

Report Title:	Internal Audit Progress Report Q3 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 – 16 February 2023
Responsible Officer(s):	Adele Taylor, Executive Director, Resources Andrew Vallance, Head of Finance
Wards affected:	All

REPORT SUMMARY

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

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report

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

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

Options

Table 1: Options arising from this report

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

3 BACKGROUND

- 3.1 The October 2021 meeting of Audit and Governance Committee recommended to Cabinet that the Council should become a member of the South West Audit Partnership (SWAP). Cabinet ratified this decision in November 2021.
- 3.2 SWAP therefore took over the role of the Council's internal auditors from 1 April 2022.

- 3.3 SWAP's audit plan for April to June 2022 was approved at the February 2022 meeting of this committee. A plan for the whole of 2022/23 was agreed at the May 2022 meeting.
- 3.4 A progress report on Quarter 3 is attached as **Appendix 1**.
- 3.5 Key staff from SWAP will attend the meeting to present the report.

4 FINANCIAL DETAILS / VALUE FOR MONEY

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

5 LEGAL IMPLICATIONS

- 5.1 None.

6 RISK MANAGEMENT

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

7 POTENTIAL IMPACTS

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

8 CONSULTATION

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

9 TIMETABLE FOR IMPLEMENTATION

- 9.1 By 31 March 2023

10 APPENDICES

- 10.1 Appendix 1 - Internal Audit Progress Report Q3 2022/23
- 10.2 Appendix 2 - EQIA

11 BACKGROUND DOCUMENTS

11.1 None

12 CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officers (or deputies)</i>			
Adele Taylor	Executive Director of Resources/S151 Officer	3/2/23	3/2/23
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	3/2/23	8/2/23
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	Report Author	
Elaine Browne	Head of Law (Deputy Monitoring Officer)	3/2/23	

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

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

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






Royal Borough of Windsor and Maidenhead

Report of Internal Audit Activity

Progress Report- February 2023

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

The Headlines

	<p>Reviews completed in the period</p> <ul style="list-style-type: none"> • 5 limited assurance audits • 2 reasonable assurance audits • 4 grant certifications • 2 advisory reports
	<p>Progress to date</p> <p>On track to deliver plan:</p> <ul style="list-style-type: none"> • 57% reviews at final/report stage • 19% in progress
	<p>Follow-ups in the period</p> <p>Two follow-up audits completed. One yet to start.</p>
	<p>Plan Changes</p> <ul style="list-style-type: none"> • 4 grant audits added to plan • 4 audits deferred
	<p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <p>Data analytics continues to drive/support reviews; comparative benchmarking exercises offer useful insight and suggested practices.</p>

Internal Audit Assurance Opinions 2022/23

	Feb	YTD
Substantial	0	0
Reasonable	2	3
Limited	5	7
No Assurance	0	0
Total	7	10

Internal Audit Agreed Actions 2022/23

	Feb	YTD
Priority 1	13	18
Priority 2	13	24
Priority 3	15	24
Total	41	66

Summary

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

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

The contacts at SWAP in connection with this report are:

Lisa Fryer

Assistant Director

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David Hill

Chief Executive

david.hill@swapaudit.co.uk



Summary

Introduction

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

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

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

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

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised. Due to the number and significance of the findings, the **Contract Management audit** has reported a significant corporate risk. The audit reported ineffective contract management and monitoring arrangements. See **Appendix B** for further details.

Internal Audit Plan Update

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

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



SWAP audit plan coverage across strategic risks

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

The strategic risk register is undergoing a refresh currently and a number of changes to the strategic risks below are expected.

Strategic Risk	Coverage
Maidenhead Regeneration	
Children’s to Adults Services Transition	
Covid and Economic recovery	Economic Development
Failure to protect residents in an emergency situation	
Threat of a terrorist act	
Effectiveness of Financial Strategy	Schools Financial Management, corporate debt management
Failure of Council owned companies/major contractors	Contract Management
Information Management	Records Management
Data Protection/Data Security Breach	CyberSecurity Framework Review
IT Infrastructure Failure	ICT Governance Risk Review

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

Internal Audit Plan Update

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



Progress Year to Date




We are currently on track to deliver our programme of work with 57% of audit work now complete. Resources available are assessed to be sufficient to complete work in progress as well as that yet to start.

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

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


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


Delegated Decision Making	Risks Reviewed	 <p>Limited</p>	Priority Actions			
	Decisions that do not comply with delegated authority levels will not be valid and therefore open to challenge, resulting in potential legal costs and reputational damage.		1	2	3	Total
		5	4	1	10	


The Monitoring Officer requested that SWAP conduct this review as part of the 2022/23 Internal Audit Plan.

Key Findings

- The RBWM Scheme of Delegation criteria is currently very broad, which means that every delegated decision, irrespective of any financial value or impact on any number of individuals, must be recorded. To achieve better compliance, it was agreed that the Authority conduct a cross-service review to determine more specific criteria for decisions that must be recorded.
- The current Scheme of Delegation addendum for the Place directorate is out date and the delegations within other directorates have not been fully documented.
- A staff survey identified that awareness of the current Officer Decision Form process is low, even though half of the respondents make decisions monthly or more often.
- There is currently no available corporate training for staff to complete.

Records Management	Risks Reviewed	 Limited	Priority Actions			
	Records are not classified, stored, secured, transmitted or disposed of in accordance with local requirements and legislation, resulting in potential financial losses, breaches, fines, legal action, reputational damage, and inaccessibility to staff.		1	2	3	Total
		4	1	2	7	
<p>Key Findings</p> <ul style="list-style-type: none"> • The council does not have an approved Records Management Policy or an up-to-date Data Protection Policy. • The council does not have a Data Retention Schedule or Policy. The council could be holding personal data for longer than is legally necessary; therefore, not complying with the Data Protection Act 2018. • The council does not have an overarching Information Asset Register. It is important for the council to know and fully understand what information it holds in order to protect it. 						


Contract Management	Risks Reviewed	 Limited	Priority Actions			
	1. Non-compliance resulting in potential legal challenge, additional costs and/or reputational damage. 2. Ineffective contract management and monitoring arrangements, resulting in the Council unable to deliver key services.		1	2	3	Total
			6	11	3	20
<p>Contract Management was identified by Senior Management as a known area of weakness, and we were asked that this be included as a priority review in our first internal audit plan. It will be important to implement the findings from this report to enable a framework of contract management to be fully established and embedded. The agreed actions from this review will be the subject of a follow-up audit in the 2023/24 internal audit plan to ensure progress towards this can be assessed.</p> <p>High Corporate Risk</p> <p>Due to the number and significance of the findings, the risks reviewed above as part of this Contract Management audit fall into this category.</p> <p>Corporate Findings</p> <p>The overriding weakness identified from the audit is the lack of a contract management framework and guidance. This has meant that staff are unclear of their contract management responsibilities and non-compliance with the Council’s and wider regulations have been identified as a result. The Council needs to put this detailed guidance in place and reinforce with contract management training for all relevant staff.</p> <p>Issues were also reported in relation to the completeness and accuracy of the Council’s Contract Register that needs to be addressed.</p> <p>Temporary Agency Staff Contract Findings</p> <p>Almost all temporary agency expenditure is off contract, not via the corporate contract.</p>						

Adults Direct Payments	Risks Reviewed	 Limited	Priority Actions			
	1. Direct Payments are not appropriately reviewed, resulting in reputational and financial loss to the Council. 2. The personalisation principles of the Care Act may not be delivered due to missed opportunities for offering Direct Payments.		1	2	3	Total
			4	5	1	10

A direct payment is money paid directly to an individual by Adult Social Care Services so they can arrange their own support instead of receiving social care services arranged by the Council. We were requested by the Council to undertake this audit because the Authority has a low number of Direct Payments in terms of national averages. At the time of the review there were 115 direct payments currently in place, which is approximately 10.5% of all clients receiving services.

Key Findings

- Direct Payments may be disincentivised by the rate paid being low in comparison to those typically charged across the local care market. There is a lack of data available for management to identify such cases.
- The due diligence monitoring of Direct Payment expenditure by clients is behind schedule, due to both non-receipt of returns by clients and a shortage of staff to carry out checking. The recording of reconciliations does not identify the reason for delay.
- Direct Payment clients may be under or overpaid due to staff input errors and confusion regarding the correct rates. There are no system controls in place to prevent or identify errors.
- Social Care staff lack of knowledge and confidence in the Direct Payment process may compromise the ability of the Council to promote and maximise them. There is a lack of training, and guidance requires improvement. The teams who manage the initial administration and the ongoing financial processes are not effectively co-ordinated.

Adults Financial Assessments	Risks Reviewed	 Limited	Priority Actions			
	Financial assessments may be inaccurate and/or delayed, leading to a failure or adverse impacts on clients.		1	2	3	Total
		0	3	3	6	

We have given an assurance opinion of limited for this audit, but it is important to note that the findings do not indicate that there are significant issues with accurate or timely assessments. It is however the wider control framework that is not sufficient to prevent against delays and errors. Several of the deficiencies are due to the Adults system, Paris, which has a number of limitations and is due for replacement by October 2023.

Key Findings

- There are limitations in the current Adults System in its ability to:
 - a) Ensure only quality referrals are submitted and
 - b) Enable the monitoring of timely referrals.
- The financial assessments team do not currently employ any quality processes to provide assurance on the accuracy of assessments completed.
- Key performance indicators are not in place to monitor the accuracy or timeliness of assessments completed.

Housing Income	Scope and Objective	Progress Summary			
	To provide assurance that the agreed actions to mitigate against risk exposure, identified within the 2021/22 audit of Housing Income, have been implemented.	Completed	In progress	Not Started	Total
	Priority 1	0	0	0	0
	Priority 2	1	2	0	3
	Priority 3	8	3	0	11
	Total	9	5	0	14

The original audit was completed in November 2021 under the shared service arrangement with Wokingham Borough Council. The audit received the following audit opinion: Range of Risk Mitigation Controls is incomplete, and risks are not effectively mitigated.

The Council has introduced a new Accommodation Rent Accounting (ARA) system since the previous audit review. This has replaced the need for spreadsheets meaning that risks relating to invoices for accommodation, the receipt and allocation of temporary accommodation income and those relating to housing benefit claims have been mitigated.

This follow up audit review has found that nine of the 14 actions from the previous audit review have been completed. Revised implementation dates have been provided for the five actions which remain in progress.

All Saints C of E Junior School – Financial & Administration Framework	Scope and Objective	Progress Summary			
	To provide assurance that the agreed actions to mitigate against risk exposure, identified within the 2021/22 audit of Housing Income, have been implemented.	Completed	In progress	Not Started	Total
	Priority 1	0	0	0	0
	Priority 2	5	0	0	5
	Priority 3	36	2	0	38
	Total	41	2	0	43

The original audit was completed in December 2021 under the shared service arrangement with Wokingham Borough Council. The audit received the following audit opinion: Range of Risk Mitigation Controls is incomplete, and risks are not effectively mitigated.

Following the internal audit review, the school had an Ofsted inspection. This resulted in changes to the governance arrangements within the school; with the dissolution of the governing body and the establishment of the Interim Strategic Management Operational Board. The school is also set to become a sponsored academy from the beginning of 2023. In the meantime, the school arranged for the School Business Manager from Courthouse Junior School to carry out essential financial tasks, one day a week.

The school has put in place new budget monitoring arrangements and has updated its Finance Policy, Lettings Policy, Purchasing Policy, purchase order and purchasing card processes. This, together with the skills and expertise now available on the Interim Strategic Management Operational Board, provides assurance that the school is in a better financial position for its change to academy status.

We have assessed that 41 of the 43 actions from the original audit have been completed. The school has provided the names of the responsible officers and revised implementation dates for the remaining two actions.

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Complete							
Grant	Local Enterprise Partnership (LEP) Core Growth Hub	Final	Certified				
Grant	Local Enterprise Partnership (LEP) Peer Networks	Final	Certified				
Grant	New - Contain Outbreak Management Fund (COMF)	Final	Certified				
Grant	New - Test and Trace Support Payment Scheme Funding	Final	Certified				
Operational	Fleet Safety Compliance Checks	Final	Limited	6	2	2	2
Governance	Climate Change - Governance Arrangements	Final	Reasonable	5	0	2	3
Operational	Risk Management	Final	Limited	14	3	7	4
Grant	Disabled Facilities Grant (DFG)	Final	Certified				
Grant	Bus Service Operator Grant (BSOG)	Final	Certified				
Grant	New – Universal Drug Treatment	Final	Certified				
Advisory	New - NFI Advisory Report	Final	N/A				
Governance	Baseline Assessment of Maturity in Relation to Fraud	Final	Advisory	Found to require improvement			
Governance	ICT Governance Risk Review	Final	Advisory	Some significant findings			
Operational	Schools Financial Management	Final	Reasonable	6	0	0	6
Financial	Pension Fund Investments	Final	Reasonable	2	0	0	2
Governance	Delegated Decision Making	Final	Limited	10	5	4	1

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
	1	2	3				
Governance	Records Management	Final	Limited	7	4	1	2
Governance	Contract Management	Draft	Limited	20	6	11	3
Operational	Adults Direct Payments	Final	Limited	10	4	5	1
Operational	Adults Financial Assessments	Final	Limited	6	0	3	3
Follow-up	Housing Income	Final	N/A	Risk reduced - No further work required			
Follow-up	All Saints C of E Junior School Financial and Administration Framework	Final	N/A	Risk reduced - No further work required			
Grant	Green Homes Grant	Final	Certified				
Grant	Local Transport Capital Funding Grant	Final	Certified				
Grant	New - Adult Weight Management Services Grant	Final	Certified				
Grant	New - ITT Training Bursary	Final	Certified				
Reporting							
Financial	Corporate Debt Management	Draft					
In progress							
Operational	Supporting Families Grant	Ongoing					
Governance	National Fraud Initiative (NFI)	Ongoing					
Operational	Homelessness Strategy	In progress					
Operational	Infrastructure - Section 106/CIL	In progress					

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Governance	CyberSecurity Framework Review	In progress					
Governance	Fraud Risk Assessment	In progress					
Advisory	Adults - Safeguarding	In progress					
Finance	New - Accounts Payable	In progress					
Operational	Economic Development	In progress					
Waiting to Start							
Follow-up	Cash and Bank Reconciliation	Waiting to start					
Operational	Public Health – Drug and Alcohol Contract	Waiting to start					
Governance	Medium Term Financial Plan (MTFP)	Waiting to start					
Operational	Children's to Adult's services transition. (Joint AfC audit).	Waiting to start					
Governance	Fraud Training	Waiting to start					
Governance	Business Continuity Planning	Waiting to start					
Operational	AfC/Optalis Contract Management	Waiting to start					

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
	1	2	3				
Deferred							
Operational	Children’s – Strategic Commissioning SEND	Deferred	Deferred until 23/24 at service request. Resources released for additional grant work.				
Operational	Children's - Strategic Review of Early Intervention	Deferred	Deferred until 23/24 due to inappropriate timing.				
Finance	Management of the Capital Budget	Deferred	Deferred until 23/24. Resources released for Accounts Payable review.				
Governance	Procurement	Deferred	Deferred until 23/24 at service request to allow them to focus on Contract Management.				

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 2022/23

Essential information

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

Strategy		Plan		Project		Service procedure	x
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Responsible officer	Andrew Vallance	Service area	Finance	Directorate	Resources
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Stage 1: EqIA Screening (mandatory)	Date created: 3/2/2023	Stage 2 : Full assessment (if applicable)	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

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

Signed by (print): Andrew Vallance

Dated: 3/2/2023

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 2022/23

Guidance notes

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

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

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

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

What are the "protected characteristics" under the law?

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

What's the process for conducting an EqIA?

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

Openness and transparency

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

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 2022/23

Enforcement

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

Stage 1 : Screening (Mandatory)

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

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

DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report

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

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 2022/23

Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			Further EQIAs will be produced at later stages on detailed budget proposals and the overall budget
Disability	Not Relevant			
Gender re-assignment	Not Relevant			
Marriage/civil partnership	Not Relevant			
Pregnancy and maternity	Not Relevant			
Race	Not Relevant			
Religion and belief	Not Relevant			
Sex	Not Relevant			
Sexual orientation	Not Relevant			

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 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 Progress Report Q3 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 Progress Report Q3 2022/23

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

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2.2 : Information gathering/evidence

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

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ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 2022/23

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

Eliminate discrimination, harassment, victimisation

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 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 Progress Report Q3 2022/23

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

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EQUALITY IMPACT ASSESSMENT

EqIA : Internal Audit Progress Report Q3 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.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

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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.