

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

REPORT SUMMARY

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

1. DETAILS OF RECOMMENDATION(S)

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

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

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

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

Options

Table 1: Options arising from this report

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

3 BACKGROUND

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

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

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

4 FINANCIAL DETAILS / VALUE FOR MONEY

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

5 LEGAL IMPLICATIONS

- 5.1 None.

6 RISK MANAGEMENT

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

7 POTENTIAL IMPACTS

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

8 CONSULTATION

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

9 TIMETABLE FOR IMPLEMENTATION

- 9.1 1 April 2022

10 APPENDICES

10.1 Appendix 1 - Internal Audit Plan April to June 2022

10.2 Appendix 2 - EQIA

11 BACKGROUND DOCUMENTS

11.1 None

12 CONSULTATION

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

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

REPORT HISTORY

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

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

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

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

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

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

Essential information

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

Strategy		Plan	x	Project		Service procedure	
----------	--	------	---	---------	--	-------------------	--

Responsible officer	Andrew Valance	Service area	Finance	Directorate	Resources
---------------------	----------------	--------------	---------	-------------	-----------

Stage 1: EqIA Screening (mandatory)	Date created: 09/02/2022	Stage 2 : Full assessment (if applicable)	Date created : NA
-------------------------------------	--------------------------	---	-------------------

Approved by Head of Service / Overseeing group/body / Project Sponsor:

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

Signed by (print): Andrew Valance

Dated: 09/02/2022

Guidance notes

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

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

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

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

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

What are the “protected characteristics” under the law?

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

What's the process for conducting an EqIA?

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

Openness and transparency

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

Enforcement

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

Stage 1 : Screening (Mandatory)

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

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

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

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

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

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

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

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

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

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

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

Outcome, action and public reporting

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

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

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

Stage 2 : Full assessment

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.

2.2 : Information gathering/evidence

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

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.*

Eliminate discrimination, harassment, victimisation

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

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

Advance equality of opportunity

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

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

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

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					

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

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