Report for:
ACTION

The Royal Borough
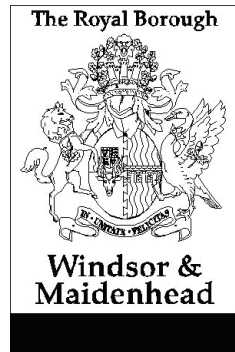Windsor &
Maidenhead

Contains Confidential or Exempt Information	NO – Part 1
Title	Resubmission of 2016/17 Internal Audit Plan
Responsible Officer(s)	Richard Bunn, Interim Head of Finance
Contact officer, job title and phone number	Catherine Hickman, Service Manager – Shared Audit and Investigation Service, 07917 265742
Member reporting	Councillor Paul Brimacombe
For Consideration By	Audit and Performance Review Panel
Date to be Considered	7 April 2016
Implementation Date if Not Called In	7 April 2016
Affected Wards	All

REPORT SUMMARY

1. This report resubmits the 2016/17 Internal Audit Plan to the Audit and Performance Review Panel (A&PRP) to address the points raised at the previous meeting on 16 February 2016. It recommends that the A&PRP approves the 2016/17 Internal Audit Plan with additional supporting information. This recommendation is being made to ensure that the Council meets its statutory requirements and that the A&PRP meets the requirements of its Terms of Reference to consider and approve the Internal Audit Plan and ensure that the work of the Shared Audit and Investigation Service (SAIS) is focused appropriately with adequate resources and is delivered in accordance with recommended best practice.

2. If adopted, the key financial implications for the Council are revenue costs of the SAIS. The Internal Audit Plan will be effective from 7 April 2016.

If recommendation is adopted, how will residents benefit?	
Benefits to residents and reasons why they will benefit.	Dates by which residents can expect to notice a difference

Residents will have independent and objective assurance that the Council's control environment (comprising risk management, control and governance) is operating effectively, that resources are being used economically, efficiently and effectively and that public monies and the Council's assets and interests are being safeguarded.	Ongoing

1. DETAILS OF RECOMMENDATION

RECOMMENDATION: Option 1 - Members are asked to approve the 2016/17 Internal Audit Plan.

2. REASON FOR RECOMMENDATION AND OPTIONS CONSIDERED

2.1 This recommendation is being made to ensure the Council has adequate Internal Audit coverage for 2016/17, enabling the Service Manager, Shared Audit and Investigation Service (and Head of Internal Audit) to meet their requirements to give an overall opinion on the Council's internal control and risk framework at the end of the financial year.

2.2 In addition, under S151 of the Local Government Finance Act 1972, the Council's Head of Finance (as S151 Officer) has a statutory duty to maintain an appropriate framework of controls over the Council's financial affairs. Reliance upon the SAIS and their annual programme of work in reviewing the operation of systems of internal control and financial management is fundamental to the fulfilment of that responsibility.

2.3 The proposed 2016/17 Internal Audit Plan, attached at <u>Appendix A,</u> is intended to demonstrate how Internal Audit supports the overall aims and objectives of the Council. Consultations have been undertaken with internal stakeholders and the key external stakeholder of External Audit, KPMG. The Audit Plan has been prepared using the methodology agreed by the A&PRP following a Lean review of audit processes in 15th February 2011. It focuses efforts / cost on only those audits that feed directly into:-

- o the regulated external audit which would result in higher external audit costs if not done internally.
- o other regulated reporting, but only the minimum effort necessary to deliver compliance, including the Annual Governance Statement (AGS).
- o facilitating the provision of an overall opinion each year for the A&PRP on the operation of the Council's internal control environment, risk management arrangements and governance framework.
- o other CMT / Cabinet / A&PRP strategic & tactical priorities which are at high risk from changes in customer needs, funding, processes or resourcing.
- o areas identified by External Audit as requiring improvement.
- o the audit of areas which are deemed to be 'important' to support operating objectives.
- o cutting out all other 'housekeeping' activities not directly driven by the above.
- o the Audit Plan is aligned with the Council's objectives and Corporate Risk Register (CRR).

2.4   Areas of scope for each audit that is listed in the 2016/17 Internal Audit Plan is attached in Appendix B.

2.5   Whilst a number of audit reviews within the Internal Audit Plan are effectively considered as required to be undertaken on an annual basis (key financial systems, particularly high risk items etc.), others enter or leave the Audit Plan based on the CRR rating and the views of officers and Members. As such, the Internal Audit Plan is fluid and is regularly realigned to accommodate changes to the CRR, thereby ensuring that it remains current and focussed on the key risks affecting the Council.

2.6   The mandatory elements of the International Professional Practices Framework (IPPF) have been interpreted or adapted for the public sector to create the Public Sector Internal Audit Standards (PSIAS). Under the Performance Standards within the PSIAS it states that each organisation should produce a risk based periodic internal audit plan and on this basis audits have been classified for the 2016/17 Internal Audit Plan as static or dynamic and account for 37% and 63% of the Audit Plan respectively. Static audits are undertaken annually and periodic audits are taken from the uncontrolled high risk areas of the CRR and are audited on a cyclical basis. This is determined from when the area was last audited, whether follow up action is required, whether it is new as a key risk on the CRR, as well as taking into account audit resources. Auditor Judgements are entered into the annual audit plan after discussion with the Corporate Management Team, Head of Finance (S151 Officer), Audit and Performance Review Panel and External Audit, as well as the requirements to inform the Head of Internal Audit opinion on the Council's internal control and governance framework. For those audits classified as periodic, the date of the last audit is shown in Appendix A.

Key Risks

2.7   The total population of risks in the CRR is 127, categorised as Key Strategic, Key Operational and Non Key risks. Table 1 below shows the breakdown of those risks into their respective categories and also the proportion of those risks to be audited during 2016/17 from the total population. As outlined above, audit work concentrates on those Key Strategic and Key Operational Risks classified as being uncontrolled high risk.

Table 1 : Classification of Risks in Corporate Risk Register and 2016/17 Proposed Audit Coverage

Type	Classification of Risks in Corporate Risk Register	2016/17 Proposed Audit Plan Coverage
Key Strategic Risk - Uncontrolled High	14	6
Key Operational Risk - Uncontrolled High	31	12
Non-Key Risks	82	0
Total Population	127	18

2.8 For 2016/17, 43% of the Council's Key Strategic Risks and 39% of the Key Operational Risks will be audited.

2.9 The 2016/17 total RBWM Internal Audit Plan coverage is 726 productive audit days, which equates to 3.8 FTE Auditors.

Audit Plan Contingency

2.10 The Audit Plan includes provision for Contingency to accommodate Management and Member requests. For 2016/17, 40 days provision is made for this work. At A&PRP on 16 February, Members asked how historically this element of the Plan has been used. For 2015/16, 49 days (against a provision of 50 days) were used for this work, undertaken on behalf of Management, in the areas below. The findings of this work will be reported in the 2015/16 Annual Internal Audit Report to the A&PRP in September 2015.

- Mail Merge Errors
- Pay Award Check
- Health and Safety Part II
- Planning Returns
- Homecare Costs
- Department of Transport Grant Certifications
- Bus Operators Grant Certification
- Delegated Schools Grant
- Repairs & Renewal Grant
- Local Enterprise Partnership

Option	Comments
(1). Approve the risk based 2016/17 Internal Audit Plan. **Recommended**	The Council will be able to discharge its statutory functions in relation to audit, control and governance. In addition, the A&PRP will comply with its responsibilities as set out within their Terms of Reference. This will demonstrate that the Council is not exposing itself to unnecessary risks by having an adequate internal control and governance framework leading to good performance and better outcomes for service users/residents.
(2). Approve the risk based 2016/17 Internal Audit Plan in the main but reprioritise Internal Audit resources at the margins, ensuring that the Council fulfils its statutory obligations.	Members may wish to request that the Internal Audit be amended / altered if they feel that there are material issues which have not received sufficient emphasis or if there are specific issues the report is deficient in.
(3). Significantly reprioritise the SAIS resources, which may result in the Council not fulfilling its statutory function and not sufficiently reviewing key risk areas.	Reduces ability of the Council to discharge its statutory functions in relation to audit, control and governance and thereby not comply with legislative requirements (Section 5). This may expose the Council to unnecessary risks by not having an adequate internal control and governance framework leading to poor performance, fraud / irregularities and poor outcomes for service users/residents. It may result in a qualification in the External Auditors' Annual Management Letter and/or an increase in External Audit fees which could affect services. A&PRP will not be discharging its responsibilities as shown in its Terms of Reference.

3.   KEY IMPLICATIONS

Defined Outcomes	Unmet	Met	Exceeded	Significantly Exceeded	Date they should be delivered
Residents have confidence that public funds are being used economically, efficiently and effectively and that Council assets and interests are being safeguarded from misappropriation / loss.	Failure of the Council to meet its statutory requirements and failure of the A&PRP to discharge its responsibilities. Loss of residents' confidence.	Council meets its statutory requirements to provide an adequate and effective internal audit of its accounting records and system of internal control.	n/a	n/a	31 March 2017

	Council reputation may be affected.	A&PRP discharges its responsibilities. Gain residents confidence. Council reputation protected.			
Unqualified External Audit Financial Accounts and Management Letter.	Adverse comment and a qualified External Audit Management Letter if the Council fails to maintain an adequate Internal Audit Service.	Unqualified External Audit Management Letter as Council meets its requirements to provide an adequate and effective Internal Audit Service.	n/a	n/a	31 March 2017
External Audit fee kept to a minimum.	Increase in the External Audit fee arising from them being required to undertake additional audit work by not being able to place reliance on the work of the SAIS.	External Audit relies on the work of the SAIS.	n/a	n/a	31 March 2017

4. FINANCIAL DETAILS

4.1 Financial impact on the budget

The Section 151 Officer recognises the need to make efficiency savings but would have concerns about having a significantly reduced audit coverage on the basis that as resources across the council reduce, the risk of internal controls being compromised increases and internal audit is an important means of providing the required assurance to the Section 151 Officer. The transfer of the budget to the SAIS has enabled a reduction to already be achieved which for 2014/15 totalled £10k and for 2015/16 £40k through identification of efficiencies and reduction of audit days.

The SAIS is ready to respond to delivering the council differently initiative and take on work or reduce costs. We do need to recognise that the council will be looking for different delivery methods for its services and internal audit need to be ready to respond.

Revenue - Officer time in dealing with provision of the SAIS. The proposal relates to existing budgets, no new funds are being sought.
Capital - None

5. LEGAL IMPLICATIONS

5.1 Relevant legislation includes:

- o Accounts and Audit (Amendment) (England) Regulations 2015
- o Chartered Institute of Public Financial Accountants (CIPFA(/Institute of Internal Auditors (IIA) Public Sector Internal Audit Standards 2013
- o S151 Local Government Finance Act 1972

6. VALUE FOR MONEY

6.1 Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal audit assists the Council in ensuring its assets are used efficiently and that they are properly safeguarded against misappropriation and loss.

6.2 Peer reviews and consultations have found little difference between the methodology and range of audits currently being delivered from those being undertaken by internal audit teams noted for their audit best practice.

6.3 Internal Audit continues to ensure that its processes are lean and undertakes an annual self-assessment to ensure they are compliant with the CIPFA/IIA PSIAS, as recommended best practice. In accordance with those requirements, an independent external assessment will also be undertaken every five years.

7. SUSTAINABILITY IMPACT APPRAISAL – N/A

8. RISK MANAGEMENT

Risk	Uncontrolled Risk	Controls	Controlled Risk
1. Failure to discharge statutory obligations leads to breach of legislation resulting in fines, investigation and reputational damage.	High	Risk based Internal Audit Plan that are aligned with the Council's objectives and CRR.	Low
2. Failure to provide necessary assurances that the Council's systems are secure leads to major event, fraud and/or mismanagement of monies.	High	Risk based Internal Audit Plan that is aligned, where possible, with the Council's objectives and CRR.	Low
3. Failure to have suitable systems in place to reduce potential losses and inefficiencies leads to wasted resources or duplication of work.	High	Integrate individual audit reviews with other reviews. Risk based Internal Audit Plan that is aligned with the Council's objectives and CRR.	Low

9. LINKS TO STRATEGIC OBJECTIVES

9.1 The 2016/17 Internal Audit Plan is aligned with the Council's objectives and the CRR. Internal Audit helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

10. EQUALITIES, HUMAN RIGHTS AND COMMUNITY COHESION – N/A

11. STAFFING/WORKFORCE AND ACCOMMODATION IMPLICATIONS – N/A

12. PROPERTY AND ASSETS – N/A

13. ANY OTHER IMPLICATIONS – N/A

14. CONSULTATION

14.1 Consultations have been undertaken with internal stakeholders (Members of the A&PRP, Corporate Management Team, S151 Officer, Directorate Management Teams and Insurance and Risk Manager) and the key external stakeholder of External Audit, KPMG in preparing the 2016/17 Internal Audit Plan.

15. TIMETABLE FOR IMPLEMENTATION

15.1 The 2016/17 Internal Audit Plan will come into effect from 1 April 2016. Progress on delivering the Internal Audit Plan will be reported to the A&PRP on an interim (6 monthly) and annual basis.

Date	Details
December 2016	2016/17 Interim Audit and Investigation Report
June 2017	2016/17 Annual Audit and Investigation Report

16. APPENDIX

16.1 Appendix A – 2016/17 Internal Audit Plan (attached to this report).

16.2 Appendix B – Areas of scope for audits contained in the 2016/17 Internal Audit Plan (attached to this report)

17. BACKGROUND INFORMATION

Accounts and Audit Regulations 2015
CIPFA/IIA Public Sector Internal Audit Standards 2013
S151 Local Government Finance Act 1972

18. CONSULTATION (MANDATORY)

Name of consultee	Post held and Department	Date sent	Date received	See comments In paragraph:
Internal				
Alison Alexander	Managing Director and Strategic Director of Adult, Children and Health Services	16/3/16		
Corporate Management Team (CMT)	Managing Director, All Strategic Directors, Head of Finance	16/3/16		
Cllr Paul Brimacombe	Chair of Audit and Performance Review Panel			

Report History

Decision type:			
Key decision entered into the Forward Plan – N/a		N/a	
Report no.	Full name of report author	Job title	Full contact no:
	Catherine Hickman	Service Manager – Shared Audit and Investigation Service	07917 265742

Shared Audit and Investigation Service   **Appendix A**

Royal Borough of Windsor and Maidenhead 2016/17 Internal Audit Plan

KEY FINANCIAL SYSTEMS
Corporate Risk Register

Reference	Directorate	Audit Area	2014/15	2015/16	2016/17	
	Adult, Children and Health Services	Payroll	15	15	15	(A)
FINOP0001	Corporate and Community Services	Debtors	12	12	12	(A)
	Corporate and Community Services	Creditors	7	7	7	(A)
	Corporate and Community Services	General Ledger	5	5	5	(A)
	Corporate and Community Services	Cash & Bank Reconciliation	15	15	15	(A)
	Corporate and Community Services	Cash & Banking Arrangements	15	10	15	(A)
HOF0013	Corporate and Community Services	Cash Flow, Investments, Loans (Treasury Management)	7	7	7	(A)
PEN0001	Corporate and Community Services	Pensions Payroll & Administration incl. assurance for partners and Pensions Governance Arrangements	45	25	25	(A)
CMT0018/FINOP0001	Operations and Customer Services	Housing Benefits/Council Tax Reduction Scheme	20	20	20	(A)
	Operations and Customer Services	Council Tax	10	10	10	(A)
	Operations and Customer Services	NNDR	10	10	10	(A)
	Corporate and Community Services	Capital Programme, Accounting, Expenditure Monitoring	7	10	10	(A)

GOVERNANCE BUILDING BLOCKS

Reference	Directorate	Audit Area	2014/15	2015/16	2016/17	
	Cross Cutting	Risk Management	20	10	20	(A)
	Cross Cutting	Performance Management & Balanced Scorecard	10	x	15	(P)
	Cross Cutting	Procurement	x	x	20	(P)
HOF0006 / HOF0009 / SSS0016	Cross Cutting	Financial Management (including budget monitoring, budgetary control, Economy outside of MTFP and MTFP)	30	30	30	(A)
		Human Resources	8	x	x	(P)

KEY STRATEGIC RISKS

Reference	Directorate	Audit Area	2014/15	2015/16	2016/17	
CMT0009	Cross Cutting	Failure to manage Partnership working (to include ADULTS0035)	20	x	30	(P)
CMT0036	Cross Cutting	Strategic Leadership	20	x	15	(P)
BID0008/TECHAN0001	Operations and Customer Services	Computer Audit incl IT Data Security & Data quality	40	35	40	(A)
CMT0042	Adult, Children and Health Services	Demographic changes	x	x	25	(P)
BIM0002	Cross Cutting	Projects fail to deliver planned benefits	x	20	x	(P)
REGEC0002	Cross Cutting	Project Management Failure re: Maidenhead Rejuvenation Programme on time and on budget (Link to POLPER0002)	x	15	x	(P)
CMT0025	Cross Cutting	Transformation Agenda	x	20	x	(P)
CMT0038	Corporate Services	Technology Obsolescence	x	20	x	(P)

CMT0039	Operations	Crime and Disorder including Security Threats	x	20	x	(P)
REGEC0003	Corporate Services	Community Infrastructure Levy/S106	x	20	x	(P)
CMT0026/ADULTS0035	Adult and Community Services	Health and Social Care Act	X	25	x	(P)
EMRES0009		Business Continuity planning failure and Emergency Planning (incl. STREET0006)	15	x	x	(P)
CMT0033		Funding reduction arising from govt spending review	20	x	x	(P)
CMT0020		Adult Social Care - Demographic Growth	20	20	x	(P)

KEY OPERATIONAL RISKS

HSG0001	Operations and Customer Services	Housing Options	10	x	10	(P)
ADULTS0033/CMT0043	Adult, Children and Health Services	Adult Safeguarding	20	10	20	(A)
ADULTS0035	Adult, Children and Health Services	Partnership agreements and joint funding	x	x	10	(P)
SCHOOL0009	Adult, Children and Health Services	School Places	x	x	20	(P)
SCHOOL0008	Adult, Children and Health Services	School Improvement	10	x	15	(P)
Including SDCHIL007 (School trips)	Adult, Children and Health Services	Secondary, Middle, Special Schools	15	5	5	(A)
HE0008	Operations and Customer Services	Highways and Winter Maintenance	20	x	15	(P)
PPS0007	Operations and Customer Services	Public Safety & Public Protection	15	x	20	(P)
HSG0003	Corporate and Community Services	Traveller Sites	x	x	10	(P)
REGEC0004	Corporate and Community Services	S106/Community Infrastructure Levy	x	x	15	(P)
DC0020	Corporate and Community Services	Tree Management	10	x	10	(P)
ADULTS0032	Adult Services	Transforming Social Care (Link with ADULTS0016 & ADULTS 0034, ADULTS0039)	40	x	x	(P)
ADULTS0023	Adult Services	Customer needs assessment	10	10	x	(P)
SDADCO0009	Adult Services	Social Fund	10	x	x	(P)
STREET0007	Operations	Flooding	25	x	x	(P)
STREET0008	Operations	Car Parks (To include parking fines, cash collections and residents	15	x	x	(P)
SSS0011	Children's Services	Children's Safeguarding	30	30	10	(A)
ADULTS0016	Adult Services	Externally provided Homecare Services (ADULTS 0034)	x	10	x	(P)
COM0001	Operations	Waste Management	x	15	x	(P)
HE0010	Operations	Flooding	x	10	x	(P)
SSS0010	Children's Services	Fostering	x	10	x	(P)

Code	Service Area	Description				Type
SSS0013	Children's Services	Adoption	x	10	x	(P)
SSS0015	Children's Services	Intensive Family Support Project - Non buy in from partners	x	15	x	(P)
SDCHIL0020	Children's Services	Statutory Responsibilities	x	20	x	(P)
SDCHIL007 (Management Request)	Children's Services	School Trips	x	10	x	(P)
PROPER0016	Corporate Services	Borough Local Plan	x	10	x	(P)

AUDITOR JUDGEMENT

	Service Area	Description				Type
	Adult, Children and Health Services	Transferring responsibilities Health Visitors & School Nursing	x	x	20	(P)
Including SDCHIL007 (School trips)	Adult, Children and Health Services	Primary Schools	25	20	20	(A)
	Cross Cutting	Contract Management (including one of Contract Governance, Contract Management or Contract Auditing)	40	20	25	(A)
	Operations and Customer Services	Assessments and Interventions Team	x	x	10	(P)
	Operations and Customer Services	Appointee / Deputeeships	x	x	10	(P)
	Operations and Customer Services	Property Services (to include School Property Services)	x	25	10	(P)
	Corporate and Community Services	RBWM Commercial Services Ltd	x	x	10	(P)
	Corporate and Community Services	Commercial Rents	x	10	x	(P)

SERVICING THE BUSINESS

	Service Area	Description				Type
	Cross Cutting	Annual Governance Statement Preparation	15	15	20	(A)
	Cross Cutting	Development of New Systems / Special Projects	20	10	10	(A)
	Cross Cutting	Public Sector Internal Audit Standards Compliance	5	5	10	(A)
	Cross Cutting	Advice on Demand	15	10	10	(A)
	Cross Cutting	Contingency (including Management/Member requests)	80	50	45	(A)
	Cross Cutting	- Follow Up Countermeasures & Testing	40	10	10	(A)
		- Corporate Governance Compliance	10	5	10	(A)
		Proactive Fraud	20			
		Initial Irregularity Investigations	20			
			891	726	726	

(A Annual audits. These are performed every year and are static.
(P Periodic audits. These occur with a frequency greater than a year and are dynamic.

Appendix B - 2016/17 Scope of audit coverage.

Code	Audit	Indicative High Level Scope/Controls
Key Financial Systems		
9101	Payroll	• Starters • Permanent and temporary amendments • Leavers • Reconciliations • Administration
9102	Debtors	• Reconciliations undertaken between the debtors system and i) General ledger ii) Cash receipting system • Debt recovery • Monitoring of Income against budget
9103	Creditors	• Control Account Reconciliations & updates to the General Ledger • Exception reporting • New suppliers • Controls over non-pay expenditure, incl. ordering, goods receipting, invoicing (incl. non-order & retrospective) and payment of goods • Performance monitoring
9104	General Ledger	• Access to the General Ledger is controlled and monitored • Journal entries to the General Ledger are appropriately controlled • Feeder systems are reconciled with the General Ledger • Suspense accounts are robustly reviewed and reconciled • Closing balances from the previous year are accurately rolled forward to the following year opening balances • Period-end close down processes are well controlled
9105	Cash & Bank Reconciliation	• Income received and banked is then accurately posted • Regular, independent cash receipting reconciliations (between the cash receipting system and bank account statement balances) are carried out • Regular, independent bank reconciliations (between the general ledger and bank account statement balances) are carried out • Balances held in suspense accounts are regularly cleared (within one month)
9106	Cash & Banking Arrangements	• Cash collection contract scope and contents • Cash collection contract monitoring arrangements

9107	Cash Flow, Investments, Loans (Treasury Management)	• Investments • Reconciliations • Monitoring activities • Interest receipts • Lending list

9108	Pensions Payroll & Administration incl. assurance for partners and Pensions Governance Arrangements	• Roles and responsibilities
		• Adherence to policies and procedures
		• Administrative controls between administration and payroll systems.
		• Payment authorisation process.
		• Regular reconciliations
		• Management reviews of:-
		  - pension fund transfers
		  - pensions and benefits calculations
		  - pensions masterfile
		  - capital costs
		  - suspensions and write offs
		• Maintenance of files and retention of documentation
		• Computer security
		• Pension Board as defined by s5(1) and (2) Public Services Pension
		  Act 2013.
		• Pension Fund Panel and Advisory Panel :-
		  - Roles and responsibilities
		  - Decision making and monitoring process
		  - Training and support
		  - Record maintenance
		• Funding Strategy including the triennial Actuarial valuation of Funds
		• Impact of hedging to mitigate risks to pension fund value
		• Assets and liabilities

9109	Benefits/CTRS	• New applications • Change of circumstances • Overpayments • Exception reports • Reconciliations • Income Collection and arrears
9110	Council Tax	• Maintenance of the Council Tax property database and reconciliations • Calculation of Council Tax liability including discounts and reliefs • Billing, amendments and reconciliations • Collection, refunds, and suppression of demands • Debt recovery, monitoring and pursuit of arrears

9111	NNDR	• Maintenance of the NNDR property database and reconciliations • Calculation of NNDR liability including discounts and reliefs • Billing, amendments and reconciliations • Collection, refunds, and suppression of demands • Debt recovery, monitoring and pursuit of arrears
9112	Capital Programme, Accounting, Expenditure Monitoring	• Asset management and valuations • Capital programme and expenditure monitoring
Governance Building Blocks		
9113	Performance Management & Balanced Scorecard	• Objective of the Performance Management • Alignment of the KPIs with the Council's Vision and Council Plan • Alignment of the KPIs with Service Plans • Progress of the KPI reporting and plans for implementation • Clarity of roles and responsibilities for maintaining the Performance Management System • Accuracy of KPIs and Quality Assurance
9114	Procurement	• Compliance with Procurement Directive • Engagement with consultants • Compliance with EU thresholds • Compliance with RBWM thresholds • Material decisions • Use of standing lists • Major Suppliers
9115	Risk Management	• The council's risk management policy and strategy, including roles and responsibilities and the lines of communication • The scope and content of the council's risk register • The categorisation of risks • Roles and training of individuals responsible for Risk Management • Methodologies and tools for identification and assessment of risk

9116	Financial Management (including budget monitoring, budgetary control, Economy outside of Medium Term Financial Plan(MTFP) and MTFP)	• Budgetary setting, monitoring and control measures, including the Forward Plan, income against targets and response to economic and emerging policy signals • MTFP • Financial reserves

Key Strategic Risks

9117	Failure to manage Partnership working (to include ADULTS0035)	• Secure targeted numbers of volunteering resource, a critical part of Big Society and specifically the Adopt a Street scheme • Cabinet approved policy in place. The parish devolution agenda is ongoing • Ensure the relationship with Local Enterprise Partnership is strong • Build relationships with people and organisations that support children - sports organisations, use of youth forum, youth council • Various partnership boards supporting different aspects arising from the public health agenda (adult services) • Build relationship with fire service. Introduced a local fire station in Windsor to provide a first response to callouts • Building relationships and improved working with Housing Associations • Cross party meetings occur with the Police and NHS whenever specific issues arise
9118	Strategic Leadership (CMT 36) now Change Management Failure	• Transformation board established • Cabinet/CMT to consider strategic priorities, original design and transformation plans. Agreed priorities to go to Cabinet • Review 5 yr strategy to ensure validity. Increase member collaboration in formulation to identify strategic priorities • Review structure, purpose and impact of the various management teams – CMT/DMTs and so forth • Actions of transformation board are a key expectation of the senior leadership team • Horizon scanning, scenario development and long term planning as distinct processes • MTFP reflects strategic position as part of budget

9119	Computer Audit incl IT Data Security & Data quality	• IT Strategy • IT Policy & Procedures • IT Disaster Recovery • IT Software Licences • IT Asset Management
9120	Demographic changes	• Economic outlook data (including demographics) presented monthly to the CMT • Gathering additional data (incl. from NHS) to drill down into local information • Understanding and using our data intelligently to predict/forecast areas of growth and/or change •Targeted training for areas affected by changes, for teachers/social workers/other professionals etc
Key Operational Risks		
9121	Housing Options	• Strategy developed to discharge our duty into the private rented sector • Awareness of government measures to support home ownership. Provision of alternative types of temporary accommodation • Conversion of housing association tenancies to affordable rents to address affordability of private rental sector • Continuous monitoring of applications and vigilance to early indications of repossession • Lean Project looking at options associated with mitigation measures • Development plan for housing associations, housing options, s106 to Cabinet in new year 16. Address options, shared ownership and other advice • Business Continuity
9122	Adult Safeguarding	• Business Plan • Core Groups • Performance Management • Adult Safeguarding Prtnership Board • Monitoring of External Provider • Major incidents • Training and supervsion, recruitment and retention • MASH

9123	Partnership agreements and joint funding	• Collaborative commissioning with GP Clinical Commissioning Groups • Information sharing protocols are in place with the NHS • A specific workstream to try to protect against any financial penalty for missing targets is in place • 2 year project: review/development of new agreement with NHS partners • Independent review of joint funding and healthcare contribution to cases across Berkshire. Issues being addressed case by case • Partnership to draft agreements for proper governance of joint mental health and learning disability services • Health & Wellbeing board and strategy in place • Joint strategic needs assessment and public health priorities
9124	School Places	• In partnership with schools, agree phased plan re:secondary, middle, upper school expansion e.g. costs, transport, data models • Collect trend data and annually monitor parent preferences in applications to enable projections to meet demand • Officers continually explore opportunities for further free school provision as a way of providing more places and choice • Annually monitor applications to ensure arrangements for providing additional school places can be made prior to formal offers • Open new school on Bray Road school site on time and on budget • Use agreed and consistent demographic data sources to forecast future school places and ensure this matches with planning data • Explore proposal for potential for a satellite grammar school in the borough
9125	School Improvement	• Deploy resources to maintain the education improvement strategy and the early years strategy • Constantly challenge underperforming schools upon results evidenced in education data to target specific underperformance areas • Hold annual meetings with education providers • Broker and enable inter-school support to fully exploit specific subject expertise. • Develop post 16 strategy and action plan • Developing alternative Key Stage 5 delivery model with all secondary settings. Linked to secondary expansion project

9126	Children's Safeguarding	• New improvement plan in place • New business plan in place that stipulates the activity of the service, clearly stating priorities. Multi-agency safeguarding hub (MASH) strengthens response to children and young people at risk of significant harm incl. CSE • Embed the consistent use of a monthly weighting scheme to ensure caseloads are manageable • Draft workforce development strategy complete, identifying need for developing relevant skills • In the event of a major incident a serious case review will investigate and reflect on practice in health and social care etc • Adopt and apply a quality assurance framework for children's services to quality assure service on an ongoing basis • Clear strategy for recruitment and retention of experienced social workers and managers - Frontline etc
9127	Secondary, Middle, Special Schools	• Governance • Financial Sustainability • Budget Setting • Budget Monitoring • Payroll • Income (if significant)
9128	Highways and Winter Maintenance	• Fundamental Service Review of inspection service: how it's done, what's inspected, how recorded with actions implemented • Parking service to arrange inspections of Magnet and Windsor LC car parks • Parking inspect Multi Storey Car Parks plus some elements of surface car parks. Safety audits will be carried out on a rolling programme • Streetcare inspect surface car parks (apart from Magnet and WLC) in accordance with the adjacent footway frequencies • Road categorisation project complete incl. wrongly categorised routes. Now needs to be put into a resourced inspection regime • Car parks safety inspection manual covering inspection methodology, frequency, recording and treatment of defects etc • Provide regular claims statistics to demonstrate success/failure of defences based on inspection programme • Leisure services inspect car parks falling outside parking and streetcare regime. Inspection freq. determined by site/usage

9129	Public Safety & Public Protection	• Agree for all high risk premises programmed to be inspected. • Ctax protocols identify/report Houses Multiple Officers which target potential new sites for inspection. • All staff trained and competent, evidenced and maintained by appraisals process. • An ongoing House in Multiple Occupation (HMO) inspection regime continues to prioritise high-risk sites • Maximise promotional activity i.e. community awareness in "Around the Royal Borough" and other media channels • All statutory annual reporting to the Food Standards Agency and Health and Safety Executive regarding programmed inspections are submitted
9130	Traveller Sites	• Member Working Party • Capital investment • Partnerships • Land supply strategy • Appeals • Needs assessment
9131	S106/Community Infrastructure Levy	• Implement CIL • Review the training for service managers on s106 board who monitor these monies to ensure processes are undertaken correctly • Contact parishes (parish devolution for S106) to discuss expenditure made on existing funds and a further transfer of held balances

9132	Tree Management	• Tree Improvement Plan Priority 3: proactive approach to tree inspection and an asset management plan to address tree defects • Highways inspectors trained on tree defect identification and will incorporate this into their inspection regime • Train community based staff to review the condition of trees with an exception reporting approach with real time recording • Tree Improvement Plan priorities 1 and 2: improve capacity providing technical support, contract monitoring, mobile technology • Routine inspection of the parks as per the agreed H&S risk associated to that park, either monthly, quarterly or 3 times a year • Inspect all trees in the 5 busiest borough parks (determined by footfall assessment) during 2016 • Improve recording and reporting technology to real time while onsite. This will reduce duplication of work • Mobile and geolocation business group will organise directorate mobile software wishes for the new devices • Trees in cemeteries are inspected by walk inspections as per parks methodology • Digitise records and share on the council web site - residents have info on own tree maintenance avoiding breaching Tree Protection Orders • PRoW land is inspected by volunteers every three years. PRoW can approach the tree team for advice as necessary
Auditor Judgement		
9133	Transferring responsibilities Health Visitors & School Nursing	To be defined but will have the overall objective of ensuring that the new responsibilities are being effectively managed.
9134	Primary Schools	• Governance • Financial Sustainability • Budget Setting • Budget Monitoring • Payroll • Income (if significant)
9135	Contract Management (including one of Contract Governance, Contract Management or Contract Auditing)	• Governance • Resources • Administration • Relationship Management • Performance Management • Financial Management • Risks • Contract development
9136	Assessments and Interventions Team	Management request for review of controls
9137	Appointee / Deputeeships	• Health and Safety • SLA • Data integrity • Safeguarding of assets

9138	Property Services (to include School Property Services)	To be defined but will have the overall objective of ensuring that the Shared Service has robust procurement and contract management procedures.
9139	RBWM Commercial Services Ltd	• Governance, including roles and responsibilities, Constitution • Finance • Legal status
Servicing the Business		
9140	Annual Governance Statement Preparation	To support the production of the Annual Governance Statement
9141	Development of New Systems / Special Projects	To provide advice on controls for new systems and participation in special projects
9142	Public Sector Internal Audit Standards Compliance	To review the Internal Audit Services compliance with the PSIAS to provide assurance that the service is effective.
9143	Advice on Demand	To provide advice to management on request in areas of expertise governance, risk and control
9144	Contingency (including Management/Member requests)	To provide flexibility to accommodate emerging risks
	- Follow Up Countermeasures & Testing	To provide assurance that Major and Extreme concerns have been implemented.
	- Corporate Governance Compliance	To provide compliance testing to support the Management Assurance Statements.