

Report Title:	2021/22 Audit and Investigation Annual Report
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 – 19 May 2022
Responsible Officer(s):	Adele Taylor, Executive Director, Resources Andrew Vallance, Head of Finance
Wards affected:	All

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REPORT SUMMARY

The report summarises the Shared Audit and Investigation Service (SAIS) activity and outlines the progress in achieving the 2021/22 Audit and Investigation Plan as at 31 March 2022.

The report also sets out the overall Internal Audit Opinion for the year on the Council's internal controls.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes:

- i) the annual report from SAIS
- ii) the Annual Internal Audit Opinion

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

Options

Table 1: Options arising from this report

Option	Comments
To note the attached report and opinion This is the recommended option	This is the preferred option for the reasons set out in the report
To not note the report	This may expose the Council to unnecessary risks by not having an adequate internal control framework.

3 KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of Delivery
SAIS work is effective and on track to achieve the full internal audit plan	Failure of the Council to meet its statutory requirements	Council meets its statutory requirements to provide an adequate and effective system of internal control	n/a	n/a	31 March 2022

4 BACKGROUND

- 4.1 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.
- 4.2 Proper practices for Internal Audit are defined in the CIPFA/IAA Public Sector Audit Standards (PSIAS) and require that the 'Chief Audit Executive' (Assistant Director, Governance – Wokingham BC) delivers an annual 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.
- 4.3 The aim of the report at Appendix A is to cover these legislative requirements.
- 4.4 The overall Head of Internal Audit Opinion for 2021/22 is: "Substantially complete and Generally Effective but with some improvements required". Full details are contained in the report attached as **Appendix A**.

- 4.5 This report completes the work of the shared internal audit service with Wokingham BC. Future internal audit services will be provided by the South West Audit Partnership.

5 FINANCIAL DETAILS / VALUE FOR MONEY

- 5.1 There are no direct financial consequences of this report.

6 LEGAL IMPLICATIONS

- 6.1 None.

7 RISK MANAGEMENT

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

8 POTENTIAL IMPACTS

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

9 CONSULTATION

- 9.1 SAIS consulted with the Head of Finance and the new internal auditors, SWAP.

10 TIMETABLE FOR IMPLEMENTATION

- 10.1 Complete

11 APPENDICES

- 11.1 Appendix A – 2021/22 Audit and Investigation Annual Report
- 11.2 Appendix B – EQIA

12 BACKGROUND DOCUMENTS

- 12.1 None

13 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	5/5/22	
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	5/5/22	10/05/22
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	5/5/22	5/5/22
Elaine Browne	Head of Law (Deputy Monitoring Officer)	5/5/22	
Karen Shepherd	Head of Governance (Deputy Monitoring Officer)	5/5/22	6/5/22

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

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Royal Borough
of Windsor &
Maidenhead



WOKINGHAM
BOROUGH COUNCIL

ANNUAL INTERNAL AUDIT & INVESTIGATION REPORT 2021/22

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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 2021/22. 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
- comment on the Audit Service's level of compliance with the Public Sector Internal Audit Standard (PSIAS).

1.2 This is the final report of the Shared Audit and Investigation Service, as responsibility for Internal Audit and Investigation passes to its new provider, South West Audit Partnership (SWAP) with effect from 1 April 2022. Handover meetings have been held with the new provider during February and March 2022.

2. HEAD OF INTERNAL AUDIT OPINION

2.1 The overall opinion is given based on the audits undertaken during the 2021/22 financial year and the opinion on the internal control environment. This is based on the work in those areas of coverage summarised at Appendix A and evidenced assessment of the control framework. Appendix A includes 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 - Legend Section. For those follow-up audits where a change in the assurance level would require a full audit, we have annotated the assurance level for these audits as 'n/a' with the original level in brackets.

2.2 From the work undertaken during the year, our overall opinion on the adequacy of the Council's internal controls for the areas reviewed during the year is that internal controls are: -

Audit Opinion 2021/22

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.

3. AREAS OF RISK EXPOSURE

Category 3 Audit Opinions

- 3.1 Internal Audit issued 3 reports in 2021/22 (carried over from 20-21) that resulted in Category 3 overall opinions (third lowest category of audit opinion on a scale of 1 (High) to 4 (Low)). Two were for Key Financial Systems (Debtors and Cash and Bank Reconciliation) and the third for Reconciliations (Financial and non-Financial). Internal Audit have monitored progress each quarter of 2021/22, at the request of the Audit and Governance Committee, on the implementation of the agreed management actions. This has been achieved through discussions with key officers and testing of supporting evidence. The paragraphs below summarise the position at the time of handover to the new provider for those specific audits as a result of the follow up work. An overall audit opinion will be given at the next full audit of these specific areas.

Cash and Bank Reconciliation

- 3.2 The final 2020/21 Internal Audit report was issued in May 2021, with 5 actions included in the Management Action plan, 3 of which were classified as major risk. Internal Audit have held quarterly meetings with the accountant responsible for overseeing the Cash and Bank Reconciliation to review progress against the agreed action plan. Audit have also reviewed the Cashbook for the (unidentified, unprocessed) income balancing figure and unresolved queries (resulting from the bank statement analysis) and discussed them with the relevant officers. The unidentified, unprocessed income balancing figure in the updated December 2021 Cashbook was £129,270.99.
- 3.3 The 2021/22 Follow Up audit has concluded that progress is being made. However, without full reconciliation of inputs to and outputs from AIM, there remains insufficient assurance that all income and expenditure is being posted appropriately, which increases the risk of incorrect financial reporting and financial loss.

Debtors

- 3.4 The final combined 2019/20 and 2020/21 Internal Audit report for Debtors was issued in November 2020, with 14 actions included in the Management Action plan, 4 of which were classified as major risk. Internal Audit has requested quarterly updates on progress against the countermeasures set out in the Management Action Plan from responsible officers. We have also reviewed Adult Social Care (ASC) debt figures on a quarterly basis and discussed them with the ASC Lead Accountant with input from the Head of People Commissioning.
- 3.5 Covid-19 has had an impact on capacity to progress the countermeasures in the 2020/21 management action plan and it has also had an impact on the management of ASC debt, with issues around court delays, probate delays, blocked debt and seeking appointeeship. There has been an overall increase

in demand, which in turn increases the number of invoices generated and has an impact on debt levels.

- 3.6 A planned programme of improvements is in progress but ASC debt as a proportion of income and expenditure continues to rise. However, the Executive Director of Adults, Health and Housing has indicated that current performance is within expectations, given all of the constraints. For Housing, debt levels are more difficult to assess (the reasons for this have been reported separately in a Housing Income Audit (category 3 overall opinion). As there remains no measure for expected performance in collecting these types of debt, it remains difficult to assess whether current performance is in line with corporate expectations.

Reconciliations

- 3.7 The final 2020/21 Internal Audit report, issued in August 2020, contained 10 actions in the Management Action plan, 2 of which were classified as major risk. Internal Audit has requested regular updates on progress against the countermeasures set out in the Management Action Plan from responsible officers.
- 3.8 This audit documented areas where reconciliation activity should be taking place and improvements have been made since the audit. Finance has a list of reconciliations for Key Financial Systems, and these can be monitored to ensure they are taking place. However, there remains no corporate list of all key reconciliations that should be taking place within each Service Area, or across Services Areas and partner organisations. It remains unclear where the overall responsibility sits for monitoring whether these reconciliations are happening as they should.

New Category 3 Opinion Audits

- 3.9 Two further audits undertaken as part of the 2021/22 Internal Audit Plan received the third category (third lowest) of audit opinion (on a scale of category 1 being 'High' and 4 being 'Low'). These are summarised below: -

Housing (Income)

- 3.10 The principal objective of this Audit was to review the processes in place for the management of housing income, and to provide assurance on their effectiveness; whether they are being followed by relevant staff; and whether they mitigate the potential risks of loss of income and inequitable treatment of clients.
- 3.11 When the Head of Housing, Environmental Health and Trading Standards took on her current role, the majority of her staff were temporary, no procedures were in place and all data held was spreadsheet based. Significant progress has been made and the Jigsaw customer management system is now being used for the housing register and homelessness. There

have been staffing issues, but the majority of the management team are now permanent, and a permanent Temporary Accommodation Team Leader started in September 2021.

- 3.12 Current systems provide insufficient assurance that the risks of loss of income and inequitable treatment of clients are mitigated. Implementing a rent account system and creating an interface for data transfer between the rent account system and Academy and Agresso is key to further improvement. This will enable automated posting of housing benefit and client payments, raising of invoices, client statements and arrears letters. Resource issues have impacted on achieving this goal.
- 3.13 Since the draft audit report was discussed and agreed, the Housing Team have indicated that they have taken further action to address the concerns identified in the management action plan. Audit have not carried out any testing or reviews to verify the progress outlined. Further audit activity would be necessary to provide independent assurance on progress made since the audit was completed in September 2021.
- 3.14 SWAP have been made aware of follow up audit work being required in this area to review the progress of agreed Management actions.

All Saints School

- 3.15 This audit was undertaken at the request of the Headteacher. The objective of the audit was to form an opinion and report on the financial and administrative framework within which the school operates to assess whether it is adequate and effective.
- 3.16 At the time of the audit, the school had a large deficit budget position, with an estimated shortfall of over £200,000. It is clear from Committee minutes that the governors are aware of the risks to the School's financial position and that they are looking at possible steps they urgently need to take to resolve the situation. The School has reviewed their staffing structure and pupil intake. In addition, there has been natural wastage of staff, which is contributing to a balanced budget and reduction to the deficit.
- 3.17 The School has a 5-year deficit plan. However, this has not been approved and does not pay back the deficit in a reasonable timescale. In addition, information received from the LEA indicates that the pupil numbers are likely to be fairly static and so the future income for pupil numbers should be predicted accordingly.
- 3.18 There were 5 major and 38 moderate concerns identified and no extreme concerns. The main areas of concern revolve around budget planning, Budget setting, monitoring and governance. Other areas where there are opportunities for improvement include single central record and DBS records, income including lettings, procurement and extended schools.

3.19 SWAP has been made aware of follow up audit work being required in this area to review the progress of agreed Management actions in accordance with the agreed implementation dates.

4. 2021/22 INTERNAL AUDIT SUMMARY OF PERFORMANCE

4.1 Appendix A details the status of audits against the 2021/22 Audit and Investigation Plan as of 31 March 2022 and those audits completed from the 2020/21 financial year. Table 1 provides a summary.

Table 1: Status of 2021/22 audit work

Audit Status	Number of audits
Final Report/Memorandum	18
Draft Report	0
Work In Progress	0
Grant Certifications	14
Full system reviews from 20-21 completed in 21-22	8
Total	40

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 2021/22 Audit Opinions

Overall Audit Opinion	Summary of Audit Opinion	No of Audits (2021/22)
1	Complete and Effective	6
2	Substantially Complete and Generally Effective	8
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
Grant Certified	Claims tested meet Grant criteria	14
n/a	Opinion not applicable due to the nature of the audit work	10

4.3 Audit reports are presented using lean terminology (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 classified as major or extreme risk are tolerated by management, these are highlighted to the Audit and Governance Committee. There have been no cases of Major or Extreme concerns being tolerated by management.
- 4.5 A summary of the audit and investigation work undertaken during 2021/22 is attached as Appendix A. In addition to scheduled work, as part of the preparations for handover of internal audit and investigation work, all Key Financial Systems have been subject to follow up of the Management Concerns identified during 2020/21 internal audits of the respective systems and controls. The purpose of this follow up activity was threefold: to provide updates on progress to the Audit and Governance Committee; Director of Resources (S151 Officer) and Head of Finance (Deputy S151 Officer); to inform the Annual Governance Statement; and, to provide a situation report to the incoming Internal Audit provider. The outcome of this work has been reported in separate Memoranda. However, where the 2020/21 audits had previously attracted a Category 3 audit opinion, a summary of progress and any outstanding issues is provided above.

Grant Certifications

- 4.6 Where a grant giving body requires an internal audit certificate, 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: -
- Covid-19 Restart Grants
 - Supporting Families Programme: -
 - Quarter 1
 - Quarter 2
 - Quarter 3
 - Quarter 4
 - Local Enterprise Grant
 - Core Funding
 - Additional Funding
 - Covid Funding
 - EU Transition Funding
 - Peer Network
 - Disabled Facilities Grant,
 - Bus Subsidy Operators Grant
 - Compliance and Enforcement Surge Funding
 - Achieving for Children Grant Bursaries ITT Grant

- 4.7 All grants made available to the SAIS to be audited and certified during 2021/22 financial year have been completed and were up to date at the time of handover to SWAP with no work outstanding.

Consultancy, Contingency and Advice

- 4.8 In addition to completing planned audit reviews, the team also provide consultancy, ad hoc advice, and guidance across the Council to assist colleagues with ensuring control and governance arrangements are considered in developing processes/policies etc.

Outstanding management responses

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

5. FRAUD AND IRREGULARITIES

- 5.1 The work undertaken by the SAIS has included re-active investigations as well as developing pro-active fraud drives.
- 5.2 There have been no incidences of material fraud, irregularities or corruption discovered or reported during the year.

Proactive Investigations

- 5.3 Work has been undertaken during Quarter 2 of 2021/22 to investigate Council Tax Empty Property Relief. 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 into the New Homes Bonus Scheme formula and may result in extra income into the council through liable charges being raised for previous council tax liability.
- 5.4 Due to resource and COVID-19 pandemic restrictions, no visits were made by the Shared Audit and Investigation Service to properties to establish occupancy.
- 5.5 Statistics for the 2021/22 Empty Property Review are shown below.

Initial number of letters sent	817
Total Returned	516 (63%)
- (From initial letter) – 407	
- (From reminder letter) – 109	
Non-changes	300 (58%)
Changes required	216 (42%)
Non returns	301 (37%)

- 5.6 There were 19 queries from residents that were dealt with. The Revenues Team was contacted, where necessary, to ensure that the response given was correct and appropriate.

COVID Business Grant Fraud Post Assurance Work

5.7 The Shared Service has also worked during the year on the post assurance requirements of the Department of Business, Energy and Industrial Strategy (BEIS) for the range of COVID grants made below, for which the outcomes will be reported in our next audit report to this Committee; -

- o Local Restrictions Support Grant (Closed) Addendum
- o Local Restrictions Support Grant (Sector)
- o Local Restrictions Support Grant (Closed)
- o Local Restrictions Support Grant (Open)
- o ARG (Additional Restrictions Grant)
- o Local Restrictions Support Grant (Closed) Addendum & CBLP (Closed Business Lockdown Payment)
- o Christmas Support Payment for wet-led pubs

5.8 In addition, the Shared Service has worked on the post-payment assurance work required for the Business Restart Grants culminating in the completion of the grant certification return as requested by BEIS. A summary of work the Shared Service has undertaken in this area has been forwarded to the Director of Resources.

National Fraud Initiative Data Matching

5.9 The bi-annual upload of data for the National Fraud Initiative has taken place and the data matches returned have been passed to the appropriate service to liaise with the new Internal Audit Service provider.

Reactive Investigations

5.10 Work was completed in respect of a Fact-Finding Investigation in the area of Direct Payments. SAIS liaised with the Optalis Continuing Healthcare specialists to report on joint findings to assist management decisions in this area.

Regulation of Investigatory Powers Act

5.11 No investigations have been undertaken during 2021/22 that has required Regulation of Investigatory Powers Act surveillance approval to be requested.

6. CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDITING STANDARDS (PSIAS)

6.1 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.

- 6.2 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 Audit and Governance Committee on an ongoing basis.
- 6.3 The 2021/22 self-assessment has concluded that Internal Audit continues to be "generally compliant" with the PSIAS requirements with a small number of actions to be addressed.

7. CONTEXT AND COMPLIANCE

- 7.1 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).
- 7.2 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".
- 7.3 Internal Audit independence is achieved by reporting lines which allow for unrestricted access to the Chief Executive, the S151 Officer, Directors and the Chair of the Audit and Governance Committee.
- 7.4 The Head of Internal Audit confirms that any restrictions on the scope of internal audit work and reasons are as outlined in the headline summary section of this report.

8. HANDOVER TO NEW PROVIDER, SWAP

- 8.1 Work has also been undertaken during the latter part of the year in preparation for handover of Internal Audit and Investigation activity to the new provider, SWAP. This has included handover meetings and liaison with SWAP; liaison with External Audit; completion of all internal audit and investigation work and Grant Certifications. In addition, clearance of all Data Protection, Freedom of Information and Police information requests; cleansing and transfer of all internal audit and investigation files (reports, working papers etc.) and other documents to RBWM; preparation of closedown schedules and checks, IT and housekeeping requirements.

Appendix A

2021/22 Royal Borough of Windsor and Maidenhead Internal Audit and Investigation Plan Status (as at 31 March 2022)

Key Financial Systems

Audit title	Directorate	Status	Final audit opinion
Payroll (2020/21 Follow Up)	Resources	FINAL	n/a
Achieving for Children Payroll (2020/21 Follow Up)	Resources	FINAL	n/a
Creditors (2020/21 Follow Up)	Resources	FINAL	n/a
Debtors (2020/21 Follow Up High Risk Concerns – Quarterly)	Resources	FINAL	n/a
Cash & Bank Reconciliation (Progress of High-Risk Concerns – Quarterly)	Resources	FINAL	n/a
General Ledger (2020/21 Follow Up)	Resources	FINAL	n/a
Benefits/Council Tax Reduction Scheme (2019/20 Follow Up)	Resources	FINAL	2
Council Tax (2019/20 Follow Up)	Resources	FINAL	1
NNDR (2019/20 Follow Up)	Resources	FINAL	1
Treasury Management (2020/21 Follow Up)	Resources	FINAL	n/a
Pensions Payroll and Administration (2020/21 Follow Up)	Resources	FINAL	n/a

Governance Building Blocks

Audit title	Directorate	Status	Final audit report opinion
Procurement (Covid-19 Expenditure)	Resources	FINAL	2

Key Operational Risks

Audit title	Directorate	Status	Final audit report opinion
Health & Safety (incl. PPE)	Cross cutting	FINAL	2

Servicing the Business

Audit title	Directorate	Status	Final audit report opinion
Schools Financial Value Statement	Children's Services	Completed	n/a
Schools Risk Assessment Exercise	Children's Services	Completed	n/a

Grant Certifications

Audit title	Directorate	Status	Final audit report opinion
Covid-19 Restart Grants	Resources	FINAL	Certified
Supporting People Programme Grant (Qtr. 1)	Resources	FINAL	Certified
Supporting People Programme Grant (Qtr. 2)	Resources	FINAL	Certified
Supporting People Programme Grant (Qtr. 3)	Resources	FINAL	Certified
Supporting People Programme Grant (Qtr. 4)	Resources	FINAL	Certified
Local Enterprise Partnership Grants: - <ul style="list-style-type: none"> - Core Funding - Additional Funding - Covid Funding - EU Transition Funding - Peer Network 	Resources	FINAL	Certified
Disabled Facilities Grant	Resources	FINAL	Certified
Bus Subsidy Operators Grant	Resources	FINAL	Certified
Compliance and Enforcement Surge Funding	Resources	FINAL	Certified
Achieving for Children ITT Bursaries Grant	Children's Services	FINAL	Certified

Contingency/Management Requests

Audit title	Directorate	Status	Final audit report opinion
Reconciliations (2020/21 Follow Up of High-Risk Concerns - Quarterly)	Chief Executive	FINAL	n/a
Direct Payments Fact Finding	Adults, Health and Housing	FINAL	n/a - Advisory
Housing (Income from Clients)	Adults, Health and Housing	FINAL	3
All Saints School	Children's Services	FINAL	3

Investigations

Audit title	Directorate	Status	Final audit report opinion
Reactive Investigations	Cross Cutting	Completed	n/a
Empty Property Relief Proactive Exercise	Resources	Completed	n/a
Covid-19 Grants Post Assurance Checks and Reporting to BEIS		Completed	n/a
Covid Restart Grants	Resources		n/a
National Fraud Initiative Data Matching	Cross Cutting	Data Matches passed to relevant service	n/a
Police Information Requests	Resources	Completed for all requests received to 31/3/22	n/a
Data Protection / Freedom of Information Requests	Cross Cutting	Completed for all requests received to 31/3/22	n/a

Achieving for Children

Audit title	Directorate	Status	Final audit report opinion
AfC Leaving Care	Children's Services	FINAL	2

2020/21 Audits Completed in early 2021/22 (Full System Reviews)

Audit title	Directorate	Status	Final audit report opinion
Payroll	Resources	FINAL	2
AfC Payroll	Resources	FINAL	2
Creditors	Resources	FINAL	1
General Ledger	Resources	FINAL	1
Treasury Management	Resources	FINAL	1
Pensions Payroll & Administration	Resources	FINAL	1
AfC Buildings & Facilities Management	Children's Services	FINAL	2
AfC Information Governance	Children's Services	FINAL	2

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

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT

EqIA : 2021/22 Audit and Investigation Annual Report

Essential information

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

Strategy		Plan		Project		Service procedure	x
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Responsible officer	Andrew Valance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 10/05/2022	Stage 2 : Full assessment (if applicable)	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

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

Signed by (print): Andrew Valance

Dated: 10/05/2022

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : 2021/22 Audit and Investigation Annual Report

Guidance notes

What is an EqlA 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.

EqlAs 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 EqlA 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 EqlA?

The process for conducting an EqlA 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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT

EqlA : 2021/22 Audit and Investigation Annual Report

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 summarises the Shared Audit and Investigation Service (SAIS) activity and outlines the progress in achieving the 2021/22 Audit and Investigation Plan as at 31 March 2022.

The report also sets out the overall Internal Audit Opinion for the year on the Council's internal controls.

RECOMMENDATION: That Audit and Governance Committee notes :

- i.the annual report from SAIS
- ii.the Annual Internal Audit Opinion

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

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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).

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EQUALITY IMPACT ASSESSMENT
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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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EQUALITY IMPACT ASSESSMENT

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

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2.2 : Information gathering/evidence

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

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

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT
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Eliminate discrimination, harassment, victimisation

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : 2021/22 Audit and Investigation Annual Report

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

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqlA : 2021/22 Audit and Investigation Annual Report

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

EqlA : 2021/22 Audit and Investigation Annual Report

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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
EQUALITY IMPACT ASSESSMENT
EqIA : 2021/22 Audit and Investigation Annual Report