

Report Title:	Internal Audit Plan 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 – 19 May 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 2022/23. 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 and:

APPROVES the Internal Audit Plan for 2022/23

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

2.1 To ensure that the internal audit programme for 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

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 has now been drawn up after discussions with the Head of Finance and Directors and is attached as **Appendix 1**.
- 3.4 Key staff from SWAP will attend the meeting to present the plan.

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 By 31 March 2023

10 APPENDICES

- 10.1 Appendix 1 - Internal Audit Plan 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:</i>		<i>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	10/5/22
<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	
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Duncan Sharkey	Chief Executive	5/5/22	
Hilary Hall	Executive Director of Adults, Health & Housing	5/5/22	9/5/22
Kevin McDaniel	Executive Director of Children's Services	5/5/22	
Andrew Durrant	Executive Director of Place	5/5/22	
<i>External (where relevant)</i>			
N/A			

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

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

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

Royal Borough of Windsor and Maidenhead

2022-23 Internal Audit Plan and Internal Audit Charter

The Internal Audit Plan: Summary

The internal audit plan provides a summary of the audit approach that the internal audit team will follow to deliver the 2022/23 internal audit plan. This rolling plan will be kept live throughout the year.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage, will enable us to provide a well-informed and comprehensive year-end annual internal audit opinion.

Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the Authority's risk management, governance, and control environment by evaluating its effectiveness.

SWAP, in conjunction with senior management, agree a proposed audit approach to deliver an internal audit plan. The objective of our planning process and subsequent programme of work agreed is to put us in a position to provide a well-informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

The outcomes of each of the audits will provide senior management and members with assurance that the current risks faced by the Authority in these areas are adequately controlled and managed.

It should be noted that internal audit is only one source of assurance, and the outcomes of internal audit reviews should be considered alongside other sources, as part of the 'three lines' assurance model. Key findings from our internal audit work should also be considered in conjunction with completion of the Authority's AGS.

It is the responsibility of the Authority's Leadership Team, and the Audit and Governance Committee, to determine that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.

The Internal Audit Plan: Approach

To develop an appropriate risk-based audit plan, SWAP have consulted with senior management, as well as reviewing key documentation, to obtain an understanding of the organisation's strategies, key business objectives, associated risks, and risk management processes.

Approach to Internal Audit Planning 2022/23

The factors considered in putting together the 2022/23 internal audit plan have been set out below:



The above factors are used to identify the areas of highest risk across the Council, in line with our risk-based approach.

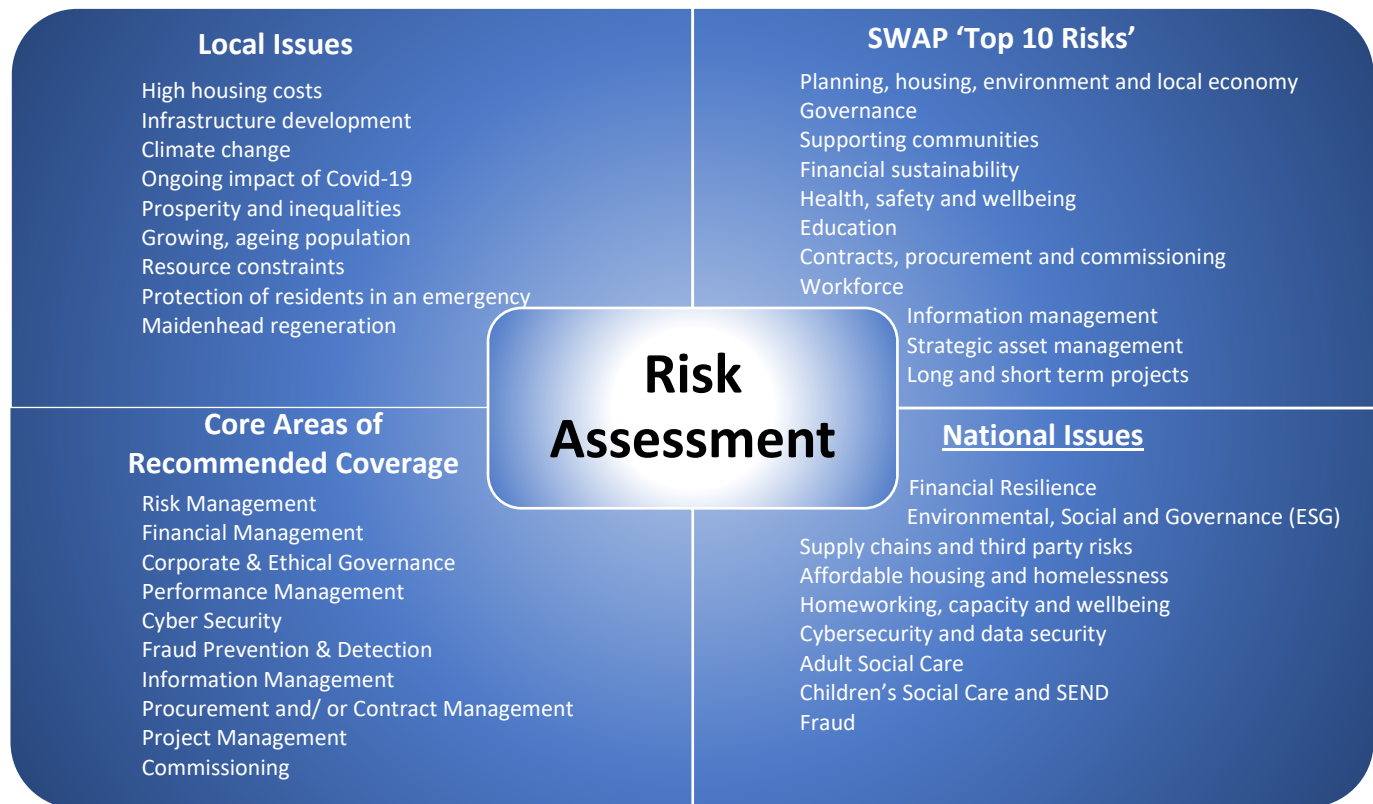
The Internal Audit Plan: Risk Assessment

A documented risk assessment prior to developing an internal audit plan, ensures that sufficient and appropriate areas are identified for consideration.

Internal Audit Annual Risk Assessment

Our 2022/23 internal audit programme of work is based on a documented risk assessment, which SWAP will re-visit regularly, this will be at least on a quarterly basis.

Below we have set out a summary of the outcomes of the risk assessment for Windsor and Maidenhead:



The Internal Audit Plan: Risk Assessment

Following our SWAP Risk Assessment above, we have set out how the proposed 2022/23 plan presented in Annex A provides coverage of the Authority's key corporate challenges and strategic risks, as well as our core areas of recommended audit coverage.

Internal audit is only one source of assurance and should be considered in this context.

Internal Audit Coverage in 2022/23

Our aim is to produce an agile, risk-assessed work plan, containing key areas of coverage.

Traditionally an annual plan is presented to committee ahead of the start of the financial year. Fixing a plan and agreeing it in advance always means that it is subject to a high degree of uncertainty and change. It is now recognised across the profession that a better approach is to build our plan in conjunction with management and add to it as the year progresses. A rolling plan is created that is continually updated as new areas of work are agreed. New audits are risk assessed and added to the rolling plan meaning lower risk audits roll back to be delivered at a point in the future.

For the last few years the plan has been focused towards financial related audit work. This continues to remain important and financial audits will always be included in the plan but this year the plan is much broader in terms of systems and services covered.

Meetings have been held with the CEO and Executive Directors to obtain their input into the plan. These meetings have been key to agreeing a programme of work reflective of corporate priorities and risks. Senior Management have also been encouraged to approach internal audit throughout the year with requests for audit work. This planning approach means that the 2022/23 audit plan will be flexible to respond to new and emerging risks, as and when they are identified. We have set out the proposed plan in Annex A. It has been structured to demonstrate coverage across the Authority's corporate challenges and strategic risks, as well as our core areas of recommended audit activity.

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 26 public sector partners, providing services throughout the UK.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- **Candid**
- **Relevant**
- **Inclusive**
- **Innovative**
- **Dedicated**

Your Internal Audit Service

Conformance with Public Sector Internal Audit Standards

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Every three years, SWAP is subject to an External Quality Assessment of Internal Audit Activity. The last of these was carried out in February 2020 which confirmed conformance with the Public Sector Internal Audit Standards. An annual self-assessment process confirms ongoing compliance.

Conflicts of Interest

We are not aware of any conflicts of interest within the Royal Borough of Windsor and Maidenhead that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with our IIA Code of Ethics in relation to Integrity, Objectivity, Confidentiality, & Competency.

Consultancy Engagements

As part of our internal audit service, we may accept proposed consultancy engagements, based on the engagement's potential to improve management of risk, add value and improve the organisation's operations. Consultancy work that is accepted, will contribute to our annual opinion and will be included in our plan of work.

Approach to Fraud

Internal audit may assess the adequacy of the arrangements to prevent and detect irregularities, fraud and corruption. We have dedicated counter fraud resource available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud and irregularities rests with management who should institute adequate systems of internal control, including clear objectives, segregation of duties and proper authorisation procedures.

Internal Audit Charter

The nature, role, responsibility, status and authority of internal auditing within the Royal Borough of Windsor and Maidenhead and an outline of the scope of internal audit work is provided in the Charter at Annex B.

The Internal Audit Plan: Approach

Over and above our internal audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Benchmarking and sharing of best-practice between our public-sector Partners
- Regular newsletters and bulletins containing emerging issues and significant risks identified across the SWAP partnership
- Communication of fraud alerts received both regionally and nationally
- Member training sessions

Our Reporting

A summary of internal audit activity will be reported quarterly to senior management and the Audit and Governance Committee. This reporting will include any significant risk and control issues (including fraud risks), governance issues and other matters that require the attention of senior management and/or the Audit and Governance Committee. We will also report any response from management to a risk we have highlighted that, in our view, may be unacceptable to the organisation.

Internal Audit Performance:

As part of our regular reporting to senior management and the Audit and Governance Committee, we will report on internal audit performance. The following performance targets will be used to measure the performance of our audit activity:

Performance Measure	Performance Target
<p style="text-align: center;"><u>Delivery of Annual Internal Audit Plan</u> Completed at year end</p>	>90%
<p style="text-align: center;"><u>Quality of Audit Work</u> Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i></p>	>95%
<p style="text-align: center;"><u>Outcomes from Audit Work</u> Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i></p>	>95%

These reviews form our rolling plan for 2022/23. The plan will continue to be added to as the year progresses to reflect corporate priorities and updated strategic risks. Ahead of each quarter a risk assessment will be undertaken to determine the priority areas to include in the plan.

It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific terms of reference for the piece of work, which includes the objective and scope for the review.

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
CP Challenge and Priority- taking action to tackle climate change <i>Climate change emergency declared in June 2019.</i>	Climate change Important area to cover given climate emergency declared in June 2019.	Executive Director of Place
CP Challenge and Priority - Housing <i>A ladder of housing opportunity.</i>	Homelessness strategy Review effectiveness of strategy in place.	Executive Director of Adults, Health and Housing
CP Priority – Quality Infrastructure <i>Connecting neighbourhoods and businesses and allowing them to prosper</i>	CIL/S106 Consider collection, allocation and expenditure.	Executive Director of Place
CP - Ongoing impact of Covid-19 <i>Economic recovery will need to respond to the resulting changes and challenges.</i>	Economic recovery post Covid-19 Supporting businesses post Covid-19.	Executive Director of Place
CP - Prosperity and inequalities <i>Tackling the impacts of deprivation on outcomes for children.</i>	Children’s Services <ul style="list-style-type: none"> • Children’s to Adults services transition • Strategic commissioning SEND • Strategic review of early intervention 	Executive Director of Children’s Services
CP - Growing, ageing population increasing demand <i>Rethinking the ways in which we design, deliver and connect people to support.</i>	Adult services <ul style="list-style-type: none"> • Safeguarding • Direct payments 	Executive Director of Adults, Health and Housing

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
	<ul style="list-style-type: none"> Financial assessments and invoicing. To include a consideration of social care charging changes from October 2023. <p>Public Health</p> <ul style="list-style-type: none"> Drug and alcohol contract 	
<p>CP - Resource constraints <i>Managing higher demand with reducing budgets.</i></p>	<p>Financial</p> <ul style="list-style-type: none"> Medium Term Financial Plan Management of the capital budget Corporate debt management Pension Investments School's Financial Management Standard (SFVS) Assurance 	Executive Director of Resources
SR – Maidenhead regeneration	Currently much work ongoing in this area. To include in future internal audit plans.	
SR – Children to Adults services transition	<p>Transition from Children's to Adults services Also see above under corporate plan challenge. Ensuring the needs of the young person are met through the transition period. Joint review with Achieving for Children's internal auditors.</p>	Executive Director of Children's Services
SR – Covid 19	<p>Economic recovery post Covid-19 See above under corporate plan challenge.</p>	Executive Director of Place
SR – Failure to protect residents in an emergency scenario	<p>Business continuity planning Provide assurance of work carried out in this area.</p>	Executive Director of Place
SR – Threat of a terrorist act	See business continuity above	
SR – Effectiveness of financial strategy	<p>Medium Term Financial Plan See above under corporate plan challenge</p>	Executive Director of Resources

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
SR – Failure of council owned companies/major contractors	<p>Achieving for Children’s/Optalis – contract management Include new joint commissioning arrangements.</p> <p>Contract management Review contract management arrangements across the Council. Previously agreed Q1 audit.</p> <p>Procurement Review planning and compliance arrangements.</p>	<p>Executive Director of Place/ Executive Director of Children’s Services</p> <p>Senior Leadership Team</p> <p>Monitoring Officer</p>
SR – Data protection regulatory compliance/data security breach	<p>Information management Review will provide assurance of recent work carried out in this area.</p> <p>Cybersecurity framework review Review of 20 key controls to provide assurance and to focus future risk based reviews. To include benchmarking with other SWAP partners.</p>	<p>Monitoring Officer</p> <p>Head of HR, Corporate Projects and ICT</p>
SR – ICT infrastructure failure	<p>ICT governance risk review Position statement covering key areas of risk across council ICT enterprise and infrastructure.</p>	<p>Head of HR, Corporate Projects and ICT</p>
<p>Corporate governance <i>Corporate governance refers to the strategic management practices and values and beliefs by which the Council operates.</i></p>	<p>Delegated decision making This has been an area of development. Review will provide assurance of the outcomes of this work.</p>	<p>Monitoring Officer</p>
Financial management	See above under Corporate Challenge resource constraints.	<p>Executive Director of Resources</p>

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
<p><i>Effective Financial management is the bedrock of any successful organisation and is vital to the ongoing ability of local authorities to deliver services that the public wants.</i></p>		
<p>Risk management <i>Organisations which operate under a structured and active risk management approach, are far more likely to be able to focus upon their key priorities and outcomes and, in doing so, take informed and robust decisions.</i></p>	<p>Risk management. Review of current risk management framework. Previously agreed Q1 audit.</p>	Executive Director of Resources
<p>Performance management <i>Performance management provides a transparent platform upon which the service is accountable to its citizens and service users for the effectiveness of its service provision and delivery of its objectives.</i></p>	New performance management system being implemented currently. To include in future Internal Audit Plans.	
<p>Commissioning & procurement <i>Assessing procurement & commissioning activity of a Local Authority is a critical determinant in establishing its effectiveness in both being able to deliver benefit for its community, but also in showing whether it can maximise value for money for its taxpayers.</i></p>	<p>See above under strategic risks:</p> <ul style="list-style-type: none"> • Achieving for Children’s/Optalis – contract management • Contract management • Procurement • Strategic commissioning SEND 	Across Senior Leadership Team
<p>ICT/information management <i>Effective ICT will facilitate and support effective working, better decision-making, improved customer service and business transformation.</i></p>	<p>See above under strategic risks:</p> <ul style="list-style-type: none"> • ICT governance risk review • ICT cybersecurity framework review and benchmarking • Information management <p>Other ICT audits</p>	Head of HR, Corporate Projects and ICT

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
	Informed by the governance and cybersecurity reviews above.	
<p>Programme & project management <i>Organisations which can demonstrate and operate under a structured and active approach are far more likely to be able to focus their efforts and successfully achieve the delivery of anticipated outcomes.</i></p>	No audits currently scheduled.	
<p>People management <i>Organisations which can demonstrate and operate under a structured and active approach are far more likely to be able to focus resources against key priorities and, as a direct result, deliver improved outcomes.</i></p>	No audits currently scheduled.	
<p>Asset management <i>Organisations which can demonstrate and operate under a structured and active approach are far more likely to be able to focus resources against key priorities and, as a direct result, deliver improved outcomes.</i></p>	<p>Fleet safety compliance checks Previously agreed Q1 audit.</p>	CEO
<p>Follow-up audits</p>	<p>Review implementation of agreed actions and to assess appropriate reduction of risk.</p> <ul style="list-style-type: none"> • Housing Income • All Saints School • Cash and Bank Reconciliation • Other follow-up work as required through the year. 	Across Senior Leadership Team
<p>Counter-fraud related</p>	<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

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
	<p>Fraud risk assessment Risk assessment across the Council’s services, outcomes will inform future plans.</p> <p>Fraud related training</p> <p>Fraud related advice Advice as required.</p> <p>Reactive fraud work Investigative work as required.</p> <p>National Fraud Initiative (NFI) Maintaining oversight of this data matching exercise.</p>	
<p>Grant certification <i>As required by funding stream.</i></p>	<p>Grant certification will be carried out in line with audit certification requirements. The following grants have already been identified:</p> <ul style="list-style-type: none"> • Supporting Families programme • Local transport capital funding grant • Bus Service Operator Grant (BSOG) • LEP – core growth • LEP – peer networks • Disabled facilities grant • Green homes grant 	<p>Across Senior Leadership Team</p>
<p>Advice and support</p>	<ul style="list-style-type: none"> • Handover with existing internal auditors. • Audit advice and planning including Head of Internal Audit role. • Committee reporting and attendance at other corporate meetings. • Committee training. 	

Corporate Plan (CP)/ Strategic Risk (SR)/Corporate Theme	Areas of Coverage and Brief Rationale	Audit Sponsor/ Senior Management Lead
	<ul style="list-style-type: none">• Data Analytics – involvement in SWAP wide data analytics work and benchmarking.• News round-up and fraud alerts.	

Purpose

The purpose of this Charter is to set out the nature, role, responsibility, status and authority of internal auditing within the Royal Borough of Windsor and Maidenhead, and to outline the scope of internal audit work.

Approval

This Charter is required to be reviewed and approved each year to confirm it remains accurate and up to date.

Provision of Internal Audit Services

The internal audit service is provided by the SWAP Internal Audit Services (SWAP). This charter should be read in conjunction with the Service Agreement, which forms part of the legal agreement between the SWAP partners.

The budget for the provision of the internal audit service is determined by the Royal Borough of Windsor and Maidenhead in conjunction with the Members Meeting. The general financial provisions are laid down in the legal agreement, including the level of financial contribution by the organisation, and may only be amended by unanimous agreement of the Members Meeting. The budget is based on an audit needs assessment that was carried out when determining the organisation's level of contribution to SWAP. This is reviewed each year by the S151 Officer in consultation with the Chief Executive of SWAP.

Role of Internal Audit

The Accounts and Audit (England) Regulations 2015, state 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 the public sector internal auditing standards or guidance."*

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Organisation's operations. It helps the Royal Borough of Windsor and Maidenhead accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Responsibilities of Management, Audit and Governance Committee and Internal Audit

Management¹

Management is responsible for ensuring SWAP:

- has the support of management and the organisation; and
- has direct access and freedom to report to senior management, including the Chief Executive and the Audit and Governance Committee
- is notified of suspected or detected fraud, corruption or impropriety.

Management is responsible for maintaining internal controls, including proper accounting records and other management information suitable for running the Organisation. Management is also responsible for the appropriate and effective management of risk.

Audit and Governance Committee²

The Audit and Governance Committee is responsible for approving the scope of internal audit work, receiving communications from the SWAP Assistant Director on the progress of work undertaken,

¹ In this instance Management refers to the Senior Management Team and Statutory Officers.

² In this instance the Audit and Governance Committee relates to "The Board" referred to in the PSIAS.

reviewing the independence, objectivity, performance, professionalism and effectiveness of the Internal Audit function, and obtaining reassurance from the SWAP Assistant Director as to whether there are any limitations on scope or resources.

Internal Audit

The SWAP Assistant Director, as Head of Internal Audit, is responsible for determining the scope, except where specified by statute, of internal audit work and for recommending the action to be taken on the outcome of, or findings from, their work.

Internal audit is responsible for operating under the policies established by management in line with best practice.

Internal audit is responsible for conducting its work in accordance with the mandatory elements of the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. SWAP has been independently assessed and found to be in Conformance with the Standards.

Internal audit is not responsible for any of the activities which it audits. SWAP staff will not assume responsibility for the design, installation, operation or control of any procedures. SWAP staff who have previously worked for the organisation will not be asked to review any aspects of their previous department's work until one year has passed since they left that area.

Relationship with the External Auditors/Other Regulatory Bodies

Internal Audit will co-ordinate its work with others wherever this is beneficial to the organisation.

Status of Internal Audit in the Organisation

*The Chief Executive of SWAP is responsible to the SWAP Board of Directors and the Members Meeting. Appointment or removal of the Chief Executive of SWAP is the sole responsibility of the Members Meeting.

The Chief Executive for SWAP, the Executive Director and Assistant Director also report to the Section 151 Officer, and reports to the Audit and Governance Committee as set out below.

The Assistant Director will be the first and primary point of contact for the organisation for all matters relating to the Audit and Governance Committee, including the provision of periodic reports, as per company policy. The Assistant Director is also responsible for the design, development and delivery of audit plans, subject to the agreement of the Royal Borough of Windsor and Maidenhead.

Scope and authority of Internal Audit work

There are no restrictions placed upon the scope of internal audit's work. SWAP staff engaged on internal audit work are entitled to receive and have access to whatever information or explanations they consider necessary to fulfil their responsibilities to senior management. In this regard, internal audit may have access to any records, personnel or physical property of the organisation.

Internal audit work will normally include, but is not restricted to:

- reviewing the reliability and integrity of financial and operating information used for operational and strategic decision making, and the means used to identify, measure, classify and report such information;
- evaluating and appraising the risks associated with areas under review and make proposals for improving the management and communication of risks;

- appraise the effectiveness and reliability of the enterprise risk management framework and recommend improvements where necessary;
- assist management and Members to identify risks and controls with regard to the objectives of the organisation and its services;
- reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether the organisation is in compliance;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;
- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned, with performance and accountabilities established.
- reviewing the operations of the organisation in support of their anti-fraud and corruption policy, ethical expectations and corporate values, investigating where necessary.
- at the specific request of management, internal audit may provide consultancy services (including fraud investigation services) provided:
 - the internal auditor's independence is not compromised
 - the internal audit service has the necessary skills to carry out the assignment, or can obtain such skills without undue cost or delay
 - the scope of the consultancy assignment is clearly defined and management have made proper provision for resources the work.
 - management understand that the work being undertaken is not internal audit work.

Planning and Reporting

SWAP will submit to the Audit and Governance Committee for approval, an annual internal audit plan, setting out the recommended scope of their work in the period.

The annual plan will be developed with reference to the risks the organisation will be facing in the forthcoming year, whilst providing a balance of current and on-going risks, reviewed on a cyclical basis. The plan will be reviewed on a quarterly basis to ensure it remains adequately resourced, current and addresses new and emerging risks.

SWAP will carry out the work as agreed, report the outcome and findings, and will make recommendations on the action to be taken as a result to the appropriate manager and Director. SWAP will report at least two times a year to the Audit and Governance Committee or as agreed. SWAP will also report a summary of their findings, including any persistent and outstanding issues, to the Audit and Governance Committee on a regular basis.

Internal audit reports will normally be by means of a brief presentation to the relevant manager accompanied by a detailed report in writing. The detailed report will be copied to the relevant line management, who will already have been made fully aware of the detail and whose co-operation in preparing the summary report will have been sought.

The Assistant Director will submit an annual report to the Audit and Governance Committee providing an overall opinion of the status of risk and internal control within Royal Borough of Windsor and Maidenhead , based on the internal audit work conducted during the previous year.

In addition to the reporting lines outlined above, the Chief Executive of SWAP and SWAP Directors and Assistant Directors have the unreserved right to report directly to the Leader of the Council, the Chairman of the Audit and Governance Committee, the organisation's Chief Executive Officer or the External Audit Manager.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Plan 2022/23

Essential information

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

Strategy		Plan	x	Project		Service procedure	
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Responsible officer	Andrew Valance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 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 : Internal Audit Plan 2022/23

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

EqIA : Internal Audit Plan 2022/23

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 recommends an internal audit plan for 2022/23. It will be presented by the Council's new internal auditors, South West Audit Partnership (SWAP).

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

APPROVES the Internal Audit Plan for 2022/23

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

EqlA : Internal Audit Plan 2022/23

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			

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Plan 2022/23

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 Plan 2022/23

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 Plan 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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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 : Internal Audit Plan 2022/23



Eliminate discrimination, harassment, victimisation

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Plan 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					

Advance equality of opportunity

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Plan 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 Plan 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					

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 : Internal Audit Plan 2022/23