

NOTICE
OF
MEETING

AUDIT AND GOVERNANCE COMMITTEE

will meet on

THURSDAY, 22ND SEPTEMBER, 2022

At 7.00 pm

In the

COUNCIL CHAMBER - TOWN HALL, MAIDENHEAD AND ON [RBWM YOUTUBE](#)

TO: MEMBERS OF THE AUDIT AND GOVERNANCE COMMITTEE

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

SUBSTITUTE MEMBERS

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

Karen Shepherd – Head of Governance - Issued: 13th September 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 28 th July 2022.	5 - 10
4.	<u>STATEMENT OF ACCOUNTS 2019/20</u> To receive and sign off the accounts.	To Follow
5.	<u>INTERNAL AUDIT PROGRESS REPORT</u> To consider the report.	11 - 38
6.	<u>ACTION PLAN ON RISK MANAGEMENT FROM INTERNAL AUDIT</u> To consider the report.	39 - 70
7.	<u>UPDATE ON GOVERNMENT RESPONSE TO REDMOND REVIEW AND IMPACT FOR RBWM</u> To consider the briefing note.	71 - 76
8.	<u>WORK PROGRAMME</u> To consider the Committee's work programme for the municipal year.	77 - 78

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, 28 JULY 2022

PRESENT: Councillors Lynne Jones (Chairman), Julian Sharpe (Vice-Chairman), Gurpreet Bhangra, John Story and Simon Bond

Also in attendance: Councillor David Hilton, Councillor John Bowden, Lisa Fryer (South West Audit Partnership) and Jonathan Gooding (Deloitte)

Officers: Mark Beeley, Emma Duncan, Adele Taylor and Andrew Vallance

APOLOGIES FOR ABSENCE

There was a short delay to the start of the meeting, due to a technical issue where the sound from the Council Chamber was not coming through on Zoom and YouTube. The meeting started at around 7.20pm.

Councillor Bond submitted his apologies for being late to the start of the meeting.

DECLARATIONS OF INTEREST

There were no declarations of interest received.

MINUTES

RESOLVED UNANIMOUSLY: That the minutes of the meeting held on 19th May 2022 were approved as a true and accurate record.

STATEMENT OF ACCOUNTS 2019/20 AND 2020/21 UPDATE

Jonathan Gooding, Deloitte, said at the last meeting the 2019/20 audit was at its final stages. Since then, Deloitte had received the amended final accounts and comments were anticipated to be cleared in the next few weeks. However, the new guidance on infrastructure assets which was anticipated had not yet been received from CIPFA. It was likely that the accounts would be concluded in its absence, Deloitte were anticipating completing the accounts in the new few weeks with a final report scheduled to come to the next Committee meeting in September. Once the 2019/20 accounts had been completed, Deloitte would move on to the 2020/21 accounts.

Councillor Bhangra asked how long it was anticipated that clearance would take on the 2019/20 audit and what the timescale was for the 2020/21 audit.

Jonathan Gooding said that he anticipated that comments would be cleared on the 2019/20 audit in the next two to three weeks. The final report would then be shared with officers and would be published to the Committee at the next meeting, the accounts could then be signed off. The 2020/21 audit would continue to progress after the previous year's audit had been completed. There was still a considerable amount of work to do, this was therefore likely to be completed in months rather than weeks.

Councillor Sharpe asked if Deloitte was also having issues finalising the accounts of other councils too or was RBWM in a unique position.

Jonathan Gooding said that RBWM was not unique, there were various reasons at different local authorities. A number of authorities had been impacted by the guidance from CIPFA which had still not been issued. There were 13 authorities that had not signed off their 2018/19 accounts, 51 authorities had not signed off their 2019/20 accounts and 228 authorities had not signed off their 2020/21 accounts.

Adele Taylor, Executive Director of Resources, added that RBWM held responsibility of the pension fund for the county of Berkshire, the delays in completing the RBWM audits were holding up and causing issues for neighbouring authorities and the council remained committed to resolving any issues swiftly in recognition of this.

The Chairman was concerned that the 2019/20 accounts were still open. Any future changes to legislation potentially meant that more work would need to be done by officers and the accounts being signed off would be subsequently delayed. She asked if the outstanding work on the 2019/20 accounts sat with RBWM or with Deloitte.

Jonathan Gooding said that Deloitte would conduct the audit and RBWM would need to respond to any points raised.

The Committee noted the update.

ANNUAL GOVERNANCE STATEMENT 2022/23 AND ACTION PLAN

Emma Duncan, Deputy Director of Law & Governance and Monitoring Officer, said that the council had made significant progress around the governance framework. When the Annual Governance Statement (AGS) had been brought forward for consideration by the Committee last year, there were a number of issues around Member conduct and putting the governance building blocks in place. Delegated decisions were another focus, as this had been inconsistent in the past and there was also work around procurement to ensure that there was consistent compliance. Reports would be considered by the Committee on procurement and delegated decisions, the action plan from the AGS would also be updated in six months' time. Emma Duncan concluded that the authority had seen significant steps forward in governance and compliance, there was an increased awareness of the governance framework and progress was being made.

Councillor Sharpe said it was pleasing to hear of the positive progress that had been made by the council in the AGS. He asked where the council went next with the AGS and which areas of improvement should be looked at.

Emma Duncan explained that the last twelve months had been primarily about getting the building blocks in place, now the focus was on compliance. For example, there was a set of compliance rules on procurement but not all of these were being followed. A tool kit had been created to ensure that compliance was more consistent in this area. Delegated decisions involved the publication of any decisions that officers had taken under delegated authority, the number of decisions published in 2022 was already more than was the case in 2021 and therefore showed that an improvement had been made to the reporting of these decisions. There were 79 Member complaints last year, work would be done to see if this number could be decreased as the majority were not compliant with the complaints procedure and criteria. The Member induction programme was also important, particularly with local elections taking place in May 2023.

Adele Taylor said that the AGS was an evolving document, it was important that there were actions that came out of the AGS for the council to work on.

Councillor Bhangra asked if Emma Duncan was satisfied with the work which had been carried out in the AGS and the improvements which had been implemented across the council.

Emma Duncan said the peer review was positive about the culture that had been created at RBWM, being open about areas that can be improved upon was a core area of good governance. A section five report had been produced over a procurement issue, the way that this had been received by officers, Members and Members of the Committee had been pleasing as there was a common aim to stop this happening again in the future. The way things were dealt with was important and that issues were accepted and discussed.

Councillor Bond commented on the work done around equalities and inclusivity. At a national level, the overview and scrutiny panels could be compared to Parliamentary Select Committees, he asked if they were an equivalent or if they had lessons to learn. Councillor Bond asked what 'PSN compliance' meant.

Emma Duncan said that PSN compliance was public service network compliance which consisted of compliance in IT services, accessibility and integration on the website. There were some similarities to the overview and scrutiny panels, however they were an important connection to the community and they could also drive policy engagements.

Adele Taylor added that equalities was embedded in a number of the actions that had been included. PSN compliance was vital as it allowed the council to access things like the Department for Work and Pensions data, which helped with revenues and benefits.

The Chairman felt that there had been an increase in transparency in this year's AGS. There had been an improvement in culture and governance, the council was also more aware of its role in decision making.

RESOLVED UNANIMOUSLY: That the Audit and Governance Committee noted the report and:

- i) Considered the draft 2021/22 AGS, identified any specific matters which should be brought to the attention of Council or Cabinet.**
- ii) Recommended the 2021/22 AGS to the Leader of the Council and Chief Executive for signature and publication with the Council's Statement of Accounts.**
- iii) Requested that update reports be provided to the Committee summarising progress on the AGS Action Plan.**

INTERNAL AUDIT PROGRESS REPORT Q1

Lisa Fryer, South West Audit Partnership (SWAP), informed Members that the report outlined the progress on the internal audit in Q1. The progress reports were important in enabling Members to assess the progress against the plan that had been agreed. Good progress had been made on the delivery of the audit plan, a key focus had been on grant certifications. Progress was also positive on assurance work, with two reports at a draft stage. All audits scheduled for Q1 were all at least in progress and initial meetings were being scheduled for work to be carried out in Q2. Progress had been mapped against the council's strategic risks, with two audits in progress which related to strategic risk areas. Appendix A contained all of the definitions which had been covered at the audit training. Appendix B contained information on which audits had been completed, while Appendix C would contain information on any follow up audits. Appendix D was the detailed planned progress on the plan which had been agreed by the Committee. Four audits had been completed, with two of these being additions to the plan.

Councillor Story commented on the strategic risks which had been chosen, he asked why these had been selected.

Lisa Fryer said that when the internal audit plan was put together, all of the main risk factors were considered. The audits on these two risks were showing as this was work that SWAP had started. The plan covered the majority of the strategic risks to the council. Over the upcoming twelve months, the audit plan would be delivered and a number of those audits were related to the strategic risks.

Adele Taylor added that the strategic risk register was a dynamic document, so risks could change and be removed or added to the register. Audits depended on the resources of SWAP and also whether they were time dependent.

Councillor Sharpe felt that the Committee now had a clear idea of what direction internal audit were looking to take, this had been a change compared to previous internal auditors. It was good to see which areas were being addressed.

The Chairman agreed with these comments, she felt there was a greater understanding of what was happening.

Councillor Hilton, Cabinet Member for Asset Management, Commercialisation, Finance & Ascot, said that the council received a lot of grant money and had been criticised for not getting it out to the people that needed it quickly enough. The finance team had worked in collaboration with internal audit in this area and ensured that grants had been approved.

Adele Taylor said that government departments were expecting more personal sign offs by statutory officers. The way grants needed to be signed off took place in different formats, which was a frustration.

Councillor Sharpe commented on the Equalities Impact Assessment, he asked if this would be completed at a later date.

Andrew Vallance, Head of Finance, said that only Part I was required to be filled in; Part II was not completed as no equality impacts had been identified in Part I.

The Chairman suggested an addition to the internal audit plan, a report was coming to Full Council in September around an overage payment which had been made in 2016. This was on a piece of land that the council had bought through an auction, the report at the time did not disclose to Members the details or cost of this purchase. The council was in a different place now but it would be good to reassure Members with regard to processes on sales and purchase of land, to make sure that this did not happen again.

Councillor Hilton felt that the circumstances of the purchase from 2016 were extremely unlikely to happen in the current environment. It would be useful for the Committee to reassure themselves that safeguards were in place to ensure that this did not happen again.

Councillor Sharpe said it was good to reflect on the decision that had been made, it would be legitimate for the Committee to consider this.

Adele Taylor said that she would like to consider the resources of those officers who processed the transactions currently and then bring in internal audit afterwards. This could be scheduled into the audit plan at an appropriate time.

ACTION – Adele Taylor to discuss with Lisa Fryer when this could be added to the internal audit plan.

RESOLVED UNANIMOUSLY: That the Audit and Governance Committee noted the report.

TREASURY MANAGEMENT OUTTURN REPORT 2021/22

Andrew Vallance said that the main point to highlight from the report was that it complied with the CIPFA code limits and targets. The main treasury management activity both in the last financial year and the current financial year was to protect the council against the risk of increased short term interest rates. A long term loan of £15 million had been taken out last year, the council had traditionally used short term borrowing. The idea of this was to lock in lower interest rates as it was anticipated that interest rates would rise.

Councillor Bond mentioned the treasury management report from the last financial year and the changes that had been made, he asked if there was anything this year that the Committee should be aware of.

Andrew Vallance said that the main changes were around the Minimum Revenue Provision (MRP) and the tightening up of commercial investments.

Adele Taylor said that officers ensured that the council was compliant, strategies were kept up to date and the Committee was able to consider the capital strategy and the treasury management strategy. CIPFA had reviewed the council's MRP provision a few years ago, this was due to be looked at again in the current financial year to ensure that RBWM was still compliant.

Councillor Sharpe said that there was currently £206 million borrowing at the end of March 2022. He asked if this was expected to increase.

Andrew Vallance confirmed that it was likely to increase over the Medium Term Financial Plan before coming back down.

Adele Taylor added that there was often a perception that debt and borrowing were a bad thing, it meant that the council was doing something with the money. A lot of the grants received from the government during Covid had been paid up front which had helped with the cash flow. It was important that officers were managing the money that came in and the money that came out of the council over the course of the year. RBWM had inherited debt from the previous Berkshire authority which was the same for all current Berkshire local authorities. The council also used their financial advisors, Arlingclose, where appropriate, as they were able to help with estimating things like interest rates.

The Chairman said that the investments in properties had generated £3.1 million of investment income for the council, which represented a rate of return of 3.4%. She asked if this was a reasonable return.

Andrew Vallance responded that based on his experience elsewhere it was indeed a reasonable return.

Councillor Hilton said that the asset management side of the Property Company were doing work on the small retail units which would generate increased revenue. He thanked the Head of Finance for the report which was clear and easy to read.

The Chairman agreed with the comments made by Councillor Hilton on the report, it was concise and exactly what the Committee needed to see. She thanked the finance team for the work preparing the report.

RESOLVED UNANIMOUSLY: That the Audit and Governance Committee noted and approved the annual Treasury Outturn Report 2021/22.

AUDIT AND GOVERNANCE COMMITTEE ANNUAL REPORT

Andrew Vallance explained that the draft annual report was a factual document which contained information on what the Committee had looked at over the past year. The report would be considered by Full Council in September 2022, if Committee Members had any comments these could be added to the report.

Councillor Sharpe felt that the report outlined the work undertaken by the Committee well, he was happy to submit the report to Full Council.

Councillor Bhangra agreed with the comments made by Councillor Sharpe.

The Chairman said that the section five report on the waste contract, which had been considered by the Committee at the last meeting, was not included in the annual report.

ACTION – Andrew Vallance to add reference to the section five waste contract report to the annual report for the Committee.

RESOLVED UNANIMOUSLY: That the Audit and Governance Committee agreed the content of its annual report to Full Council.

WORK PROGRAMME

Adele Taylor said that it was hoped that the 2019/20 accounts would be ready to be signed off by the Committee at the next meeting in September. The item on the Redmond Review would be an item on what was happening generally in audit.

Lisa Fryer said that the internal audit progress report was listed for both September and October, but it was only considered by the Committee every quarter. It was agreed that the progress report would be considered at the September meeting.

The meeting, which began at 7.25 pm, finished at 8.35 pm

CHAIRMAN.....

DATE.....

Report Title:	Internal Audit Progress Report Q2 2022/23
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance and Ascot
Meeting and Date:	Audit and Governance Committee – 22 September 2022
Responsible Officer(s):	Adele Taylor, Executive Director, Resources Andrew Vallance, Head of Finance
Wards affected:	All

REPORT SUMMARY

The report is the second progress report on the internal audit plan for 2022/23 agreed at the May 2022 meeting. It will be presented by the Council's new internal auditors, South West Audit Partnership (SWAP).

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report.

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

- 2.1 To ensure that the internal audit programme for 2022/23 is progressing as planned.

Options

Table 1: Options arising from this report

Option	Comments
To agree the Internal Audit Progress report This is the recommended option	This is the preferred option for the reasons set out in the report

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 therefore took over the role of the Council's internal auditors from 1 April 2022.

- 3.3 SWAP's audit plan for April to June 2022 was approved at the February 2022 meeting of this committee. A plan for the whole of 2022/23 was agreed at the May 2022 meeting.
- 3.4 A progress report on Quarter 2 is attached as **Appendix 1**.
- 3.5 Key staff from SWAP will attend the meeting to present the report.

4 FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 There are no direct financial consequences arising from this report.

5 LEGAL IMPLICATIONS

- 5.1 None.

6 RISK MANAGEMENT

- 6.1 SWAP have undertaken a review of current risk management arrangements as part of this report.

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 By 31 March 2023

10 APPENDICES

- 10.1 Appendix 1 - Internal Audit Progress Report Q2 2022/23
- 10.2 Appendix 2 - EQIA

11 BACKGROUND DOCUMENTS

11.1 None

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	8/9/22	11/09/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	8/9/22	12/09/22
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	8/9/22	08/09/22
Elaine Browne	Head of Law (Deputy Monitoring Officer)	8/9/22	
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	8/9/22	

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Asset Management & Commercialisation, Finance and Ascot	Yes
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REPORT HISTORY

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

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

Royal Borough of Windsor and Maidenhead

Report of Internal Audit Activity

Progress Report- September 2022

Internal Audit Update – September 2022/23 ‘At a Glance’

The Headlines

	<p>Reviews completed in the period</p> <ul style="list-style-type: none"> • 2 limited assurance audits • 1 reasonable assurance audit • 3 grants certified • 1 advisory report
	<p>Progress to date</p> <p>On track to deliver plan:</p> <ul style="list-style-type: none"> • 31% reviews at final/report stage • 26% in progress
	<p>Follow-ups in the period</p> <p>Two follow-up audits in progress.</p>
	<p>Plan Changes</p> <ul style="list-style-type: none"> • 4 grant audits added to plan • 1 audit deferred at service request
	<p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <p>Data analytics continues to drive/support reviews; comparative benchmarking exercises offer useful insight and suggested practices.</p>

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Internal Audit Assurance Opinions 2022/23

	Sept	YTD
Substantial	0	0
Reasonable	1	1
Limited	2	2
No Assurance	0	0
Total	3	3

Internal Audit Agreed Actions 2022/23

	Sept	YTD
Priority 1	5	5
Priority 2	11	11
Priority 3	9	9
Total	25	25

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

Lisa Fryer
Assistant Director
lisa.fryer@swapaudit.co.uk

David Hill
Chief Executive
david.hill@swapaudit.co.uk



Summary

Introduction

This 2022/23 progress report allows monitoring against the plan agreed by this Committee in May 2022. The plan remains necessarily flexible and some new grant and advisory work, as well one deferral have already been agreed. The schedule provided at **Appendix D** details progress made to date and new work agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a ‘limited Assurance Opinion’ is given as part of this report in **Appendix B**.

A follow-up review is performed in respect of all limited assurance opinion audits. This is important to provide evidence that recommendations have been implemented to reduce areas of risk identified. The results of follow-up reviews performed in the period can be found in **Appendix C**. There were no finalised follow-up audits during this period.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised. There have been none to report this period.

Internal Audit Plan Update

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation’s risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.



SWAP audit plan coverage across strategic risks

The table below provides a summary of how our completed audits and work in progress to date this year provides assurance over key strategic risks areas in the Internal Audit Plan. As the year builds and more work is completed, coverage across the key risk areas will increase. ‘Adequate’ coverage reflects delivery of planned assurance levels.

Strategic Risk	Coverage
Maidenhead Regeneration	
Children’s to Adults Services Transition	
Covid	Risk now removed
Failure to protect residents in an emergency situation	
Threat of a terrorist act	Now an operational risk
Effectiveness of Financial Strategy	
Failure of Council owned companies/major contractors	Contract Management
Information Management	Records Management
Data Protection/Data Security Breach	
IT Infrastructure Failure	ICT Governance Risk Review

	Good coverage complete
	Adequate coverage complete
	Coverage In progress
	No coverage to date

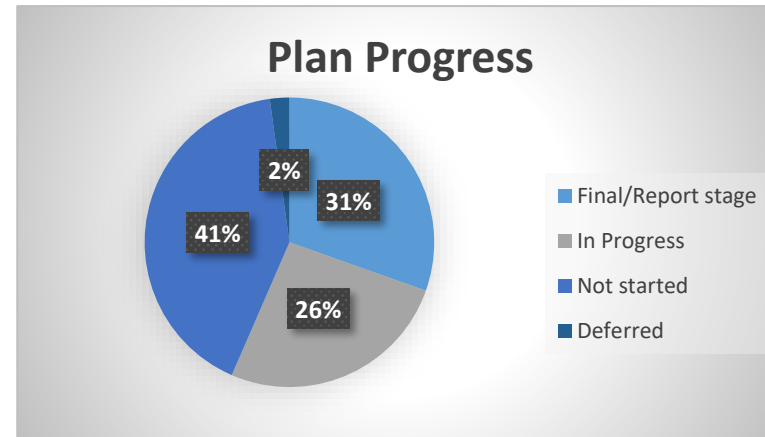
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Internal Audit Plan Update

We will build our audit plan as the year progresses to ensure that we are auditing the right things at the right time.



Progress Year to Date



We are currently on track to deliver our programme of work with all of the planned reviews for the quarter now in progress. One audit has been deferred to 23/24 at the request of management, resources will be used to deliver the additional grant certification work that is needed.


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Assurance Definitions	
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.


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Definition of Corporate Risks	
Risks	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations	
In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

	Risks Reviewed		Priority Actions			
Risk Management	The Risk Management framework is insufficient or not complied with, meaning that risk impacts are not identified and mitigated and compromises the Council’s ability to achieve its objectives.	 <p>Limited</p>	1	2	3	Total
			3	7	4	14
<p>The Head of Finance requested that SWAP conduct a risk management review as part of the 2022/23 Internal Audit Plan.</p> <p>Key Findings</p> <ul style="list-style-type: none"> • The current key strategic risks have not been subject to a full refresh exercise for several years. There has been no horizon scanning or full analysis to identify other potential risk issues. There is also limited alignment between these risks and the current corporate objectives. • There is limited evidence of regular reviews of risks at both strategic and operational levels and reduced assurance that all managers are fully engaged with their responsibilities in the risk management process. • The Risk Management Strategy requires more clarity in certain areas and should be promoted to all staff for awareness. It also requires formal approval and should be supported by a programme of risk management training for staff and elected members. 						

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Fleet Safety Compliance Checks	Risks Reviewed	 <p>Limited</p>	Priority Actions			
	Vehicles are unsafe or poorly maintained which could lead to financial loss, reputational damage, injury and/or death. Vehicles that are not managed in line with regulatory requirements (MOT etc.) could lead to fines and reputational and financial loss.		1	2	3	Total
		2	2	2	6	

This was an assurance piece of work, requested by the Chief Executive. In the past, the Council had a Fleet Manager who had overall responsibility for the management of the Council’s vehicles; however, as the number of owned or leased vehicles has diminished over the past few years, this post has not been required.

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Key Findings

- The Council does not have a co-ordinated approach to the acquisition, maintenance and disposal of its vehicle assets, not does it currently have a Fleet or Vehicle Management Policy within which this would be documented.
- The Council does not have a central register of all its vehicle assets, be that leased or owned.
- Each service has its own individual arrangements in place for ensuring the vehicles are serviced and appropriately maintained. This may not be providing the best value for the Council.

No follow-up audits reached final report stage in the period.

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Complete							
Grant	Local Enterprise Partnership (LEP) Core Growth Hub	Final	Certified				
Grant	Local Enterprise Partnership (LEP) Peer Networks	Final	Certified				
Grant	New - Contain Outbreak Management Fund (COMF)	Final	Certified				
Grant	New - Test and Trace Support Payment Scheme Funding	Final	Certified				
Operational	Fleet Safety Compliance Checks	Final	Limited	6	2	2	2
Governance	Climate Change - Governance Arrangements	Final	Reasonable	5	0	2	3
Operational	Risk Management	Final	Limited	14	3	7	4
Grant	Disabled Facilities Grant (DFG)	Final	Certified				
Grant	Bus Service Operator Grant (BSOG)	Final	Certified				
Grant	New – Universal Drug Treatment	Final	Certified				
Advisory	New - NFI Advisory Report	Final	N/A				
Reporting							
Governance	Baseline Assessment of Maturity in Relation to Fraud	Draft					
Governance	ICT Governance Risk Review	Draft					
Operational	Adults Direct Payments	Draft					

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Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
In progress							
Operational	Supporting Families Grant	Ongoing					
Governance	National Fraud Initiative (NFI)	Ongoing					
Governance	Contract Management	In progress					
Governance	Delegated Decision Making	In progress					
Governance	Records Management	In progress					
Financial	Pension Fund Investments	In progress					
Operational	Schools Financial Management	In progress					
Operational	Adults – Financial Assessments	In progress					
Follow-up	Housing Income	In progress					
Follow-up	All Saints C of E Junior School Financial and Administration Framework	In progress					
Grant	Green Homes Grant	In progress					
Grant	Local Transport Capital Funding Grant	In progress					
Waiting to Start							
Governance	CyberSecurity Framework Review and Benchmarking	Waiting to start					
Governance	Fraud Risk Assessment	Waiting to start					
Governance	Medium Term Financial Plan (MTFP)	Waiting to start					

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Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Governance	Procurement	Waiting to start					
Financial	Corporate Debt Management	Waiting to start	Initial Meeting 06/09				
Operational	Homelessness Strategy	Waiting to start					
Operational	Infrastructure - Section 106/CIL	Waiting to start					
Operational	Economic Recovery Post Covid	Waiting to start					
Operational	Adults - Safeguarding	Waiting to start					
Operational	Children's to Adult's services transition. (Joint AfC audit).	Waiting to start					
Follow-up	Cash and Bank Reconciliation	Waiting to start					
Governance	Fraud Training	Waiting to start					
Governance	Business Continuity Planning	Waiting to start					
Finance	Management of the Capital Budget	Waiting to start					
Operational	Public Health – Drug and Alcohol Contract	Waiting to start					
Operational	Children's - Strategic Review of Early Intervention	Waiting to start					
Operational	Public Health – Drug and Alcohol Contract	Waiting to start					
Operational	AfC/Optalis Contract Management	Waiting to start					
Grant	New – Supplementary Substance Misuse Treatment & Recovery Grant 2022 (SMTRG)	Waiting to start					

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Deferred							
Operational	Children’s – Strategic Commissioning SEND	Deferred	Deferred until Q1 23/24 at service request. Resources released for additional grant work.				

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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

Essential information

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

Strategy		Plan		Project		Service procedure	x
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Responsible officer	Andrew Vallance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 12/09/2022	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 Vallance

Dated: 12/09/2022

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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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

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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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)

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

The report is the second progress report on the internal audit plan for 2022/23 agreed at the May 2022 meeting. It will be presented by the Council's new internal auditors, South West Audit Partnership (SWAP).

DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report

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 : Internal Audit Progress Report Q2 2022/23

Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			Further EQIAs will be produced at later stages on detailed budget proposals and the overall budget
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			

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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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).

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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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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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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

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

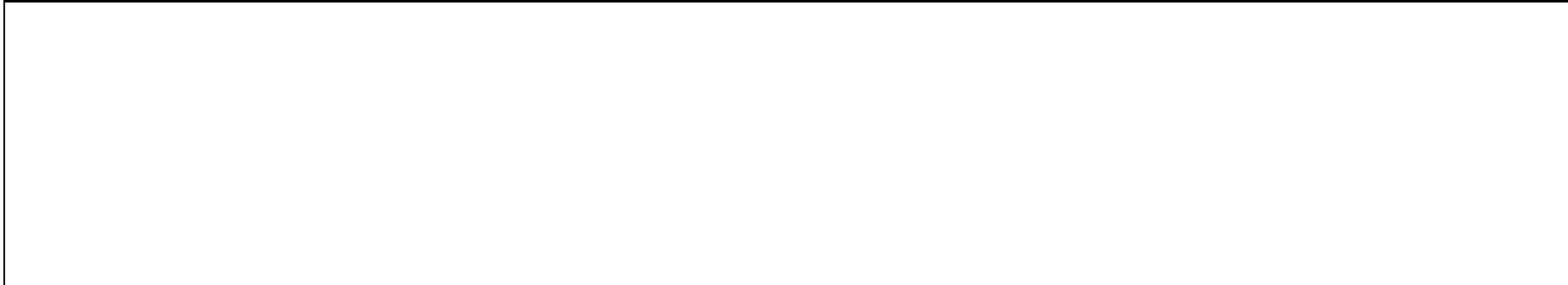
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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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 : Internal Audit Progress Report Q2 2022/23

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 : Internal Audit Progress Report Q2 2022/23

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 : Internal Audit Progress Report Q2 2022/23

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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q2 2022/23

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.

Report Title:	Action Plan on Risk Management from SWAP Internal Audit
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance and Ascot
Meeting and Date:	Audit and Governance Committee – 22 September 2022
Responsible Officer(s):	Adele Taylor, Executive Director of Resources and Section 151 Officer Andrew Vallance, Head of Finance and Deputy Section 151 Officer
Wards affected:	None

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REPORT SUMMARY

1. This report sets out how improvements to the council’s risk management procedures identified in the recent audit will be undertaken.
2. It includes:
 - The SWAP “Risk Management Final Report” July 2022.
 - The action plan resulting from the above which describes the actions, responsible party and timescales for each finding.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That the Audit and Governance committee notes the report.

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

Options

Table 1: Options arising from this report

Option	Comments
To note this report. This is the recommended option.	The council is required to publish an annual governance statement in which a fundamental requirement is to demonstrate how it manages risk. The audit identifies how our approach can be improved and the action plan explains how we will do it.
Not note this report. This is not recommended.	Without a suitable risk management structure it is far more likely the Council will have insufficient awareness of risks and be exposed to the impact of unnecessary levels of risk.

- 2.1 Making sound use of risk management processes supports good strategy setting, operational performance and effective service delivery to residents.
- 2.2 The approach presently used is based on the Council’s “Approach to Management of Risk 1 April 2022 – 31 March 2023”, presented to the Committee on 19 May 2022. As part of their audit, SWAP have identified areas of improvement and the application of the methodology as currently described in that document.
- 2.3 SWAP’s audit report is attached as **Appendix B**.
- 2.4 Officers have prepared an Action Plan in response to the audit recommendations. This is attached as **Appendix C**.

3. KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Refresh strategic risks with senior management.	No attempt at a refresh is made.	Strategic risk framework is reviewed with all metrics, mitigation etc.	n/a	n/a	01/12/2022
Benchmark register content against other local authorities.	<=2 authorities surveyed.	>2 authorities surveyed.	>6 authorities surveyed.	>10 authorities surveyed.	01/12/2022
Consider how best to achieve broader ownership and a suitable audit trail for risk reviews.	No review thus no change to existing process.	Ensure full audit trail of risk reviews as per reviewed timescales.	n/a	n/a	01/12/2022
Update risk management strategy and have a dedicated review session with the Audit &	No material changes to approach to risk management documentation.	Update risk management strategy to account for all the points made by SWAP. Schedule	n/a	n/a	30/04/2023 but subject to 2023 local elections.

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Governance Committee.		review session.			
Develop a programme of risk management training for staff, Audit and Governance members and new starters.	No training takes place.	Separate but overlapping training programmes for staff, inductees and A&G.	n/a	n/a	30/04/2023
Ensure lead members get suitable information regarding their risk portfolio.	No review of processes takes place.	Audit trail of member reviews/ notifications.	n/a	n/a	01/12/2022
Adapt Cabinet reports to improve the level of risk information therein.	Template is unchanged.	Greater opportunities for officers to include more detailed risk information e.g. judgement explanations,	n/a	n/a	30/10/2022

4. FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 There are no explicit financial consequences arising from this report. However, risk owners need to contemplate resource implications when devising their mitigation strategies

5. LEGAL IMPLICATIONS

- 5.1 The Council must comply with Regulation 6 (2) of the Accounts and Audit Regulations 2015 by publishing an Annual Governance Statement which demonstrates how it manages risk.

6. RISK MANAGEMENT

Table 3: Impact of risk and mitigation

Risk	Level of uncontrolled risk	Controls	Level of controlled risk
The council fails to make good use of	HIGH	Apply action plan resulting from quarter 1	LOW

risk management processes.		audit of risk management by SWAP.	
Risk register ref: IRM0003			

7. POTENTIAL IMPACTS

- 7.1 Equalities. An Equality Impact Assessment is available as Appendix A
- 7.2 None directly although some risks may, from time to time, include associated obligations.
- 7.3 Data Protection/GDPR. None directly although some risks may, from time to time, involve related obligations.

8. CONSULTATION

- 8.1 Consultations were driven by the SWAP team and the detail is contained in Appendix B.

9. TIMETABLE FOR IMPLEMENTATION

- 9.1 See action plan in Appendix C

10. APPENDICES

- 10.1 This report is supported by three appendices:
- Appendix A – Equality Impact Assessment
 - Appendix B – SWAP audit report on risk management, July 2022
 - Appendix C – Risk management improvement action plan

11. BACKGROUND DOCUMENTS

- 11.1 This report is not supported by any background documents:

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	9/9/22	11/9/22
Emma Duncan	Director of Law, Strategy & Public Health/ Monitoring Officer	9/9/22	12/9/22
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	8/9/22	8/9/22

Elaine Browne	Head of Law (Deputy Monitoring Officer)	9/9/22	
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	9/9/22	

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?
For information	No	No

Report Author: Steve Mappley, Insurance and Risk Manager 01628 796202

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

Essential information

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

Strategy		Plan		Project		Service procedure	x
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Responsible officer	Andrew Vallance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 12/09/2022	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 Vallance

Dated: 12/09/2022

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

Guidance notes

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

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What's the process for conducting an EqIA?

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Openness and transparency

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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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)

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

1. This report sets out how improvements to the council's risk management procedures identified in the recent audit will be undertaken.
2. It includes:
 - The SWAP "Risk Management Final Report" July 2022.
 - The action plan resulting from the above which describes the actions, responsible party and timescales for each finding.

DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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 : Action Plan on Risk Management

Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			Further EQIAs will be produced at later stages on detailed budget proposals and the overall budget
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			

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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).

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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.

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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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.

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.

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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management



Eliminate discrimination, harassment, victimisation

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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					

53

Advance equality of opportunity

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management

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					

55

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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

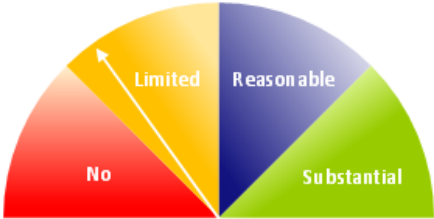
EQUALITY IMPACT ASSESSMENT

EqIA : Action Plan on Risk Management




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.

Audit Objective

To verify the extent to which the Council has a planned and systematic approach to the identification, evaluation, and management of risks.

Assurance Opinion		Number of Actions		Risks Reviewed	Assessment
	<p>Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage the risks to the achievement of objectives.</p>	Priority	Number	<p>The Risk Management framework is insufficient or not complied with, meaning that risk impacts are not identified and mitigated and compromises the Council's ability to achieve its objectives.</p>	<p>Medium</p>
		Priority 1	3		
		Priority 2	7		
		Priority 3	4		
		Total	14		

Key Findings

57 	The current key strategic risks have not been subject to a full refresh exercise for several years. There has been no horizon scanning or full analysis to identify other potential risk issues. There is also limited alignment between these risks and the current corporate objectives.
	There is limited evidence of regular reviews of risks at both strategic and operational levels and reduced assurance that all managers are fully engaged with their responsibilities in the risk management process.
	The Risk Management Strategy requires more clarity in certain areas and should be promoted to all staff for awareness. It also requires formal approval and should be supported by a programme of risk management training for staff and elected members.

Audit Scope

We reviewed the effectiveness of the key controls around:

- Risk management strategy and framework, including clarity of roles and responsibilities
- Strategic and operational risk identification, assessment, recording, and monitoring
- Integration of risk management into service planning and democratic decision making
- Staff and elected member training
- Reporting to and involvement of senior management and members

Other Relevant Information

The Head of Finance requested that SWAP conduct a risk management review as part of the 2022/23 Internal Audit Plan.

Some of our planned testing could not be carried out due to a lack of available evidence. Where relevant, this has been made clear under the findings in the action plan.

We have identified a number of areas for improvement in the risk management framework and have recommended that a review of the corporate approach is held. An important element of the review should be to clarify expectations for greater accountability at management levels for risk ownership, and evidence of more timely risk reviews. A network of Risk 'champions' could be an effective means of ensuring that the profile of risk management is raised, along with the quality of risk management processes across services.

We also considered the options for implementing opportunity management as an added value element of the scope. Suggestions have been provided separately to the Head of Finance for further consideration.

Appendix 1

Findings & Action Plan

Finding 1: Corporate Objectives and Risks	Action												
<p>We reviewed the current risks that have been classified as ‘key strategic’. The Insurance & Risk Manager explained that it has been several years since this set of risks has been subject to a complete refresh exercise. We also understand there have been discussions about the risks not being wholly reflective of the strategic aims of the Council.</p> <p>The newly adopted Corporate Plan provides an opportunity for this alignment to be completed. In particular this should include the risk related to climate change impacts, which has been in draft for several months. In addition, some existing risks on JCAD have not been linked to the new Corporate Plan objectives.</p> <p>We were advised that have been previous efforts to benchmark strategic risks against those with other local authorities, but no recent horizon scanning exercise has taken place.</p>	<p>The Insurance & Risk Manager should ensure that a strategic risk refresh session is completed with all senior management.</p> <p>This should incorporate a horizon scanning exercise and a PESTLE analysis to identify all Political, Economic, Social, Technological, Legal and Environmental risks facing the Council. All identified risks should be linked to the council’s strategic objectives.</p> <p>Consideration should be given to further opportunities to benchmark against other local authority’s risks and sharing the outcomes with a wider group of risk owners/champions.</p> <table border="1" data-bbox="1120 638 2112 790"> <tr> <td>Priority</td> <td>1</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Insurance & Risk Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">1 October 2022</td> </tr> </table>	Priority	1	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	1 October 2022		
Priority	1	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	1 October 2022												
<p>58 Finding 2: Strategic Risks</p> <p>Meetings in which strategic risks are reviewed by service directors are not minuted. Therefore there is a lack of evidence of discussions to confirm timely review and update of those risks. We reviewed JCAD records and found there was insufficient evidence to confirm four key strategic risks (CMT0039, CMT0040, FOI0003, FOI0006) have been reviewed quarterly as specified by the Risk Management Strategy.</p> <p>The corporate review process for strategic risks is driven by the Insurance and Risk Manager, who takes responsibility for providing reports of risks to directors and will then update the risk register with any changes that are agreed. This constitutes an over-reliance on one individual and could be a single point of failure in the risk management process.</p> <p>It is noted that the Performance & Risk Management Board have now taken responsibility for overseeing corporate risk.</p>	<p>Action</p> <p>The Insurance & Risk Manager should instigate a review of the approach to risk management to consider how best to achieve broader ownership and accountability for the review of strategic risks. This should include ensuring that reviews are timely and there is clearer recording of risk reviews.</p> <table border="1" data-bbox="1120 1181 2112 1324"> <tr> <td>Priority</td> <td>1</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Insurance & Risk Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">1 November 2022</td> </tr> </table>	Priority	1	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	1 November 2022		
Priority	1	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	1 November 2022												

Finding 3: Operational Risks	Action												
<p>The corporate review process for operational risks is driven by the Insurance and Risk Manager.</p> <p>The review process takes place annually, with the Insurance and Risk Manager contacting services to prompt them to reconsider the scope and classification of their recorded risks. This means that the operational risk register cannot be considered to be a live document if there is no evidence that risks are reviewed on a more frequent basis.</p> <p>We analysed JCAD and found that 33% of operational risks are currently marked as overdue for review.</p> <p>Reliance is placed on service managers to provide accurate and timely information for any new, emerging risks. If a risk is identified through an external review, it would only be added to the risk register by the relevant service if deemed appropriate for inclusion. Without a programme of risk management training, there is reduced assurance that this will be completed, and there is no process to monitor whether it is adhered to.</p> <p>We were advised that there are currently no risk champions who are responsible for raising the profile and quality of risk management across services and ensuring that the register is up to date with current risk issues.</p>	<p>The Insurance & Risk Manager should ensure that as part of the review of the approach to risk management, consideration is given to how services can take greater responsibility for their own risks in terms of regular reviews and updates. This should include ensuring that there is clearer recording of risk reviews.</p> <p>This could be addressed by allocating responsibility to a group of cross-service risk champions, with the Insurance & Risk Manager taking more of a monitoring role.</p> <table border="1" data-bbox="1128 692 2112 839"> <tr> <td data-bbox="1128 692 1375 740">Priority</td> <td data-bbox="1375 692 1621 740" style="background-color: red; color: white; text-align: center;">1</td> <td data-bbox="1621 692 1859 740">SWAP Reference</td> <td data-bbox="1859 692 2112 740"></td> </tr> <tr> <td data-bbox="1128 740 1621 788">Responsible Officer</td> <td colspan="3" data-bbox="1621 740 2112 788">Insurance & Risk Manager</td> </tr> <tr> <td data-bbox="1128 788 1621 839">Timescale</td> <td colspan="3" data-bbox="1621 788 2112 839">1 November 2022</td> </tr> </table>	Priority	1	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	1 November 2022		
Priority	1	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	1 November 2022												
<p>Finding 4: The Risk Management Strategy</p> <p>The Risk Management Strategy:</p> <ol style="list-style-type: none"> 1. Lacks a clear definition for what constitutes a strategic or an operational risk. 2. Does not state how often risk owners must conduct risk reviews. 3. Does not refer to risk transfer or termination as possible risk responses. 4. Includes limited guidance on risk identification techniques. 5. Does not set out any risk management approach for project or partnership risks. 6. Does not include guidance on how risk thresholds should be used by services to step-up/down their risks for corporate consideration. <p>The Risk Management Strategy is reviewed annually but is not promoted to all staff. This gives a lack of assurance that all relevant staff fully understand the requirements.</p>	<p>The Insurance & Risk Manager should ensure the Risk Management Strategy is updated to address the reported weaknesses.</p> <p>The Risk Management Strategy should be communicated to all staff via the Borough Bulletin.</p> <table border="1" data-bbox="1128 1187 2112 1327"> <tr> <td data-bbox="1128 1187 1375 1235">Priority</td> <td data-bbox="1375 1187 1621 1235" style="background-color: orange; text-align: center;">2</td> <td data-bbox="1621 1187 1859 1235">SWAP Reference</td> <td data-bbox="1859 1187 2112 1235"></td> </tr> <tr> <td data-bbox="1128 1235 1621 1283">Responsible Officer</td> <td colspan="3" data-bbox="1621 1235 2112 1283">Insurance & Risk Manager</td> </tr> <tr> <td data-bbox="1128 1283 1621 1327">Timescale</td> <td colspan="3" data-bbox="1621 1283 2112 1327">30 April 2023</td> </tr> </table>	Priority	2	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	30 April 2023		
Priority	2	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	30 April 2023												

<p>Finding 5: Risk Management Training - Officers</p> <p>There is no programme of risk management training made available to staff, beyond their corporate induction.</p> <p>For new employees joining the Council during 2021/22, we found that 52% of staff have not received any corporate induction training on risk management. New employees that did not receive induction include eight service managers, the Head of Planning, and the Head of Finance. This is a result of moving from a face-to-face induction to an MS Teams-based session, which HR & OD believe is now rectified.</p>	<p>Action</p> <p>The Insurance & Risk Manager should develop a programme of risk management training to be made available to all staff. The training should be mandatory for those with service management responsibility. This should apply to and be rolled out to all current staff.</p> <p>Completion of corporate induction training for all new starters should be subject to regular monitoring to ensure that mandatory attendance is complied with.</p> <table border="1" data-bbox="1120 430 2105 574"> <tr> <td>Priority</td> <td>2</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Insurance & Risk Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">31 December 2022</td> </tr> </table>	Priority	2	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	31 December 2022		
Priority	2	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	31 December 2022												
<p>Finding 6: Risk Management Training - Members</p> <p>Records to evidence that all members of the Audit & Governance Committee have completed risk management training could not be provided.</p> <p>Some members have been trained as part of their role whilst serving under other committees, but this is not consistent across all members of the current Audit & Governance Committee.</p> <p>It is acknowledged that there may be budget restrictions and that elections will take place in 2023.</p>	<p>Action</p> <p>The Head of Finance should ensure that risk management training is delivered to all Audit & Governance Committee members to bring them all up to date.</p> <p>Note: wider training is being arranged for all elected members as part of SWAP's Internal Audit service.</p> <table border="1" data-bbox="1120 837 2105 989"> <tr> <td>Priority</td> <td>2</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Head of Finance</td> </tr> <tr> <td>Timescale</td> <td colspan="3">30 April 2023</td> </tr> </table>	Priority	2	SWAP Reference		Responsible Officer	Head of Finance			Timescale	30 April 2023		
Priority	2	SWAP Reference											
Responsible Officer	Head of Finance												
Timescale	30 April 2023												
<p>Finding 7: Risk Monitoring by Members</p> <p>For the monitoring of risks by elected Members there is a twofold approach, including:</p> <ul style="list-style-type: none"> i) Six monthly update reports to the Audit & Governance Committee for all strategic risks; and ii) The owners of risks within services are expected to update the lead Cabinet member for their service on their relevant risks, during pre-Cabinet briefing sessions. <p>For (i) there is limited evidence within meeting minutes that Audit & Governance members are applying challenge regarding the timeliness and appropriateness of risk mitigation actions for non-finance risks. This may be connected to the training needs of the committee.</p> <p>For (ii) there is no evidence that this takes place and there is no corporate oversight to ensure it is adhered to.</p>	<p>Action</p> <p>An action has been raised under Finding 6 to address risk management training for members of the Audit & Governance Committee.</p> <p>The Head of Finance should consider whether action is needed to provide greater assurance that lead Cabinet members are adequately informed about the risks faced by services.</p> <table border="1" data-bbox="1120 1348 2105 1492"> <tr> <td>Priority</td> <td>2</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Head of Finance</td> </tr> <tr> <td>Timescale</td> <td colspan="3">31 October 2022</td> </tr> </table>	Priority	2	SWAP Reference		Responsible Officer	Head of Finance			Timescale	31 October 2022		
Priority	2	SWAP Reference											
Responsible Officer	Head of Finance												
Timescale	31 October 2022												

Finding 8: Democratic Decision Making	Action		
<p>We reviewed Cabinet decision reports in terms of risk identification and explanation, and we found that:</p> <ul style="list-style-type: none"> The report section on Reasons for Recommendations and Options Considered does not include a risk assessment of the “Options arising from this report”, which is the table where the recommended action plus other options for the decision are set out. The report section on Potential Impacts does not include any detail on the impacts of any of the risks assessed, but only the wider impacts of the decision being considered. Reports do not explain how the level of uncontrolled or controlled risk assessments are arrived at. There is no impact or likelihood scoring evident to explain how the high, medium, or low assessment has been determined. <p>In terms of how mitigating actions are monitored to ensure the decision is implemented in the manner agreed and reported back to the original decision makers, the only place this monitoring may take place would be in the lead officer-member briefing sessions, but there is no evidence of those discussions (also reported under Finding 7).</p>	<p>The Monitoring Officer should consider the findings in relation to risk management in Cabinet decision reports and implement the necessary changes to the report template.</p>		
	Priority	2	SWAP Reference
	Responsible Officer	Monitoring Officer	
	Timescale	30 November 2022	

9 Finding 9: Risk Management & Service Planning	Action		
<p>A Performance and Risk Management Board has recently convened. There has been one meeting which agreed a Terms of Reference for the Board, but monthly meetings will now take place with the Leader and senior management in attendance. The Insurance & Risk Manager has not yet been invited to participate which is a possible oversight.</p> <p>The Insurance & Risk Manager has completed an assessment of the risk management process against the standards of The Orange Book and has devised an improvement plan with a set of actions. There is no group allocated to monitor the improvement plan and the Performance and Risk Management Board may be an appropriate body to do so.</p> <p>There is no performance management strategy or policy that defines the service planning approach. Therefore the link to the corporate risk management process is also undefined. Consideration of service risks has not formed part of any service planning methodology in recent years. There is no corporate process to ensure service risks are escalated if required - this is not covered by the Risk Management Strategy and Service Managers are not routinely asked to report their service risks (reported under Finding 4).</p> <p>The InPhase system is being developed for performance management and service planning purposes and also includes a risk management module. Given the absence of the golden thread between corporate objectives and risks, consideration should be given to how the two systems will be used going forward.</p>	<p>An action has been raised under Finding 4 for updates required to the Risk Management Strategy.</p> <p>The Head of Finance should ensure that:</p> <ul style="list-style-type: none"> the Insurance & Risk Manager is invited to participate in the Performance and Risk Management Board; the Performance & Risk Management Board takes responsibility for oversight of the implementation of the Improvement Plan actions; InPhase should be reviewed alongside JCAD for risk recording and monitoring purposes, as part of the wider work to ensure there is a clear golden thread between corporate objectives, performance, and risk. 		
	Priority	2	SWAP Reference
	Responsible Officer	Head of Finance	
	Timescale	31 August 2022	

<p>Finding 10: Adding risks to the corporate risk register</p> <p>During the audit we identified examples of risks that have been in draft form for several months. These include:</p> <ul style="list-style-type: none"> Climate change: the Audit and Governance Committee agreed this would be added as a key strategic risk in October 2021. While some control measures have been added to JCAD, at the time of reporting the risk is still in draft. Land exchange: this was added to JCAD as a draft risk in December 2021, but a full assessment of the council's risk exposure has not been completed. <p>We acknowledge that the Insurance & Risk Manager is awaiting further information from services in order to update the risk records. However, both risks have been in draft for an extended amount of time. It is also not clear how the land exchange risk is currently being controlled.</p>	<p>Action</p> <p>An action has been raised under Finding 2 to consider how best to achieve broader ownership and accountability for risk reviews. In addition to this, the council should also consider how risk assessments can be completed in a timelier manner.</p> <table border="1" data-bbox="1120 454 2105 606"> <tr> <td>Priority</td> <td>2</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Insurance & Risk Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">31 March 2023</td> </tr> </table>	Priority	2	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	31 March 2023		
Priority	2	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	31 March 2023												
<p>Finding 11: Risk Management Responsibilities</p> <p>We reviewed the job descriptions for senior management and found that only the Head of Resources (S151) has risk responsibilities documented in their job description.</p> <p>The Chief Executive Officer and the other Directors do not, which is not consistent with the Risk Management Strategy.</p>	<p>Action</p> <p>HR Business Partners should ensure that senior management job descriptions are updated so that their risk management responsibilities are clearly detailed.</p> <table border="1" data-bbox="1120 869 2105 1021"> <tr> <td>Priority</td> <td>3</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">HR Business Partners</td> </tr> <tr> <td>Timescale</td> <td colspan="3">31 October 2022</td> </tr> </table>	Priority	3	SWAP Reference		Responsible Officer	HR Business Partners			Timescale	31 October 2022		
Priority	3	SWAP Reference											
Responsible Officer	HR Business Partners												
Timescale	31 October 2022												
<p>Finding 12: Risk Appetite</p> <p>We were advised risk appetite assessments are only mandatory for key risks. This is not stated in the Risk Management Strategy.</p> <p>The Strategy includes example criteria to assist officers in making risk appetite assessments. While risk appetite assessments are recorded on JCAD, the rationale is not.</p>	<p>Action</p> <p>The Insurance and Risk Manager should update the Risk Management Strategy to clarify whether risk appetite assessments are mandatory. When risk appetite is assessed, the rationale should be recorded on JCAD.</p> <table border="1" data-bbox="1120 1244 2105 1388"> <tr> <td>Priority</td> <td>3</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Insurance & Risk Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">31 October 2022</td> </tr> </table>	Priority	3	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	31 October 2022		
Priority	3	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	31 October 2022												

<p>Finding 13: Corporate project risk recording</p> <p>We reviewed the arrangements for project risk management, which are not specified in the Risk Management Strategy. When a project is managed by the Corporate Projects team, risks are recorded and monitored using a project Toolkit document, rather than JCAD. While the Toolkit prompts the project manager to escalate any corporate level risk to the Risk Manager, this means JCAD is not a complete risk record.</p> <p>There is no central record of projects that are not managed by the Corporate Projects team. We contacted Heads of Service to request they provide information about any projects ongoing in their services. We only received one response to this request, so could not complete any comprehensive testing of service-led projects.</p>	<p>Action</p> <p>The Insurance & Risk Manager should consider whether project risks should also be recorded on JCAD. This would enable corporate oversight of project risks.</p> <p>The council would also benefit from establishing a central project register. This would provide greater oversight of service activity and could facilitate joint commissioning opportunities.</p> <table border="1" data-bbox="1120 399 2112 544"> <tr> <td>Priority</td> <td>3</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Insurance & Risk Manager</td> </tr> <tr> <td>Timescale</td> <td colspan="3">30 November 2022</td> </tr> </table>	Priority	3	SWAP Reference		Responsible Officer	Insurance & Risk Manager			Timescale	30 November 2022		
Priority	3	SWAP Reference											
Responsible Officer	Insurance & Risk Manager												
Timescale	30 November 2022												

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<p>Finding 14: Partnership Register</p> <p>The Risk Management Strategy does not include any guidance on partnership risks. We contacted Heads of Service and asked them to confirm if the council has a partnership register. We did not receive any response and therefore conclude a register is not in place.</p>	<p>Action</p> <p>The Monitoring Officer should create a partnership register for the council.</p> <table border="1" data-bbox="1120 710 2112 855"> <tr> <td>Priority</td> <td>3</td> <td>SWAP Reference</td> <td></td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Monitoring Officer</td> </tr> <tr> <td>Timescale</td> <td colspan="3">30 November 2022</td> </tr> </table>	Priority	3	SWAP Reference		Responsible Officer	Monitoring Officer			Timescale	30 November 2022		
Priority	3	SWAP Reference											
Responsible Officer	Monitoring Officer												
Timescale	30 November 2022												

Appendix C – Risk management improvement action plan

ref	Heading	Action step	Priority	Party responsible	Start date	Date due	Comments/progress
64	Finding 1	Corporate Objectives and Risks					
		<p>1.1. Complete a strategic risk refresh session with all senior management.</p> <p>This should incorporate a horizon scanning exercise and a PESTLE analysis to identify all Political, Economic, Social, Technological, Legal and Environmental risks facing the Council. All identified risks should be linked to the council's strategic objectives.</p> <p>1.2 Consideration should be given to further opportunities to benchmark against other local authority's risks and sharing the outcomes with a wider group of risk owners/champions.</p>	1	Steve Mappley	29-Jul-22	01-Dec-22	<p>1.1 Scoping meeting with council's insurers 26/09/22 who offer support through the risk management consultancy days provided free with the insurance policy.</p> <p>1.2 Responses from Essex CC, Wokingham BC, Reading BC, LB Waltham Forest, LB Sutton representing a spread of local, similar size and large local authorities. No obvious major divergences from our own strategic risk registers at present. Nevertheless, it would be a useful exercise to take a close look at our own strategic risks to provide renewed assurance for our own organisation.</p>
	Finding 2	Strategic risks					
		2.1 Review the approach to risk management to consider how best to achieve broader ownership and accountability for the review of strategic risks. This should include ensuring that reviews are timely and there is clearer recording of risk reviews.	1	Steve Mappley	01-Aug-22	01-Dec-22	<p>2.1 SM to write and circulate a summary of actions/discussions to accompany the revised risk register content whenever a review takes place. Risk owners to confirm that revisions/review are acceptable.</p> <p>Officer training to establish that the correct knowledge base is in place.</p>

Appendix C – Risk management improvement action plan

<p>Finding 3</p> <p>65</p>	<p>Operational risks</p>	<p>3.1 As part of the review of the approach to risk management, consider how services can take greater responsibility for their own (operational) risks in terms of regular reviews and updates. This should include ensuring that there is clearer recording of risk reviews.</p> <p>This could be addressed by allocating responsibility to a group of cross-service risk champions, with the Insurance & Risk Manager taking more of a monitoring role.</p>	<p>1</p>	<p>Steve Mappley</p>	<p>08-Aug-22</p>	<p>01-Dec-22</p>	<p>TOR and membership of performance and risk management board indicates that this business could be usefully incorporated from time to time.</p> <p>Appoint 4/5 risk champions from the existing pool of officer risk owners.</p> <p>Risk owners to confirm that revisions/review are acceptable.</p> <p>Officer training to establish that the correct knowledge base is in place.</p>
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Appendix C – Risk management improvement action plan

<p style="text-align: center;">99</p>	<p>Finding 4 RM Strategy</p>	<p>4.1 the Risk Management Strategy is updated to address the reported weaknesses:</p> <ul style="list-style-type: none"> - define what constitutes a strategic or an operational risk. - state how often risk owners must conduct risk reviews. - refer to risk transfer or termination as possible risk responses. - improve guidance on risk identification techniques. - set out risk management approach for project or partnership risks. - include guidance on how risk thresholds should be used by services to step-up/down their risks for corporate consideration. <p>4. 2 The Audit & Governance Committee should have a dedicated session reviewing the Risk Management Strategy, concluding in their formal approval of it. This could be considered as part of the training recommended under Finding 6.</p> <p>4. 3 Once formally adopted, the Risk Management Strategy should be communicated to all staff via the Borough Bulletin.</p>	<p style="text-align: center;">2</p>	<p>Steve Mappleby</p>	<p>01-Jan-23</p>	<p>28-Feb-23</p>	<p>4.1 Transfer or terminate aren't generally considered feasible options for the statutory nature of the majority of the council's risks. Will add the terms to the strategy so that the options exist for consideration.</p> <p>SM to completely rewrite the strategy to include the points made by auditors before the end of this financial year.</p> <p>4.2 See Finding 6 and establish suitable date with chair and panel clerk.</p>
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Appendix C – Risk management improvement action plan

Finding 5	Risk Management Training - Officers	<p>5.1 Develop a programme of risk management training to be made available to all staff. The training should be mandatory for those with service management responsibility. This should apply to and be rolled out to all current staff.</p> <p>5.2 Completion of corporate induction training for all new starters should be subject to regular monitoring to ensure that mandatory attendance is complied with.</p>	2	<p>5.1 Steve Mappley</p> <p>5.2 Karl Joseph</p>	01-Aug-22	31-Dec-22	<p>5.1 Scoping meeting with council's insurers 26/09/22 who offer support through the risk management consultancy days provided free with the insurance policy.</p> <p>5.2 SM to create content referring to ALARM docs aimed at general staff risk awareness. HR Organisational Development Business Partner remit to check it's being done.</p>
Finding 6 67	Risk Management Training - Members	6.1 Deliver risk management training all Audit & Governance Committee members.	2	Andrew Vallance	01-Aug-22	30-Apr-23	6.1 Scoping meeting with council's insurers 26/09/22 who offer support through the risk management consultancy days provided free with the insurance policy.
Finding 7	Risk Monitoring by Members	7.1 Consider whether action is needed to provide greater assurance that lead Cabinet members are adequately informed about the risks faced by services.	2	Andrew Vallance	01-Aug-22	30-Nov-22	<p>7.1 Currently this is done by verbal assurance from officers. A formalised approach is likely to be something that the performance and risk management board can drive.</p> <p>Confirmation from risk owner officers that this exercise is undertaken at LMB's.</p> <p>SM to circulate relevant extracts from the risk register to lead</p>

Appendix C – Risk management improvement action plan

							member c.c. officer risk owner every six months.
88	Finding 8 Democratic Decision Making	8.1 The Monitoring Officer should consider the findings in relation to risk management in Cabinet decision reports and implement the necessary changes to the report template: - the report section on "Reasons for Recommendations and Options Considered" does not include a risk assessment of the "Options arising from this report", which is the table where the recommended action plus other options for the decision are set out. - the report section on "Potential Impacts" does not include any detail on the impacts of any of the risks assessed, but only the wider impacts of the decision being considered. - reports do not explain how the level of uncontrolled or controlled risk assessments are arrived at. There is no impact or likelihood scoring evident to explain how the high, medium, or low assessment has been determined.	2	Emma Duncan	08-Aug-22	30-Oct-22	8.1 SM to develop wording with Karen Shepherd.

Appendix C – Risk management improvement action plan

69 Finding 9	Risk Management & Service Planning	9.1 The Insurance & Risk Manager is invited to participate in the Performance and Risk Management Board; 9.2 the Performance & Risk Management Board or a Risk Champions Group takes responsibility for monitoring the implementation of the Improvement Plan actions (the IRM has completed an assessment of the risk management process against the standards of The Orange Book and has devised an improvement plan with a set of actions). 9.3 InPhase should be reviewed alongside JCAD for risk recording and monitoring purposes, as part of the wider work to ensure there is a clear golden thread between corporate objectives, performance, and risk.	2	Andrew Vallance	28-Jul-22	30-Sep-22	9.1 and 9.2 TOR and membership of performance and risk management board indicates that this business could be usefully incorporated from time to time. Next steps, discuss with Emma Duncan how to best include this aspect. 9.3 SM to get a demo of the risk management module of InPhase.
Finding 10	Adding risks to the corporate risk register	10.1 Consider how best to achieve broader ownership and accountability for risk reviews. 10.2 Consider how risk assessments can be completed in a timelier manner. This is driven by audit identifying two risks that have been in draft form for several months: - climate change - land exchange	2	Steve Mappleley	01-Aug-22	31-Mar-23	10.1 See Finding 2 above. 10.2 Officers are being chased for an update on how the exposure ought to be captured on the risk register.
Finding 11	Risk Management Responsibilities	11.1 HR Business Partners should ensure that senior management job descriptions are updated so that their risk management responsibilities are clearly detailed.	3	Nikki Craig/Michelle Dear	08-Aug-22	31-Oct-22	Complete.
Finding 12	Risk Appetite	12.2 The Insurance and Risk Manager should update the Risk Management Strategy to clarify whether risk appetite assessments are	3	Steve Mappleley	08-Aug-22	31-Oct-22	12.2 see 4 above and consider whether appetite assessments for non-key risks will this add a useful

Appendix C – Risk management improvement action plan

		mandatory. When risk appetite is assessed, the rationale should be recorded on JCAD.					level of granularity relative to the effort involved.
70 Finding 13	Corporate project risk recording	<p>13.1 Consider whether project risks should also be recorded on JCAD. This would enable corporate oversight of project risks.</p> <p>13.2 The council would also benefit from establishing a central project register. This would provide greater oversight of service activity and could facilitate joint commissioning opportunities.</p>	3	Steve Mappley	29-Jul-22	30-Nov-22	<p>13.1 Project management team advise there isn't any immediate likelihood of linking software – their "toolkit" is an Excel document used through Teams.</p> <p>They say, "<i>In the Risk Register tab is a "Is this a corporate risk?" checkbox. If the answer is ever "Yes" then it would be the responsibility of the team or the sponsor to review that with the IRM.</i>"</p> <p>13.2 See project management team's toolkit.</p>
Finding 14	Partnership Register	The Monitoring Officer should create a partnership register for the council.	3	Emma Duncan	01-Sep-22	30-Nov-22	14.1 Underway

Report Title:	Redmond Review – Further Briefing Note
Contains Confidential or Exempt Information	No - Part I
Lead Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance and Ascot
Meeting and Date:	Audit and Governance Committee – 22 September 2022
Responsible Officer(s):	Adele Taylor, Executive Director of Resources
Wards affected:	None

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REPORT SUMMARY

The Independent review into the oversight of local audit and the transparency of local authority financial reporting (the “Redmond Review”) was published on 8th September 2020. The (then) MHCLG response was published on 17th December, accepting most of the recommendations. DLUHC has now published its latest proposals.

This report summarises the key proposals

- A new system leader for the local audit framework
- Proposals to strengthen audit committee arrangements within councils
- Measures to address ongoing capacity issues on the pipeline of local auditors

1. DETAILS OF RECOMMENDATION(S)

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

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

Options

Table 1: Options arising from this report

Option	Comments
That the Committee notes the report This is the recommended option	Review, Government response and proposals have been published

3. KEY IMPLICATIONS

- 3.1 MHCLG published the Independent review into the oversight of local audit and the transparency of local authority financial reporting (the “Redmond Review”) on 8th September 2020.
- 3.2 The review highlighted three key problems:
- **Current local audit arrangements do not meet the policy objectives underpinning the Local Audit and Accountability Act 2014.** In particular, Sir Tony identified weaknesses in the functioning and value of local audit, the timeliness of its findings and how these are considered and managed by local authorities;
 - **Market fragility.** Sir Tony highlighted how local audit is an unattractive market for audit firms and individual auditors to operate within. He indicated that “without prompt action... there is a significant risk that the firms currently holding local audit contracts will withdraw from the market” (‘Redmond Review’ (2020), p.1);
 - **Absence of system leadership.** The introduction of the localised audit framework in the 2014 Act spread roles and responsibilities for local audit across multiple organisations. Sir Tony argued this has contributed to a lack of coherency and makes resolving the weaknesses in the system challenging.
- 3.3 Redmond also recommended extending the deadline for publishing audited accounts from 31 July to 30 September each year.
- 3.4 MHCLG responded to the review on 17th December.
<https://www.gov.uk/government/publications/local-authority-financial-reporting-and-external-audit-government-response-to-the-redmond-review/local-authority-financial-reporting-and-external-audit-government-response-to-the-independent-review>
- 3.5 To address these concerns MHCLG took these actions:
- Providing relevant local authorities with £15m in additional funding in 2021/22 to meet the anticipated rise in audit fees driven by new requirements on auditors, including the 2020 Code of Audit Practice, as well as enabling local authorities to develop standardised statements of service information and costs.
 - Committing to work with all the key stakeholders to achieve practical outcomes to the recommendations.
 - Reviewing and reforming regulations to provide the auditor appointing body with greater flexibility to ensure the costs to audit firms of additional work are met.

- Extending the deadline for publishing audited local authority accounts from 31 July to 30 September for the next two years - covering the audit of the 2020/21 and 2021/22 accounting periods. It will then be reviewed.
- Reviewing entry requirements for Key Audit Partners within the scope of the existing regulatory framework, balancing quality and market sustainability.
- Working on the development of an appropriate framework for the corporate auditing profession, ensuring that local audit practitioners have a voice in its development.
- Engaging local government to better understand council finance team resources and consider how they might be strengthened.
 - Exploring other options for delivering system leadership, delaying the incorporation of a new regulator (OLAR) whilst the other actions are taken to see if they bring about change without the need for structural reform in regulation.

3.6 DLUHC is now consulting on implementation proposals:

[Local audit framework: technical consultation - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

3.7 These proposals include:

- Confirming that the Audit Reporting and Governance Authority (ARGA) will be the local audit system leader. Its responsibilities will include regulation of local audit, monitoring and review of local audit performance, the Code of Local Audit Practice, and reporting on the state of local audit.
- ARGA will take over the responsibility (from the National Audit Office) for value for money arrangements in local audit
- ARGA will produce an annual report to Parliament on the state of local audit
- Councils are encouraged to continue opting-in to the PSAA arrangements for procuring auditors
- DLUHC is considering making Audit committees a statutory requirement for every council
- Audit Committees should include at least one independent member (i.e. non-councillor)
- The external auditors annual report, and the Audit Committee's response to this, should be reported to Full Council

4. FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 There are likely to be significant increases in external audit contract fees in future years.

5. LEGAL IMPLICATIONS

- 5.1 There are no implications.

6. RISK MANAGEMENT

- 6.1 There are no implications.

7. POTENTIAL IMPACTS

- 7.1 Equalities. No implications.
- 7.2 Climate change/sustainability. No implications.
- 7.3 Data Protection/GDPR. No implications

8. CONSULTATION

- 8.1 Not applicable at this time.

9. TIMETABLE FOR IMPLEMENTATION

- 9.1 Not clear at this time. Further updates will be reported to the committee as MHCLG proposes changes to the audit and accounting regimes.

10. APPENDICES

- 10.1 This report is supported by one appendix:
- Appendix 1 – Independent review into the oversight of local audit and the transparency of local authority financial reporting (the “Redmond Review”)

11. BACKGROUND DOCUMENTS

- MHCLG response to Redmond Review:
<https://www.gov.uk/government/publications/local-authority-financial-reporting-and-external-audit-government-response-to-the-redmond-review/local-authority-financial-reporting-and-external-audit-government-response-to-the-independent-review>

REPORT HISTORY

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

Report Author: Andrew Vallance, Head of Finance

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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 (Director of Law, Strategy and Public Health)
LINK OFFICERS & HEADS OF SERVICES	<ul style="list-style-type: none"> • External Auditors – Deloitte • Internal Auditors - SWAP • Steve Mapple (Insurance and Risk Manager) • Andrew Vallance (Head of Finance) • Karen Shepherd (Head of Governance)

MEETING: 20th OCTOBER 2022

ITEM	RESPONSIBLE OFFICER
Annual Governance Statement Action Plan Update	Emma Duncan , <i>Director of Law, Strategy and Public Health</i>
Key Risk Report	Steve Mapple , <i>Insurance and Risk Manager</i>
Council Trusts Report	Karen Shepherd , <i>Head of Governance</i>
Mid-year Treasury Management Report 2022/23	Andrew Vallance , <i>Head of Finance</i>
Draft Treasury Management Strategy 2023/24	Andrew Vallance , <i>Head of Finance</i>
Draft Capital Strategy 2023/24	Andrew Vallance , <i>Head of Finance</i>
Work Programme	Panel clerk

MEETING: 16th FEBRUARY 2023

ITEM	RESPONSIBLE OFFICER
Internal Audit Progress Report	Internal Auditors
Internal Audit Plan 2023/24	Internal Auditors
Work Programme	Panel clerk

ITEMS SUGGESTED BUT NOT YET PROGRAMMED

ITEM	RESPONSIBLE OFFICER

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