Council	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
For information	No	No

Report Author: Emma Duncan, Deputy Director of Law and Strategy emma.duncan@rbwm.gov.uk
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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Essential information

Items to be assessed: (please mark 'x')

Strategy		Policy		Plan		Project		Service/Procedure	X
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Responsible officer	Emma Duncan	Service area	Governance/Law	Directorate	Governance, Law, Strategy
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Stage 1: EqIA Screening (mandatory)	Date created: 090222	Stage 2 : Full assessment (if applicable)	Date created : n/a
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

"I am satisfied that an equality impact has been undertaken adequately."

Signed by (print): Emma Duncan

Dated:090222

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Guidance notes

What is an EqIA and why do we need to do it?

The Equality Act 2010 places a 'General Duty' on all public bodies to have 'due regard' to:

- Eliminating discrimination, harassment and victimisation and any other conduct prohibited under the Act.
- Advancing equality of opportunity between those with 'protected characteristics' and those without them.
- Fostering good relations between those with 'protected characteristics' and those without them.

EqIAs are a systematic way of taking equal opportunities into consideration when making a decision, and should be conducted when there is a new or reviewed strategy, policy, plan, project, service or procedure in order to determine whether there will likely be a detrimental and/or disproportionate impact on particular groups, including those within the workforce and customer/public groups. All completed EqIA Screenings are required to be publicly available on the council's website once they have been signed off by the relevant Head of Service or Strategic/Policy/Operational Group or Project Sponsor.

What are the "protected characteristics" under the law?

The following are protected characteristics under the Equality Act 2010: age; disability (including physical, learning and mental health conditions); gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation.

What's the process for conducting an EqIA?

The process for conducting an EqIA is set out at the end of this document. In brief, a Screening Assessment should be conducted for every new or reviewed strategy, policy, plan, project, service or procedure and the outcome of the Screening Assessment will indicate whether a Full Assessment should be undertaken.

Openness and transparency

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Enforcement

Judicial review of an authority can be taken by any person, including the Equality and Human Rights Commission (EHRC) or a group of people, with an interest, in respect of alleged failure to comply with the general equality duty. Only the EHRC can enforce the specific duties. A failure to comply with the specific duties may however be used as evidence of a failure to comply with the general duty.

**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT**

EqIA : Annual Governance Report Action Plan

Stage 1 : Screening (Mandatory)

1.1 What is the overall aim of your proposed strategy/policy/project etc and what are its key objectives?

The report relates to progress on the Annual Governance Statement Action Plan. This is a compliance issue and will not have any impact in terms of the Equality Duty.

1.2 What evidence is available to suggest that your proposal could have an impact on people (including staff and customers) with protected characteristics? Consider each of the protected characteristics in turn and identify whether your proposal is Relevant or Not Relevant to that characteristic. If Relevant, please assess the level of impact as either High / Medium / Low and whether the impact is Positive (i.e. contributes to promoting equality or improving relations within an equality group) or Negative (i.e. could disadvantage them). Please document your evidence for each assessment you make, including a justification of why you may have identified the proposal as “Not Relevant”.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT
EqIA : Annual Governance Report Action Plan

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	n/a			<i>Key data: The estimated median age of the local population is 42.6yrs [Source: ONS mid-year estimates 2020]. An estimated 20.2% of the local population are aged 0-15, and estimated 61% of the local population are aged 16-64yrs and an estimated 18.9% of the local population are aged 65+yrs. [Source: ONS mid-year estimates 2020, taken from Berkshire Observatory]</i>
Disability	n/a			
Gender re-assignment	n/a			
Marriage/civil partnership	n/a			
Pregnancy and maternity	n/a			
Race	n/a			<i>Key data: The 2011 Census indicates that 86.1% of the local population is White and 13.9% of the local population is BAME. The borough has a higher Asian/Asian British population (9.6%) than the South East (5.2%) and England (7.8%). The forthcoming 2021 Census data is expected to show a rise in the BAME population. [Source: 2011 Census, taken from Berkshire Observatory]</i>
Religion and belief	n/a			<i>Key data: The 2011 Census indicates that 62.3% of the local population is Christian, 21.7% no religion, 3.9% Muslim, 2% Sikh, 1.8% Hindu, 0.5% Buddhist, 0.4% other religion, and 0.3% Jewish. [Source: 2011 Census, taken from Berkshire Observatory]</i>
Sex	n/a			<i>Key data: In 2020 an estimated 49.6% of the local population is male and 50.4% female. [Source: ONS mid-year estimates 2020, taken from Berkshire Observatory]</i>
Sexual orientation	n/a			

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Outcome, action and public reporting

Screening Assessment Outcome	Yes / No / Not at this stage	Further Action Required / Action to be taken	Responsible Officer and / or Lead Strategic Group	Timescale for Resolution of negative impact / Delivery of positive impact
Was a significant level of negative impact identified?	No			
Does the strategy, policy, plan etc require amendment to have a positive impact?	No			

If you answered **yes** to either / both of the questions above a Full Assessment is advisable and so please proceed to Stage 2. If you answered "No" or "Not at this Stage" to either / both of the questions above please consider any next steps that may be taken (e.g. monitor future impacts as part of implementation, re-screen the project at its next delivery milestone etc).

**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT**

EqIA : Annual Governance Report Action Plan

Stage 2 : Full assessment

2.1 : Scope and define

2.1.1 Who are the main beneficiaries of the proposed strategy / policy / plan / project / service / procedure? List the groups who the work is targeting/aimed at.

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2.1.2 Who has been involved in the creation of the proposed strategy / policy / plan / project / service / procedure? List those groups who the work is targeting/aimed at.

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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

2.2 : Information gathering/evidence

2.2.1 What secondary data have you used in this assessment? *Common sources of secondary data include: censuses, organisational records.*

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2.2.2 What primary data have you used to inform this assessment? *Common sources of primary data include: consultation through interviews, focus groups, questionnaires.*

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Eliminate discrimination, harassment, victimisation

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

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Advance equality of opportunity

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Annual Governance Report Action Plan

Foster good relations

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

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2.4 Has your delivery plan been updated to incorporate the activities identified in this assessment to mitigate any identified negative impacts? If so please summarise any updates.

These could be service, equality, project or other delivery plans. If you did not have sufficient data to complete a thorough impact assessment, then an action should be incorporated to collect this information in the future.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT
EqIA : Annual Governance Report Action Plan

			October 2021 (A4)	IN PROGRESS: Training is being arranged on the Procurement Toolkit in readiness for its launch at end of February 2022
B. Ensuring openness and comprehensive stakeholder engagement	<ol style="list-style-type: none"> 1. Embedding of the new consultation framework 2. Adoption of a new Engagement Strategy 	Deputy Director of Governance, Law and Strategy/Monitoring Officer (B1&2)	September 2021 (B1&2)	<p>COMPLETE: Basic consultation is embedded and the next stage is to move to more meaningful forms of engagement in policy development.</p> <p>IN PROGRESS: The Engagement Strategy is a key part of the Corporate Plan and will be informed by feedback from the Corporate Peer Challenge.</p>
C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.	<ol style="list-style-type: none"> 1. Adoption of new corporate plan based on OGGs model 2. Implement InPhase system 	Deputy Director of Governance, Law and Strategy/Monitoring Officer (C1&2)	Nov 2021 (C1/C2)	<p>COMPLETE</p> <p>COMPLETE: The initial phase implementation will result in the Citizens Portal being launched in April giving access publicly to performance information.</p>
D. Determining the interventions necessary to optimise the achievement of the intended outcomes.	<ol style="list-style-type: none"> 1. Adoption of new corporate plan 2. Adoption of a new performance management framework 	Deputy Director of Governance, Law and Strategy/Monitoring Officer (D1&2)	Nov 2021 (D1/D2)	<p>COMPLETE</p> <p>COMPLETE: New Performance Framework has been adopted and is currently being populated with key measures.</p>

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.	<ol style="list-style-type: none"> 1. Adoption of People strategy 2. Consideration of leadership development for all officers in a leadership role 3. Development of an Overview and Scrutiny Development Plan based of the CfGS resilience framework to include work with the Audit and Governance Committee, Corporate Overview and Scrutiny Panel and Member Standards Panel. 4. Production of Scrutiny Handbook 	<p>Head of HR, Corporate Projects and IT (E1&2)</p> <p>Head of Governance (E3&4)</p> <p>Scrutiny Officer (E4)</p>	<p>Nov 2021 (E1&2)</p> <p>Oct 2021 (E3&4)</p>	<p>COMPLETE</p> <p>COMPLETE: Leadership Development Programme have been designed and will be implemented throughout 2022.</p> <p>COMPLETE: Action Plan developed following workshops with officers and survey responses from Members. This will be reviewed and adapted following the receipt of the Corporate Peer Challenge report.</p> <p>IN PROGRESS: Initial draft is complete.</p>
F. Managing risks and performance through robust internal control and	<ol style="list-style-type: none"> 1. Development of a new performance management framework 	<p>Deputy Director of Governance, Law and Strategy/Monitoring Officer (F1)</p>	<p>Nov 2021 (F1)</p>	<p>COMPLETE: New Performance Management Framework has been approved and is in the process of being embedded.</p>

<p>strong public financial management.</p>	<p>2. Review of Risk Management</p> <p>3. Council's Governance of the Property Company Action Plan</p>	<p>Head of Finance (F2)</p> <p>Deputy Director (F3)</p>	<p>Feb 2022(F2)</p> <p>April 2022 (F3)</p>	<p>IN PROGRESS: Review is currently underway.</p> <p>IN PROGRESS: Corporate O&S oversee the action plan.</p>
<p>G. Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.</p>	<p>1. Further training for O&S panels on questioning techniques and scrutiny work</p> <p>2. CfGS resilience framework workshops for Audit and Governance Committee, Corporate Overview and Scrutiny Panel and Member Standards Panel in workshop format.</p>	<p>Head of Governance (G1)</p> <p>Deputy Director of Governance, Law and Strategy/Monitoring Officer (G2)</p>	<p>Oct 2021 (G1)</p> <p>Nov 2021 (G2)</p>	<p>IN PROGRESS: This element will be delayed until the feedback and recommendations from the CPC can be implemented. In the interim, Panel Members have been provided with support and guidance to undertake scrutiny challenge sessions</p> <p>NOT COMPLETE: A survey of Members and Officers based on the CFGS framework was completed as a substitute action.</p>

Report Title:	Appointment of Local External Auditors
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Finance and Ascot
Meeting and Date:	Audit and Governance Committee – 17 February 2022
Responsible Officer(s):	Adele Taylor, Executive Director, Resources Andrew Vallance, Head of Finance
Wards affected:	All

REPORT SUMMARY

The report recommends arrangements for the appointment of local external auditors under the Local Audit and Accountability Act 2014 for the financial years 2023/24 to 2027/28.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report and:

RECOMMENDS to Council at its meeting on 24th February 2021 that RBWM remains part of the Public Sector Auditor Appointments (PSAA) collective procurement arrangement to appoint an External Auditor from the 2023/24 financial year on the grounds that this approach is most likely to achieve best value in a restricted market and avoids the need and cost of the Council itself undertaking a complex and time-consuming procurement process.

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

- 2.1 To ensure that arrangements are agreed for procuring local external auditors in time for the 2023/24 accounting year.

Options

Table 1: Options arising from this report

Option	Comments
To remain part of the collective PSAA procurement This is the recommended option	This is the preferred option for the reasons set out in the report
To procure external auditors alone	This is not the recommended option for the reasons set out in the report

3 BACKGROUND

3.1 Under the Local Audit and Accountability Act 2014, following the closure of the Audit Commission, local authorities are responsible for appointing their own external auditor. The appointment process needs to be undertaken in accordance with procurement rules which specify particular stages and timescales. There are five key stages of the process which are likely to be common across authorities:

- i) decide on the appointment process (a decision for Council whether to use the sector led body or appoint independently)
- ii) (if appointing independently) determine the important criteria to be considered when selecting the auditor and invite expressions of interest against these
- iii) evaluate expressions received
- iv) final evaluation of tenders
- v) recommendation to the authority.

3.2 Having reviewed the options available and in common with almost all local authorities, the Council in February 2017 decided to opt in to the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23.

3.3 PSAA is specified as the 'appointing person' for principal local government under the provisions of the Act and the Local Audit (Appointing Person) Regulations 2015 and is now undertaking the work needed to invite eligible bodies to opt in for the next appointing period (2023/24 – 2027/28) and to complete a procurement for audit services. The national opt-in scheme provides the following:

- The appointment of a suitably qualified audit firm to conduct audits for each of the five financial years commencing 1 April 2023.
- Appointing the same auditor to other opted-in bodies that are involved in formal collaboration or joint working initiatives to the extent this is possible with other constraints.
- Managing the procurement process to ensure both quality and price criteria are satisfied. PSAA has sought views from the sector to help inform its detailed procurement strategy.
- Ensuring suitable independence of the auditors from the bodies they audit and managing any potential conflicts as they arise during the appointment period.
- Minimising the scheme management costs and returning any surpluses to scheme members.
- Consulting with authorities on auditor appointments, giving the Council the opportunity to influence which auditor is appointed.
- Consulting with authorities on the scale of audit fees and ensuring these reflect scale, complexity, and audit risk.
- Ongoing contract and performance management of the contracts once these have been let.

3.4 When audit contracts were last awarded in 2017 the audit market was relatively stable, there had been few changes in audit requirements, and local

audit fees had been gradually reducing over a long period. During 2018 a series of financial crises and failures in the private sector led to questioning about the role of auditors and the focus and value of their work. Four independent reviews were commissioned by Government: Sir John Kingman's review of the Financial Reporting Council (FRC), the audit regulator; the Competition and Markets Authority review of the audit market; Sir Donald Brydon's review of the quality and effectiveness of audit; and Sir Tony Redmond's review of local authority financial reporting and external audit. The recommendations are now under consideration by Government, with the clear implication that significant reforms will follow. A new audit regulator (ARGA) is to be established, and arrangements for system leadership in local audit are to be introduced. Further change will follow as other recommendations are implemented.

- 3.5 A national drive to improve audit quality has created a major pressure for audit firms to ensure full compliance with regulatory requirements and expectations in every audit they undertake. Firms have asked their audit teams to undertake additional work to gain deeper levels of assurance. However, additional work requires more time, posing a threat to the firms' ability to complete all their audits by the target date for publication of audited accounts. While changes to working practices arising from the Covid pandemic have been a factor in delayed audit opinions in recent times, timescales were increasingly under pressure prior to 2020. Additional audit work costs more and as a result, many more fee variation claims have been needed than in prior years.
- 3.6 Against this backdrop, the arguments in favour of participating in a sector-wide collective approach to appointing a local auditor rather than doing this independently are felt to be even stronger than in 2017. Supporting the sector-led body also offers the best way of ensuring there is a continuing and sustainable public audit market into the medium and long-term. It is therefore proposed that the Council accepts Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023. The deadline for submission of opt-in documents to PSAA is 11 March 2022, with a decision to participate required by a meeting of Full Council prior to that date.
- 3.7 Indications from Berkshire s151 Officers are that all their authorities plan to sign up to the PSAA process. Early discussions have also highlighted that there would be some advantages of having the same firm appointed to cover the Berkshire area, due to the links between authorities such as a shared Pension Fund. Currently reliance needs to be placed on the findings of different audit firms for such issues, which can cause complexity and delays in audit signing offs. Against this, resourcing the audit would potentially be difficult for a single firm, with all authorities facing the same certification deadline. Members are asked to endorse a continuation of discussions between Section 151 Officers and engagement with PSAA should this issue be felt worth pursuing.

4 FINANCIAL DETAILS / VALUE FOR MONEY

4.1 There are no direct financial consequences of this decision.

5 LEGAL IMPLICATIONS

5.1 The recommended action complies with the requirements of the Local Audit and Accountability Act 2014.

6 RISK MANAGEMENT

6.1 There are no implications in this report.

7 POTENTIAL IMPACTS

7.1 Equalities. An Equality Impact Assessment is attached as Appendix 1. A screening assessment has been completed which indicates the proposal does not have any equality impacts.

7.2 Climate change/sustainability. There are no impacts as a consequence of the decision.

7.3 Data Protection/GDPR. No personal data has been processed.

8 CONSULTATION

8.1 The Head of Paid Service, the Section 151 Officer, the Monitoring Officer and the Deputy Monitoring Officers have been consulted on the report.

9 TIMETABLE FOR IMPLEMENTATION

9.1 2023/24 Accounts

10 APPENDICES

10.1 Appendix 1 - EQIA

11 BACKGROUND DOCUMENTS

11.1 None

12 CONSULTATION

Name of consultee	Post held	Date sent	Date returned
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Adele Taylor	Executive Director of Resources/S151 Officer	3/2/22	4/2/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	3/2/22	3/2/22
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Andrew Vallance	Head of Finance (Deputy S151 Officer)	Author	
Elaine Browne	Head of Law (Deputy Monitoring Officer)	3/2/22	
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	3/2/22	7/2/22
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Duncan Sharkey	Chief Executive	3/2/22	3/2/22
<i>External (where relevant)</i>			
N/A			

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance and Ascot	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Audit and Governance Committee recommendation to full Council	No	No

Report Author:
Andrew Vallance, Head of Finance andrew.vallance@rbwm.gov.uk

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

Essential information

Items to be assessed: (please mark 'x')

Strategy		Plan		Project	x	Service procedure	x
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Responsible officer	Andrew Valance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 09/02/2022	Stage 2 : Full assessment (if applicable)	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

"I am satisfied that an equality impact has been undertaken adequately."

Signed by (print): Andrew Valance

Dated: 09/02/2022

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EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

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Stage 1 : Screening (Mandatory)

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

1.1 What is the overall aim of your proposed strategy/policy/project etc and what are its key objectives?

The report recommends arrangements for the appointment of local external auditors under the Local Audit and Accountability Act 2014 for the financial years 2023/24 to 2027/28.

RECOMMENDATION: That Audit and Governance Committee notes the report and:

RECOMMENDS to Council at its meeting on 24th February 2021 that RBWM remains part of the Public Sector Auditor Appointments (PSAA) collective procurement arrangement to appoint an External Auditor from the 2023/24 financial year on the grounds that this approach is most likely to achieve best value in a restricted market and avoids the need and cost of the Council itself undertaking a complex and time-consuming procurement process.

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

To ensure that arrangements are agreed for procuring local external auditors in time for the 2023/24 accounting year.

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1.2 What evidence is available to suggest that your proposal could have an impact on people (including staff and customers) with protected characteristics? Consider each of the protected characteristics in turn and identify whether your proposal is Relevant or Not Relevant to that characteristic. If Relevant, please assess the level of impact as either High / Medium / Low and whether the impact is Positive (i.e. contributes to promoting equality or improving relations within an equality group) or Negative (i.e. could disadvantage them). Please document your evidence for each assessment you make, including a justification of why you may have identified the proposal as “Not Relevant”.

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

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Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			
Disability	Not Relevant			
Gender re-assignment	Not Relevant			
Marriage/civil partnership	Not Relevant			
Pregnancy and maternity	Not Relevant			
Race	Not Relevant			
Religion and belief	Not Relevant			
Sex	Not Relevant			
Sexual orientation	Not Relevant			

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

Outcome, action and public reporting

Screening Assessment Outcome	Yes / No / Not at this stage	Further Action Required / Action to be taken	Responsible Officer and / or Lead Strategic Group	Timescale for Resolution of negative impact / Delivery of positive impact
Was a significant level of negative impact identified?	No	Not at this stage		
Does the strategy, policy, plan etc require amendment to have a positive impact?	No	Not at this stage		

If you answered **yes** to either / both of the questions above a Full Assessment is advisable and so please proceed to Stage 2. If you answered “No” or “Not at this Stage” to either / both of the questions above please consider any next steps that may be taken (e.g. monitor future impacts as part of implementation, re-screen the project at its next delivery milestone etc).

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

Stage 2 : Full assessment

2.1 : Scope and define

2.1.1 Who are the main beneficiaries of the proposed strategy / policy / plan / project / service / procedure? List the groups who the work is targeting/aimed at.

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2.1.2 Who has been involved in the creation of the proposed strategy / policy / plan / project / service / procedure? List those groups who the work is targeting/aimed at.

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2.2 : Information gathering/evidence

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

2.2.1 What secondary data have you used in this assessment? *Common sources of secondary data include: censuses, organisational records.*

2.2.2 What primary data have you used to inform this assessment? *Common sources of primary data include: consultation through interviews, focus groups, questionnaires.*

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Eliminate discrimination, harassment, victimisation

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

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Advance equality of opportunity

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
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Disability					
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Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

EQUALITY IMPACT ASSESSMENT (EqIA) : Appointment of Local External Auditors

Foster good relations

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

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2.4 Has your delivery plan been updated to incorporate the activities identified in this assessment to mitigate any identified negative impacts? If so please summarise any updates.
These could be service, equality, project or other delivery plans. If you did not have sufficient data to complete a thorough impact assessment, then an action should be incorporated to collect this information in the future.

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Report Title:	Internal Audit Plan 2022/23 Quarter 1
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Finance and Ascot
Meeting and Date:	Audit and Governance Committee – 17 February 2022
Responsible Officer(s):	Adele Taylor, Executive Director, Resources Andrew Vallance, Head of Finance
Wards affected:	All

REPORT SUMMARY

The report recommends an internal audit plan for the first quarter of 2022/23. It will be presented by the Council's new internal auditors, South West Audit Partnership (SWAP), who formally start with the council on 1st April 2022.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report and:

APPROVES the Internal Audit Plan for 2022/23 Quarter 1, April to June 2022.

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

- 2.1 To ensure that the internal audit programme for the first three months of 2022/23 is agreed.

Options

Table 1: Options arising from this report

Option	Comments
To agree the Internal Audit Plan This is the recommended option	This is the preferred option for the reasons set out in the report
To not agree the Internal Audit Plan	This is not recommended as the Committee should oversee the work of SWAP.

3 BACKGROUND

- 3.1 The October 2021 meeting of Audit and Governance Committee recommended to Cabinet that the Council should become a member of the

South West Audit Partnership (SWAP). Cabinet ratified this decision in November 2021.

- 3.2 SWAP will therefore take over the role of the Council's internal auditors from 1 April 2022. A handover process will take place with the current internal auditors. The Shared Audit Partnership with Wokingham will complete the 2021/22 internal audit programme. SWAP will undertake any follow up audits in 2022/23.
- 3.3 SWAP's draft audit plan for April to June 2022 has been drawn up after discussions with the Head of Finance and is attached as **Appendix 1**. A further plan for Quarter 2 will be presented to the May 2022 meeting of this committee, after SWAP have consulted with officers and members and undertaken the initial reviews in this plan.
- 3.4 Key staff from SWAP will attend the meeting to present the plan and discuss training for committee members.

4 FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 There are no direct financial consequences of this decision.

5 LEGAL IMPLICATIONS

- 5.1 None.

6 RISK MANAGEMENT

- 6.1 SWAP will undertake a review of current risk management arrangements as part of this audit plan.

7 POTENTIAL IMPACTS

- 7.1 Equalities. An Equality Impact Assessment is attached as **Appendix 2**. A screening assessment has been completed which indicates the proposal does not have any equality impacts.
- 7.2 Climate change/sustainability. There are no impacts as a consequence of the decision.
- 7.3 Data Protection/GDPR. No personal data has been processed.

8 CONSULTATION

- 8.1 The Head of Paid Service, the Section 151 Officer, the Monitoring Officer and the Deputy Monitoring Officers have been consulted on the report.

9 TIMETABLE FOR IMPLEMENTATION

- 9.1 1 April 2022

10 APPENDICES

10.1 Appendix 1 - Internal Audit Plan April to June 2022

10.2 Appendix 2 - EQIA

11 BACKGROUND DOCUMENTS

11.1 None

12 CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory:</i>		<i>Statutory Officers (or deputies)</i>	
Adele Taylor	Executive Director of Resources/S151 Officer	4/2/22	4/2/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	4/2/22	4/2/22
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	Author	
Elaine Browne	Head of Law (Deputy Monitoring Officer)	4/2/22	
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	4/2/22	7/2/22
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Duncan Sharkey	Chief Executive	4/2/22	
Hilary Hall	Executive Director of Adults, Health & Housing	4/2/22	7/2/22
Kevin McDaniel	Executive Director of Children's Services	4/2/22	
Andrew Durrant	Executive Director of Place	4/2/22	
<i>External (where relevant)</i>			
N/A			

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance and Ascot	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Audit and Governance Committee for Approval	No	No

Report Author:
Andrew Vallance, Head of Finance andrew.vallance@rbwm.gov.uk

Area of Coverage	Brief Rationale	Audit Sponsor/ Senior Management Lead
<p>Finance</p>	<p>Risk Management Review of current risk management framework.</p> <p>Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year.</p>	<p>Head of Finance</p>
<p>Fraud</p>	<p>Baseline Assessment of Maturity in Relation to Fraud Corporate view of fraud maturity, to include benchmarking with other SWAP partners.</p>	<p>Executive Director of Resources</p>
<p>IT</p>	<p>ICT Governance Position statement covering key areas of risk across SCC ICT enterprise and infrastructure.</p> <p>Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year.</p>	<p>Head of HR, IT and Corporate Projects</p>
<p>Resources</p>	<p>Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year.</p> <p>NFI/SPD</p>	<p>Executive Director of Resources</p>

Adults, Health and Housing	Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year.	Executive Director of Adults, Health and Housing
Children’s	Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year. This will include liaison with Achieving for Children’s Internal Auditors with a view to collaboration as appropriate.	Executive Director of Children’s Services
Place	Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year.	Executive Director of Place
Governance	Audit Planning Working with management to improve our understanding of key risk areas and agree the audit plan for the first six months of the year.	Monitoring Officer and Deputy Director of Law and Strategy
Grants	As required.	Head of Finance
Other	Fleet Safety – Vehicle Checks Request by Chief Executive Corporate Contract Management Review of contract management framework	

<p>Follow-up</p>	<p>Follow-up Identification of significant issues identified from previous audit work to consider work required to provide assurance of appropriate reduction of risk.</p> <p>Recommendation Tracking Setting up of system to report on the implementation of agreed actions where significant issues reported.</p>	<p>Head of Finance</p>
<p>Advice and Support</p>	<ul style="list-style-type: none"> • Handover with existing Internal Auditors. • Audit Advice and Planning including Head of Internal Audit role. • Committee Reporting and attendance at other corporate meetings. • Committee Training. • Data Analytics – involvement in SWAP wide data analytics work and benchmarking. • News Round-up and Fraud Alerts. 	

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

Essential information

Items to be assessed: (please mark 'x')

Strategy		Plan	x	Project		Service procedure	
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Responsible officer	Andrew Valance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 09/02/2022	Stage 2 : Full assessment (if applicable)	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

"I am satisfied that an equality impact has been undertaken adequately."

Signed by (print): Andrew Valance

Dated: 09/02/2022

Guidance notes

What is an EqIA and why do we need to do it?

The Equality Act 2010 places a 'General Duty' on all public bodies to have 'due regard' to:

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

- Eliminating discrimination, harassment and victimisation and any other conduct prohibited under the Act.
- Advancing equality of opportunity between those with 'protected characteristics' and those without them.
- Fostering good relations between those with 'protected characteristics' and those without them.

EqIAs are a systematic way of taking equal opportunities into consideration when making a decision, and should be conducted when there is a new or reviewed strategy, policy, plan, project, service or procedure in order to determine whether there will likely be a detrimental and/or disproportionate impact on particular groups, including those within the workforce and customer/public groups. All completed EqIA Screenings are required to be publicly available on the council's website once they have been signed off by the relevant Head of Service or Strategic/Policy/Operational Group or Project Sponsor.

What are the "protected characteristics" under the law?

The following are protected characteristics under the Equality Act 2010: age; disability (including physical, learning and mental health conditions); gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation.

What's the process for conducting an EqIA?

The process for conducting an EqIA is set out at the end of this document. In brief, a Screening Assessment should be conducted for every new or reviewed strategy, policy, plan, project, service or procedure and the outcome of the Screening Assessment will indicate whether a Full Assessment should be undertaken.

Openness and transparency

RBWM has a 'Specific Duty' to publish information about people affected by our policies and practices. Your completed assessment should be sent to the Strategy & Performance Team for publication to the RBWM website once it has been signed off by the relevant manager, and/or Strategic, Policy, or Operational Group. If your proposals are being made to Cabinet or any other Committee, please append a copy of your completed Screening or Full Assessment to your report.

Enforcement

Judicial review of an authority can be taken by any person, including the Equality and Human Rights Commission (EHRC) or a group of people, with an interest, in respect of alleged failure to comply with the general equality duty. Only the EHRC can enforce the specific duties. A failure to comply with the specific duties may however be used as evidence of a failure to comply with the general duty.

Stage 1 : Screening (Mandatory)

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

1.1 What is the overall aim of your proposed strategy/policy/project etc and what are its key objectives?

The report recommends an internal audit plan for the first quarter of 2022/23. It will be presented by the Council’s new internal auditors, South West Audit Partnership (SWAP), who formally start with the council on 1st April 2022.

RECOMMENDATION: That Audit and Governance Committee notes the report and:

APPROVES the Internal Audit Plan for 2022/23 Quarter 1, April to June 2022.

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

To ensure that the internal audit programme for the first three months of 2022/23 is agreed.

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1.2 What evidence is available to suggest that your proposal could have an impact on people (including staff and customers) with protected characteristics? Consider each of the protected characteristics in turn and identify whether your proposal is Relevant or Not Relevant to that characteristic. If Relevant, please assess the level of impact as either High / Medium / Low and whether the impact is Positive (i.e. contributes to promoting equality or improving relations within an equality group) or Negative (i.e. could disadvantage them). Please document your evidence for each assessment you make, including a justification of why you may have identified the proposal as “Not Relevant”.

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

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Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			
Disability	Not Relevant			
Gender re-assignment	Not Relevant			
Marriage/civil partnership	Not Relevant			
Pregnancy and maternity	Not Relevant			
Race	Not Relevant			
Religion and belief	Not Relevant			
Sex	Not Relevant			
Sexual orientation	Not Relevant			

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

Outcome, action and public reporting

Screening Assessment Outcome	Yes / No / Not at this stage	Further Action Required / Action to be taken	Responsible Officer and / or Lead Strategic Group	Timescale for Resolution of negative impact / Delivery of positive impact
Was a significant level of negative impact identified?	No	Not at this stage		
Does the strategy, policy, plan etc require amendment to have a positive impact?	No	Not at this stage		

If you answered **yes** to either / both of the questions above a Full Assessment is advisable and so please proceed to Stage 2. If you answered “No” or “Not at this Stage” to either / both of the questions above please consider any next steps that may be taken (e.g. monitor future impacts as part of implementation, re-screen the project at its next delivery milestone etc).

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

Stage 2 : Full assessment

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Eliminate discrimination, harassment, victimisation

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
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Advance equality of opportunity

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

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Sex					
Sexual orientation					

EQUALITY IMPACT ASSESSMENT (EqIA) : Internal Audit Plan 2022/23 Quarter 1

Foster good relations

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Race					
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WORK PROGRAMME – AUDIT AND GOVERNANCE COMMITTEE

DIRECTORS	<ul style="list-style-type: none"> • Duncan Sharkey (Chief Executive) • Adele Taylor (Executive Director of Resources and S151 Officer) • Emma Duncan (Deputy Director of Law and Strategy)
LINK OFFICERS & HEADS OF SERVICES	<ul style="list-style-type: none"> • Catherine Hickman (Lead Specialist Audit and Investigation) • Steve Mappleby (Insurance and Risk Manager) • Andrew Vallance (Head of Finance) • Karen Shepherd (Head of Governance)

MEETING: 19th MAY 2022

ITEM	RESPONSIBLE OFFICER
2021/22 Annual Audit and Investigation Report	TBC
Work Programme	Panel clerk

MEETING: 28th JULY 2022

ITEM	RESPONSIBLE OFFICER
Work Programme	Panel clerk

MEETING: 22nd SEPTEMBER 2022

ITEM	RESPONSIBLE OFFICER
Work Programme	Panel clerk

MEETING: 20th OCTOBER 2022

ITEM	RESPONSIBLE OFFICER
Work Programme	Panel clerk

MEETING: 16th FEBRUARY 2023

ITEM	RESPONSIBLE OFFICER
Work Programme	Panel clerk

ITEMS SUGGESTED BUT NOT YET PROGRAMMED

ITEM	RESPONSIBLE OFFICER
Review of timescales/process on the Code of Conduct	TBC