

Report Title:	2019/20 Shared Audit and Investigation Service Annual Report
Contains Confidential or Exempt Information?	No - Part I
Meeting and Date:	Audit and Governance Committee, 14 September 2020
Responsible Officer(s):	Andrew Vallance, Head of Finance and Deputy S151 Officer
Wards affected:	None

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REPORT SUMMARY

- 1 This report and supporting appendices summarise the Shared Audit and Investigation Service (SAIS) activity and outline the progress in achieving the 2019/20 Audit and Investigation Plan as at 31 March 2020.
- 2 This recommendation is being made to ensure that the Council meets its legislative requirements and those of the Audit and Governance Committee's Terms of Reference.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That the Audit and Governance Committee notes:-

- i) **The SAIS activity for the financial year end 31 March 2020**
- ii) **Progress in achieving the 2019/20 Internal Audit and Investigation Plan**

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

- 2.1 Regulation 6 (1) of the Accounts and Audit Regulations (2015) requires the Council to undertake an adequate and effective internal audit of its accounting records and the system of internal control in accordance with proper internal audit practices.

2.2 Proper practices for Internal Audit are defined in the CIPFA/IIA Public Sector Internal Audit Standards (PSIAS) and require that the ‘Chief Audit Executive’ (Assistant Director, Governance – Wokingham Borough Council) delivers an annual internal audit opinion and report that can be used by the organisation to inform its Annual Governance Statement (AGS). The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. The Annual Report is required to:-

- include an opinion on the overall adequacy and effectiveness of the Council’s internal control environment,
- present a summary of the audit work on which the opinion is based,
- draw attention to any key issues that may impact on the level of assurance provided,
- provide a summary of the performance of the Service
- comment on the Audit Service’s level of compliance with PSIAS.

2.3 The aim of the report at Appendix A and the supporting Appendix A(I) is to cover these legislative requirements and those of the Audit and Governance Committee’s Terms of Reference.

Options

Table 1: Options arising from this report

Option	Comments
<p>Note the attached report and supporting appendices and the activity of the SAIS during 2019/20 and progress in achieving the 2019/20 Audit and Investigation Plan.</p> <p>Recommended</p>	<p>This will ensure that the Council meets its statutory requirements. In addition, the Audit and Governance Committee will comply with its responsibilities as set out within their Terms of Reference.</p>
<p>Note the attached report with amendments.</p>	<p>Members may wish to request that this report be amended / altered if they feel that there are material issues which have not received sufficient emphasis or if there are specific issues the report is deficient in.</p>
<p>Not note the attached report.</p>	<p>This may expose the Council to unnecessary risks by not having an adequate internal control framework leading to poor performance and poor outcomes for service users/residents.</p> <p>It may result in a qualification in the External Auditor’s Annual Management Letter.</p>

3. KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Residents have confidence that public funds are being used economically, efficiently and effectively and that Council assets and interests are being safeguarded from misappropriation / loss.	<p>Failure of the Council to meet its statutory requirements and failure of the Audit and Governance Committee to discharge its responsibilities.</p> <p>Loss of residents' confidence. Council reputation may be affected.</p>	<p>Council meets its statutory requirements to provide an adequate and effective internal audit of its accounting records and system of internal control. Audit and Governance Committee discharges its responsibilities.</p> <p>Gain residents' confidence. Council reputation protected.</p>	n/a	n/a	31 March 2020 * (Note 1)
Unqualified External Audit Financial Accounts and Management Letter.	Adverse comment and a qualified External Audit Management Letter if the Council fails to maintain an adequate Internal Audit function.	Unqualified External Audit Management Letter as Council meets its requirements to provide an adequate and effective Internal Audit function.	n/a	n/a	31 March 2020 *(Note 1)

4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1 a) Financial impact on the budget

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

b) Financial Background

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

5. LEGAL IMPLICATIONS

5.1 Internal Audit carry out their activities under:-

- Regulations 6 (1), 6(3) and (4) of the Accounts and Audit Regulations 2015.
- S151 Local Government Finance Act 1972.
- CIPFA/IIA Public Sector Internal Audit Standards 2013 (Revised 2017).

5.2 Investigatory activities are carried out under:-

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

6. RISK MANAGEMENT

Table 3: Impact of risk and mitigation

Risks	Uncontrolled risk	Controls	Controlled risk
Failure of the SAIS to adequately plan and undertake audit reviews leading to failure of the Council to meet its statutory requirements. The Council's key systems and services are consequently at risk of not achieving their objectives in the most economic, efficient and effective way thus being exposed to misappropriation / loss.	High	Ensure and demonstrate internal audit coverage and compliance with nationally recognised standards for internal audit. Provide a regular written progress report on the work of Internal Audit to those charged with governance for endorsement. Ensure and demonstrate that corporate investigations are undertaken in accordance with legislation and local approved governance arrangements.	Low

Risks	Uncontrolled risk	Controls	Controlled risk
Failure to provide assurance that the work of the SAIS properly supports the governance framework and the content of the AGS and the requirement for additional External Audit work at an enhanced cost to the Council.	High	Internal audit coverage included as part of the governance assurance framework and informing the AGS.	Low

7. POTENTIAL IMPACTS

7.1 Equalities, GDPR/Data Protection, Sustainability - None.

8. CONSULTATION

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

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

9. TIMETABLE FOR IMPLEMENTATION

Table 4: Implementation timetable

Date	Details
31 March 2020 (*Note ¹)	2019/20 Internal Audit and Investigation Plan

10. APPENDICES

10.1 This report is supported by two appendices:

- Appendix A – 2019/20 Shared Audit and Investigation Service Annual Report
- Appendix A(I) – 2019/20 Internal Audit and Investigation Plan Status as at 31 March 2020

Note ¹ 31 March 2020 denotes end of 2019/20 Financial year. Report previously deferred from Corporate Overview and Scrutiny Panel meeting on 27 July 2020 due to the establishment on the new Audit and Governance Committee

11. BACKGROUND DOCUMENTS

- This report is supported by the 2019/20 Internal Audit and Investigation Plan and working papers.

12. CONSULTATION (MANDATORY)

Name of consultee	Post held	Date sent	Date returned
Cllr Bateson	Chair of Audit and Governance Committee		
Duncan Sharkey	Managing Director	26/8/2020	
Russell O'Keefe	Director of Place	26/8/2020	
Adele Taylor	Director of Resources/S151 Officer	26/8/2020	
Kevin McDaniel	Director of Children's Services	26/8/2020	
Hilary Hall	Director, Adults, Commissioning and Health	26/8/2020	27/8/2020
Andrew Vallance	Head of Finance	26/8/2020	4/9/2020
Elaine Browne	Head of Law	26/8/2020	27/8/2020
Mary Severin	Monitoring Officer	26/8/2020	27/8/2020
Nikki Craig	Head of HR, Corporate Projects and IT	26/8/2020	
Louise Freeth	Head of Revenues, Benefits, Library and Resident Services	26/8/2020	
Ben Smith	Head of Commissioning / Infrastructure	26/8/2020	
Louisa Dean	Communications	26/8/2020	
Karen Shepherd	Head of Governance	26/8/2020	27/8/2020

REPORT HISTORY

Decision type:	Urgency item?	To Follow item?
Audit and Governance Committee for noting	No	No
Report Authors: Andrew Moulton, Assistant Director Governance; Wokingham Borough Council for the Shared Audit and Investigation Service; Tel no.07747 777298; Catherine Hickman, Lead Specialist, Audit and Investigation; Tel no: 07885 983378		

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Royal Borough
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WOKINGHAM
BOROUGH COUNCIL

ANNUAL INTERNAL AUDIT & INVESTIGATION REPORT

2019/20

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1. PURPOSE OF THE ANNUAL REPORT

1.1 This Annual Report provides a summary of the work completed by the Shared Audit and Investigation Service (SAIS) during 2019/20. Its purpose is:-

- to include an opinion on the overall adequacy and effectiveness of the Council's internal control environment,
- present a summary of the audit work on which the opinion is based,
- draw attention to any key issues that may impact on the level of assurance provided,
- provide a summary of the performance of the Service
- comment on the Audit Service's level of compliance with PSIAS.

2. HEAD OF INTERNAL AUDIT OPINION AND KEY HEADLINES

2.1 This report provides a summary of the work undertaken by the SAIS in the financial year 2019-20 and the results of that work, whilst also taking account of other assurance mechanisms, which feed into that Head of Internal Audit (Chief Audit Executive) overall opinion. The overall opinion is given based on the audits undertaken during the 2019-20 financial year and summarise the opinion on the internal control environment based on the work in those areas of coverage. Members will be aware of the CIPFA review that identified weaknesses in the overall wider financial governance arrangements of the council and given the initial independent review that was being undertaken, certain areas were omitted from the internal audit scope in order to avoid duplication with the CIPFA work and additionally with work that would be undertaken by External Audit.

2.2 From the work undertaken during the year, and from assurances provided by other assurance frameworks, our overall opinion on the adequacy of the Council's arrangements internal controls within the areas reviewed during the year is that:-

Audit Opinion 2019/20

Substantially Complete and Generally Effective but with some improvements required". Based on audits completed during the year, most key controls are in place and are operating effectively with the majority of residual risks being reduced to an acceptable level and reported concerns being aimed by management to be reduced to a predominately moderate impact level. A small number of exceptions were identified and these have been presented to previous meetings of the Audit and Governance Committee and the current position in respect of these specific reviews is summarised in the body of this report. This audit opinion supports other assurance mechanisms such as External Audit, external professional body inspections and the Annual Governance Statement (AGS).

- 2.3 Our opinion is based on evidenced assessment of the control framework in a number of areas in accordance with our annual audit and investigation plan. It should be noted that in devising the annual audit and investigation plan, a risk-based approach is taken and as such areas of highest risk are targeted for review of the mitigation and controls in place in these higher risk areas.
- 2.4 Full details of the internal audit work we have completed that has informed this opinion can be seen in Appendix A(I), together with the assurance levels we have been able to provide for each review. For each audit review completed, the assurance level is determined based on the level of control found as set out in Appendix A(I) - Legend Section.

3. AREAS OF RISK EXPOSURE

- 3.1 From internal audit work undertaken during 2019/20, for those audits completed to Final Report stage resulted in two audits falling into the third category of audit opinion. For a third audit (Flooding) that was previously reported as a Category 3 audit, audit testing during 2019/20 confirmed that this audit has now improved to a Category 2 opinion. These are summarised below.

2019/20 Debtors

- The 2018/19 audit identified two major concerns that related to the failure to make progress in addressing a number of high value older debts, with no clear escalation protocol to prevent inaction and delay, or, to highlight failures within the organisation that have contributed to our inability to resolve the debt (including a failure to retain and/or provide the Debt Recovery Team/SLS with sufficient information and evidence in support of valid debt) and a significant increase in Social Care debt since February 2017 (although it should be noted that this is in the context of increasing expenditure in Adult Social Care).
- A full Debtors audit was undertaken during 2019/20 and audit findings again categorised this area in the third audit opinion category. Actions were being agreed with management to address the concerns at the time of reporting

Data Protection and GDPR Compliance

- The Data Protection Policy was recently updated and Subject Access Requests (SAR) and Points of Interest (PoI) enquiries are well managed. A Deputy Data Protection Officer (DPO) was appointed to provide support the DPO, however, due to other day to day responsibilities and priorities for both, there was stalled progress of key statutory GDPR requirements, e.g. the Register of Processing Activities (RoPA), the Information Assets Register (IAR), together with being able to ensure that other records are also complete, e.g. Information Sharing Agreements (ISA). This also impacted on the provision of targeted training where needed, e.g. teams

with recent data breaches, and school audits where they have been requested. The embedding of Data Protection Impact Assessments (DPIA) in all standard procurement, contract/project management practices, also needed improvement as did the inconsistent completion of the e-Learning module for all new starters (permanent / temporary staff / agency officers).

- A start had been made to identify Link Officers in each Directorate to act as the data protection champion and assist with local queries and raising awareness but this had also stalled and needed to be re-visited to align with the new corporate structure.
- Management has progressed actions since the audit with link officers identified for each service area and they have been provided with initial guidance and training and tasked with reviewing and updating their service area IAR and RoPA by the end of June 2020. Once achieved by all service areas, monitoring will continue to ensure ongoing reviews of the key documents are undertaken and that they remain up to date. The Deputy DPO obtained the Data Protection Practitioner Certificate in September 2019.

Flooding

- At the time of the 2017/18 audit, flood prevention works had been delayed, there was a risk that capital funds may not be being used efficiently for flood prevention projects and there was poor progress of gully cleansing by the contractor in the first nine months of their contract, which may result in future flood issues. This audit resulted in a Category 3 opinion.
- The 2019/20 review identified that management responded with positive actions resulting in an improvement in the overall audit opinion from 3 previously reported to 2 and audit testing has confirmed this improvement. The capital projects are now managed in a more pragmatic manner and the gully cleansing undertaken by Volker Highways was up to date.
- Emergency Planning arrangements are more robust, co-ordinated by the Joint Emergency Planning Manager across the three authorities of the Joint Emergency Planning Unit (JEPU), RBWM, West Berkshire (host) and Bracknell Forest. For the parishes, the first emergency planning tele-conference for the Flood Wardens was held in late November 2019 and this will now be an annual event.

4. INTERNAL AUDIT SERVICE PERFORMANCE AND CONTRIBUTION

- 4.1 Appendix A (I) details the status of audits against the 2019/20 Audit and Investigation Plan as at 31 March 2020 and those audits completed from the 2018/19 financial year. Table 1 provides a summary.

Table 1: Status of 2019/20 audits

Audit Status	Number of audits
Work in progress and carried forward to 2020/21	2
Draft Report	8
Final Report	19
Total	29

- 4.2 For the reviews completed, where an audit opinion was appropriate (i.e. Final Report stage), the following breakdown of classification is summarised in Table 2 below.

Table 2: Summary of 2019/20 Audit Opinions

Overall Audit Opinion	Summary of Audit Opinion	No of Audits (2019/20)
1	Complete and Effective	2
2	Substantially Complete and Generally Effective	15
3	Range of Risk Mitigation Controls is incomplete and risks are not effectively mitigated	2
4	There is no effective Risk Management process in place	0
Total		19

- 4.3 Audit reports are presented using lean terminology, using the cause, concern and countermeasure and management are given the opportunity to treat, tolerate, terminate or transfer the concerns and associated risks. Management Action Plans have been put in place to address issues identified during audit work and audit follow up verification will confirm whether agreed countermeasures for Major and Extreme concerns have been actioned within agreed timescales.
- 4.4 Where concerns are classified as being major or extreme that have been tolerated by management, these are highlighted to the Audit and Governance Committee. There are no cases of Major or Extreme concerns being tolerated by management.

Grant Certification

- 4.5 Where a grant giving body requires an internal audit certificate before releasing payment, the team carries out work to verify and certify amounts that the Council can claim. Without this certification, grants may become repayable. Grants certified include:-
- Bus Service Operators Grant,
 - Disabled Facilities Grant,
 - Local Enterprise Partnership,
 - Local Transport Capital Funding Grant,
 - Troubled Families Grant.
 - Achieving for Children Grant

Consultancy, Contingency and Advice

- 4.6 As well as completing planned audit reviews, the team also provide ad hoc advice and guidance across the Council to assist colleagues with ensuring control and governance arrangements are considered in developing processes/policies etc. details are provided in Appendix A(I) to this report.
- 4.7 Consultancy, Contingency and Advice work has been undertaken in respect of Council Reconciliations

Outstanding management responses

- 4.8 There are no outstanding management responses to audit reports.

5. RESOURCES

- 5.1 The SAIS has carried a couple of vacancies through the year and the long term sickness of one member of the team. This has been addressed by the recruitment to one post and the engagement of a temporary resource for part of the year to cover the long term sickness. A number of audits that were deferred have been carried forward to be undertaken in 2020/21.

6. FRAUD AND IRREGULARITIES

- 6.1 The work undertaken by the SAIS has included re-active investigations as well as developing pro-active fraud drives.
- 6.2 There have been no incidences of material fraud, irregularities or corruption discovered or reported during the year.
- 6.3 A key piece of work undertaken during the year was a Cash and Bank Reconciliation and Housing Benefit Subsidy Fact Finding investigation, the outcome of which is summarised below:-

Cash and Bank Reconciliation and Housing Subsidy Fact Finding Investigation

- There has been an historical weakness in control within the cash and bank reconciliation process that continued to go unreconciled since 2017. In January 2019, a fact finding investigation was commissioned from Internal Audit, by the then S151 Officer, the objective of which was to identify the unreconciled items within the bank reconciliation and to rectify any underlying causes that could affect future reconciliations.
- The unreconciled balance on the bank reconciliation is £1,136,953, and this is now located on the Council's balance sheet. The investigation included review of the housing benefit subsidy accounts due to the number of bank transactions in these accounts. Subsequently, a credit of £1,152,758 was identified in the housing benefit revenue accounts which related to inaccurate prior year accruals arising as a result of incorrect allocation of entries between the bank account and the housing benefit accounts which is believed to be the source of the bank reconciliation balance.
- The internal audit fact finding investigation identified bulk payments from the Housing Benefit files for historic data but could not identify individual payments and the bank reconciliation outstanding entries could not be matched off due to an incomplete audit trail on historic payment data storage.

- This credit has been carried forward into the 20/21 accounts and correction requires a technical financial adjustment in the accounts. The retention of these payment records is now taking place in accordance with council requirements as a result of discussions between the Chief Accountant, Internal Audit and Revenues and Benefits.
- On 23 June 2020, Full Council approved the write off of the unreconciled bank reconciliation entries of £1,136,953 and allocation of credit balances of the same value in the Housing benefit subsidy accounts.
- Areas identified as still outstanding where there were anomalies found by Internal Audit included the memorandum account, there is a non-material transaction within the 2019-20 reconciliation that needs further investigation. This investigation will continue during the course of the 2020-21 bank reconciliation control audit.
- The bank reconciliation is now completed successfully with correct entries and was last audited by internal audit in 2018/19. The revised cash and bank reconciliation process will be audited as part of the Key Financial Systems audits for 2020/21 to enable the processes and procedures to be fully adopted. This audit will be carried out during the next few months and agreed with the Section 151 Officer and Chief Accountant to ensure that appropriate assurance can be obtained. The audit report will be reviewed by the Section 151 Officer as is the process for all internal audit reports

Proactive Fraud Exercises

6.4 Work this year has also focussed on pro-active exercises which has included the following:-

- **Business Rates Relief/Exemption Proactive** - work to identify property occupation and rate reviews. Financial losses to the Council identified for Quarters 1 to 3 of 2019/20 resulted in **£174,490** being identified as being billable to the charge payer. The results of the Business Rates proactive exercises are as a result of joint working with the Revenues and Benefits Section.
- **Council Tax Empty Property Relief** - calculation of the results has been delayed due to Revenues and Benefits staff being deployed on Covid work. It should be noted that the properties identified in the Council Tax Empty Property Relief exercise as occupied that were previously shown as unoccupied feed in to the New Homes Bonus Scheme formula. The results also affect the CTB1 return that the Revenues and Benefits Service has to report to Central Government.

Reactive Investigations

- 6.5 In terms of Reactive investigations during the year, work has been undertaken on :-
- 1 Grievance investigation
 - 1 School investigation finalised in 2019/20 in respect of Governance issues that have been successfully addressed

Other Investigations Activity

- 6.6 Work has commenced to update Council's Anti Fraud and Anti Corruption Policies and will be presented to a future meeting of this Committee. for approval. In addition, a review of investigation processes is in progress to ensure they remain fit for purpose and are efficient.

Regulation of Investigatory Powers Act – IPCO Inspection April 2020

- 6.7 An Investigatory Powers Commissioners Office (IPCO) Regulation of Investigatory Powers Act (RIPA) desktop inspection took place in March/April 2020 during the COVID-19 pandemic. A report by the IPCO inspector was received in May 2020, which summarised that the Inspector was impressed with the level of 'RIPA awareness' shown and that they had been assured from the work they had undertaken and the interviews conducted that the integrity of the Council's processes and governance procedures will be maintained to ensure that high standards of compliance with the Act and relevant codes of practice are achieved.
- 6.8 No investigations have been undertaken during 2019/20 that has required Regulation of Investigatory Powers Act surveillance approval to be requested.

7. CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDITING STANDARDS

- 7.1 The PSIAS, as revised in April 2017, define the service and professional standards for public sector internal audit services. The standards apply to the Internal Audit function in all parts of the public sector in the UK and are mandatory. Within the PSIAS there is a requirement for an independent external review of the internal audit function once every five years.
- 7.2 The external inspection of the Internal Audit Service against the PSIAS took place in 2018 and assessed the service as 'generally' conforming to the standards (the top category of opinion). The action plan and progress against it has been previously reported to the former Audit and Performance Review Panel. The responsibility for Member overview of audit activity moved to the Audit and Governance Committee for 2019/20. A further subsequent self-assessment had taken place and work continues to address the action points identified to assist the service in continuous improvement.

- 7.3 In addition, Internal Audit completes an annual self-assessment of its compliance with the requirements of the PSIAS and the relevant CIPFA's Local Government Application Note (LGAN). The purpose of the self-assessment is firstly to provide assurance to the Audit Committee and management that Internal Audit is compliant with the PSIAS and that consequently they can rely on the work of Internal Audit, and secondly, to further enhance delivery of the internal audit function through the identification of opportunities for development.
- 7.4 Overall, the 2019-20 self-assessment has concluded that Internal Audit continues to be "generally compliant" with the PSIAS/LGAN requirements with a small number of actions to be addressed from the external assessment.
- 7.5 It was found that 7 individual actions (comprising 4 Recommendations and 3 Suggestions) are still required to demonstrate full compliance with the Standards. A summary of the areas is set out below:-
- Update the Audit Charter and Audit Protocol to set out the potential impairment of the Head of Internal Audit's (HoIA) independence and objectivity from directly managing services the SAIS may review. In addition, how and where the SAIS will report results of these audits.
 - SAIS to commission external ICT audit specialists to carry out an ICT Audit Needs Assessment for the primary clients and to use this to inform the Audit Plan.
 - Review the Audit Manual to ensure it is up to date and fit for purpose. Include statements within this on:-
 - Distribution and use of the content of Internal Audit reports to each report.
 - The process for releasing Audit reports to 3rd parties.
 - The evaluation processes if the Head of Internal Audit believes management is accepting a level of risk that's unnecessarily high.
 - The SAIS should routinely obtain copies of the Penetration Testing (PSN) reviews and consider the work done in the reviews to contribute to the Head of Internal Audit (HoIA) annual opinion.

8. CONTEXT AND COMPLIANCE

- 8.1 Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes. (Source: Public Sector Internal Audit Standards and Local Government Application Note: Chartered Institute of Public Finance and Accountancy in collaboration with the Chartered Institute of Internal Auditors).
- 8.2 Internal Audit is a statutory requirement for local authorities. There are two key pieces of relevant legislation:
- Section 151 of the Local Government Act 1972 requires every local authority to make arrangements for the proper administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs
 - The Accounts and Audit Regulations 2015 (Amendment) (England) states that "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance"
- 8.3 Internal Audit independence is achieved by reporting lines which allow for unrestricted access to the Managing Director, the S151 Officer, Directors, and the Chair of the Audit and Governance Committee.
- 8.4 The HoIA can confirm there have been no restrictions on the scope of internal audit work or reporting of audit findings during 2019/2020.

**2019/20 Royal Borough of Windsor and Maidenhead Internal Audit Plan Status
(as at 31 March 2020)**

AUDIT TITLE	DIRECTORATE	STATUS	FINAL AUDIT REPORT OPINION
Key Financial Systems			
Creditors	Resources	FINAL	2
General Ledger	Resources	FINAL	1
Council Tax*	Resources	FINAL	2
Housing Benefit and Council Tax Reduction Scheme*	Resources	FINAL	2
NNDR*	Resources	FINAL	2
Debtors	Resources	DRAFT	
Pensions Payroll and Administration	Resources	WIP	
Governance Building Blocks			
Children's Safeguarding Statutory Responsibilities and Contract Performance	Children's Services	FINAL	2
Highways	Adults, Health and Commissioning	DRAFT	
Key Strategic and Operational Risks			
Flooding*	Adults, Health and Commissioning and Place	FINAL	2
Data Protection and GDPR Compliance	Managing Director's	FINAL	3
Auditor Judgement			
<u>Maintained Schools</u>			
Boyne Hill C of E Infant and Nursery School	Children's Services	FINAL	2
Churchmead C of E (VA) School	Children's Services	FINAL	2
Woodlands Park Primary and Nursery School	Children's Services	FINAL	2
Cheapside	Children's Services	DRAFT	
School Traded Services	Children's Services	FINAL	2
SEND Transport	Children's Services	FINAL	2
Servicing the Business			
Grants including; Bus Service Operators Grant, Disabled Facilities Grant, Local Enterprise Partnership, Local Transport Capital Funding Grant, Troubled Families Grant.			C
Consultancy			
Reconciliations	Cross Cutting	DRAFT	

AUDIT TITLE	DIRECTORATE	STATUS	FINAL AUDIT REPORT OPINION
2018/19 Audits completed in 2019/20			
Key Financial Systems			
Cash and Banking Arrangements	Resources	FINAL	2
Debtors (follow up)	Resources	FINAL	3
Housing Benefit/CTRS (follow up)	Resources	FINAL	2
Pensions Payroll and Administration	Resources	FINAL	1
Governance Building Blocks			
Financial Management	Cross Cutting	FINAL	2
Key Operational Risks			
Tree Management (follow up)	Place	FINAL	2
Homelessness	Place	FINAL	2
Auditor Judgement			
Manor Green School	Children's Services	FINAL	2
Wessex Primary School	Children's Services	FINAL	2
Commercial Properties	Place	FINAL	2

- Finalised in 2020/21 (Quarter 1)

Audit Opinion Definitions

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

Legend

C - Certification
E - Exempt