

Report Title:	<b>Internal Audit Annual Opinion 2022/23</b>
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	
Meeting and Date:	Audit and Governance Committee – 30 May 2023
Responsible Officer(s):	Andrew Vallance, Head of Finance & Interim s151 Officer
Wards affected:	All

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Royal Borough  
of Windsor &  
Maidenhead

## REPORT SUMMARY

*This report is the first annual report of the new internal auditors, South West Audit partnership (SWAP). It will be presented by Lisa Fryer from SWAP.*

### 1. DETAILS OF RECOMMENDATION(S)

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

### 2. REASON FOR RECOMMENDATION AND OPTIONS CONSIDERED

#### Options

Table 1: Options arising from this report

Option	Comments
To note the attached report and opinion <b>This is the recommended option</b>	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
<b>SWAP work is effective and on track to achieve the full internal audit plan</b>	<b>Failure of the Council to meet its statutory requirements</b>	<b>Council meets its statutory requirements to provide an adequate and effective system of internal control</b>	n/a	n/a	<b>31 March 2023</b>

## **4 BACKGROUND**

- 4.1 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.
- 4.2 SWAP therefore took over the role of the Council's internal auditors from 1 April 2022.
- 4.3 This is therefore SWAP's first annual report, attached as **Appendix 1**.
- 4.4 SWAP have issued a limited assurance opinion. This was to be expected in the context of the Council's improvement journey since 2019 and the replacement of the internal auditors as part of the action plan in response to the CIPFA Governance report adopted in the summer of 2020. Audits have been deliberately focussed on areas of concern that officers felt needed improvement.
- 4.5 Key staff from SWAP will attend the meeting to present the report.

## **5 FINANCIAL DETAILS / VALUE FOR MONEY**

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

## **6 LEGAL IMPLICATIONS**

- 6.1 None.

## **7 RISK MANAGEMENT**

- 7.1 SWAP have undertaken a review of current risk management arrangements as part of their audit activities in 2022/23.

## **8 POTENTIAL IMPACTS**

- 8.1 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.
- 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 See section 12

## 10 TIMETABLE FOR IMPLEMENTATION

10.1 By 31 March 2023

## 11 APPENDICES

11.1 Appendix 1 - Internal Audit Annual Report 2022/23

11.2 Appendix 2 - 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>			
Andrew Vallance	Head of Finance (Interim S151 Officer)	19/5/23	19/5/23
Elaine Browne	Head of Law and Strategy / Interim Monitoring Officer	19/5/23	19/5/23
<i>Deputies:</i>			

Confirmation relevant Cabinet Member(s) consulted		Not in post
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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](mailto:andrew.vallance@rbwm.gov.uk)

# Royal Borough of Windsor and Maidenhead

## Internal Audit Annual Opinion Report

### 2022/23

# Internal Audit Annual Opinion – 2022/23: ‘At a Glance’

## Annual Opinion



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.

## The Headlines

	<p><b>Three high corporate risks reported in the year</b></p> <ul style="list-style-type: none"> <li>• Contract Management</li> <li>• Business Continuity</li> <li>• S106 Agreements</li> </ul>
	<p><b>Plan substantially complete</b>  <b>Final/Draft:</b></p> <ul style="list-style-type: none"> <li>• 17 assurance reviews</li> <li>• 3 follow-ups</li> <li>• 12 grants</li> <li>• 7 advisory reviews</li> </ul> <p><b>In Progress:</b></p> <ul style="list-style-type: none"> <li>• 2 reviews</li> </ul>
	<p><b>Follow-ups</b></p> <p>Three have been completed and results demonstrated that action had been taken to mitigate the risks reported. Progress remained ongoing in relation to cash management and this will continue to be monitored during 2023/24.</p>

## Internal Audit Assurance Opinions 2022/23

Substantial	1
Reasonable	4
Limited	11
No	1
<b>Total</b>	<b>17</b>
<b>Internal Audit Agreed Actions 2022/23</b>	
Priority 1	37
Priority 2	52
Priority 3	38
<b>Total</b>	<b>127</b>

## Executive Summary

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.



### Purpose

The Head of Internal Audit (SWAP Assistant Director) should provide a written annual report to those charged with governance to support the Authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment, including an evaluation of the following:
  - the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities;
  - whether the information technology governance of the organisation supports the organisation's strategies and objectives;
  - the effectiveness of risk management processes; and
  - the potential for the occurrence of fraud and how the organisation manages fraud risk.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement.
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria.
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.



# Executive Summary

## Three Lines Model

To ensure the effectiveness of an organisation's risk management framework, the Audit and Governance Committee and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- the first line – functions that own and manage risk.
- the second line – functions that oversee or specialise in risk management, compliance.
- the third line – functions that provide independent assurance.

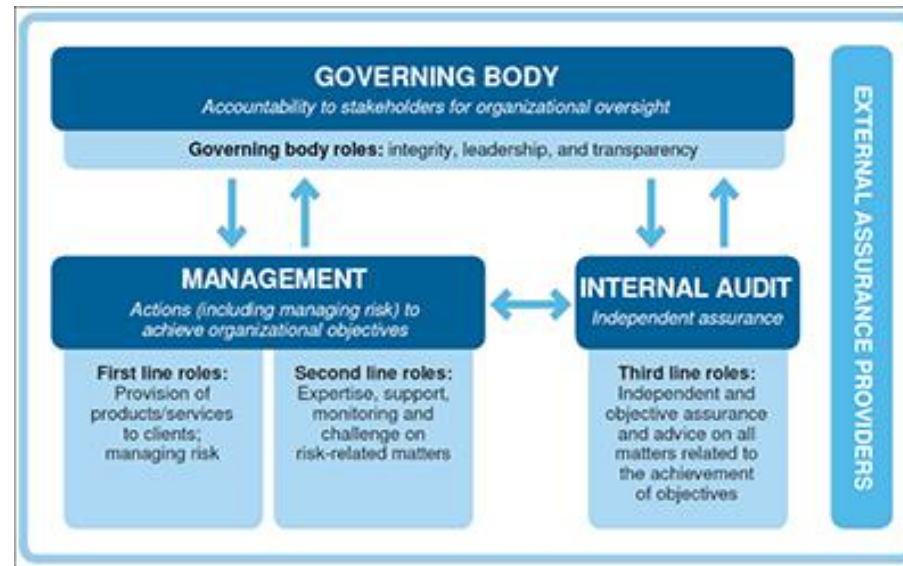


## Background

The Internal Audit service for Royal Borough of Windsor and Maidenhead Council (RBWM) is provided by SWAP Internal Audit Services. The team's 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. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the 2022/23 year.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



## Internal Audit Annual Opinion 2022/23

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



### Annual Opinion

On the balance of our 2022/23 audit work for the Royal Borough Windsor and Maidenhead Council, I am able to offer a **Limited Assurance** opinion in respect of the areas reviewed during the year.

A schedule of audit work delivered can be found at Appendix A.

The Annual Opinion is made based on the following sources of information:

- Completed audits which evaluate risk exposures relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.
- Observations from consultancy/advisory support.
- Follow up of previous audit activity, including agreed actions.
- Grant certification work.
- Significant/material risk where management has not accepted the need for mitigating action.
- Notable changes to the organisation's strategy, objectives, processes or IT infrastructure.
- Assurances from other providers, including third parties, regulator reports etc.

In terms of breadth of coverage, audit work has been performed across the Council's key services and strategic risks. A summary of audit work carried out against the Council's strategic risk areas is provided in the next section on page 6.

SWAP Internal Audit was appointed as the Council's internal auditors from 1<sup>st</sup> April 2022. The appointment was part of the Council's overall improvement journey.

From the start, the Internal Audit Team have experienced open engagement with both Senior Management and the Audit and Governance Committee. Working together with internal audit a plan reflective of strategic risks and governance responsibilities, including areas where both management and members had concerns, was agreed.



## Summary of Audit Work 2022/23

Progress reports highlighting key issues have been provided to both the Audit and Governance Committee and the Council's Statutory Officers group regularly during the year. At both meetings there has been support for the audit work undertaken and a commitment to improvement shown.

The plan is now substantially complete, with only two audits remaining in progress. In relation to completed audits, 17 have opinions with just 5 with Reasonable or Substantial Assurance and the remaining given Limited or No assurance. As well as a relatively high proportion of limited assurance opinions, three high corporate risks were reported during the year. Summaries of the high corporate risks can be found on page 6.

As we follow a risk-based approach to our audit work, it is expected that some reviews will report lower assurance levels. However, during 2022/23 there were predominately limited assurance opinion reviews and more particularly three high corporate risks reported, together covering most of the council's strategic risks (page 5). This has meant that a limited annual opinion has been given.

The Council itself is self-aware and understands that more needs to be done. In relation to internal audit, we have found the Council to be supportive of Internal Audit findings and has readily agreed to make improvements. This is key looking forwards and follow-up reviews of limited assurance audits will be scheduled during 2023/24 to provide assurance that action has been taken to reduce risks reported.

Three follow-up reviews of audits carried out by the previous internal auditors were performed during the year and generally, this work confirms the implementation of agreed action to mitigate exposure to areas of significant risk. For two of the three audits completed the risks have been judged to have been reduced sufficiently for action tracking to cease completely. For the other audit work was found to be in progress and there were reasons why the implementation of actions was taking longer.

To summarise, the Council has engaged with us openly and transparently about known areas of concern to enable the overall position to be independently baselined and an improvement plan formally produced. Although the 2022/23 internal audit opinion is limited there is good reason to show that the results of our work will be used to build on progress already being made.



## Summary of Audit Work 2022/23

Internal audit coverage should be aligned to key corporate priorities and key corporate risks.






### Assurance by Strategic Risk

The table below maps audit work to RBWM's 2022/23 key strategic risks to demonstrate assurance levels provided. Limited assurance opinions have been provided for all strategic risks covered by audit work during the year.

Strategic Risk	Assurance Level
Maidenhead Regeneration	Scheduled for 2023/24
Children's to Adults Services Transition	Scheduled for 2023/24
Covid and Economic recovery	Economic Resilience
Failure to protect residents in an emergency situation	<b>Business Continuity</b>
Threat of a terrorist act	<b>Business Continuity</b>
Effectiveness of Financial Strategy	Corporate debt management, <b>s106 agreements</b>
Failure of Council owned companies/major contractors	<b>Contract Management</b>
Information Management	Records Management
Data Protection/Data Security Breach	CyberSecurity Framework Review
IT Infrastructure Failure	ICT Governance Risk Review

(High corporate risks are in **bold**)

Assurance Levels	
	Substantial
	Reasonable
	Limited
	No



## Summary of Audit Work 2022/23

### Definitions of Corporate Risk

#### **High Risk**

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

#### **Medium Risk**

Issues which should be addressed by management in their areas of responsibility.

#### **Low Risk**

Issues of a minor nature or best practice where some improvement can be made.



### Significant Corporate Risks

For those audits which have reached final report stage through the year we have assessed there to be a high corporate risk in relation to the following three audits.

#### **Contract Management**

The overriding weakness identified from the audit was 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.

#### **Business Continuity**

The Council does not have an approved corporate Business Continuity Plan in place underpinned by a set of completed and tested service business plans. Failure to have robust plans in place puts the council at risk of not being able to respond effectively to a Business Continuity event and of potential litigation for non-compliance with the Civil Contingencies Act 2004. This has been reported as a strategic risk since 2020.

#### **S106 Agreements**

There is no formally agreed policy or process to ensure that S.106 payments are consistently identified, recorded and collected. We were unable to give any assurance that there is an adequate control framework to ensure that the Council is collecting all income due for S.106 agreements. Given the Council's financial position and priority for maximising income due, this is a significant concern that requires immediate attention.

# Summary of Audit Work 2022/23

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”:

### Assurance Definitions

<b>No Assurance</b>	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.
<b>Limited</b>	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.
<b>Reasonable</b>	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.
<b>Substantial</b>	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.



## Summary of Audit Opinion

Table 1: Summary of Audit Opinions

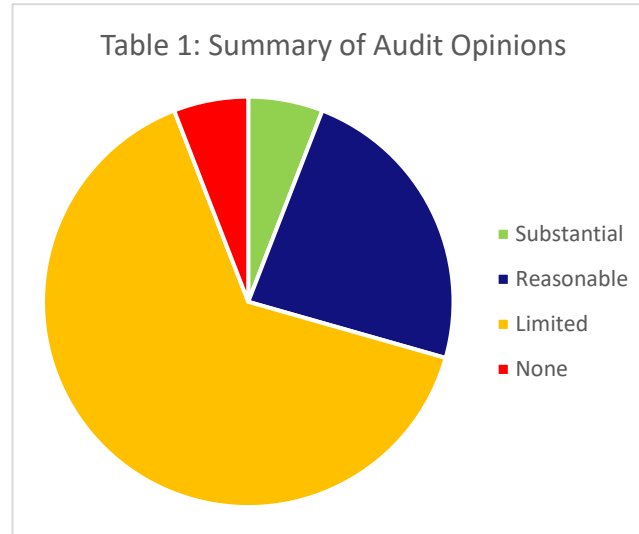


Table 2: Audit Work by Type

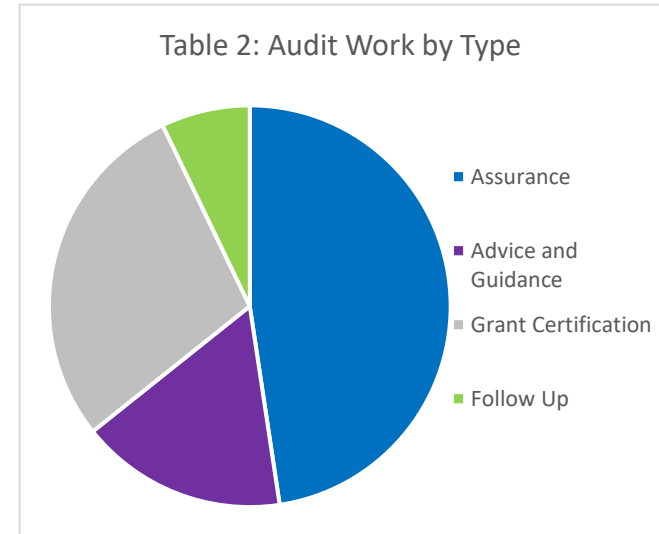


Table 1 above indicates the spread of assurance opinions across our work during the past year.

Table 2 indicates the audit work by type.

### Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.



### Added Value

Throughout the year, SWAP strives to add value wherever possible going beyond the standard expectations of an assurance audit. The following are examples of this:

#### Cross Partner Work

During the year we have included benchmarking data as part of our audit work using information gained from either the SWAP partnership or from the wider reach of the Local Authority Chief Auditors Network (LACAN) for:

- Delegated Decision Making
- Adults Safeguarding advisory review
- Corporate Debt Management

#### Fraud Related

- National Fraud Initiative – worked with other SWAP colleagues to agree an approach to the 2023 national exercise
- In response to a request from the Council we have been developing our capacity to investigate Council tax referrals.
- SWAP's Counter Fraud team issues alerts and newsletters to key officers in the Council.

#### Other

- Our regular update SWAP News Round-up.
- We implemented a new audit management system, Auditboard during the year. This will increase the efficiency of our audit process, provide better management information and allow partners to interact directly with the system.



## Plan Performance 2022/23

Internal audit is responsible for conducting its work in accordance with 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).



### SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The respective outturn performance results RBWM Council for 2022/23 are:

Performance Target	Average Performance
<b><u>Audit Plan – Percentage Progress</u></b>	
Final, Draft and Discussion 90%	95%
In progress/Review	5%
Yet to complete	0%
<b><u>Customer Satisfaction Questionnaire</u></b>	
Feedback 95%	100%

SWAP work is completed to comply with the International Professional Practices Framework (IPPF) 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.

Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was recently assessed in February 2020 and confirmed that we are in conformance to PSIAS.

Attribute Standard 1300 of the IPPF requires Heads of Internal Audit to develop and maintain a Quality Assurance and Improvement Programme (QA&IP). Standard 1310 continues this dual aspect by stating that the programme must include both internal and external assessments. This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we pulled together our QA&IP and included additional improvements and developments identified internally that we wanted to make, as aligned to SWAP's Business Plan. The QA&IP is a live document and is regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions.

# Summary of Internal Audit Work 2022/23

# Appendix A

Audit Type	Audit Name	Status	Opinion/Other	No of Rec	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
<b>Complete</b>							
Grant	Local Enterprise Partnership (LEP) Core Growth Hub	Final	Certified				
Grant	Local Enterprise Partnership (LEP) Peer Networks	Final	Certified				
Grant	<b>New</b> - Contain Outbreak Management Fund (COMF)	Final	Certified				
Grant	<b>New</b> - 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	<b>New</b> – Universal Drug Treatment	Final	Certified				
Advisory	<b>New</b> - NFI Advisory Report	Final	Advisory				
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

## Plan Performance 2022/23

Audit Type	Audit Name	Status	Opinion/Other	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
Financial	Pension Fund Investments	Final	Reasonable	2	0	0	2
Governance	Delegated Decision Making	Final	Limited	10	5	4	1
Governance	Records Management	Final	Limited	7	4	1	2
Governance	Contract Management	Final	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	<b>New</b> - Adult Weight Management Services Grant	Final	Certified				
Grant	<b>New</b> - ITT Training Bursary	Final	Certified				
Operational	Infrastructure – Community Infrastructure Levy (CIL)	Final	Substantial	0	0	0	0
Finance	<b>New</b> - Accounts Payable	Final	Reasonable	4	0	3	1
Financial	Corporate Debt Management	Final	Limited	11	2	4	5



## Plan Performance 2022/23

Audit Type	Audit Name	Status	Opinion/Other	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
Operational	Economic Resilience	Final	Limited	6	2	3	1
Governance	Business Continuity Planning	Final	Limited	13	4	5	4
Operational	Homelessness Strategy	Final	Limited	4	2	2	0
Operational	Infrastructure - Section 106	Final	No	3	3	0	0
Follow-up	Cash and Bank Reconciliation	Final	N/A	Further progress to be monitored using action tracking procedures			
Grant	Supporting Families Grant	Final	Certified				
Advisory	National Fraud Initiative (NFI)	Final	Advisory				
Governance	Fraud Risk Assessment	Final	Advisory				
Advisory	Adults Safeguarding	Final	Advisory	Advisory work to support review being undertaken by service			
Advisory	Fraud Training for Members	Final	Advisory				
Governance	Cybersecurity Framework Review	Draft	Advisory				
<b>In Progress</b>							
Governance	Medium Term Financial Plan (MTFP) – Revenue Savings Assurance	In progress					
Operational	Achieving for Children Governance and Oversight	In progress					

## Plan Performance 2022/23

Audit Type	Audit Name	Status	Opinion/Other	No of Rec	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
<b>Deferred</b>							
Operational	Children's – Strategic Commissioning SEND	Deferred	Deferred until 23/24 at service request. Resources released for additional grant work.				
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.				
Operational	Public Health – Drug and Alcohol Contract	Deferred	Deferred at service request.				
Operational	Children's to Adult's services transition. (Joint AfC audit).	Deferred	Deferred until 23/24 at service request.				
Operational	Children's - Strategic Review of Early Intervention	Deferred	Deferred until 23/24 at service request.				



# Equality Impact Assessment

For support in completing this EQIA, please consult the EQIA Guidance Document or contact [equality@rbwm.gov.uk](mailto:equality@rbwm.gov.uk)

www.rbwm.gov.uk



## 1. Background Information

Title of policy/strategy/plan:	<u>Internal Audit Annual Opinion 2022/23</u>
Service area:	<u>Finance</u>
Directorate:	<u>Resources</u>

### **Provide a brief explanation of the proposal:**

- What are its intended outcomes?
- Who will deliver it?
- Is it a new proposal or a change to an existing one?

To inform members of IA outcomes in 2022/23

SWAP

No

## 2. Relevance Check

### **Is this proposal likely to directly impact people, communities or RBWM employees?**

- If No, please explain why not, including how you've considered equality issues.
- Will this proposal need a EQIA at a later stage? (for example, for a forthcoming action plan)

No – internal audit report

No

If 'No', proceed to 'Sign off'. If unsure, please contact [equality@rbwm.gov.uk](mailto:equality@rbwm.gov.uk)

### 3. Evidence Gathering and Stakeholder Engagement

<b>Who will be affected by this proposal?</b>
---

For example, users of a particular service, residents of a geographical area, staff
---

<b>Among those affected by the proposal, are protected characteristics</b> (age, sex, disability, race, religion, sexual orientation, gender reassignment, pregnancy/maternity, marriage/civil partnership) <b>disproportionately represented?</b>
--

For example, compared to the general population do a higher proportion have disabilities?
---

<b>What engagement/consultation has been undertaken or planned?</b>
---

- |   |
|---|
| <ul style="list-style-type: none"><li>• How has/will equality considerations be taken into account?</li><li>• Where known, what were the outcomes of this engagement?</li></ul> |
|---|

<b>What sources of data and evidence have been used in this assessment?</b>
---

Please consult the Equalities Evidence Grid for relevant data. Examples of other possible sources of information are in the Guidance document.
--

## 4. Equality Analysis

Please detail, **using supporting evidence**:

- How the protected characteristics below might influence the needs and experiences of individuals, in relation to this proposal.
- How these characteristics might affect the impact of this proposal.

Tick positive/negative impact as appropriate. If there is no impact, or a neutral impact, state 'Not Applicable'

More information on each protected characteristic is provided in the Guidance document.

	Details and supporting evidence	Potential positive impact	Potential negative impact
Age			
Disability			
Sex			
Race, ethnicity and religion			
Sexual orientation and gender reassignment			
Pregnancy and maternity			
Marriage and civil partnership			
Armed forces community			
Socio-economic considerations e.g. low income, poverty			
Children in care/Care leavers			

## 5. Impact Assessment and Monitoring

*If you have not identified any disproportionate impacts and the questions below are not applicable, leave them blank and proceed to Sign Off.*

**What measures have been taken to ensure that groups with protected characteristics are able to benefit from this change, or are not disadvantaged by it?**

For example, adjustments needed to accommodate the needs of a particular group

**Where a potential negative impact cannot be avoided, what measures have been put in place to mitigate or minimise this?**

- For planned future actions, provide the name of the responsible individual and the target date for implementation.

**How will the equality impacts identified here be monitored and reviewed in the future?**

See guidance document for examples of appropriate stages to review an EQIA.

## 6. Sign Off

<b>Completed by: Lisa Fryer</b>	<b>Date: 19/5/23</b>
<b>Approved by: Andrew Vallance</b>	<b>Date: 19/5/23</b>

If this version of the EQIA has been reviewed and/or updated:

<b>Reviewed by:</b>	<b>Date:</b>
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