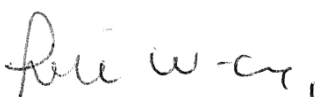


Date of issue: Wednesday, 22 September 2021

<b>MEETING:</b>	<b>AUDIT AND CORPORATE GOVERNANCE COMMITTEE</b> (Councillors Sabah (Chair), Wright (Vice Chair), Ali, Brooker, J Davis, Grewal and Hussain)  <b>CO-OPTED INDEPENDENT MEMBERS:</b> Iqbal Zafar  <b>PARISH COUNCIL MEMBERS:</b> Parish Councillor Wright (Britwell) Parish Councillor Escott (Colnbrook with Poyle) Parish Councillor Ahmed (Wexham Court) (Parish Council representatives only in attendance regarding Code of Conduct matters)  <b>INDEPENDENT PERSON</b> Dr Louis Lee
<b>DATE AND TIME:</b>	THURSDAY, 30TH SEPTEMBER, 2021 AT 6.30 PM
<b>VENUE:</b>	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL
<b>DEMOCRATIC SERVICES OFFICER: (for all enquiries)</b>	SHABANA KAUSER  07821 811 259

NOTICE OF MEETING

You are requested to attend the above Meeting at the time and date indicated to deal with the business set out in the following agenda.



**JOSIE WRAGG**  
Chief Executive

**AGENDA**

**PART I**



<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
1.	Apologies for absence. Declarations of Interest	-	-
	<i>All Members who believe they have a Disclosable Pecuniary or other Interest in any matter to be considered at the meeting must declare that interest and, having regard to the circumstances described in Section 9 and Appendix B of the Councillors' Code of Conduct, leave the meeting while the matter is discussed.</i>		
2.	Minutes of the Meetings held on 29th July 2021 and 14th September 2021	1 - 14	-
3.	Action Progress Report	15 - 26	All
	<b>GOVERNANCE ISSUES</b>		
4.	Members Performance Report 2020/21	27 - 44	All
	<b>AUDIT ISSUES</b>		
5.	Risk Management Update - Quarter 2 2021/22	45 - 72	All
6.	Internal Audit Update - Quarter 2 2021/22	73 - 102	All
7.	Internal Audit Progress Report	103 - 124	All
8.	Members Attendance Record 2021/22	125 - 126	All
9.	Date of Next Meeting - 9th December 2021	-	-

## Press and Public

**Attendance and accessibility:** You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before any items in the Part II agenda are considered. For those hard of hearing an Induction Loop System is available in the Council Chamber.

**Webcasting and recording:** The public part of the meeting will be filmed by the Council for live and/or subsequent broadcast on the Council's website. The footage will remain on our website for 12 months. A copy of the recording will also be retained in accordance with the Council's data retention policy. By entering the meeting room and using the public seating area, you are consenting to being filmed and to the possible use of those images and sound recordings.

In addition, the law allows members of the public to take photographs, film, audio-record or tweet the proceedings at public meetings. Anyone proposing to do so is requested to advise the Democratic Services Officer before the start of the meeting. Filming or recording must be overt and persons filming should not move around the meeting room whilst filming nor should they obstruct proceedings or the public from viewing the meeting. The use of flash photography, additional lighting or any non hand held devices, including tripods, will not be allowed unless this has been discussed with the Democratic Services Officer.

**Emergency procedures:** The fire alarm is a continuous siren. If the alarm sounds Immediately vacate the premises by the nearest available exit at either the front or rear of the Chamber and proceed to the assembly point: The pavement of the service road outside of Westminster House, 31 Windsor Road.

**Covid-19:** To accommodate social distancing there is significantly restricted capacity of the Council Chamber and places for the public are very limited. We would encourage those wishing to observe the meeting to view the live stream. Any members of the public who do wish to attend in person should be encouraged.

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**Audit and Corporate Governance Committee – Meeting held on Thursday, 29th July, 2021.**

**Present:-** Councillors Sabah (Chair), Ali, Brooker, J Davis, Grewal and Hussain,

Co-opted Independent Member: Iqbal Zafar

Independent Person: Dr Lee (Observer)

**Also present under Rule 30:-** Councillor Gahir

**Apologies for Absence:-** Councillor Wright, Parish Councillors Wright and Escott

**PART 1**

**1. Declarations of Interest**

Councillor Brooker declared a non-pecuniary interest in that he was a member of the Finance, Audit and Risk Committee at Ryvers School.

**2. Minutes of the Meetings held on 4th March 2021 and 18th May 2021**

**Resolved** – That the minutes of the meeting on 4 March 2021 and the Extraordinary meeting held on 18 May 2021 be approved as a correct record.

**3. Action Progress Report**

The Committee considered and noted the Action Progress Report.

In relation to the response to action 35 from the meeting held on 4<sup>th</sup> March 2021 regarding cyber risks, the Chair asked for clarification to be provided on the statement that: “Cyber risks are excluded from the Council’s liability policies”. The service area would be asked to clarify the position and confirm to members of the Committee.

**Resolved** – That details of the Action Progress Report be noted.

**4. Whistleblowing Code and Guidance**

The Monitoring Officer advised that SBC’s Whistleblowing Policy, which was a statutory requirement, had been reviewed following the Internal Audit carried out in 2020/21. RSM who had carried out the review, had proposed a number of amendments to the Policy, this included guidance regarding the process to be followed upon receipt of a complaint, implementing a formal logging process for complaints and a lessons learnt section.

## **Audit and Corporate Governance Committee - 29.07.21**

The Code had been revised in light of the recommendations and was included in the Appendix to the report. The Committee was being asked to approve the new policy for incorporation into the Constitution. The policy was last reviewed 2018 and would be reviewed annually going forward. It was noted that Officers had decided not to implement the recommendation of a Case Management System as it was considered unnecessary and unduly expensive due to the very low number of complaints. In response to a question, assurance was provided that proper records and processes would be followed whatever IT system was being used.

The Monitoring officer advised that no complaints had been received in the past two and a half years. The Committee queried whether a contributory factor could be that staff were not fully aware of the whistleblowing policy and process. It was noted that staff had been made aware of the existing policy but it was recognised that more could be done raise awareness of the policy and ensure it was properly embedded into the corporate induction programme as part of the suite of mandatory training.

A Member asked whether there was an independent mechanism to investigate complaints. In response it was noted that complaints would be referred to the Monitoring Officer in the first instance and the Monitoring Officer was independent of individual services about which such complaints would be raised. Members also discussed the evidence required to support complaints to avoid malicious accusations being made and the equalities impacts.

At the conclusion of the discussion the revised Whistleblowing Code was agreed and Officers would ensure further action was taken to raise awareness of the policy.

### **Resolved –**

- (a) That the revised Whistleblowing Code, including new guidance, be approved for incorporation into the Council's constitution.
- (b) That the revised Schedule of Activity and the new arrangements for record keeping and formalised reviews of whistleblowing be noted.

## **5. Schedule of Activity - Councillors Code of Conduct**

The Monitoring officer summarised the report which set out complaints received under the Councillor Code of Conduct.

Following questions and comments from Members, the Monitoring Officer confirmed that:

- All complaints handled during the period had been dealt with in accordance with 30 day timeframe set out.
- The new Code of Conduct had been approved by Council in May and was now in operation.

## **Audit and Corporate Governance Committee - 29.07.21**

- Complainants were provided with sufficiently detailed response to complaints they submitted.

The report was noted.

**Resolved** – That the updated Schedule of Activity on the Councillors' Code of Conduct be noted.

## **6. Members Performance Report - May 2020 to February 2021**

The Chair advised that the report under consideration had been previously withdrawn from the March meeting of the Committee and expressed frustration that the same report had been re-presented.

The Committee clarified the additional information they expected to receive in the report:

1. Future timing of reports to include figures for a full municipal year or six month periods.
2. Attendance – further detail to be provided to record the committees each councillor was on.
3. Casework / Complaints – a breakdown of casework and complaints was requested by service/issue so the Committee could consider how casework data was used to inform policy and drive service improvements.

It was agreed that this further information would be added to the report and brought back to the next ordinary meeting of the Committee.

**Resolved** – That the report be noted and that a revised version be received at the next scheduled meeting of the committee on 30<sup>th</sup> September 2021.

## **7. Risk Management Update - Quarter 1 2021/22**

The SBC Section 151 Officer summarised the report which provided Members with the opportunity to comments on the Corporate Risk Register.

It was noted that the register had been considered by the Risk & Audit Board which had been reinvigorated and Members should expect to see changes and improvements to the register in future reports.

Following a question from a Member the SBC Director advised that there were no risks in compiling the risk register however all risks had financial implications. The Committee could identify risks of particular concern and interest and request the relevant senior officer to attend and discuss such risks in more detail at future meetings.

The following points were noted from Members questions and the discussion that followed:

## Audit and Corporate Governance Committee - 29.07.21

- There were no direct risks or financial implications set out in the covering report but clearly there were significant risks and financial impacts of the issues in the risk register itself which were subject to regular review.
- The Committee again expressed its concern that there were some gaps in risk owners and officers responsible for actions. The Section 151 Officer recognised this and provided assurance that steps were being taken to improve the quality and rigour of the register. Members emphasised the importance of ensuring the report was accurate and up to date to provide assurance that management was regularly reviewing and taking the necessary actions to mitigate against the major risks in the register.
- A Member expressed concern about the waiting list to access Speech and Language Therapy (SALT) services. The Committee requested further information on the actions the Council was taking to address the risk and improve the service, particularly the 3 year waiting list.
- Several questions were asked about the financial sustainability risk given the repeated assurances given to the Committee historically. The Section 151 Officer summarised the wide ranging and detailed work that had been taking place in the past two months to manage these risks and referred to the section 114 notice, Chief Executives response and supplementary information provided to Council on 22<sup>nd</sup> July 2021 which set out the position in more detail. The programme of work would deal with all of the financial management issues raised and there would be regular reports to Council and to the Committee.
- The financial risks arising from the liabilities owed to the Council by Slough Children's Services Trust were raised. Officers updated on the position regarding historic debts and how the strengthened arrangements for financial and performance monitoring with the newly established Slough Children's First company.
- The viability of the Council's subsidiary companies was raised. The Section 151 Officer set out the detailed work underway to identify all of the issues relating to these companies and stated that issues would be regularly reported through to full Council. All assets and reporting from the companies would be explored and examined.

At the conclusion of the discussion the Chair stated that it was crucial that the Committee received a more accurate and higher quality report in the future. The issues with the historic risk reporting process were recognised and would be addressed in future reports.

**Resolved** – That the risk management update be noted.



## **8. Internal Audit Progress Report**

The Internal Audit Manager introduced the Internal Audit Progress Report. It was noted that all reports from the 2019/20 internal audit plan had now been finalised and from the 2020/21 plan a further 19 had been finalised since March. Of these 8 had provided reasonable assurance, 7 partial and 1 no assurance.

Members review the detailed information in the Appendix on the key findings for finalised internal audit reports and discussed the plans in place to improve financial reporting. The Section 151 Officer explained the work underway on treasury management, savings proposals, financial controls, Dedicated Schools Grant and the Collection Fund. Questions were asked about the capability of the finance team to address the issues. The Committee was assured that the Council was bringing in financial experts in key areas. There had been significant turnover of permanent staff in the finance team, particularly in senior positions. The short term requirement was to bring in the necessary expertise to SBC on an interim basis with a clear plan to recruit, upskill and develop a capable and sustainable finance team in the medium term. This was a key part of the financial action plans that would be reported to Members over the coming months.

The following updates/further information were requested by the Committee outside of the meeting or in future reports:

- Parked invoices – updates on legal disputes with Arvato and First Beeline Buses and a report to be provided to the next meeting with an analysis of public sector debtors and updated position regarding debt recovery.
- Section 106 funds – report to be provided to the next meeting including on the position re the 50 agreements not yet invoiced which totalled £6.75m.
- From Internal Audit Annual Report (page 107) – Council Tax audit 2019/20 – what progress had been made in addressing the weaknesses identified in Council Tax processes and discrepancies identified.
- Progress in implementing actions relating to the Rent Arrears Recovery Audit.

The Committee expressed concern that the high number of actions, repeated issues and weaknesses identified in the internal audit reports went beyond individual issues that needed to be addressed by service managers and instead reflected a wider failure of systems to effectively monitor and implement internal audit actions.

**Resolved** – That the Internal Audit Progress Report be noted.

**9. Internal Audit Annual Report 2020/21**

The Committee consider a report from the internal auditors that detailed the Head of Internal Audit Opinion for 2020/21 which concluded that: “The organisation does not have an adequate framework of risk management, governance or internal control.”

The reasons for that opinion were summarised and included a high number of high and medium priority management actions on audits such as the review of subsidiary companies, cyber security and whistleblowing and the fact Follow Up reviews highlighted a significant proportion of actions that had not been implemented. Weaknesses had been identified in the risk management process, although the Section 151 Officer and Chief Executive had agreed actions to strengthen the processes. Members discussed a number of matters such as the subsidiary companies, Annual Governance Statement and rent arrears recovery.

Following consideration of the issues highlighted in both the Internal Audit Progress Report and the negative Head of Internal Audit Opinion the Committee expressed serious concerns about the management response to internal audit recommendations over several years. Previous reports to the Committee from management had given a misleading impression that recommendations were being implemented, but it had become apparent that there were systematic issues to be addressed to improve the timeliness of action and reporting in response to internal audits. The Committee therefore agreed to hold an extraordinary meeting in early September at which the Chief Executive and Executive Directors would be required to attend to discuss the internal audit reports presented to the meeting.

**Resolved:**

- (a) That the report be noted.
- (b) That an extraordinary meeting of the Committee be convened in early/mid September at which the Chief Executive and Executive Directors would attend to respond to the concerns expressed about the lack of progress in persistence and long standing weakness in implementing management actions (e.g. in the Follow Up Audit to Q3); and the Head of Internal Audit opinion 2020/21.

**10. Internal Audit Plan 2021/22**

The Committee considered a report the Internal Audit Plan for 2021/22 which had been approved by the Committee in March 2021.

Since that time, Internal Audit had been in discussion with the new Section 151 Officer to revise the plan to ensure it reflected the challenges facing the Council including the Covid-19, Section 114 report and the need to re-audit a number of the qualified reviews undertaken in 2020/21. The report set out the

## **Audit and Corporate Governance Committee - 29.07.21**

new audit work and those proposed by Officers to be deferred to future years due to other priorities.

Members supportive the need to revised the plan to focus on higher priority audits. The Chair requested further information about whether and when there would be an audit of the HB Law contract. At the conclusion of the discussion the revised plan was endorsed.

**Resolved** – That the revised Internal Audit Plan 2021/22 be endorsed.

### **11. Date of Next Meeting - 30th September 2021**

**Resolved** –

- (a) The date of the next scheduled meeting be held on 30<sup>th</sup> September 2021.
- (b) That as agreed earlier in the meeting, an extraordinary meeting be arranged in early September to discuss the internal audit issues with the Chief Executive and Executive Directors.

Chair

(Note: The Meeting opened at 6.30 pm and closed at 8.40 pm)

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**Extraordinary Audit and Corporate Governance Committee – Meeting held on Tuesday, 14th September, 2021.**

**Present:-** Councillors Sabah (Chair), Wright (Vice-Chair), Ali and Brooker.

Co-Opted Member - Mr Zafar

**Also present under Rule 30:-** Councillors Akram, Gahir, Nazir, S Parmar, Strutton and Swindlehurst

**Apologies for Absence:-** Councillors J Davis Grewal and Hussain.  
Parish Councillor Escott  
Independent Person - Dr Lee

**PART 1**

**12. Declarations of Interest**

None received.

**13. Policy Statement on Corporate Governance**

The Monitoring Officer outlined details of the draft Policy Statement on Corporate Governance, reminding the Committee that the current policy statement had not been subject to a detailed review process in the last few years and that it was not based on the CIPFA / SOLACE framework and guidance issued in 2016. The updated framework contained two central principles and five supporting principles, as highlighted in the appendix to the report.

Clarification was sought as to why the principles were not currently being adhered to and it was explained that although the Council's constitution included a governance framework, it required updating to bring it in line with current best practise.

Speaking under Rule 30, Councillor Strutton asked what assurance there was that the policy would be adhered to and monitored. It was explained that by having a publicly available Policy Statement on Corporate Governance, this would be used as a basis for the Annual Governance statement reported to the Committee each year; and the benchmark against which the Council would regularly review its procedures, analysing its performance and recommending improvements in an open and transparent manner.

The Committee agreed that the policy statement be recommended to Council for adoption.

**Resolved** – That the Policy Statement on Corporate Governance be recommended to Council to replace the existing Statement as Part 5.9 of the Constitution.

#### 14. Risk Management Update - Quarter 1 2021/22

The Director of Finance informed the Committee that the Corporate Risk Register was currently being updated and the revised report was due to be considered at the next meeting.

The Chair asked for an update on the latest position relating to staffing within the finance team. It was noted that a number of interim individuals with the necessary skill set had been appointed and work was on going to develop a permanent structure which would address the needs of the Council moving forward. In response to when the audits for outstanding accounts would be completed it was explained that although progress had been made, there remained significant work to be carried out. It was anticipated that matters outstanding on accounts relating to previous years would be concluded by March 2022.

A Member asked for further details regarding the three year waiting list for assessments in Speech and Language Therapy (SALT) Services. The Assistant Director, Education and Inclusion, outlined that the current investment in SALT services was inadequate – with a ‘one size fits all’ approach and that there had been an increasing demand in the number of SALT needs identified. A review process had begun in looking at the most effective manner in which this service could be provided, with a view to establish a market of independent SALT providers with competitive pricing models for schools to make their own arrangements where appropriate. Furthermore, investment in preventative tools to assist with early identification and response in schools would thereby delay and reduce the need for specialist intervention. It was noted that the changes were likely to be implemented by mid October 2021.

A progress update on the recruitment of a permanent GDPR Officer was requested, noting that the authority was at risk from fines and damage to reputation. The Executive Director of Transformation explained that the role was currently being covered on an interim basis and the difficulties in recruiting on a permanent basis were outlined.

Councillor Strutton, speaking under Rule 30 asked for details relating to the latest position regarding lenders and loans given by them to the authority, following the issuing of the Section 114 Notice. It was noted that one local authority had requested for monies owed to be repaid whilst others were satisfied to continue lending. The Director of Finance stated that further details could be provided to a future meeting.

Information regarding the number of staff in the treasury team was requested and it was agreed that this would be reported to the next Committee meeting.

**Resolved** – That details of the report be noted.

## 15. Internal Audit Progress Report

The Head of Internal Audit updated the Committee on progress of completion of internal audits since the March 2021 meeting. As part of the 2020/21 internal audit plan, it was noted that a further 19 reports had been finalised 17 of these reports provided assurance opinions, of which, reviews concluded with

- eight reasonable (positive) assurance opinions,
- seven reports with partial assurance (negative) opinions (Temporary Accommodation, Payroll, Asset Register, S106 funds, Treasury Management, Health and Safety and Whistleblowing);
- one advisory report with significant weaknesses identified impacting the year end opinion (Council Subsidiary Companies)
- the remaining report (Debtors Management) resulted in a no assurance (negative) opinion.

The Committee discussed in detail the findings of the finalised reports and made a number of comments, which were summarised as:

### Debt Management Review

Members raised queries regarding the management of debt and specifically why instructions had been made to stop debt reminders and were informed that although a decision had been taken during the pandemic not to actively enforce debt recovery; this would now be followed up and an update provide to the September meeting. It was highlighted that a number of invoices dated pre Covid-19. For those relating to adult social care, the Executive Director of People (Adults) outlined how the deferred payment scheme worked. Members reiterated that over £4m debt had accumulated since 2016 which needed addressing as a matter of priority and it was acknowledged that the Council had to implement proactive measures to recover debt owed. An update on the latest position on the outstanding invoices with Arvato and First Beeline Buses would be provided at the September meeting.

### Whistleblowing / Health and Safety

Head of HR / Director responsible for HR to attend September meeting to specifically respond to concern about low level of compliance in completing mandatory whistleblowing and health and safety training.

### Treasury Management

Speaking under Rule 30, Councillors Nazir and Strutton sought assurance that following recommendations issued by internal audit, senior management were not only implementing but reviewing and tracking progress of recommendations. The Director of Finance stated improved systems were being put in place to monitor actions.

Councillor Akram also spoke under Rule 30 and highlighted the importance of appropriate training for members specifically relating to treasury management and the Director of Finance informed the Committee that a programme was currently being developed.

### Payroll

Concern regarding expenses being approved without the necessary supporting documentation. The Head of HR / Director responsible for HR to attend the September meeting and provide details whether there were likely to be any further changes to current staffing levels and explanation regarding the weaknesses identified in payroll audit and what measures being taken to address these.

### Temporary Accommodation

The Committee discussed the complex challenges arising from temporary accommodation and the statutory framework within which decisions were based upon. Rule 30 Member, Councillor Strutton stated that the authority look at alternative options to address the issue and the Executive Director, Customer and Community informed the meeting that a number of preventative measures were being looked at and that the organisation would continue to strive to obtain value for money in an intensely competitive housing market.

### Asset Management

Details were sought as to why management actions agreed for the Asset Management Property Records procedure had not been implemented since 2016 which again indicated that there was no system in place to ensure records were maintained by the organisation and not reliant on individual staff members. The Director of Finance acknowledged the importance of having an up to date asset register. It was noted that interim experienced staff had been appointed to carry out the work required.

### Section 106 Funds

A Member commented on ensuring that policies and guidance on the Council's website in relation to Section 106 Funds was current and it was noted that this would be actioned. Clarification would be provided relating to the current amounts owed in outstanding S106 agreements.

**Resolved** – That details of the report be noted and matters raised be reported to the 30<sup>th</sup> September meeting.

## **16. Internal Audit Annual Report 2020/21**

The Committee considered details of the Internal Audit Annual Report 2020/21. Responding to significant weaknesses in the governance of the Council's Subsidiary Companies, Members were informed that extensive work was on going to address issues that had been identified. Discrepancies in the reconciliations process in council tax were also being investigated.

**Resolved** - That details of the report be noted.



**17. Internal Audit Plan 2021/22**

The Head of Internal Audit outlined the key aspects of the 21/22 plan stating that it was mindful of the continuing developments and challenges around Covid-19 and the S114 Notice. An update on progress would be provided at a future meeting.

**Resolved** – That details of the Internal Audit Plan 2021/22 be noted.

**18. Exception Reporting to Overview and Scrutiny Committee**

This was a standing agenda item to provide a formal mechanism to refer relevant matters to the Overview and Scrutiny Committee. No matters were referred.

**Resolved** – That no matters be reported to the Overview and Scrutiny Committee arising from the agenda.

**19. Date of Next Meeting - 30th September 2021**

The date of the next meeting was confirmed as 30<sup>th</sup> September 2021.

Chair

(Note: The Meeting opened at 6.30 pm and closed at 9.18 pm)

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**SLOUGH BOROUGH COUNCIL**  
**AUDIT & CORPORATE GOVERNANCE COMMITTEE**  
**ACTION PROGRESS REPORT**

**Actions Arising from Meetings**

**14<sup>th</sup> September 2021 (Extraordinary meeting)**

<b>Minute:</b>	<b>Agenda item and Action:</b>	<b>For:</b>	<b>Status / Comment</b>
14	<p><b>Risk Management Update Quarter 1 2021/22</b></p> <ul style="list-style-type: none"> <li>Iqbal Zafar to be sent s114 notice and the s151s slides from 22<sup>nd</sup> July Council meeting.</li> </ul> <p>RM Update report to 30<sup>th</sup> September meeting to include –</p> <ul style="list-style-type: none"> <li>CRR to include information on which/number of LA's requested monies lent to be paid back and those continuing to lend to SBC</li> <li>Number of staff currently in the SBC treasury team</li> </ul>	<p>Democratic Services</p> <p>Steve Mair, Director of Finance/S151 Officer</p>	<p><b>Completed.</b> Email sent 16.09.21</p> <p><b>Completed</b> – See agenda item 5 30/9/21 meeting.</p>
15	<p><b>Internal Audit Progress Report</b></p> <p><u>Debt Management Review</u></p> <ul style="list-style-type: none"> <li>Update re measures taken to proactively recover debt owed to the Council - to include latest position re ongoing legal disputes with Arvato and First Beeline Buses re outstanding invoices.</li> </ul> <p><u>Whistleblowing / Health and Safety</u></p> <p>Head of HR / Director responsible for HR to attend 30<sup>th</sup> September meeting</p> <ul style="list-style-type: none"> <li>HR service lead officer to specifically respond to concern about low level of compliance in completing mandatory whistleblowing and health and safety training (68% Introduction to H&amp;S module and 66% DSE module - given that the modules are mandatory, compliance should be 100%;</li> </ul>	<p>Steve Mair, Director of Finance/S151 Officer</p> <p>Surjit Nagra, Associate Director, Customer</p>	<p><b>Completed.</b> See action below for 29/07/21 meeting update</p> <p>For Members information, mandatory training stats have improved since the migration from the old LMS system to the new system.</p>

	<ul style="list-style-type: none"> <li>H&amp;S self-audits not completed by any directorate for the 2020/21 financial year)</li> </ul>		<p>e.g. Health &amp; Safety 65% before and 72.9% now. Whistleblowing, no previous data, 74.2% now.</p> <p>In additional, automated reporting and self-service has also improved visibility and access.</p> <p>We are aware of the compliance rates across our mandatory modules and have put in place the following actions.</p> <ul style="list-style-type: none"> <li>➤ All line managers are now able to review their team members training compliance records as a function in their Cornerstone accounts.</li> <li>➤ This has been communicated out to all managers and a manager guide produced to support this, recommending reviews are included in 1:1s. – May 2021.</li> <li>➤ Mandatory Training compliance to be raised and reviewed as an agenda item at all DLT meetings attended by HR to progress compliance – Oct 2021</li> <li>➤ We are reviewing our 'Reach Out' employees (employees without access to SBC IT kit to access e-learning) to evaluate the success of our initiative to create presentation slide or workbooks that can be used as an alternative to achieve compliance.</li> </ul>
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		<ul style="list-style-type: none"><li>➤ Line managers confirm module completion when these sessions have been delivered and we update records accordingly – Sept 2021.</li><li>➤ Audit existing process and Improve both process and tools by end of Nov 2021.</li><li>➤ A reminder to complete the Whistleblowing module article will be published on SBC Insite September 2021.</li><li>➤ A Mandatory compliance article to go out on SBC Insite by the end of October 2021 and a minimum of every quarter, together with email to all line</li></ul> <p>In respect of Health and Safety:</p> <ul style="list-style-type: none"><li>➤ Since May 21 the H&amp;S Board and H&amp;S Committees have received mandatory training data for review and monitoring.</li></ul> <p>H/S Audits – 20/21</p> <ul style="list-style-type: none"><li>➤ Self audits did not occur during 2020 due to the COVID pandemic.</li><li>➤ To manage risk during COVID, as is legally required; we moved the focus to ensuring that all active operations were subject to updated risk assessments that included COVID secure requirements.</li><li>➤ Before any activity has recommenced, managers are required to update their risk</li></ul>
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	<p><u>Asset Management</u></p> <ul style="list-style-type: none"> <li>Explanation/details re why management actions agreed for the Asset Management Property Records procedure had not been implemented since 2016.</li> </ul> <p><u>Section 106 Funds</u></p> <ul style="list-style-type: none"> <li>Outdated procedural documents on the website - documents relating to guidance/policy/procedure re S106 Funds to be updated</li> </ul>	<p>Stephen Gibson, Executive Director, Place.</p> <p>Daniel Ray, Planning Manager</p>	<p>The Place Development team are implementing the actions and this will be delivered by December 2021.</p> <p>Before procedural documents on the website can be updated, audit action 1 needs to be completed. The s106 Monitoring group needs to be formed to work through this and other audit actions. Revised timescales have been recommended for these actions including the review of our literature and guidance. Roles, responsibilities and actions will be reviewed and established through this group. A first draft on the terms of reference of this group has been developed and is due to be circulated amongst those who are likely to be main participants in the group within the next week. This audit action is required to be completed by November 2021 however with the first draft having been prepared it is anticipated that this will be achieved a month in advance of the action date.</p> <p>All other audit actions in relation to the s106 audit shall then follow the formation and meeting of this group. It is important to not tackle s106 in a piecemeal fashion but take a holistic approach so that the whole process from start to finish and this will be done through the monitoring group.</p>
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Minute:	Agenda item and Action:	For:	Status / Comment
3	<p><b>Action Progress Report</b></p> <p>ICT service to provide further information to democratic services to circulate to the committee in w/c 2<sup>nd</sup> August regarding Re risk #35 – cyber attacks. Clarification to be provided to the Committee on the statement “Cyber risks are excluded from the Council’s liability policies”.</p>	<p>Vijay McGuire Associate Director – Business services</p>	<p>Most cyber insurance would also seek to confirm good cyber practice by any organisation and this is being approached through the IT technology modernisation programme allowing systems and .security to be brought up to date and with greater control and rigour. This would significantly reduce cyber risk and the council could then seek Cyber Essentials accreditation</p>
4	<p><b>Whistleblowing Code and Guidance</b></p> <p>Constitution to be updated with new policy</p> <p>The Committee agreed the importance of communicating the new policy to employees through internal comms and induction.</p>	<p>Jo Ashton Democratic Services Officer</p> <p>Surjit Nagra Associate Director - customer</p>	<p>The constitution will be updated after council on 23rd September alongside the new corporate governance principles which are going to that meeting.</p> <p>Communication of the Whistleblowing code: This is part of Mandatory training delivered through our online training system. Measures have been put in place to ensure that completion rates are monitored through a reporting dashboard. This is reviewed by Executive Directors and Managers to ensure staff undertake training. All mandatory training must be completed by staff every 3 years. Staff are able to access the training via their own IT kit should they not have access to an SBC login or printed versions can be made available to staff</p>

			<p>The Whistleblowing code and guidance is referred to as part of the mandatory training in the content of the corporate training induction programme with new starters. As part of the offer letter all new starters are provided with a Cornerstone account, asking them to complete the 8 mandatory modules assigned, one of which is Whistleblowing.</p> <p>The updated Whistleblowing code has also been sent to all staff on 9<sup>th</sup> September 2021 via the Newsround all staff email.</p>
6	<p><b>Members Performance Report – May 2020 to February 2021</b> That the report be noted and that a revised version be received at the next scheduled meeting of the committee on 30<sup>th</sup> September 2021.</p>	Hugh Peart – Monitoring Officer	<b>Completed</b> - See agenda item 4 for 30 <sup>th</sup> September meeting.
7	<p><b>Risk Management Update – Quarter 1 2021/22</b></p> <p>SALT Services – the Committee requested further information on the actions the Council was taking to address the risk and improve the service, particularly the 3 year waiting list.</p>	Johnny Kyriacou Associate Director – Education and Inclusion	<b>Completed.</b> Update provided to extraordinary meeting 14/9/21 Agenda item 3 – Risk Management update
8	<p><b>Internal Audit Progress Report</b></p> <p>Parked invoices – updates on legal disputes with Arvato and First Beeline Buses</p> <p>Parked invoices – report to be provided to the next meeting with an analysis of public sector debtors and updated position regarding debt recovery.</p>	Steven Mair – Director of Finance/S151	<p>Parked invoices for First Beeline - the dispute has been resolved and all released.</p> <p>Parked Invoices for Arvato - the negotiated settlement between SBC and Arvato in April 2021 included the cancellation of all outstanding invoices.</p>

	<p>Section 106 funds – report to be provided to the next meeting including on the position re the 50 agreements not yet invoiced which totalled £6.75m</p> <p>From Internal Audit Annual Report (page 107) – Council Tax audit 2019/20 – what progress had been made in addressing the weaknesses identified in Council Tax processes and discrepancies identified</p> <p>Progress in implementing actions relating to the Rent Arrears Recovery Audit.</p>	<p>Richard West – Executive Director Customer and Communities</p>	<p>Work is in progress and processes are being reviewed to ensure that the Accounts Receivable team are the final point in the workflow for these going forward, this will be completed by 1st December. The work includes verifying each parked invoice with the relevant cost centre manager. Information regarding both the parked invoices and Account Receivable will be available for the December Audit and Corporate Committee</p> <p>Data has been extensively reviewed and it is not £6.75m and 50 invoices but £1.35m and 15 invoices. This is where the trigger point for payment had been reached. £80k has been received to date and the remainder has been invoiced.</p> <p>All reconciliations, rents, council tax and NNDR are being addressed, a full plan will be developed by December to address the discrepancies and improve processes</p> <p>Neighbourhood and Community Services Scrutiny Panel Reporting will be through to the Customer and Community Scrutiny panel, the first meeting in October will be used to establish the reporting that is required by the panel</p>
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			<p>Former Tenant Arrears Procedural Document. <b>Completed</b> - This has been amended and published on 13<sup>th</sup> September 2021</p> <p>Debt Collection Agencies All have formal agreements in place</p> <p>Formal review of the process for writing off debts Finance are in the process of reviewing this at present</p> <p>The Council will develop an approach to monitoring and managing former tenant arrears case which are below £3,000 in value</p> <p>The team have been systematically going through all pre 2017 tenancy end cases , and those over six months old where death was the reason and assess the chances of getting repayment and put for `write off` those with little chance of success. This was partially successful in reducing cases and debt. The process of write offs is also under review - to be in place in the beginning of November</p>
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Minute:	Agenda item and Action:	For:	Status / Comment
35	<p><b>Internal Audit Progress Report - Quarter 4 2020/21</b></p> <p>Progress on implementation of high risk recommendations on IT Patch Management Operating Systems</p> <p>Debt Collection Agencies – details of the number of agencies being used and whether they held a proper contract with the Council.</p>	<p>Vijay McGuire Associate Director – Business Services</p> <p>Steven Mair, Director of Finance/ S151 Officer</p>	<p><b>Completed.</b> Policy has now been developed and agreed at Information Governance Board, policy has now been introduced to IT policy library and is live</p> <p><b>Completed.</b> The Council does not use debt collection agencies but it does use Enforcement Agents via a contract for Ctax / NNDR/ Accounts Receivable/ Rents (mainly for evictions) and it uses an Enforcement Agent on a separate contract for HB Overpayments</p> <p>It also uses the Court Enforcement Agents for Accounts Receivable which are allocated based on the debt</p> <p>The Council also uses Tracing Agents</p>
40	<p><b>Internal Audit Actions Progress Report</b></p> <p>Clarification to be provided as to why the majority of the Outstanding Medium risk actions (as contained in appendix 1 to the report) were showing a target completion date of 30<sup>th</sup> July 2021.</p>	<p>Steven Mair Section 151 Officer</p>	<p>The review of Internal Audit actions were reviewed by the officer risk &amp; audit board on 9<sup>th</sup> July and the process for review is being re-energised. The Board will report back to the next Audit and Corporate Governance Committee on progress of the actions</p>

41	<p><b>General Data Protection Regulation Update</b></p> <p>Details of percentage of staff that had completed the mandatory GDPR training to be circulated to the Committee.</p> <p>Internal Audit to include whether adequate training and support for staff relating to GDPR was provided as part of the GDPR Post Implementation Audit scheduled for September 2021.</p>	<p>Vijay McGuire Associate Director – Business Services</p> <p>RSM</p>	<p>As at 29 June 2021 83% of staff had completed mandatory GDPR training. CMT and directors monitor via access to the dashboard reports and managers have access to their team training completion reports to pick review at team meetings and 1:1s.</p> <p>GDPR post implementation Audit is on the 2021 Audit plan</p>
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**10<sup>th</sup> December 2020**

Minute:	Agenda item and Action:	For:	Status / Comment
21	<p><b>Internal Audit Progress Report – Quarter 3 2020/21</b></p> <p>Implementation of a Flood Action Plan and for this to be in place as a priority.</p>	<p>Surjit Nagra Service Lead - People</p>	<p><b>In progress:</b> Subsequent to the December A&amp;G Meeting the Council had to deal with substantial flooding in Colnbrook. The EP/BC Manager is aware that the development of an overarching plan is a priority.</p>

**Note: Actions to be removed from the log after being reported as ‘completed’ to the Committee.**

**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance Committee**DATE:** 30<sup>th</sup> September 2021**CONTACT OFFICER:** Group Manager, Governance**WARD(S):** All**PART I**  
**FOR INFORMATION****MEMBERS PERFORMANCE REPORT – 2020/21****1. Purpose of Report**

To re-submit for information details of Members meeting and training attendance and number of casework submitted. Following the comments of the Committee on this report at the meetings in March and June 2021, the report includes:

- Members' Attendance – a record the committees each councillor was on and a full update for the 2020/21 municipal year (Appendix 1)
- Casework / Complaints – a breakdown of casework and complaints was requested by service/issue so the Committee can consider how this information can be used to inform policy and service improvements (Appendix 4).

**2. Recommendation(s)/Proposed Action**

The Committee is requested to resolve that Members' attendance details at meetings and casework submitted for be noted.

**3. The Joint Wellbeing Strategy, the JSNA and the Five Year Plan.**

By putting in place the means for effectively monitoring Members' performance the Council will help ensure that governance of the highest order is maintained which will contribute to achieving the Council's priorities.

**4. Other Implications**

- (a) **Financial** – None
- (b) **Risk Management** – There are no specific risks arising from this report.
- (c) **Human Rights Act and Other Legal Implications** - None

**5. Supporting Information**

- 5.1 In accordance with the Audit and Corporate Governance Committee's Terms of Reference, details of Members attendance at meetings for the period since May 2020 are attached at Appendix 1. The content of this report has been discussed extensively by the Committee over the past year and this updated report includes the further information requested.

5.2 Appendix 1 details the number of formal committee meetings each Member was called to attend and the number of meetings actually attended. At the request of the Committee the information has been fully updated to provide all meetings in the 2020/21 municipal year and to include the number of committees, names of committees and other key roles.

5.3 The Council continues to publish attendance data for all formal meetings. This report does not include attendance data since the Annual Council on 20<sup>th</sup> May 2021 as a number of committees have yet to meet, however, up to date statistics are available here:

<https://democracy.slough.gov.uk/mgUserAttendanceSummary.aspx>

5.4 The total % attendance figure for councillors attending formal Council, Cabinet and committee meetings in 2020/21 was 90%. This is the highest average figures over the past 6 years, although the figures are consistently high over this period. Appendix 2 provides further detail on these statistics.

**Table 1 – attendance summary**

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
<b>Total expected attendance</b> (all Councillors for all formal meetings)	991	1039	1059	1128	867	932
<b>Total actual attendance</b>	853	920	896	971	742	838
<b>Total % attendance</b>	<b>86</b>	<b>89</b>	<b>85</b>	<b>86</b>	<b>86</b>	<b>90</b>
<b>Total attendance under Rule 30</b>	34	136	77	41	48	98

5.5 Details of Member casework submitted between May 2020 and February 2021 are as attached at Appendix 2. 54% of Members have accessed their cases on the Intelx casework system since May 2020. However, it should be noted that these figures do not represent all casework dealt with as Councillors can and do use other methods to deal with casework, for example going directly to departments or dealing with casework at their ward surgeries. The figures included in Appendix 3 are only those on the Council's casework monitoring system.

5.6 Appendix 4 contains the further breakdown of the types of casework enquiries received as requested by the Committee in July 2021.

5.7 In relation to attendance at Members' training, the Development Programme was reviewed and a number of training sessions have been held recently. Mandatory training has continued during the year and all Members who were required to be trained have attended the following sessions:



- Planning – the role of Members in Development Management
- Licensing – the importance of decision making

5.8 In addition to mandatory training sessions a new Members' Induction programme was launched for newly elected councillors in May 2021. Training was also held on a range of issues including chairing skills, scrutiny and Audit & Corporate Governance.

5.9 It is recognised that attendance at meetings forms only part of the duties of an elected Member. A significant proportion of a Member's time may be spent in dealing with constituents' enquiries and requests for help; representing the views, opinions and interests of their constituents in respect of ward issues/matters; representing the views and policies of the Council within their Ward which may require attendance at local tenants'/residents' meetings. Accordingly, the indicators now reported are only partially representative of a Member's overall performance.

5.10 Members may also be aware that agendas for meetings include a brief report setting out Member attendance for that Committee/ Panel, for that municipal year. This allows ongoing monitoring of Members attendance at that Committee/Panel meeting.

5.11 Meeting statistics have been compiled using data obtained from the Committee system, 'Modern.gov' which has the facility to collate Member attendance, thereby reducing the need to compile and maintain manual records. Information produced using Modern.Gov details the number of meetings a Member was expected at, those who attended and whether apologies were submitted.

## 6. **Conclusion**

The Committee is requested to note Members attendance details and casework submitted for the 2020/21 municipal year.

## 7. **Appendices**

Appendix 1 - Members Attendance Record Statistics since May 2020

Appendix 2 – Members Attendance Graphs

Appendix 3 - Members Casework May 2020 to February 2021 (as previously presented to the Committee)

Appendix 4 – Casework data

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**Explanation of the statistics columns**

**Expected**

The number of meetings that the Councillor was expected to attend in their capacity as member of that committee.

**Present**

The number of meetings that the Councillor attended in their capacity as member of that committee.

**In attendance**

The number of meetings that the Councillor attended in a capacity other than committee member, for example a voluntary attendance out of personal interest for a topic being discussed.

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<b>Statistics</b>						
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Main Committees</b>	<b>No</b>	<b>Other Roles</b>
Councillor Zaffar Ajaib	33	33 (100%)	4	Education & CS Scrutiny Employment & Appeals Neighbourhoods & CS Scrutiny Planning	4	
Councillor Sabia Akram	29	28 (97%)	3	Cabinet Commercial Sub-Committee Audit & Corporate Governance Appointments Sub-Committee MPOC	4	Deputy Leader of the Council  Lead Member for Governance & Customer Services
Councillor Safdar Ali	25	25 (100%)	3	Audit & Corporate Governance Joint Parenting Panel Employment & Appeals (Chair) Health Scrutiny Panel	4	

<b>Statistics</b>						
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Main Committees</b>	<b>No</b>	<b>Other Roles</b>
Councillor Robert Anderson	26	26 (100%)	1	Cabinet Commercial Sub-Committee Licensing Committee Berkshire Local Transport Body	4	Lead Member for Sustainable Transport and Environmental Services
Councillor Balvinder S. Bains	24	24 (100%)	2	Cabinet Appointments Sub-Committee Employment & Appeals	3	Lead Member Inclusive Growth & Skills
Councillor Jina Basra	26	22 (85%)	1	Education & CS Scrutiny (Chair) Overview & Scrutiny SACRE	3	
Councillor Madhuri Bedi	10	10 (100%)	1	Joint Parenting Panel MPOC	2	
Councillor Ruqayah Begum	26	24 (92%)	0	Education & CS Scrutiny Health Scrutiny Neighbourhoods & CS Scrutiny	3	
Councillor Preston Brooker	9	9 (100%)	3	N/A	0	Mayor
Councillor Martin F. Carter	23	23 (100%)	0	Cabinet Joint Parenting Panel	2	Lead Member for Children & Schools
Councillor Shafiq A. Chaudhry	12	9 (75%)	0	Employment & Appeals	1	
Councillor Avtar Kaur Cheema	17	17 (100%)	0	Education & CS Scrutiny Joint Parenting Panel	2	
Councillor Harpreet Kaur Cheema	14	14 (100%)	0	Licensing Committee SACRE MPOC	3	

<b>Statistics</b>						
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Main Committees</b>	<b>No</b>	<b>Other Roles</b>
Councillor Haqeeq Dar	23	21 (91%)	3	Planning (Chair) MPOC	2	Deputy Mayor
Councillor Roger Davis	21	15 (71%)	0	Planning Licensing	2	
Councillor Arvind Dhaliwal	19	19 (100%)	9	Overview & Scrutiny (Chair) Licensing	2	
Councillor Harjinder Gahir	41	39 (95%)	13	Employment & Appeals Neighbourhoods & CS Scrutiny Overview & Scrutiny Employment & Appeals Planning SACRE	6	
Councillor Michael Holledge	29	18 (62%)	0	Neighbourhoods & CS Scrutiny Planning Licensing	3	
Councillor Nora Holledge	11	3 (27%)	1	Education & CS Scrutiny Employment & Appeals Health Scrutiny (all part year)	3	
Councillor Christine Hulme	31	31 (100%)	10	Employment & Appeals Neighbourhoods & CS Scrutiny (Chair) Overview & Scrutiny MPOC	4	

<b>Statistics</b>						
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Main Committees</b>	<b>No</b>	<b>Other Roles</b>
Councillor Paul Kelly	22	19 (86%)	1	Neighbourhoods & CS Scrutiny Education & CS Scrutiny	2	Deputy Leader of Conservative Group
Councillor Pavitar K. Mann	33	33 (100%)	0	Cabinet Appointments Sub-Committee Licensing Planning	4	Lead Member for Planning & Regulation
Councillor Fiza A. Matloob	29	28 (97%)	0	Overview & Scrutiny Neighbourhoods & CS Scrutiny Health Scrutiny	3	
Councillor Harjinder K. Minhas	30	28 (93%)	0	Planning Neighbourhoods & CS Scrutiny MPOC	3	
Councillor Maroof Mohammad	19	18 (95%)	1	Overview & Scrutiny Health Scrutiny Employment & Appeals (part year)	3	
Councillor Mohammed Nazir	27	27 (100%)	7	Cabinet Commercial Sub-Committee Slough Wellbeing Board	3	Lead Member for Housing & Community Safety
Councillor Natasa Pantelic	24	23 (96%)	0	Cabinet Slough Wellbeing Board (Chair)	2	Lead Member for Health & Wellbeing
Councillor Dilbagh S. Parmar	23	23 (100%)	0	Audit & Corporate Governance Overview & Scrutiny Licensing	3	

<b>Statistics</b>						
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Main Committees</b>	<b>No</b>	<b>Other Roles</b>
Councillor Satpal S. Parmar	22	22 (100%)	0	Audit & Corporate Governance Overview & Scrutiny Neighbourhoods & CS Scrutiny Licensing	4	Chair of Trustee Committee
Councillor Ted Plenty	22	21 (95%)	0	Audit & Corporate Governance Planning	2	
Councillor Naveeda Qaseem	22	16 (73%)	0	Education & CS Scrutiny Health Scrutiny SACRE	3	
Councillor Mohammed Rasib	13	5 (38%)	1	Health Scrutiny	1	
Councillor Waqas Sabah	31	31 (100%)	5	Audit & Corporate Governance (Chair) Employment & Appeals MPOC Neighbourhoods & CS Scrutiny Planning (part year)	5	
Councillor Atiq Sandhu	21	16 (76%)	1	Education & CS Scrutiny Health Scrutiny (Chair) Employment & Appeals	3	
Councillor Rajinder S. Sandhu	17	15 (88%)	1	Overview & Scrutiny	1	
Councillor Sunyia Sarfraz*	17	8 (47%)	0	Overview & Scrutiny Education & CS Scrutiny Health Scrutiny (all part year)	3	

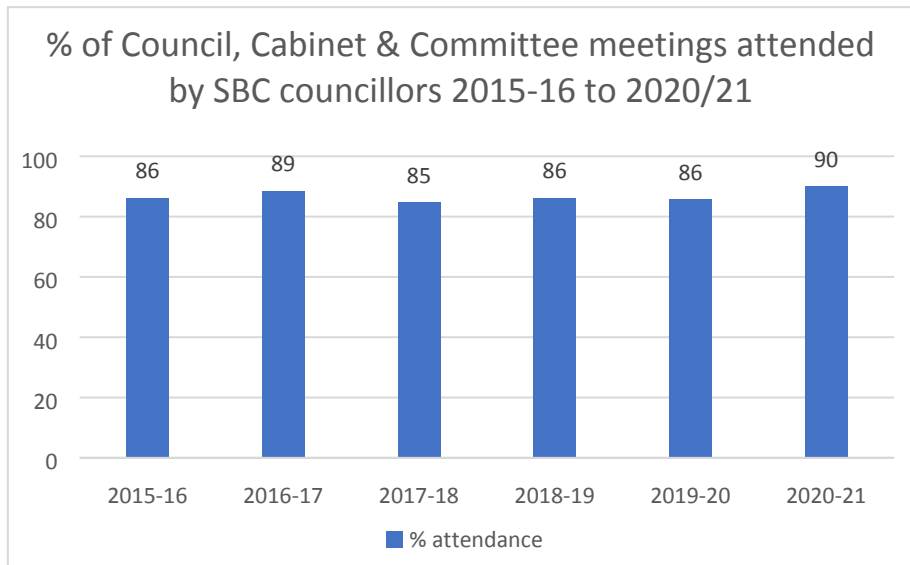
<b>Statistics</b>						
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Main Committees</b>	<b>No</b>	<b>Other Roles</b>
Councillor Mohammed Sharif	8	6 (75%)	1	Licensing	1	
Councillor Dexter J. Smith	32	30 (94%)	2	Planning Health Scrutiny Employment & Appeals SACRE	4	
Councillor Wayne Strutton	15	15 (100%)	18	Licensing Appointments Sub-Committee	2	Leader of Conservative Group
Councillor James Swindlehurst	22	22 (100%)	3	Cabinet Commercial Sub-Committee Appointments Sub-Committee (Chair)	3	Leader of the Council  Lead Member for Regeneration & Strategy
Councillor Anna Wright	14	13 (93%)	1	Audit & Corporate Governance MPOC	2	

\* Councillor Sarfraz was on maternity leave between 13<sup>th</sup> May to 12<sup>th</sup> November 2020.



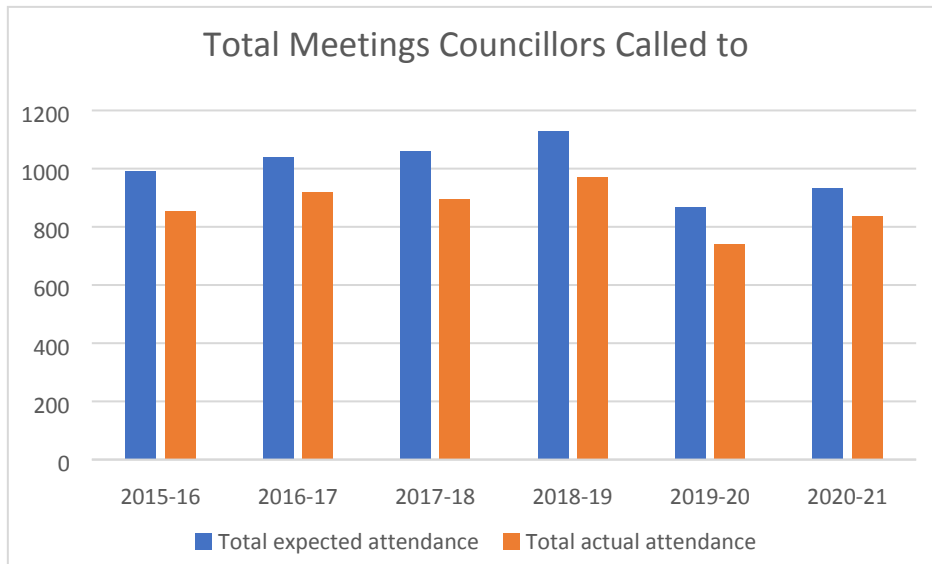
**MEMBERS' ATTENDANCE STATISTICS**

**Chart 1: Total % Attendance**



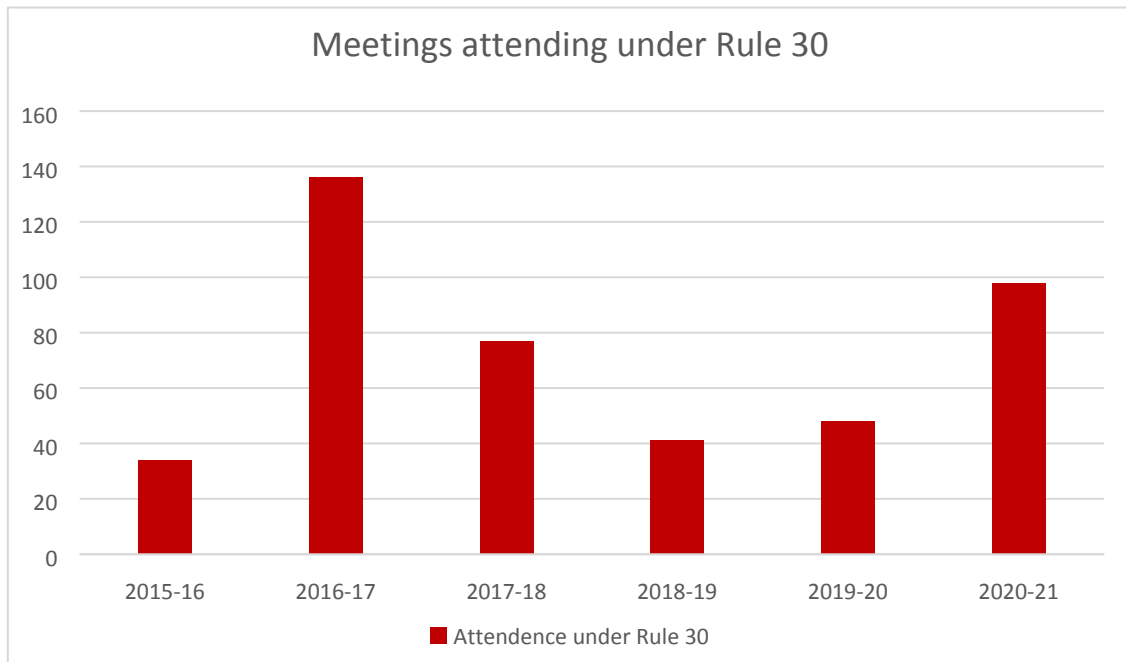
The above chart shows the total % attendance for meetings of Council, Cabinet and all formal committees by municipal year between 2015-16 to 2020-21. The last full municipal year, 2020-21, has the highest level of attendance with an overall figure of 90% attendance.

**Chart 2: Total meetings called to attend/attendance**



The above chart shows the number of meetings called to for all councillors and the actual total attendance for all Council, Cabinet and committee meetings since 2015-16. The slightly lower number of councillors called to meetings in 2019/20 and 2020/21 includes some meetings cancelled during the early stages of the Covid-19 pandemic.

**Chart 3: Rule 30 attendance**



This chart shows attendance under Rule 30 of the Council's Constitution in the past six years. Rule 30 allows non-members of a committee to attend and speak and therefore reflects the wider engagement and involvement of councillors in meetings. There was a peak in 2016 and into 2017, reflecting the political circumstances at the Council at that time. A high level of attendance under Rule 30 in 2020/21 may partly be due to the fact many meetings were held virtually and therefore more accessible to non-members of a committee.

### Appendix 3

#### Councillor Casework 06/05/20 - 17/02/2021\*

Councillor	Record No.
Anna Wright	53
Arvind Dhaliwal	24
Atiq Sandhu	47
Avtar Cheema	12
Balvinder Bains	113
Christine Hulme	72
Dexter Smith	37
Dilbagh Singh Parmar	32
Fiza Matloob	476
Haqeeq Dar	128
Harjinder Gahir	38
Harjinder Minhas	29
Harpreet Cheema	12
James Swindlehurst	44
Jina Basra	35
Madhuri Bedi	148
Maroof Mohammad	144
Martin Carter	39
Michael Holledge	1
Mohammed Nazir	32
Mohammed Sharif	21
Natasa Pantelic	32
Naveeda Qaseem	2
Pavitar Mann	12
Preston Brooker	496
Rajinder Sandhu	13
Rob Anderson	48
Roger F Davis	8
Ruqayah Begum	39
Sabia Akram	49
Safdar Ali	42
Satpal Parmar	3
Shafiq A Chaudhry	17
Ted Plenty	49
Waqas Sabah	27
Wayne Strutton	92
Zaffar Ajaib	58

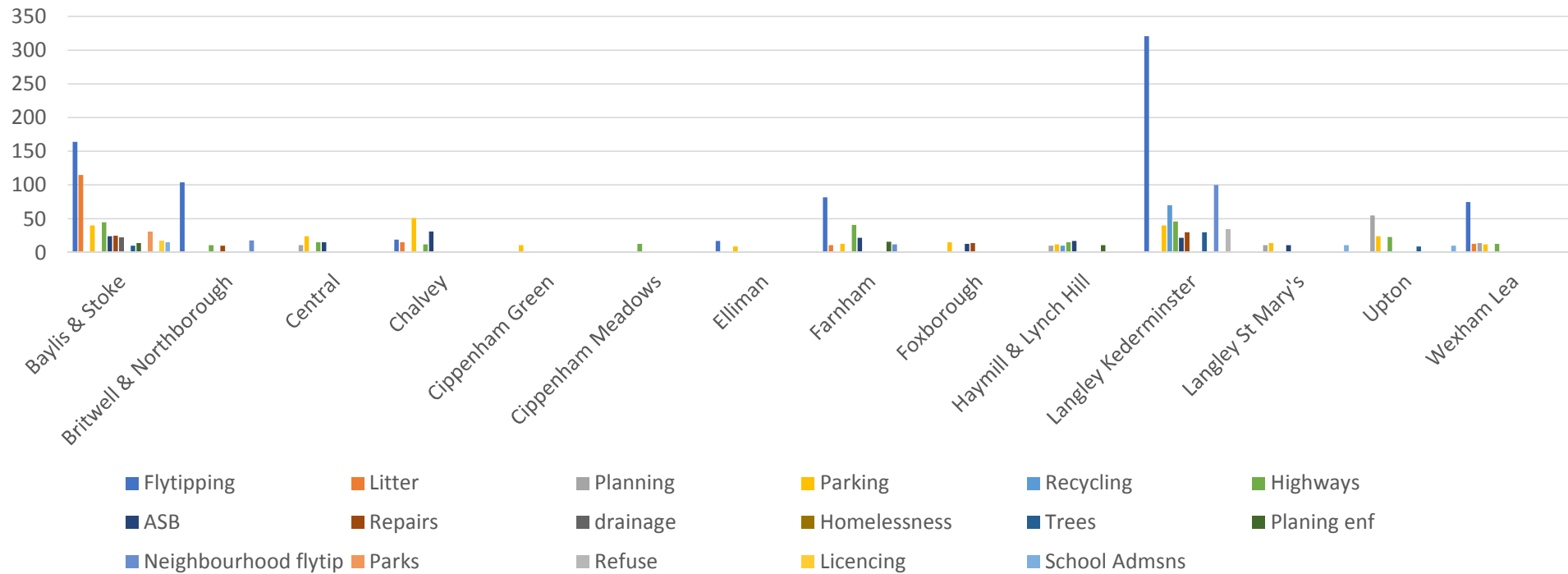
**\*These figures do not represent all casework dealt with as Councillors can and do use other methods to deal with casework, for example going directly to departments or dealing with casework at their ward surgeries.**

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### Councillor Casework by Ward



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**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Audit and Corporate Governance Committee  
**DATE:** 30<sup>th</sup> September

**CONTACT OFFICER:** Steven Mair, Director of Finance/Section 151 Officer  
**(For all Enquiries)** (01753) 875368

**WARD(S):** All

**PART I**  
**FOR COMMENT & CONSIDERATION**

**RISK MANAGEMENT UPDATE – QUARTER 2 2021/22**

**1. Purpose of Report**

- 1.1. The purpose of this report is to update to the Audit and Corporate Governance committee on the initial revised corporate risk register with the opportunity to comment and amend it, as shown in Appendix 1.
- 1.2. This is the first revision of the risk register and others will follow to ensure that the Council develops a proper strategic risk register and process and will encompass tracking of the risk scores over time, more detailed actions etc milestones etc.

**2. Recommendations**

- 2.1. This report recommends that the Audit and Corporate Governance Committee notes the improvements to the risk register, process and comments on the report.

**3. The Slough Joint Wellbeing Strategy, the JSNA and the Five-Year Plan**

Slough Joint Wellbeing Strategy Priorities

- 3.1. The actions contained within the attached reports are designed to improve the governance of the organisation and will contribute to Slough wellbeing strategy.

Five Year Plan Outcomes

- 3.2. The actions contained within this report will assist in achieving all of the five-year plan outcomes.

**4. Other Implications**

- a. Financial: There are no direct financial implications of the updates on the actions; but resolution of the queries/issues will improve the Council's processes which underpin sound financial management, by way of example the Council's accounts and budget.

b. Risk Management

Risk	RAG Before Mitigation	Mitigation	RAG After Mitigation
<p>Failure to operate an adequate strategic risk register exposes the Council to risk across a wide variety of services because:</p> <p>Risks are not identified</p> <p>Actions are not planned and progress reported</p> <p>Members are not made aware of the serious risks facing the Council</p>	Red	<p>Pro-active officer risk and audit board</p> <p>Pro-active management of the risk register</p> <p>Risk register that encompasses strategic risks with actions, milestones</p> <p>Reporting that shows trends, update on actions, impact of actions</p>	Amber (a revised risk register being progressed with the officer risk and audit board, work over the coming months will improve this to Green)

c. Legal Implications: There are no direct legal implications in this report.

d. Equalities Implications: There are no identified equalities implications in this report

**5. Supporting Information**

Initial Improvements to the Corporate Risk Register

5.1. Risk Management is a critical part of good governance. It provides a consistent and comprehensive framework for identifying, comparing and managing issues which, although different in nature, all have a significant impact on the organisation and may prevent or affect achievement of agreed priorities.

5.2. Good risk management helps to deliver Council services more effectively by ensuring that:

- responsibility and accountability for managing specific risk areas is clearly set out and well understood, and that;
- adequate staff resources and management attention are directed to areas of highest risk.

5.3. Risk Management is also a core component of:

- the Annual Governance Review which must be undertaken by all local authorities in order to comply with the requirements of the Accounts and Audit Regulations 2015:
- statutory requirements included in the Local Government Acts 1992, 2000 and other legislation for local authorities to maintain adequate processes for internal control.

5.4. Failure to operate adequate risk management potentially exposes the Council to failure across a wide range of services because either:

- risks are not identified
- no proper assessment is made of the possible impact and/or expected likelihood of these identified risks occurring
- appropriate actions are not taken to mitigate the level of assessed risk identified
- responsibility for managing each risk is not clear
- senior officers and members are not aware of the key risks facing the Council.

5.5. There is a need to routinely review all strategic level risks to ensure their ongoing relevance to the needs of the Council. This is an integral part of the Council's risk management strategy.

5.6. The Council's previous approach to risk management was to take a "bottom up" approach to identification of risks for the corporate register by escalating risks on directorate registers up to the corporate register. This has resulted in a register that does not take into account strategic level risks the Council is facing, for example in light of recent challenges in relation to finance and Covid.

#### Risk Management Processes

5.7. Comprehensive risk management should cover all the following areas:

- **Strategic risks** i.e., that the Council will fail to deliver its agreed corporate priorities
- **Operational risks** i.e., significant failures in day-to-day service delivery
- **Financial risks** i.e., that the Council will fail to operate within agreed budget parameters
- **Demographic risks** i.e., that service plans and budgets will not reflect changes to the local population in terms of age, tax base and demand for key services
- **Legal and Regulatory risks** i.e., that the Council will face legal action or fail to comply with relevant legal requirements
- **Fraud, corruption and probity risks** i.e., reputational and financial damage resulting from failures in corporate governance and systems of internal control

- **Partnership risks** i.e., reputational and financial exposure arising from joint working, partnership arrangements and participation in limited companies.

### Revised Risk Register

- 5.8. Going forward, it is proposed that this existing “bottom up” approach is supplemented by a “top down” approach i.e. identification of new and emerging risks by:
- Executive Directors and Associate Directors
  - the Council’s Chief Internal Auditor
  - the Council’s Officer Risk and Audit Board
  - members of the Audit and Corporate Governance Committee
- 5.9. New risks will be identified using a revised template. This template is based on best practice and includes guidance on identifying and assessing risks.
- 5.10. Nominated “risk owners” will then be responsible for ensuring that actions are put in place to mitigate all risks identified, and for monitoring implementation as agreed. For complex risks, more detailed action plans with milestones at key points will be prepared.
- 5.11. Risk managers will be responsible for keeping departmental and corporate risk registers up to date.
- 5.12. This revised approach to risk management will be supported by training to senior officers and risk managers to ensure that staff are well informed of their responsibilities associated with managing risk.
- 5.13. Membership of the Council’s officer risk and audit board has been reviewed and refreshed. A schedule of monthly meetings has been established so that the Board can review the contents of the Council’s risk register before it is issued to senior officers and elected members.
- 5.14. Executive Directors and Associate Directors have been asked to identify their initial considerations for top risks for inclusion on the register. This is based on a revised template that and includes guidance on assessment of the likelihood and impact of risk.
- 5.15. The refreshed register will be updated on a monthly basis by the Officer Risk and Audit Board and reported to the Council’s senior leadership team each month. This register will be sent to for use by the Council’s Audit and Corporate Governance Committee, on a quarterly basis, supporting the Committee to consider the effectiveness of the Council’s risk management arrangements, to review the Council’s risk profile and to ensure that actions are being taken on risk related issues, including partnerships with other organisations.
- 5.16. This regular reporting process will enable senior officers and elected members to:

- understand the Council's current risk profile
- assess the effectiveness of corporate risk management arrangements
- ensure that appropriate actions are being taken on all risk related issues.

5.17. The revised approach to risk management will be supported by training to senior officers to ensure that staff are well informed of their responsibilities associated with managing risk.

#### Changes to note

5.18. The following risks are new to the corporate risk register:

- delivery of the Adults Social Care Transformation programme
- Covid pandemic
- temporary accommodation
- disposal of assets
- health and safety
- elections and electoral registration
- SEND Local Area Inspection
- recovery and renewal
- workforce Management

5.19. The following risks appeared in previous versions of the corporate risk register and have been reviewed and put into the refreshed risk register format:

- business continuity
- financial sustainability
- cyber security
- information governance and General Data Protection Legislation

5.20. The following risks do not appear in the corporate risk register:

- failure of Children's Social Care – this risk is currently under review by the Director of Children's Services and will appear in the next version of the register
- speech and language therapy – this risk is covered by a new risk on the register – SEND Local Area Inspection. A detailed update on the SALT risk requested by members at the Audit and Corporate Governance Committee on 29th July is available in Appendix 2.

5.21. The format of the corporate risk register has also been amended and now sets out clearly:

- a description of each risk identified
- the named risk owner
- the possible consequences of failure to manage this issue effectively
- controls already in place to mitigate the risks currently identified
- further action required

5.22. A scoring system and red/amber/green traffic light system has been adopted to assess, for each issue identified:

- inherent risk
- residual risk i.e. reflecting the current controls in place, and
- the target risk profile after further action is taken as described

5.23. This enables risks of different types to be directly compared and assessed.

5.24. As new risk management processes become more established it is anticipated that the Council will be able to include in these reports:

- trend analysis, tracking risk scores over time
- more detailed action plans with milestones etc for complex risks identified

## **6. Comments of Other Committees**

There are no comments from other Committees

## **7. Conclusion**

Members note the report

## **8. Appendices Attached**

Appendix 1 Corporate Risk Register

## **9. Background Papers**

None

<b>Risk 1: Delivery of the Adults Social Care (ASC) Transformation Programme</b>				<b>Risk Owner:</b> Alan Sinclair	
<p><b>Description:</b> The ASC transformation programme has a number of critical workstreams to support the delivery of improvements in ASC and also deliver savings to deliver a balanced budget for ASC over 3 years.</p> <p>If the changes do not happen in a timely and effective way there will be a negative impact on service delivery with residents directly affected and savings will not be delivered.</p> <p><b>Consequence:</b> Increasing number of people waiting for assessment, service or review. Increasing number of safeguarding cases. Provider failures and reduced quality. Demand increasing. Use of agency increasing. Budget not balanced, savings not delivered, cost and price increasing. Health funding to support the changes may be withdrawn</p>			<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ ASC business case and implementation plans</li> <li>➤ ASC Transformation Board – reporting into Our Futures/Recovery and Renewal Board</li> <li>➤ Tracking of actions and savings</li> <li>➤ Support and challenge from People Too consultant partners</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Confirm Better Care Fund (BCF) additional contribution to ASC – by end of Oct 21 by Alan Sinclair</li> <li>➤ Manage increased income from client contributions – by end of March 22 by Marc Gadsby</li> <li>➤ Deliver the workstream actions in the ASC transformation programme by end of March 23 by Marc Gadsby and Jane Senior</li> </ul>		
Inherent Risk		Residual Risk		Target Risk	
Likelihood	6	Likelihood	5	Likelihood	4
Impact	3	Impact	3	Impact	2
Score	18	Score	15	Score	8
Date Last updated: 3 <sup>rd</sup> September 2021					

<b>Risk 2: Covid Pandemic</b>				<b>Risk Owner: Josie Wragg</b>	
<p><b>Description:</b>                      Infection rates and more of our residents become impacted by the pandemic                      Low vaccination rates                      Non-compliance</p>		<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Slough Local Outbreak management plan</li> <li>➤ Weekly Covid silver</li> <li>➤ 3 x weekly outbreak meeting</li> <li>➤ 1 x weekly partner outbreak meeting</li> <li>➤ Local contact tracing in place</li> <li>➤ Use of covid grants</li> </ul>			
<p><b>Consequence:</b>                      Health and care systems overloaded                      Increasing number of residents in hospital. Death rate rising                      Schools and local businesses impacted – closures                      Stretched council resources to manage the work</p>		<p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Revision of local covid plan due from Sohail Bhatti by end of October 2021</li> <li>➤ Revised contact tracing plan due from Sohail Bhatti by end of October 2021</li> <li>➤ Agreement on priority use of Covid grants -Silver command by end of Oct 21</li> </ul>			
Inherent Risk		Residual Risk		Target Risk	
Likelihood	5	Likelihood	4	Likelihood	3
Impact	3	Impact	3	Impact	3
Score	15	Score	12	Score	9
Date Last updated: 3 <sup>rd</sup> September 2021					



<b>Risk 3: Temporary Accommodation</b>				<b>Risk Owner:</b> Richard West	
<p><b>Description:</b> There is a financial risk arising from the increasing demand for Temporary Accommodation. We have increasing numbers of UK nationals presenting as homeless now that evictions are being allowed. We have pressure to receive asylum seekers – currently 300 asylum seekers are in the borough awaiting immigration status and further to this the UK has specific commitments to Hong Kong and to Afghanistan and has “bridge head” infrastructure in place in Slough as a result of our existing cohort of asylum seekers</p> <p><b>Consequence:</b> Budget pressure</p>			<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Housing Needs Officers are being supported in taking an appropriate approach when assessing eligibility for Temporary Accommodation (number of units)</li> <li>➤ Temporary Accommodation Officers are being supported in negotiating better rates (cost/unit) with</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Develop a reputation that we have an appropriate approach</li> <li>➤ Additional landlords to be found to increase supply and force down cost/unit</li> </ul>		
Inherent Risk		Residual Risk		Target Risk	
Likelihood	6	Likelihood	4	Likelihood	3
Impact	3	Impact	2	Impact	2
Score	18	Score	8	Score	6
Date Last updated: 31 <sup>st</sup> August 2021					

<b>Risk 4: Disposal of Assets</b>		<b>Risk Owner:</b> Executive Director Place and Director of Finance	
<p><b>Description:</b></p> <p>Requirement to dispose of sufficient assets to realise capital receipts in order to:</p> <ul style="list-style-type: none"> <li>➤ finance the anticipated capitalisation direction and</li> <li>➤ to allow the Council’s external borrowings and debt charges to be reduced</li> </ul> <p><b>Consequence:</b></p> <p>Without a programme of asset disposals to finance reduction of external debt, the Council’s external borrowing per head of population will remain one of the highest in the UK and debt charges will increase to a significant proportion of the net revenue budget. This position is not sustainable and will compromise the Council’s ability to:</p> <ul style="list-style-type: none"> <li>➤ set a balanced budget and</li> <li>➤ provide existing levels of services in the future.</li> </ul>		<p><b>Current Controls:</b></p> <p>Assets Disposal Programme Board meets weekly to identify assets for potential disposal</p> <p>Cabinet report 20 September 2021 seeks permission to (1) progress with an orderly asset disposal programme (2) use receipts generated from these disposals to minimise new external borrowing and where possible repay existing short-term loans (3) obtain external support in terms of capacity and expertise to manage the programme of asset disposals</p> <p><b>Actions Required:</b></p> <ol style="list-style-type: none"> <li>(1) Procurement of external support following Cabinet approval.</li> <li>(2) All Executive and Associate Directors to identify potential assets for sale (linked to service delivery priorities and potential for reconfiguration in the future)</li> <li>(3) Initial option appraisal to be undertaken by 31 December 2021, to assess priorities for 1<sup>st</sup> tranche of disposals</li> </ol>	
<b>Inherent Risk</b>		<b>Residual Risk</b>	
Likelihood	6	Likelihood	5
<b>Target Risk</b>			
Likelihood	4		

Impact	4	Impact	4	Impact	4
Score	24	Score	20	Score	16
Date Last updated: 21 <sup>st</sup> September 2021					

<b>Risk 5: Financial sustainability, accounting, processes, commercial and other matters</b>		<b>Risk Owner:</b> Steven Mair
<p><b>Description:</b></p> <p>The Council faces a financial situation of an extremely serious nature: with a significant estimated unfunded financial deficit forecast. The approach to:</p> <ul style="list-style-type: none"> <li>➤ financial decision-making</li> <li>➤ leadership and management</li> <li>➤ processes</li> <li>➤ quality assurance and review</li> <li>➤ financial governance</li> <li>➤ accounts</li> <li>➤ etc</li> </ul> <p>that has been adopted by the Council over a number of years was not robust and consequently highly detrimental to the Council.</p> <p>Contract Management also needs to be much improved</p> <p><b>Consequence:</b></p> <p>The Council is now actively tackling its financial position and issues. Failure to have done so would have rendered the Council unable to fulfil its duties and acting illegally</p>	<p><b>Current Controls:</b></p> <p>The Council has recently appointed a new S151 officer.</p> <p>Additional specialist resources have been brought in to understand the nature and scale of the problems, which has culminated in the issuing of a s114 Report on 2nd July.</p> <p>The Council has agreed to invest additional resource into the finance service as recommended by the external auditors and agreed by Council</p> <p>Finance action plan reported to full Council for each meeting starting September</p> <p><b>Actions Required:</b></p> <p>The S114 Notice and accompanying report sets out areas and measures in relation to the Council's finances and governance which require urgent attention. These measures are underpinned by a detailed action plan, and the S151 officer, working with colleagues, is leading on its implementation.</p> <p>The immediate actions include:</p> <ul style="list-style-type: none"> <li>➤ Aiming for accounts from 2016/17 to 2020/21 by 31/3/22</li> </ul>	

				<ul style="list-style-type: none"> <li>➤ Verifying and identifying savings for 2021/22 and 2022/23 by 31/10/21</li> <li>➤ Companies review – continuous work through to March 2023 and beyond</li> <li>➤ Finance staffing instigated by September and October 2021</li> <li>➤ Agresso project plan for November 2021</li> <li>➤ Continuous programme of designing and embedding good financial practise</li> <li>➤ MTFS for December 2021</li> <li>➤ Long term financial savings by May 2022 among others</li> </ul>	
<b>Inherent Risk</b>		<b>Residual Risk</b>		<b>Target Risk</b>	
Likelihood	4	Likelihood	4	Likelihood	1
Impact	6	Impact	4	Impact	4
Score	24	Score	16	Score	4
Date Last updated: 21 <sup>st</sup> September 2021					

<p><b>Risk 6: The Council doesn't take adequate mitigation to reduce the risk of injury or death from incidents within the Council</b></p>	<p><b>Risk Owner:</b> Vijay McGuire / Surjit Nagra</p>
<p><b>Description:</b> If the Council does not meet its wide range of Health &amp; Safety requirements then there could be a risk to the safety of staff and citizens</p> <p>Key potential causes are:</p> <ul style="list-style-type: none"> <li>➤ Lack of understanding of roles and responsibilities</li> <li>➤ Insufficient staff numbers to carry out work plans in a safe way.</li> <li>➤ Budget pressures resulting in inability to provide correct equipment</li> <li>➤ Lack of appropriate training.</li> <li>➤ Lack of oversight and control by local management.</li> <li>➤ Lack of information on the potential or known risks i.e. through lack of reporting</li> <li>➤ Lack of learning from previous lessons</li> <li>➤ Inadequate contract management arrangements.</li> <li>➤ Lack of effective processes and systems consistently being applied.</li> <li>➤ Policies are not kept up to date.</li> <li>➤ Lack of accountability and governance arrangements</li> </ul> <p>The risk of injury or death is from high risk activities:</p> <ul style="list-style-type: none"> <li>➤ lone working and violence</li> <li>➤ use of machinery</li> <li>➤ inadequately managed buildings</li> <li>➤ inadequate contract management</li> </ul> <p><b>Consequence:</b></p>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ H&amp;S Professionals and Advisers in post</li> <li>➤ A Health and Safety Management System (Policy and COP's) in place. These are regularly reviewed and updated and clearly communicated.</li> <li>➤ Corporate H&amp;S Strategy (2018-2021) in place with Directorate Plans dovetailing</li> <li>➤ Accident reporting system and procedure in place and communicated. Investigations occur and are reported.</li> <li>➤ H&amp;S Training programs in place, available face to face and on line. Mandatory Training identified and in place.</li> <li>➤ Lone worker In-check and Personal Safety Devices in place</li> <li>➤ Monitoring of H&amp;S indicators at H&amp;S Committees (bimonthly) and H&amp;S Board (quarterly).</li> <li>➤ Trade Union Consultation with Health and Safety trained Representatives present</li> <li>➤ Compliance monitoring 'Building Compliance Group' (monthly) and 'Operations Leadership Team' (monthly)</li> <li>➤ Audit program</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Online accident reporting for accurate monitoring and tracking</li> <li>➤ Monitoring of actions from risk assessments, accidents and audits to ensure lessons are learnt and actions are implemented through an online system</li> <li>➤ H&amp;S Team Auditing high risk areas of the council: Asset Management, Environmental Services, Strategy</li> </ul>

Death/Injury to individuals and/or non-compliance with relevant legislation resulting in prosecution and civil claims.

and Infrastructure and Lone Workers. Lower risk areas to self audit post Transformation

- Gap analysis of training needs, provision and uptake
- New corporate strategy to be developed for 2022 onwards and Directorate plans to be developed.

Inherent Risk		Residual Risk		Target Risk	
Likelihood	5	Likelihood	4	Likelihood	3
Impact	4	Impact	3	Impact	2
Score	20	Score	12	Score	6

Date Last updated: 2<sup>nd</sup> September 2021

Risk 7: Elections and Electoral Registration				Risk Owner: Fiona Ahern	
<p><b>Description:</b></p> <p><b>Failure to deliver elections and maintain the Electoral Register:</b></p> <ul style="list-style-type: none"> <li>➤ Insufficient resources provided to Electoral Registration Officer (ERO) to deliver a comprehensive canvass &amp; the Returning Officer to deliver the elections.</li> <li>➤ Failure of IT systems to maintain the Electoral Management System</li> <li>➤ Failure to follow legislative and regulatory requirements.</li> </ul> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Disenfranchisement of local residents.</li> <li>➤ Potential to challenge any election which relies on an incomplete or inaccurate register.</li> <li>➤ Failure of local authority in its duty to provide sufficient resources &amp; funding to the Returning Officer/Electoral Registration Officer.</li> <li>➤ Loss of polling places &amp; Count venue</li> <li>➤ Reputational damage.</li> </ul>			<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Project Plan including detailed Risk Register</li> <li>➤ Documented internal procedures</li> <li>➤ Monitoring by Electoral Commission through appropriate Performance Standards &amp; Surveying</li> <li>➤ Adequate insurance (RO - personal liability)</li> <li>➤ IT reserve high level on-call</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Adequate staffing to ensure canvass is completed in the Autumn. (Electoral Staff &amp; Canvassers).</li> <li>➤ Follow the guidance and steps provided by the Electoral Commission to maintain the register.</li> <li>➤ Provide reporting &amp; statistics on the management of the register for accuracy and completeness.</li> <li>➤ Ensure Plans are in place early to manage the delivery of any election and adequate resourcing.</li> <li>➤ Core staff put in place to deliver the elections.</li> <li>➤ Staffing the election - resources need to be put in place early to ensure staffing for all aspects of the election.</li> <li>➤ Polling places booked early.</li> </ul>		
Inherent Risk		Residual Risk		Target Risk	
Likelihood	4	Likelihood	3	Likelihood	2
Impact	4	Impact	4	Impact	3
Score	16	Score	12	Score	6
Date Last updated: 08/09/2021					



Risk 8: Recovery and Renewal Plan				Risk Owner: Josie Wragg	
<p><b>Description:</b></p> <p>The Council’s Recovery and Renewal Plan does not deliver on the Council’s priorities:</p> <ul style="list-style-type: none"> <li>➤ Balanced budget in 2021/22, 2022/23 and beyond</li> <li>➤ Becoming a Right sized council</li> <li>➤ Our core enablers (ICT, Innovation and Improvement, Finance, and Governance)</li> </ul> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Risk to service continuity and delivery</li> <li>➤ Risk to statutory obligations</li> <li>➤ Risk to safeguarding</li> </ul>			<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Initial work to develop a right sized model for the Council</li> <li>➤ Draft of the Council’s core offer</li> <li>➤ Improved companies governance</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Focus on statutory minimum services</li> <li>➤ Develop programme of work based on the Five Case Model approach</li> <li>➤ Sale of assets</li> <li>➤ Downsizing of the Council</li> <li>➤ Investment in services that allow the Council to safety function</li> <li>➤ Zero based budgeting</li> <li>➤ Reprioritised digital and ICT improvement programme</li> <li>➤ Data and Insight to support service delivery and decision making</li> <li>➤ Governance recommendations from MHCLG</li> </ul>		
Inherent Risk		Residual Risk		Target Risk	
Likelihood	6	Likelihood	5	Likelihood	3
Impact	4	Impact	3	Impact	2
Score	24	Score	15	Score	6
Date Last updated: 13 <sup>th</sup> September 2021					

<b>Risk 9: Business Continuity and Emergency Planning</b>				<b>Risk Owner: Surjit Nagra</b>	
<p><b>Description:</b></p> <ul style="list-style-type: none"> <li>➤ The Council's Business Continuity Plan for key locations and services is not up to date and there is not an effective plan in place should an emergency occur</li> </ul> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Failure to have an upto date BCP places the Council at risk of being unable to continue its business should a serious event cause disruption.</li> </ul>			<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Emergency Planning and Business continuity lead in place</li> <li>➤ Emergency Planning and Business Continuity awareness programme delivered to mangers</li> <li>➤ External assistance to help develop the plan</li> <li>➤ There is a documented process for undertaking business impact analysis and risk assessments at Service, Directorate and Council-wide level</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ To implement a plan to review Business Continuity Management in response to the organisation restructure and availability of IT Disaster Recovery</li> <li>➤ Training for mangers is booked. Awaiting to get e learning package online.</li> <li>➤ Training programme to be delivered by December 2021</li> </ul>		
<b>Inherent Risk</b>		<b>Residual Risk</b>		<b>Target Risk</b>	
Likelihood	6	Likelihood	3	Likelihood	3
Impact	4	Impact	4	Impact	2
Score	24	Score	12	Score	6
Date Last updated: 13 <sup>th</sup> September 2021					

<b>Risk 10: Workforce recruitment and retention</b>				<b>Risk Owner:</b> Surjit Nagra	
<p><b>Description:</b></p> <p>Workforce Recruitment and Retention – Risk that the Council is unable to recruit and retain the required workforce of the right calibre because of concerns about the Council’s financial situation and as it progresses to a right sized Council</p> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Higher costs due to cost of recruitment to replace staff who have left</li> <li>➤ High level of absenteeism and poor wellbeing – staff’s wellbeing will be affected by taking on work of absent colleagues leading to fatigue.</li> <li>➤ Employee disengagement leading to reduced productivity</li> <li>➤ Failure to maintain required levels of service delivery affecting our residents</li> </ul>		<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Tracking of staff turnover rates to Executive board monthly</li> <li>➤ Engagement with the workforce through regular communications and briefings; and also with trade union colleagues Communications to staff with leadership directly through “Ask me anything” sessions</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Tracking of specific issues through analysis of exit interviews</li> </ul>			
<b>Inherent Risk</b>		<b>Residual Risk</b>		<b>Target Risk</b>	
Likelihood	4	Likelihood	3	Likelihood	2
Impact	3	Impact	3	Impact	3
Score	12	Score	9	Score	6
Date Last updated: 10 <sup>th</sup> September 2021					
<b>Risk 11: SEND Local Area Inspection</b>				<b>Risk Owner:</b> Johnny Kyriacou	

<p><b>Description:</b></p> <ul style="list-style-type: none"> <li>➤ The SEND service is expecting a local Area Inspection imminently. Slough has not been inspected before. The council is expecting to receive a written statement of action as an outcome of any inspection. There are many areas for improvement that have been identified for improvement under the new and recent changes in leadership. Plans are in place to try and move forward.</li> </ul> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Reputational risk and legal challenge from parents in relation to Education, Health and Care Plans (EHCP).</li> </ul>		<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ a refreshed Self Evaluation Form has been completed that identifies areas to focus on.</li> <li>➤ a Rapid Action Plan (RAP has been developed and shared with partners)</li> <li>➤ Strategic oversight strengthened - Strategic board now meets every 6 weeks</li> <li>➤ Resource base Review has been completed</li> <li>➤ new management in place (New Associate Director, New Group Manager and recently recruited Team Manager)</li> <li>➤ Interim SEND Commissioner has been appointed.</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Implement RAP with milestones in the next 6 months</li> <li>➤ Implement Dedicated Schools Grant (DSG) recovery plan in partnership with the Department for Education (DfE) (first meeting taking place in November 2021)</li> <li>➤ Commission new contract and re-procurement of all contracts to meet service needs within the next 12 months</li> </ul>			
<b>Inherent Risk</b>		<b>Residual Risk</b>		<b>Target Risk</b>	
Likelihood	6	Likelihood	4	Likelihood	2
Impact	4	Impact	2	Impact	2
Score	24	Score	8	Score	4
Date Last updated: 13 <sup>th</sup> September 2021					

<b>Risk 12: Cyber Security</b>		<b>Risk Owner:</b> Group Manager IT – Mark Davies					
<b>Description:</b>		<b>Current Controls:</b>					
<p>Potential of technological attack specifically and deliberately (targeted), collectively as part of a wider attack or inadvertently by an internal actor breaching policy and procedures.</p>		<table border="1"> <tr> <td>Procured membership of SEGWARP and other government alert agencies</td> <td> <p>This provides regional alerting on vulnerabilities that SBC needs to be aware of / intelligence sharing / threats / policy development</p> <p>SBC have also registered with the Cyber Resilience Service for the south east to enable a regional approach to cyber alerting.</p> </td> </tr> <tr> <td>Ensure security patching is up to date and continues regularly.</td> <td> <p>An interim resource has been engaged to check and apply security patching. As of 14/09/21 26% of systems have been brought up to date over the previous 14 day period. It is expected that all required systems will be completed well within the 3 month engagement period.</p> <p>The server systems have also had security endpoint software installed which helps reduce risks from systems on back level patching.</p> </td> </tr> </table>		Procured membership of SEGWARP and other government alert agencies	<p>This provides regional alerting on vulnerabilities that SBC needs to be aware of / intelligence sharing / threats / policy development</p> <p>SBC have also registered with the Cyber Resilience Service for the south east to enable a regional approach to cyber alerting.</p>	Ensure security patching is up to date and continues regularly.	<p>An interim resource has been engaged to check and apply security patching. As of 14/09/21 26% of systems have been brought up to date over the previous 14 day period. It is expected that all required systems will be completed well within the 3 month engagement period.</p> <p>The server systems have also had security endpoint software installed which helps reduce risks from systems on back level patching.</p>
Procured membership of SEGWARP and other government alert agencies	<p>This provides regional alerting on vulnerabilities that SBC needs to be aware of / intelligence sharing / threats / policy development</p> <p>SBC have also registered with the Cyber Resilience Service for the south east to enable a regional approach to cyber alerting.</p>						
Ensure security patching is up to date and continues regularly.	<p>An interim resource has been engaged to check and apply security patching. As of 14/09/21 26% of systems have been brought up to date over the previous 14 day period. It is expected that all required systems will be completed well within the 3 month engagement period.</p> <p>The server systems have also had security endpoint software installed which helps reduce risks from systems on back level patching.</p>						
<b>Consequence:</b>							
<p><i>Worst case:</i> Temporary or permanent loss of access to some or all of SBC data and / or IT systems.</p>							
<p><i>Likely case:</i> (some of) loss of reputation in handling personal data, removal of access to PSN and DWP direct data connections, removal or penalties for bank payment handling and processing. Short term loss of access to data or systems.</p>							
<p><i>Best case:</i> Isolated incident with minimal or no data loss and no loss of access to IT systems.</p>							

	<p>Periodic and regular 3<sup>rd</sup> party penetration testing.</p>	<p>SBC procure the services of multiple security vendors to perform at least annual security testing and health check scans to ensure any exposed system is identified and rectified. The test for 2021 is approaching and is currently being commissioned and the scope for the test is being set.</p>
	<p>Cyber Security support from market leading 3<sup>rd</sup> party.</p>	<p>Softcat are contracted to provide additional cyber security support. This covers the following</p> <ul style="list-style-type: none"> <li>• Quarterly Security Controls Assessment</li> <li>• Breach Assessment annually</li> <li>• Security Improvement Programme Leadership</li> </ul> <p>Organisation and Execution of cyber essentials audit action plan. All but one action complete with the final to be before end of 2021</p>
	<p><b>Actions Required:</b></p>	

- Improve security awareness in general staff.
- Document detailed security procedures for patching, testing, incident handling and test that these work
- Fund a continuous improvement programme for IT security hardware and software

Inherent Risk		Residual Risk		Target Risk	
Likelihood	5	Likelihood	4	Likelihood	3
Impact	3	Impact	3	Impact	3
Score	15	Score	12	Score	9

Date Last updated: 14<sup>th</sup> September 2021

<b>Risk 13: Information Governance and General Data Protection Regulations (GDPR)</b>				<b>Risk Owner: Vijay Maguire</b>	
<p><b>Description:</b> GDPR came into force in May 2018.</p> <p>There needs to be a corporate and local response to the implementation of GDPR</p> <p>The team that manages Information Governance lacks sufficient resource.</p> <p>GDPR has meant that workers who understand GDPR and how to mitigate the effects are becoming more valuable to all sectors, making it harder to fill posts with responsibility for GDPR</p> <p><b>Consequence:</b></p> <p>If there is not an adequate response to GDPR there is a chance that there may fines, criticism from the information Commissioner</p> <p>Damage to reputations</p> <p>Civil Claims for damages</p>				<p><b>Current Controls:</b> There is an interim Data Protection Officer (DPO) assigned. The Act DPA2018 / GDPR only states that as a public authority SBC would need a named and nominated person to act as DPO. SBC has that person.</p> <p>The interim Group Manager for IT is also experienced in GDPR and has fulfilled the role of Data Protection Officer previously in other organisations. GDPR training for new starters to minimise breaches of GDPR External review of compliance by Internal Audit Initial data mapping completed by SBC supported by RSM</p> <p><b>Actions Required:</b> Draw together all aspects and issues of GDPR into one place, and establish a programme to confirm compliance or implement required controls where necessary.</p> <p>Ensure appropriate funding is provided to enable a permanent DPO to be recruited though it should be noted the DPO is a function and not a role. The DPO would typically also have another function within SBC. This role will be addressed in the IT restructure providing the funding for the post is made available. Internal Audit for GDPR planned in November 2021.</p>	
Inherent Risk		Residual Risk		Target Risk	
Likelihood	4	Likelihood	2	Likelihood	1
Impact	3	Impact	3	Impact	3
Score	12	Score	6	Score	3
Date Last updated: 15 <sup>th</sup> September 2021					



Likelihood	Very High	6	12	18	24
	High	5	10	15	20
	Significant	4	8	12	16
	Low	3	6	9	12
	Very Low	2	4	6	8
	Almost impossible	1	2	3	4
		Negligible	Marginal	Critical	Catastrophic
		<b>Impact</b>			

### Assessing the SEVERITY/ IMPACT of a risk

Severity is assessed on a scale of Negligible to Catastrophic indicating increasing seriousness. The impact is assessed looking at credible scenarios (taking prevailing circumstances into consideration) and looking forward to the risks that arise from these scenarios.

The **examples** against each category are for your guidance and should be thought of as the consequences that would be likely to occur if things were left to go out of control.

The **examples** detailed below will help ensure a consistent approach.

	Negligible 1	Marginal 2	Critical 3	Catastrophic 4
Economic /Financial	Financial impact up to £50,000 requiring virement or additional funds	Financial impact between £50,000 and £500,00 requiring virement or additional funds	Financial impact between £500,000 and £1,000,000 requiring virement or additional funds	Financial impact in excess of £1m requiring virement or additional funds

	<b>Negligible</b>	<b>Marginal</b>	<b>Critical</b>	<b>Catastrophic</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Political	Could have a major impact one departmental objective but no impact on a Council strategic objective	Could have a major impact on a Departments objective with some impact on a Council strategic objective	Council severely impact the delivery of a Council strategic objective	Council would not be able to meet multiple strategic objectives.
Health & Safety	Reduced safety regime which if left unresolved may result in minor injury	Minor injuries	1 death or multiple serious injuries	Multiple deaths
Environment	Minimal short-term/temporary environmental damage	Borough-wide environmental damage	Major long term environmental damage	Very severe long term environmental damage.
Legal/Regulatory	Minor breach resulting in small fines and minor disruption for an short period	Regulatory breach resulting in small fines and short term disruption for an short period	Minimal CMT but major departmental management effort required	Very severe regulatory impact that threatens the strategic objectives of the Council
Management inc Contractual	Minimal contract management required	Minimal departmental but major contract management required	Minimal CMT but major departmental management effort required	Major CMT management effort would be required

**Assessing the LIKELIHOOD of a risk occurring**

The LIKELIHOOD of the risk occurring is estimated on the basis of historic evidence or experience that such situations have materialised or are likely to.

The table gives example details of how the likelihood is assessed.

The likelihood needs to be assessed in terms of has it happened before and is it expected to happen in the near future

<b>Almost Impossible</b>	<b>Very Low</b>	<b>Low</b>	<b>Significant</b>	<b>High</b>	<b>Very High</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Less than 10%	10 – 30%	30 -50%	50-70%	70 – 90%	More than 90%
Event may occur only in exceptional circumstances	Event will occur in exception circumstances	Event should occur at sometime	Event will occur at sometime	Event may occur only in most circumstances	Event will occur only in most circumstances

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**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Audit and Corporate Governance Committee  
**DATE:** 30<sup>th</sup> September 2021

**CONTACT OFFICER:** Steven Mair, Director of Finance/Section 151 Officer  
**(For all Enquiries)** (01753) 875368

**WARD(S):** All

**PART I**

**FOR COMMENT & CONSIDERATION**

**INTERNAL AUDIT UPDATE – QUARTER 2 2021/22**

**1 Purpose of Report**

The purpose of this report is to Report to the Audit and Corporate Governance committee on the progress of the implementation of internal audit management actions

**2 Recommendations**

This report recommends that the Audit and Corporate Governance Committee notes the improvements to the outstanding actions and comments on the report.

**3a The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan Slough Joint Wellbeing Strategy Priorities –**

The actions contained within the attached reports are designed to improve the governance of the organisation and will contribute to all of the emerging Community Strategy Priorities

**3b. Five Year Plan Outcomes**

The actions contained within this report will assist in achieving all of the five year plan outcomes

**4. Other Implications**

(a) Financial

There are no direct financial implications of the updates on the actions but resolution of the queries/issues will improve the Council's processes which underpins sound financial management, by way of example the Council's accounts and budget

(b) Risk Management

<b>Risk</b>	<b>RAG Before Mitigation</b>	<b>Mitigation</b>	<b>RAG After Mitigation</b>
Failure to follow up on internal audit recommendation exposes the Council to risk across a wide variety of services	Red	Pro active officer risk and audit board  Pro active management of internal audit  Pro active management of responses to audit recommendations	Red/Amber (currently, work over the coming months will improve this to Green)

(c) Legal Implications: There are no direct legal implications in this report.

(d) Equalities Implications: There are no identified equalities implications in this report.

5. **Supporting Information**

5.1 **Improvements to Internal Audit processes**

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives. The Council has therefore been undertaking the following activities over the last three months to improve the Internal Audit function:

5.1.1 **Finalisation of 2020/21 Audits**

- All Internal Audit reports from 2020/21 have been finalised, which includes actions owners and target dates being assigned to all Internal Audit reports for that year.
- Action owners have been reviewed by the Internal Audit Manager and Group Manager – Commercial to ensure they are current, and do not include names of individuals who have left the authority.
- Executive board were kept informed of progress in finalising audits on a weekly basis and priority has been given to those reports with a negative opinion.

5.1.2 **Completion of Internal Audit actions**

- The actions have been included in the action tracker and the data cleansed to
  - Ensure actions are assigned to current officers and not to owners who have left the authority
  - Removed actions related to follow up audits which repeat actions already on the tracker
  - Removed duplicate actions from multiple financial years to improve clarity on actions that need addressing
  - Assigned achievable deadline dates, where agreement of these is in progress they have been marked as “TBC”
  - There is now a comprehensive position of all actions on the plan.
  
- Actions have been added to the overarching plan and are being monitored by
  - Obtaining updates from Action Owners including getting realistic target dates for actions overdue
  - Frequent liaison with Executive Directors and Associate Directors
  - Liaison with schools in collaboration with the Group Manager for Schools effectiveness
  
- Evidence of actions completed is being obtained and quality assured by Group Manager Commercial.

In order to ensure that we can track progress against realistic target dates officers have at an officer level reviewed the target dates and rather than report against unrealistic dates going forward reviewed these.

It should be noted that this work is in its first stages and will be refined for the December meeting of the Committee and will also then include a full analysis against the original dates also

Using that metric, the position is that 65 outstanding actions have been completed and the position on the other issues is shown below and is shown in detail in the appendix

**2021/22**

<b>Current Status</b>	<b>Total Actions</b>	<b>High Actions</b>	<b>Medium Actions</b>
Not Due	43	9	34
Overdue	0	0	0
TBC	9	2	7
<b>Total</b>	<b>52</b>	<b>11</b>	<b>41</b>

**2020/21**

<b>Current Status</b>	<b>Total Actions</b>	<b>High Actions</b>	<b>Medium Actions</b>
Not Due	27	2	25
Overdue	17	0	17

TBC	4	0	4
<b>Total</b>	<b>48</b>	<b>2</b>	<b>46</b>

### 2016/17 to 2019/20

Current Status	Total Actions	High Actions	Medium Actions
Not Due	1	0	1
Overdue	13	4	9
TBC	0	0	0
<b>Total</b>	<b>14</b>	<b>4</b>	<b>10</b>

### 5.1.3 Governance

- The Council's officer risk and audit board has been re-invigorated to ensure that it monitors outstanding Internal Audit actions and has representation across Directorates
  - Terms of Reference have been reviewed to ensure that Internal Audit monitoring is a core function of the board.
  - Membership has been reviewed to ensure that it includes Associate Directors and Subject Matter experts that can advise the board accordingly.
  - Meetings will be held on a monthly basis.

### 5.1.4 Internal Audit Plan 2021/22

- A revised 2021/22 Internal Audit Plan was approved by the Audit and Corporate Governance Committee on 29th July.
- Leads have been identified and dates of Audits planned.
- 35 Audits will be undertaken in this financial year including 4 quarterly follow up audits.

### 5.1.5 Completed Audits 2021/22

- To date six audits have been completed and four have been finalised.
- There is a target of finalising audits within two week's of the draft being issued, Internal Audit have been asked to be part of the process of finalisation of the audits due to the criticality of identification of appropriate owners and deadlines to actions assigned.

## 5.2 Monitoring Management Actions

- 5.2.1 The progress of the implementation of all management actions made is regularly monitored. When actions are confirmed as complete this is validated



by the Group Manager – Commercial and will be validated by RSM as part of their follow up reviews.

5.2.2 The officer risk and audit board have put in place a process where outstanding actions will be regularly reviewed and scrutinised. Audits where there is no or a partial assurance will be prioritised, and progress will be reported back to this committee.

5.2.3 On a quarterly basis RSM the Council's Internal Auditors conduct a follow up audit to review progress made by the Council to implement the previously agreed management actions. The actions covered are where Council staff have confirmed that the actions have been implemented, and the RSM work involves obtaining supporting evidence to confirm implementation.

5.2.4 Attached at Appendix 1 is a list of the 'medium' and 'high' management actions that are classified as still open against the new target dates and remain outstanding past the target date.

6. **Comments of Other Committees**

There are no comments from other Committees

7. **Conclusion**

Members note the reports

8. **Appendices Attached**

Appendix 1 Details of outstanding Medium and High agreed management actions

9. **Background Papers**

None

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**Appendix 1 – High and Medium rated actions outstanding**

**2021**

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
<b>Debtors Management (25.20/21)</b>						
The new finance training manual will be introduced in April 2021 and all staff using Agresso selfservice finance functions are to undertake relevant training, with completion rates reported to an appropriate forum. Exception reports of staff who have not completed the training will be forwarded onto managers with an instruction for relevant staff to complete the trainings.	Medium	31/07/2021	A Adewumi	31/10/2021	Not Due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
The Council will ensure a reminder is issued to staff and managers outlining the following requirements: <ul style="list-style-type: none"> <li>• For all staff to add supporting documentation on Agresso when raising credit notes; and</li> <li>• For all managers approving credit notes to ensure such documentation has been uploaded prior to approval.</li> </ul>	Medium	30/04/2021	A Adewumi	31/10/2021	Not Due	This was completed in January 2021. A contextual update has been sent to Agresso Support to update the Solution in the document
The issuing of debt reminders will be reinstated by the Accounts Receivable Team.	High	30/04/2021	A Adewumi	31/10/2021	Not Due	This was reinstated in January 2021
The Council will complete a review of parked invoices on a periodic basis, validating the reasons for parking amounts through the issuing of a parked debt report to relevant cost centre managers. The outcome of the reviews will be reported to the Service Lead Finance and escalated as appropriate.	Medium	31/07/2021	A Adewumi	31/10/2021	Not Due	A further update will follow, this has been delayed due to staff changes This will involve the analysis over 4,000 invoices that will need to be individually validated by cost centre managers.
The Council will complete the Income Collection and Debt Recovery Policy which will be subject to formal review and disseminated to relevant staff, including the Accounts Receivable team.	Medium	31/07/2021	A Adewumi	31/10/2021	Not Due	A further update will follow, this has been delayed due to staff changes
The dates that reconciliations have been reviewed by the Group Accountant will be recorded within the reconciliation spreadsheet. In addition to this, where hard copy reconciliations are unable to be signed off a digital signature will be applied to the reconciliation spreadsheet once it has been reviewed by the Group Accountant.	Medium	30/04/2021	A Adewumi	31/10/2021	Not Due	A further update will follow, this has been delayed due to staff changes

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
<b>Treasury Management (33.20/21)</b>						
The Group Accountant - Corporate (Capital, Treasury & SUR) will ensure that interest amounts and calculations for money market investments are reviewed and reconciled for accuracy on a rolling basis.	Medium	30/09/2021	K Ind	31/10/2021	Not Due	Update to follow subsequent to discussions with Treasury
The calculations and interest information relating to money market investments will be made accessible to the auditors during future reviews.	Medium	30/09/2021	K Ind	31/10/2021	Not Due	Update to follow subsequent to discussions with Treasury
The Group Accountant - Corporate (Capital, Treasury & SUR) will ensure that all CHAPS reports, and the associated approvals, are retained on file. This may include saving and filing email approvals rather than retaining these in inboxes.	High	31/08/2021	K Ind	31/10/2021	Not Due	Update to follow subsequent to discussions with Treasury
The Group Accountant-Corporate (Capital, Treasury & SUR) will liaise with Logotech to produce a report including forecasted and actual cashflows. This report will then be monitored to identify significant variances.	Medium	30/09/2021	K Ind	31/10/2021	Not Due	Update to follow subsequent to discussions with Treasury
We will ensure that treasury management activity is internally reported and discussed at an operational level by an appropriate forum/group on a formal basis.	High	31/08/2021	K Ind	31/10/2021	Not Due	Update to follow subsequent to discussions with Treasury
We will review the level of training offered to Councillors with regards to treasury management, with a focus on ensuring this is provided to members of the Cabinet Commercial Sub-Committee as a minimum requirement.	Medium	30/09/2021	K Ind	31/10/2021	Not Due	This will be developed and initially rolled out to Officers and then Members
<b>Payroll (34.20/21)</b>						
The Agresso Project Team will complete periodic reviews of individuals with access to the Payroll system to ensure the system is only accessed by appropriate staff	High	30/06/2021	Nicky Dear - Head of THR and Payroll	TBC	TBC	This action is in progress with reports being provided to Payroll to review
A reminder will be sent to Budget Holders informing them to only approve expenses relating to the purchase of goods and services should receipts be attached to the claim.	Medium	01/08/2021	Surjit Nagra – Associate Director - Customer	TBC	TBC	

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
<b>Temporary Accommodation Strategy (29.20/21)</b>						
In line with current plans, the Council will ensure that an up to date Housing Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	Medium	31/12/2022	Richard West – Executive Director Customer and Community	01/09/2022	Not Due	Action to be led by Associate Director - Place Strategy and Infrastructure. Periodic monitoring could be by the Customer & Community Scrutiny Panel
Following completion of the corporate restructure, a new performance mechanism will be developed to reflect the new service. This will include periodic consideration of Temporary Accommodation related performance indicators.	Medium	31/12/2021	Ian Blake - Group Manager - Accommodation	TBC	TBC	Analysis underway and an appropriate mechanism is being designed
The Arrears and Investigations Manager will ensure that all approvals relating to TA, including spot placements are received. Furthermore, all documentation relating to the TA process will be uploaded onto the DIP.	Medium	01/07/2021	Ian Blake - Group Manager - Accommodation	TBC	TBC	Under the new structure the post of Arrears and Investigation manager has been deleted. Temporary Accommodation reports directly to the Group Manager Accommodation who is currently carrying out a root and branch review of how the service works and how it can be improved
The timeliness of homelessness decisions will be included within the monthly Housing performance reports. Time periods exceeding 56 days will be highlighted and appropriately reviewed by either the TA Team or the Housing Demand Team.	High	01/07/2021	Julie Render – Housing Demand Manager	TBC	TBC	This is now reported as part of the Monthly Housing Performance Report which is to become an Appendix in a new monthly Housing Management Report The first report will be produced in early October to reflect on the performance of September 2021 in the context of 3 years data.
<b>Health &amp; Safety (22.20/21)</b>						
Directorates will ensure that health and safety self-audits are completed across all service lines on an annual basis. The completion of these audits will be reported to the health and safety team and a log of self-audits completed will be maintained	Medium	31/03/2021	Surjit Nagra Service Lead People	31/12/2022 (for completion of first round audits)	Not Due	Audits are not currently occurring due to COVID as team risk assessments are the priority for highlighting the change of operation. Risk assessments are being reviewed by the Health & Safety (H&S) team as part of Workforce Safety Group.  A new Audit program is being presented to the H&S Board on the 23 <sup>rd</sup> September. This will incorporate self audits of low risk areas and deep dive audits by the H&S Team of high risk areas (TBC). Schools will continue to be audited by the H&S Team as this is part of their SLA.  A new COP for Auditing has been generated, along with an updated Audit form and other supporting documentation.

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
						A schedule for H&S auditing will be launched once the new process is agreed. Once complete managers will be required to forward their audits for review and monitoring to the H&S Committee and H&S Board. High risk issues and actions that cannot be resolved locally will be escalated to the Executive Board as per the proposed procedure, to improve governance.
<b>Asset Management (19.20/21)</b>						
The Principle Asset Manager will undertake a review of the current Asset Management Procedure to determine the responsibilities of all involved departments and staff. The procedure will be updated to outline: <ul style="list-style-type: none"> <li>• How to identify assets;</li> <li>• Responsibility of staff in reporting new assets and disposals to the Finance team, the Legal team and the Asset Management team;</li> <li>• Documentation to be held for assets owned by the Council;</li> <li>• Timeliness and responsibility of reconciliations between the asset values in the Asset Register and the general ledger;</li> <li>• Timeliness and responsibilities for all involved teams within the asset revaluation process and updating of results; and</li> <li>• The process for disposals and acquisitions of assets.</li> </ul> Upon review the document will be made available to members of the Asset Management, Finance and Legal Teams	Medium	31/10/2021	Stuart Aislabie – Principal Asset Manager	31/10/2021	Not Due	Existing procedures are currently being reviewed and updated to reflect restructure and arrangements with HB Public Law. On course/time.
The Principle Asset Manager will ensure periodic reconciliations are performed around: <ul style="list-style-type: none"> <li>• The reconciliation between the Land Registry and the Asset Register;</li> </ul> and <ul style="list-style-type: none"> <li>• Legal notices and the Asset Register.</li> </ul>	High	31/12/2021	Stuart Aislabie – Principal Asset Manager	31/12/2021	Not Due	Procedure/process being considered/finalised with a view to conducting reconciliation prior to the deadline. On course/time.

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
The Group Accountant Corporate will fully document the verification / valuation process performed on Council assets. This will include documentation around the frequency with which various asset classes are verified / revalued, roles and responsibilities of key individuals as well as any other asset verification processes.	Medium	31/12/2021	Peter Worth	Ongoing	Not Due	This will be progressed as part of the work related to the Council's Statement of Accounts
<b>Section 106 Funds (38.20/21)</b>						
A terms of reference will be developed for the monitoring group to document the remit of the group, including details such as; • Required members of the group • Roles and responsibilities of the group (including the review and assessment of the s106 process, receiving reports of all new developments and assess these against the legislated criteria and development of SMART remedial actions) • Required meeting frequencies • Reporting requirements of the group (including updates on the level of funds and key fund movements).	Medium	01/11/2021	Daniel Ray - Group Manager - Planning	31/12/2021	Not Due	
The Planning Department will review the developer guidance documents made available on the SBC website and update where required taking account of recent changes in requirements as a result of the Covid-19 pandemic and the Infrastructure Funding Statement, with updates reported to the Planning Committee.	Medium	31/01/2022	Pippa Hopkins – Group Manager – Place Strategy	31/03/2022	Not Due	
We will ensure that a timeframe is developed for the invoicing of s106 funds following completion of agreements and a formal s106 monitoring officer will be assigned with the responsibility of overseeing the s106 function.	High	31/09/2021	Pippa Hopkins – Group Manager – Place Strategy	31/12/2021	Not Due	
Discussions will be held between Finance and Planning to agree how the monitoring function will operate, however this will include in-year reporting of the total number of invoices expected to be sent and the total number of invoices that have been sent, as well as the monetary values associated with both. (This will be incorporated into the review of Funding Statements as per action six).	Medium	31/09/2021	Pippa Hopkins – Group Manager – Place Strategy	31/12/2021	Not Due	

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
We will ensure that guidance is reviewed within Infrastructure Funding statements and the Council will take appropriate action to ensure the level of funds are kept under regular review and the Funding Statements will be reviewed by the Planning committee. This will include monitoring of invoices expected to be sent and those actually sent for the year.	Medium	01/11/2021	Pippa Hopkins – Group Manager – Place Strategy	31/03/2022	Not Due	
<b>Follow Up Quarter 3</b>						
Conflicts of Interest - The establishment list utilised within the Declarations of Interest Monitoring spreadsheet will be escalated to CMT where responses are not received.	Medium	31/07/2021	Surjit Nagra - Service Lead People	TBC	TBC	
James Elliman Homes - The Council will seek assurance that the plans have been approved by JV Partner members prior to the planning of projects. SUR will create a shared drive (restricted to relevant personnel) to enable access to legal documentation.	Medium	30/06/2021	Stephen Gibson - Executive Director - Regeneration	TBC	TBC	
<b>Council Subsidiary Companies Review</b>						
<b>James Elliman Homes - JEH</b>						
Gross Rental Income - Conduct a budget profiling exercise to ensure accurate alignment between budget and actual outturn.	High	TBD by 16/9/21	C Booth	31/10/2021	Not Due	Update to be provided in December
SLA For Support Staff - Conduct a budget profiling exercise to ensure accurate alignment between budget and actual outturn.	Medium	TBD by 16/9/21	C Booth	31/10/2021	Not Due	The signing of the SLA will be reviewed at the Board's meeting on 30/09
Review all properties rented to ensure that rental income is maximised, and rates are in line with the Business Plan, and where a shortfall is identified, consideration should be given for additional funding requirements from the Council to meet the plans.	High	TBD by 16/9/21	C Booth	31/03/2022	Not Due	All rates are agreed with the Council in advance - but rates are not in line with the original Business Plan and there are more rentals below market rates. An Options Review is about to be commissioned to consider how best to discharge the Council duties in this area and to consider value for money. JEH asset values are less than loan value - the Options Review will be a key part of the Council's financial review and potential way forward to realise disposal proceeds. Work expected to be commissioned in October and completed in Q4.



ISSUE	Rating	Original Target Date	Who	When	Status	Status update
Review the bad debt provisions to ensure these are in line with forecasts within the business plan and undertake corrective action to align with the plan.	High	TBD by 16/9/21	C Booth	31/12/2021	Not Due	Update to be provided in December
Management should develop a Scheme of Delegation and accompanying set of Standing Financial Instructions based upon information contained within the ToR's, SLA, Articles of Association and Financial Procedure Note.	Medium	TBD by 16/9/21	C Booth	TBC	TBC	This is dependent on the appointment of a new board of directors
Management should update the risk register to ensure this is reflective of current operating conditions to enhance risk assessment and mitigation.	Medium	TBD by 16/9/21	C Booth	31/10/2021	Not Due	Update to be provided in December
Review the current reporting arrangement to ensure this remains reflective of the Councils information needs.	High	TBD by 16/9/21	C Booth	31/12/2021	Not Due	All Company reporting to be reviewed and updated - Quarter 3
<b>Slough Urban Renewal - SUR</b>						<p>An additional piece of work was commissioned (undertaken by Local Partnerships in July 2021) to investigate some of these issues further. In addition, all of the Council's companies are being reviewed as part of the consideration of the Council's financial position (ongoing piece of work throughout FY21/22).</p> <p>An Options Review has been commissioned (undertaken by Montague Evans) to consider options on a site by site basis and at a Partnership level. This will consider options for site disposal and ongoing Council investment and engagement. This work started in August and reported to Cabinet in September (1st Phase) - 2nd Phase has commenced which will include soft market testing on a site by site basis to realise disposal proceeds and achieve Best Value.</p>
Ensure that the planning application addresses concerns raised by residents regarding the proposed development.	Medium	TBD by 16/9/21	C Booth	31/10/2021	Not Due	This matter requires follow up - Carmel Booth to action

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
Develop a standalone Scheme of Delegation based on Schedule 6 and elements contained within the LABV that clearly sets out who has the authority to make decisions within SUR.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	The Local Partnerships Review identified a number of governance and decision making issues - a separate tracker has been established re decision making powers within the Council. The new Corporate Oversight Board has been established to oversee activity, performance and decision making. A Scheme of Delegation is outstanding and will be produced in Quarter 3 - this risk is mitigated by having the key elements of the SoD within the Partnership Agreement.
Develop a standalone set of Standing Financial Instructions based on Schedule 6 and elements contained within the LABV which clearly explains the financial responsibilities, policies and Procedures to be followed by the organisation.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	Same as above
A management accounts summary should be incorporated into the main body of the SUR Board report with associated narrative on key financial variances	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	This could take place - but this isn't how the SUR Board operate and Directors (MUSE and Council) are satisfied with the existing arrangements of papers and presentation/discussion. However, it is recognised that the internal reporting arrangements within the Council can be improved - Council to monitor the effectiveness of its own reporting and consider whether additional information/narrative would be beneficial. Review of Q3 Reporting to take place by COB.
See Management Action re Scheme of Delegation.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	
<b>DISH (Development Initiative for Slough Housing Company)</b>						
Tenant Bad Debt Provision - Review bad debt provision and increase if necessary – JEH set at 2% per annum.	Medium	TBD by 16/9/21	C Booth	31/10/2021	Not Due	The collection of all DISH rents, the management of tenancies, and the calculation and setting of the bad debt provision is all managed by SBC and should follow the same policies as applied to the Council's HRA properties.
COVID Bad Debt provision - Review bad debt provision and increase if necessary – JEH set at 2% per annum.	Medium	TBD by 16/9/21	C Booth	31/10/2021	Not Due	
Management should develop a Scheme of Delegation to clarify the financial authority delegated to key members of DISH such as the Company Secretary and Board of Directors.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	Local Partnerships undertook a review of all housing companies and identified a series of common themes across all companies in relation to decision making, role of directors, SLAs and risks.

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
Management should develop a set of Standing Financial Instructions to complement the Scheme of Delegation and to ensure financial transactions are compliant with the Councils objectives regarding DISH.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	These have not been prioritised for DISH in Quarter 2 but will be followed up as part of a comprehensive plan across the companies by the end of Q3. A new DISH Action Plan will be produced building upon the Local Partnerships work, Internal Audit comments and specific issues identified.
The Council would benefit from a formal risk register to identify specific risks, assess, prioritise and develop corresponding responses / mitigations associated with the 54 properties.	Medium	TBD by 16/9/21	C Booth	31/10/2021	Not Due	
The Council should develop an SLA which includes the support services provided to DISH and the methodology for attributing cost.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	
The Council must identify a suitable replacement for the role of DISH Company Secretary to ensure governance activities are carried out in line with the Articles of Association.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	
<b>DISH RP (Development Initiative for Slough Housing Company)</b>						
Review the agreement between the Council and DISH RP to ensure that the terms are feasible and contribute towards achieving the Council's and DISH RP's objectives.	Medium	TBD by 16/9/21	C Booth	No longer relevant	Not Due	This is a dormant company and all planned activities have been placed on hold due to the Council's financial challenges. Risk no longer applicable.
The Board should ensure that the Scheme of Delegation is clearly marked as so and includes the authority limits of DISH RP officers / members and should be stored with the Financial Regulations to ensure both documents complement each other.	Medium	TBD by 16/9/21	C Booth	No longer relevant	Not Due	This is a dormant company and all planned activities have been placed on hold due to the Council's financial challenges. Risk no longer applicable.
The Board should develop a financial reporting template to ensure it meets their information needs. This will promote the consistency of financial information received and support with comparability.	Medium	TBD by 16/9/21	C Booth	No longer relevant	Not Due	This is a dormant company and all planned activities have been placed on hold due to the Council's financial challenges. Risk no longer applicable.
The Board should commence identification of a suitable permanent Chair as DISH RP progresses through registration with the Housing Regulator. This will ensure a full set of Board Members upon registration.	Medium	TBD by 16/9/21	C Booth	No longer relevant	Not Due	This is a dormant company and all planned activities have been placed on hold due to the Council's financial challenges. Risk no longer applicable.
<b>GRE5 (Ground Rent Estates 5)</b>						
GRE5 should develop a Scheme of Delegation to ensure Members and employees clarity over decision authority.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	The Local Partnerships (LP) review made a series of recommendations re decision making and authorities. A GRE5 shareholder group has been established (Senior Responsible Owner, legal and

ISSUE	Rating	Original Target Date	Who	When	Status	Status update
GRE5 would benefit from incorporating elements regarding financial conduct into standalone SFIs to complement a Scheme of Delegation.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	finance representatives) and key decisions will be taken by the new Corporate Oversight Board (a key recommendation of the LP work). Further work will be done (end of Quarter 3) to update Scheme of Delegation, financial governance and processing arrangements given recent Council approval for a loan and a change to the Treasury Management Strategy
GRE5 should include the risk date and current progress field to ensure risks are followed up on a timely basis and the register is kept up to date.	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	Risk management is active and a priority. However given recent staff changes (incl CEO/lead Director) - risk mgt will remain a live issue to ensure that the register is updated on a regular basis and risks are followed up. New Directors to have responsibility for risk.
As sole shareholder, the Council should develop/issue a Board Constitution including Terms of Reference to ensure GRE5 Board Members are clear on expectations regarding their roles and duties. The Council need to ensure that there are suitable members for the GRE5 Board in place and should consider whether sufficient training has been provided to allow Board members to undertake their roles in line with the requirements of being a director of a limited company	Medium	TBD by 16/9/21	C Booth	31/12/2021	Not Due	This is a consistent theme across all companies and not just GRE5. Board training is a key consideration - however there are more critical Director issues that need to be addressed before training. This includes the recruitment of Directors across all companies, including GRE5 - most companies are under resourced/at high risk of having no directors. A role description has been established and interviews are underway for 2-3 Director posts (interviews w/c 6/9 and 13/9)

#### Previous Years

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
16/17	High	Business Continuity Planning Arrangements	"The Council will establish and maintain a documented process for undertaking business impact analysis and risk assessments at Service, Directorate and Council-wide level that; <ul style="list-style-type: none"> <li>• Establishes the context of the assessment and defines the criteria for evaluating the potential impact of a disruptive incident;</li> <li>• Takes into account legal and other commitments;</li> <li>• Includes systematic analysis and prioritisation of risk treatments;</li> <li>• Defines the required output from the business impact analysis and risk assessment; and</li> <li>• Specifies the requirements for this</li> </ul>	Surjit Nagra	31/07/2021	31/07/2021	Overdue	This action will be addressed by the Business Continuity and Emergency Planning actions from 2020/21 discussed below

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			<p>information to be kept up-to-date. The business impact analysis will include;</p> <ul style="list-style-type: none"> <li>Identifying activities that support the provision of services;</li> <li>Assessing the impacts over time of not performing these activities;</li> <li>Setting prioritised timeframes for resuming these activities at a specified minimum acceptable level (RTO - Recovery Time Objective), taking into consideration the time within which the impacts of not resuming them would become unacceptable (MTPD - Maximum Tolerable Period of Disruption); and</li> <li>Identifying dependencies and supporting resources for these activities, including suppliers and outsource partners.</li> </ul> <p>The risk assessment will include;</p> <ul style="list-style-type: none"> <li>Identifying risks of disruption to the Council's prioritised activities and the processes, systems and resources that support them;</li> <li>Systematically analysing risks in line with the Council's risk management methodology;</li> <li>Evaluating which risks require treatment/mitigation; and</li> <li>Identifying treatments/mitigations in line with business continuity objectives and the Council's risk appetite.</li> </ul> <p>The processes will be documented within the Council's overarching Business Continuity Management Policy. risk appetite. The processes will be documented within the Council's overarching Business Continuity Management Policy.</p>					
16/17	High	Business Continuity Planning Arrangements	<p>The Council will develop an overarching Business Continuity Management (BCM) Policy covering the framework for BCM in the organisation. The policy will set out;</p> <ul style="list-style-type: none"> <li>Scope, aims and objectives of BCM in the Council;</li> <li>The Council's commitment to BCM;</li> <li>The activities that will be required to deliver these; and</li> </ul>	Surjit Nagra	31/07/2021	31/07/2021	Overdue	This action will be addressed by the Business Continuity and Emergency Planning actions from 2020/21 discussed below

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			<ul style="list-style-type: none"> <li>•Roles and responsibilities of staff in relation to BCM.</li> <li>•Version control to state approval details and next planned review date.</li> </ul> Once finalised, the policy will be subject to ratification by CMT and communicated to staff.					
17/18	Medium	Holy Family Catholic School	The School will ensure where a DBS check confirmation is not obtained prior to an employee start date, an appropriate risk assessment is undertaken on the employee to ensure they are fit for service.	Tina Tushingham	31/07/2017	31/07/2017	Overdue	
17/18	Medium	Holy Family Catholic School	The School will ensure annual inventory checks are taking place with any discrepancies being investigated. Those discrepancies identified over a predetermined sum will be reported to the Governing Body. To coincide with Asset Tagging.	Tina Tushingham	30/09/2017	30/09/2017	Overdue	
17/18	Medium	Management of Housing Stock	The Tenancy Strategy and Policy will be reviewed and updated to ensure it is aligned to the strategic priorities set out within the Five Year Plan. The strategy will then be issued to CMT and Cabinet for approval, and subject to the required consultation. Once finalised, it will be updated on the Council website and then reviewed annually thereafter.	Tony Turnbull	31/03/2017	31/03/2017	Overdue	This Tenancy and Strategy Policy is now out of date and therefore obsolete. Verifying if action can be closed with Internal Auditors
17/18	Medium	School Reviews - St Bernard's Catholic Grammar	The School will send guidance to staff to ensure are aware of the desired practices upon receipt of goods that are classified as fixed assets. The School will also perform an exercise to ensure that all assets purchased since the last inventory check (11 April 2017) have been added to the asset register. Additionally, upon receipt of goods that are defined as fixed assets, the School will devise a mechanism that ensures the individual who checks the asset demonstrates when the asset had been added to the register and who by	Paul Kassapain	31/03/2019	31/03/2019	Overdue	
17/18	Medium	Special Educational Needs Funding	The Council will ensure the Local Offer is updated annually with the new SEN Information Report for all schools. In line with the above, the Governing Bodies of	Ranvir Chahal	31/12/2017	31/12/2017	Overdue	

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			each school will ensure their schools are annually reviewing the SEN Information Report, and will ensure review dates for SEN funding information are clear.					
17/18	Medium	Special Educational Needs Funding	The Council will ensure the Local Offer is updated annually with the new SEN Information Report for all schools. In line with the above, the Governing Bodies of each school will ensure their schools are annually reviewing the SEN Information Report, and will ensure review dates for SEN funding information are clear.	Jacqueline Laver	31/12/2017	31/12/2017	Overdue	
17/18	Medium	Voids	Whilst contractual matters are discussed with Osbourne around the recharges process, the Council will review current recharge policy with a view to finding ways of implementing a revised recharge system. This will include the retention of supporting evidence to ensure that recharges are supported as appropriate.	Ian Stone	31/12/2020	31/03/2021	Overdue	New process has been implemented, very few voids are pre-inspected especially during COVID. As the service is moving to a new Housing System, Northgate, Capita is still not receiving recharge details, the identification of recharges will be added in when Northgate is rolled out. Notification of works won't slow down the void process, in reality 99% of void recharges happen retrospectively and the tenants are then sent details of recharges they owe to SBC.
18/19	Medium	Adult Social Care - Management of Income (17.18/19)	Social workers will be provided information with regards to the importance of completing the financial assessments and ensuring the agreement is undertaken by someone with appropriate capacity. Furthermore, the Client and 3rd Party forms will be standard along with the financial assessments and required to be completed should another individual be listed as responsible for the finances.	Marc Gadsby	30/09/2019	30/09/2019	Overdue	Operational teams have all of the Financial Assessment documentation required, including 3 <sup>rd</sup> party forms and Managers have been reminded several times with the last few months of the importance of Financial Assessment in a timely manner and importance of assuring agreement is undertaken by a person with the appropriate capacity.
18/19	High	Adult Social Care - Management of Income (17.18/19)	Before an invoice is parked this will be agreed by the relevant management individual at the Council. A listing will be maintained of all individuals with parked invoices which lists the dates of chasing and correspondence, and arvato will ensure ContrOCC is updated with the detail and evidence around any chasing or updates related to the cases.	Marc Gadsby	01/05/2020	01/05/2020	Overdue	AD has a weekly meeting with the Manager of the Financial Assessment Team – All officers are clear that no invoicing is to be parked without a clearly presented/auditable rationale and approval by AD– a weekly update in terms of the overall activity of Social Care and Financial Assessment and Charging Teams. This includes all aspects of communication on cases, invoicing and progress of system updates (IAS and ContrOCC)
18/19	High	Adult Social Care - Management of Income (17.18/19)	A procedure document will be drafted that details the deferred payment agreement process detailing the steps that must be followed, and the individuals with	Marc Gadsby	30/09/2019	30/09/2019	Overdue	All of these documents are in place and are being used by Social Care and Financial Assessment. Templates and supporting procedural documents are available to all officers.

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			responsibility for each step: <ul style="list-style-type: none"> <li>•Agreement in principle</li> <li>•Property valuation</li> <li>•Land registry check</li> <li>•Consent form</li> <li>•Charge on property / other form of security</li> <li>•Charge on a property</li> <li>•Confirmation of charge return</li> <li>•Tracking the deferred payments so that a revaluation is obtained at 50 percent depletion.</li> </ul>					
18/19	Medium	Housing Revenue Account (40.18/19)	The Council will ensure that a review of the HRA Business Plan is undertaken to review current practices, including reference to the HRA Asset Management Strategy. Following review, the business plan will be presented to Cabinet for formal review and approval	Ian Blake	31/03/2021	31/03/2021	Overdue	
19/20	Medium	Debtors Management (28.19/20)	The Council will explore the possibility of adding approval requirements to the Agresso system when parking and unparking invoices. In lieu of this, access to park invoices will be the sole responsibility of the Accounts Receivable team. Staff requiring invoices to be parked will contact the team and a decision will be made as to whether this is a valid request or if additional information/approval is required.	A Adewumi	30/10/2020	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	The business continuity plan will consider the following for Slough Children's Services Trust: <ul style="list-style-type: none"> <li>•The process for contacting and communicating with key personnel upon the occurrence of an event;</li> <li>•The provision of resources upon the occurrence of an event; and</li> <li>•The impact scores for the Trust's services, ensuring that these are ranked with Council services rather than separate.</li> </ul>	Surjit Nagra	31/07/2021	31/07/2021	Overdue	This has been superseded with the formation of Slough Children First – currently the SLA is being signed off as part of the new contract
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	The Council will develop/finalise a disaster recovery plan to include the following: <ul style="list-style-type: none"> <li>•The recovery time objective and recovery point objective;</li> <li>•An inventory of all hardware and software and identification of sensitive/essential data;</li> </ul>	Alexander Cowen	31/12/2021	31/03/2022	Not due	A draft Business Continuity /Disaster Recovery (BC/DR) audit was signed off 7/9/21 which has provided up to date timescales for the actions here relating to BC/DR.



Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			<ul style="list-style-type: none"> <li>•The back-up solutions for all data;</li> <li>•Disaster recovery key contacts and staff communication plan;</li> <li>•The disaster recovery sites;</li> <li>•A third-party contact list, including hardware vendors, software vendors and data centres; and</li> <li>•Network diagrams and directions, including standard procedures to be adhered to in emergency instances.</li> </ul> <p>The coverage of the plan will extend to the Slough Children's Service Trust and will be reviewed and approved by an appropriate forum.</p>					
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	<p>All parts of the business continuity plan will be updated and finalised following the return of all service business impact assessments, the return of all service recovery plans and the management restructure.</p> <p>The plan will then be subject to appropriate formal review and approval, both when first finalised and as per an agreed frequency.</p>	Surjit Nagra	31/03/2021	31/03/2021	Overdue	Due to the pandemic and ongoing impacts of restriction, a revised target completion date is being developed
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	<p>An overview of resources expected to be required in the event of specific incidents will be prepared and added to the major incident plan.</p> <p>This will be used by the Council to determine whether it has access to/can access these as part of training exercises.</p> <p>Where resources are physically held by the Council, the frequencies of inventory checks will be agreed. Checks will cover the number of resources and condition.</p>	Deann Trussler	31/07/2021	31/07/2021	Overdue	The resources that are required will depend on the nature of the emergency and the team have a list of contacts and links with other local LA 's for any support, if required.
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	<p>The Council will develop, agree and implement a testing schedule in order to assess the effectiveness and robustness of the preparations outlined in the plan for ensuring business continuity.</p> <p>The following will be considered as part of the development of testing schedules:</p> <ul style="list-style-type: none"> <li>•Paper walk-through testing, which involves working through the plans and identifying areas that have been overlooked or processes that may not work;</li> <li>•Component testing, which involves testing different sections or stages of the plan for</li> </ul>	Deann Trussler	31/07/2021	30/11/2021	Overdue	<p>A new plan is being developed and it will contain a testing procedure.</p> <p>Two incidents have occurred during the last year – floods and evacuation of a building with COVID implications – both managed well with no issues.</p>

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			<p>practicableness, such as restore procedures, backup procedures and contacting stakeholder;</p> <ul style="list-style-type: none"> <li>•Full testing, which involves running through the plan in its entirety so as to assess its effectiveness in recovering lost information and continuing business as usual;</li> <li>•The intervals at which the above types of testing will be conducted; and</li> <li>•The reporting of outcomes and lessons learned.</li> </ul>					
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	<p>Once the roles and responsibilities for emergency planning and business continuity matters have been formally agreed and assigned, the Council will review the current skills and knowledge of its workforce in light of these expectations.</p> <p>Where training needs are identified, the Council will ensure that training is administered to relevant individuals to ensure that staff have the necessary understanding and capability to appropriately undertake their duties.</p>	Deann Trussler	31/07/2021	31/07/2021	TBC	This is an on-going process as leavers and starters are recruited. A process is in place to provide training
20/21	Medium	Business Continuity and Emergency Planning (8.20/21)	<p>The draft major incident plan will be completed, with all updates made including the finalisation of the 'Contact Lists' (section four of the document).</p> <p>The plan will then be subject to appropriate formal review, first by the Health and Safety Manager/Emergency Planning and Business Continuity Manager, followed by CMT. Review will occur at least every two years. This plan will replace the outdated plan and be shared with relevant staff members either via the Resilience Direct Portal, digitally or hard copy.</p>	Deann Trussler	31/07/2021	30/11/2021	Overdue	This is being reviewed and updated.
20/21	Medium	Council Tax (17.20/21)	<p>The Revenues Manager will undertake a review of current Council Tax arrears cases in order to identify cases where debts cannot be chased.</p> <p>These cases will be recommended for write off.</p>	Jacqueline Adams	31/03/2021	31/03/2022	Not due	This is currently with finance to reconcile. The system needs to be reconciled and this is currently with Finance to reconcile - approximately 30,000 accounts will be worked through to be completed by December 2021
20/21	Medium	Creditors - 23.20/21	<p>The Council will introduce a process for logging amendments made to supplier accounts. This may include:</p> <ul style="list-style-type: none"> <li>•Maintaining a separate record of changes</li> </ul>	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			made; <ul style="list-style-type: none"> <li>•Enabling the amendment logging function on Agresso;</li> <li>•Restricting supplier account changes to specific individuals; or</li> <li>•Requiring evidence to be uploaded onto Agresso for all changes made.</li> </ul>					
20/21	High	Council Tax (17.20/21)	The Council will undertake an investigation into the £2,516,195 unreconciled difference identified via the Council Tax Direct Debit reconciliations, in order to identify reasoning for this. The Council will also ensure that all variances are completed and investigated within a timely manner and completed reconciliations are shared with Finance.	A Adewumi	31/03/2021	31/12/2021	Not due	All reconciliations, rents, council tax and NNDR are being addressed, a full plan will be developed by December to address the discrepancies and improve processes
20/21	Medium	Our Lady of Peace Catholic Primary School (12.20/21)	The school will agree with the Governing Body the expectations and processes to be followed with regards to the following: <ul style="list-style-type: none"> <li>•The renewal of DBS checks and offering of grace periods;</li> <li>•The completion of risk assessments where DBS checks are not renewed/grace periods are offered; and</li> <li>•The review of DBS checks and update of the single central record for external staff, such as those within the miscellaneous tab.</li> </ul> The agreed expectations and processes will be updated within the relevant Safeguarding/Recruitment and Retention policy and shared with relevant staff.	Linda Shoard	31/03/2021	31/03/2021	Overdue	
20/21	Medium	Our Lady of Peace Catholic Primary School (12.20/21)	Where DBS checks have not been received prior to commencement dates, the Business Manager will ensure that risk assessments are carried out by the Headteacher and retained within personnel files.	Linda Shoard	31/03/2021	31/03/2021	Overdue	
20/21	Medium	Our Lady of Peace Catholic Primary School (12.20/21)	The Business Manager will ensure that an annual inventory check is completed via the 'scan and trace' method, with a record maintained of the checker, reviewer and date of completion. The outcomes of the inventory checks will then be included within the Premises Report to be shared at the Leadership and Management Committee.	Linda Shoard	31/03/2021	31/03/2021	Overdue	

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
20/21	Medium	Risk Management (6.20/21)	Training sessions will be provided to SMT (made up of Directors and Service Leads) periodically. The sessions will focus on the following areas: •Risk descriptions and consequences; and •Residual and target risk scoring.	Clare Priest	31/12/2020	30/11/2021	Not due	Review of training options is being undertaken and a report is going to Risk and Audit board on 9th September. Agreed to implement solution on Cornerstone
20/21	Medium	9.20/21 - Safety Advisory Group	Following the review of core membership (Action 1), members will be reminded of their duty to attend/send representation to all SAG meetings. In instances of unavoidable absence, members will be asked to submit points for consideration to the Chair. Where continuous non-attendance is noted, the Chair of the group will liaise directly with the core member to resolve the issue.	Dean Trussler	31/03/2021	30/11/2021	Overdue	Due to the reorganisation and the lack of events taking place due to Covid this action was put on hold but has now been resurrected.
20/21	Medium	9.20/21 - Safety Advisory Group	The information provided on the Slough Borough Council website will be updated to cover the following: •The process of organising events, including the advanced notice to be provided to the Council and the timescale of the SAG process; •Links to the SAG Policy; and •Access to event booking form, event plan and risk assessment templates.	Kate Pratt	31/03/2021	31/03/2021	Overdue	
20/21	High	31.20/21 - Discretionary Business Grants	In the event that the LADGF is reopened, the Council will devise a points-based system to prioritise applicants and fairly disseminate available funds based on a formally agreed criteria.	Karen Ind	31/03/2022	31/03/2022	Not due	
20/21	Medium	31.20/21 - Discretionary Business Grants	Owners of active grant funds will be reminded of their responsibilities in relation to compliance with the corporate standard. In particular, to respond to communications within ten working days.	Karen Ind	31/12/2021	31/12/2021	Not due	
20/21	Medium	Creditors - 23.20/21	An exercise will be completed to review and remove all potential duplicate supplier accounts as identified via our data analytics testing.	A Adewumi	14/08/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
20/21	Medium	Creditors - 23.20/21	The Council will ensure that the handbook is updated to reflect current processes by the Agresso Team and to provide step-by-step instruction for raising requisitions and receipting goods. This will be then be uploaded onto the	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			intranet and staff informed of its location via all staff email.					
20/21	Medium	Creditors - 23.20/21	Slough Borough Council will ensure that the Agresso Finance and Procurement training is updated and made available to staff. Furthermore, a training register will be introduced to monitor all Agresso training completed. Where training is overdue, this will be communicated to line management to ensure training is completed by staff.	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
20/21	Medium	General Ledger (21.20/21)	The Council will review the password functions within Agresso to ensure that they: •Require changing on a periodic basis; and •Acceptable passwords will be subject to rules (certain lengths and unique characters to strengthen them and minimise the possibility of a security breach.	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
20/21	Medium	General Ledger (21.20/21)	The Group Accountant will date and sign the Control Account Reconciliations (including the clearing of the suspense account) within the reconciliation spreadsheet to evidence that they have been reviewed. The reconciler, the Accountancy Assistant, will also sign and correctly date the reconciliations. A digital signature will be applied when hard copy reconciliations are not possible.	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
20/21	Medium	General Ledger (21.20/21)	The Financial Systems Accountant will correct erroneous journals identified as part of this audit, where both capital and revenues codes have been used for the same transaction. Following this, on a monthly basis a report of such journals will be produced, with these rectified in a timely manner. This activity will also be included within the Month-end Closedown Timetable.	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.
20/21	Medium	General Ledger (21.20/21)	The Agresso Project Team will agree the timescales regarding the General Accounting Handbook's review and will monitor the progress of this. The Handbook will be updated to remove outdated references to arvato, outdated positions (following the restructure) and will include the process and rules relating to the setup, amendment and removal of budget	A Adewumi	30/09/2021	31/10/2021	Not due	This will be incorporated in the medium term review of Agresso Finance which will be addressed once the Payroll & HR development projects are agreed.

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			codes After completion, the handbook will become available to staff via the Council's e-learning site and its location will be communicated to all staff.					
20/21	Medium	James Elliman Homes (11.20/21)	The chair of the JEH Board will ensure that the SLA is formally signed by authorised representatives from the company and the Council.	C Booth	31/08/2021	31/12/2021	TBC	The SLA has been produced and is operational – it has not been signed by a Director. The SLA will be reviewed and updated as part of the forthcoming Options Review.
20/21	Medium	James Elliman Homes (11.20/21)	Where JEH Directors are unable to attend Board meetings, they will provide any opinions or comments to attendees via email before the meeting dates.	C Booth	31/08/2021	31/10/2021	TBC	Will be communicated to Directors and will form a part of the new Director specification/responsibilities.
20/21	Medium	James Elliman Homes (11.20/21)	In collaboration with the Council, the Company will formalise a succession planning process to be adopted by the organisation. The process will consider the required expertise of Board members, the commitment that must be given to the role and the potential consideration and appointment of independent Directors.	C Booth	31/08/2021	31/03/2022	Completed	Director appointments be discussed at next JEH Board (end of September 2021). In addition, an options review will be commissioned in Q3 to consider future arrangements which may have an impact on governance requirements.
20/21	Medium	Leaseholder Service Charges (16.20/21)	The Council will complete an exercise to ascertain whether costs associated with major works to leasehold properties are recharged to leaseholders.	C Booth	31/08/2021	31/03/2022	Overdue	This will be considered as part of the Options Review. The original Business Plan refers to the requirement for Council "top-up" payments to JEH (to be reviewed).
20/21	Medium	Leaseholder Service Charges (16.20/21)	The Council will establish an accurate and reliable means of identifying costs associated with grounds maintenance.	C Booth	31/08/2021	31/03/2022	Overdue	This will be considered as part of the Options Review. The original Business Plan refers to the requirement for Council "top-up" payments to JEH (to be reviewed).
20/21	Medium	Leaseholder Service Charges (16.20/21)	A formal policy with regards to the apportionment of service charges will be developed. This will include a clear methodology for the apportionment methods to be utilised and when they should be used.	C Booth	31/08/2021	31/03/2022	Overdue	This will be considered as part of the Options Review. The original Business Plan refers to the requirement for Council "top-up" payments to JEH (to be reviewed).
20/21	Medium	Leaseholder Service Charges (16.20/21)	The Council will agree a means of monitoring levels of service charge recovery. This will include periodic review of recovery levels, with action taken as appropriate to rectify any issues identified.	C Booth	31/08/2021	31/03/2022	Overdue	This will be considered as part of the Options Review. The original Business Plan refers to the requirement for Council "top-up" payments to JEH (to be reviewed).
20/21	Medium	Leaseholder Service Charges (16.20/21)	As part of the annual billing process (September 20), an exercise will be performed to ensure that all costs incurred relating to leaseholders are billed through service charges.	C Booth	31/08/2021	31/03/2022	Overdue	This will be considered as part of the Options Review. The original Business Plan refers to the requirement for Council "top-up" payments to JEH (to be reviewed).

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
20/21	Medium	Planning – Statutory Response Times (36.20/21)	Guidance will be issued to the Planning Department, advising them of what correspondence and information should be retained via the shared network drive. Sample checking of retained files will also be carried out by the Group Manager – Planning periodically, with evidence of this maintained.	Daniel Ray	31/12/2021	31/12/2021	Not due	
20/21	Medium	Planning – Statutory Response Times (36.20/21)	The Council will complete a review of their planning consultation methodology, with this including consideration over the communication lines in place between internal and external consultees.	Daniel Ray	30/09/2021	30/09/2021	Not due	
20/21	Medium	Planning – Statutory Response Times (36.20/21)	The Planning Team will develop a register of EoT usage. This will be used to track where EoTs are utilised, including an explanation over why the EoT was used.	Daniel Ray	28/02/2022	28/02/2022	Not due	
20/21	Medium	Planning Performance Agreements (28.20/21)	The Planning Team will begin quarterly reporting to the Planning Manager regarding the progression and status of all current PPAs. Consideration will also be made for the escalated reporting required to senior Council staff following the restructure.	Daniel Ray	30/09/2021	30/09/2021	Not due	
20/21	Medium	Planning Performance Agreements (28.20/21)	The Planning Manager will request for an electronic document management system/method to be put in place to securely retain PPA related documentation. The system/method may include: •Implementing a tailored system; or •The use of password protected shared folders.	Daniel Ray	30/09/2021	30/09/2021	Not due	
20/21	Medium	Planning Performance Agreements (28.20/21)	A procedure document will be prepared to outline the expected processes to be followed when preparing PPAs and resourcing agreements. This will include, but not be limited to, the following guidance: •The information required from applicants in order to prepare agreements; •The Council services that may need to be contacted and involved, including example situations; •External consultants that may need to be contacted and involved, including example situations; •The agreement of fees and meeting schedules; and	Daniel Ray	30/09/2021	30/09/2021	Not due	

Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
			<p>•The process for making amendments to agreed terms, including bringing forward or pushing back planned presentation at the Planning Committee. Once finalised the document will be shared with the Planning Team.</p>					
20/21	Medium	Planning Performance Agreements (28.20/21)	The Planning Manager will agree and confirm the procedure for dealing with significant deviations to agreements and confirm when amendments should be made to PPAs. This will be communicated with all relevant staff.	Daniel Ray	30/09/2021	30/09/2021	Not due	
20/21	Medium	Planning Performance Agreements (28.20/21)	Where there are any deviations to estimated standard charges, including charge rates, hours worked and weeks worked, these will be clearly explained within resourcing agreements and the Council will ensure that applicants are aware and understand these.	Daniel Ray	30/09/2021	30/09/2021	Not due	
20/21	Medium	Rent Accounts (30.20/21)	The Group Accountant will ensure that an investigation is completed to identify the reason for the stock reconciliation variance. The relevant system(s) will be updated to reflect the outcome of the investigation.	A Campbell	01/10/2021	TBC	TBC	The source data used in the audit work has been requested so where the variances are can be checked.
20/21	Medium	Rent Accounts (30.20/21)	The Tenancy Commencement and Sign-Up Policy will be subject to review and update, including the removal of out-dated references and processes. This review will also incorporate any significant amendments made to the 'Fact Sheets' (as per finding two). The updated policy will then be approved by an appropriate committee following the restructure and then disseminated to all relevant staff, including the Rent Accounts team.	Liz Jones	01/10/2021	TBC	TBC	Reassigned to Liz Jones
20/21	Medium	Rent Arrears Recovery (14.20/21)	Periodic updates will be made to both CMT and the Neighbourhoods and Community Services Scrutiny Panel with these outlining levels of current and former arrears, supporting narrative as well as relevant KPIs.	Jacqueline Adams	31/08/2021	31/10/2021	Not due	Reporting to the Customer and Community Scrutiny panel with further clarification on the information being reported after the first meeting in October
20/21	Medium	Rent Arrears Recovery (14.20/21)	The Council will develop an approach to monitoring and managing former tenant arrears case which are below £3,000 in value.	A Campbell	31/08/2021	30/11/2021	Not due	The team have been systematically going through all pre 2017 tenancy end cases , and those over six months old where death was the reason and assess the chances of getting repayment and put for 'write off' those with little chance of success.



Year	Rating	Issue	Way Forward	Who	Original target date	When	Status	Status update
								<p>This was partially successful in reducing cases and debt. The Service lead monitors all arrears over £2500's while the FTA officer (30 hours) concentrates on the lower debt. The process of write offs is also under review - see benefits and Council Tax above and a process will be in place in the next 6-8 weeks</p> <p>There are a number of issues around temporary housing, given the large turnover of occupants many of whom do not go on to permanent housing , arrears for a much smaller group of properties are disproportionately high.</p>
20/21	Medium	School Audits – St Mary's CE School (20.20/21)	We will ensure that a tender waiver process is developed and implemented for use. In addition, we will also ensure that this is stated within the next update of the Financial Regulations.	Pamela O'Brien	30/09/2021	30/09/2021	Not due	
20/21	Medium	Social Lettings Team (27.20/21)	We will ensure that where there is any deviation from the Landlord Incentive Package, the reasons for this are to be recorded and retained on the authorisation form at the point of approval by the Group Manager Accommodation (The Social Lettings Team Leader post was made redundant under the restructure with effect from 1 April 2021) to evidence that this has been considered as part of the authorisation process.	Ian Blake	01/10/2021	01/10/2021	Not due	
20/21	Medium	Social Lettings Team (27.20/21)	We will ensure that expenditure against budgets for incentives relating to the Private Rented Sector are reported to CMT on a periodic basis for oversight and scrutiny by senior management within the Council.	Ian Blake	01/10/2021	01/10/2021	Not due	

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# SLOUGH BOROUGH COUNCIL

## Internal Audit Progress Report

For the Audit and Corporate Governance  
Committee meeting on 30<sup>th</sup> September  
2021

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM Risk Assurance Services LLP  
will accept no responsibility or liability in respect of this report to any other party.

# 1 KEY MESSAGES

The internal audit plan for 2021/22 was approved by the Audit and Corporate Governance Committee at the March 2021 meeting, with the revised plan being approved at the July 2021 meeting. This section provides an update on the key messages relating to the progress of the 2021/22 plans.

## 2021/22 Internal Audit Plan



Following the approval of the revised Internal Audit plan by the Committee in the July 2021 meeting, we have issued five final reports. Of these, one has resulted in a **'Minimal'** assurance opinion, one resulted in a **'Partial'** assurance opinion, one resulted in a **'Reasonable'** assurance opinion and the remaining two reviews was done on an **Advisory** basis, although the committee should note that significant weaknesses were identified as part of the IT Business Continuity review. Further details on these reports are documented below. [\[To note\]](#)

## Impact on 2021/22 Head of Internal Audit Opinion

The Committee should note that any negative assurance opinions ('Minimal Assurance' or 'Partial Assurance' opinions, or poor or little progress in relation to follow up reviews) and any advisory reviews where significant issues are identified will be noted in the annual report and may result in a qualified / negative annual opinion.



Where we have issued any negative opinions, these will impact our 2021/22 Head of Internal Audit Opinion, but further updates will be provided during the year.

To date, we have issued two negative assurance opinions, **Children Missing Education** (Minimal Assurance) and **Rent Arrears Recovery** (Partial Assurance) along with **IT Business Continuity** (Advisory, but with significant weaknesses) which will impact the Head of Internal Audit opinion. This Committee will need to carefully monitor the progress made by Officers to implement the management actions agreed from the 2021/22 Internal Audit reviews. All of the negative opinions from 2021/22 will be re-audited in 2022/23, including the advisory reviews where significant issues were identified.

Please note the Chair of this Committee receives a copy of all final reports throughout the year as they are finalised. [\[To note\]](#)



## 2 INTRODUCTION

This report provides a summary update on progress against the remaining audits from the 2020/21 internal audit plan and progress against the 2021/22 plan. The report is based on the position as at the 17<sup>th</sup> September 2021.

**2020/21 Internal Audit Plan** – Since the last audit committee in July 2021, one report remains in draft relating to the 2020/21 audit plan:

- Follow Up Q4 – Little progress – responses have been received from the Council, we have amended the draft report and we are liaising with officers to get this finalised.

**2021/22 Internal Audit Plan**

The Internal Audit Plan for 2021/22 was approved by the Audit and Corporate Governance Committee initially on 4th March 2021, and a revised plan was subsequently approved on 29<sup>th</sup> July 2021. Since the last update provided in July 2021, the following 5 reports have been finalised:

- Children Missing Education - Minimal Assurance
- Rent Arrears Recovery – Partial Assurance
- Cippenham Nursery School – Reasonable Assurance
- Travel Demand Management Grant – Advisory
- IT Business Continuity and Disaster Recovery – Advisory (significant weaknesses identified)

In addition, we have issued the following **three** reports in draft from the Internal Audit Plan for 2021/22:

- Business Continuity – Issued 8<sup>th</sup> September 2021
- Follow Up Q1 – Issued 8<sup>th</sup> September 2021
- School review – Pippin – Issued 23<sup>rd</sup> July 2021

We also have seven further reviews in progress.

## 3 OTHER MATTERS

### 3.1 Impact of findings to date on the 2021/22 year end opinion

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion (this includes follow up reviews, assurance opinions and advisory reviews with any significant weaknesses).

To date we have issued five final reports, two of which were negative opinions and one advisory review identified a number of significant issues which will also impact our opinion. We will provide further updates as more reports are finalised throughout the year.

### 3.2 Client briefings

We have issued a number of client briefings to Officers since the last Audit and Corporate Governance Committee meeting.

### 3.3 Changes to the plan

The following changes were agreed since the last meeting:

Note	Auditable area	Reason for change
1	GDPR	At the request of the General Manager, ICT we have pushed back the date of the review from September 2021 to November 2021.
2	Business Continuity	At the request of the Associate Director, Business Services, while this review was originally planned for Quarter 1, this review was undertaken in Q2 due to the restructure and availability of staff.
3	Multiple Audits	We have, at the request of various officers within the Council, pushed back audits into Q4, to aide the Council in dealing with the impacts of the Pandemic, S114 notice and effects of the restructure resulting in numerous vacancies that the Council are attempting to fill (and a number of these posts are crucial to the audits).



## 3.3 Sector Update

### Councils' role supporting the digital skills pipeline

The Local Government Association's (LGA) online resource, alongside its 'LG Inform forecasts for digital employment', outlines the key roles councils play in supporting local skills progression and highlights a number of successful interventions undertaken to date.

### Local auditor reporting on local government

The Public Accounts Committee (PAC) has published a report on local government in England, in which it warns that 'without urgent action from government, the audit system for local authorities may soon reach breaking point.' The PAC report follows a [National Audit Office report published in March on the timeliness of local auditor reporting](#), which identified that 55 per cent of local authority 2019-20 audit opinions missed the extended statutory deadline of 30 November 2020.

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The PAC report makes a series of recommendations for the Ministry of Housing, Communities and Local Government (MHCLG) including that it:

- works with the Financial Reporting Council and accounting institutions to implement quicker training and accreditation to increase the number of suitably qualified auditors;
- ensures that the Public Sector Audit Appointments' (PSAA) next procurement brings fees into line with the cost of the audit work; and
- writes to the committee by September 2021 setting out its plans to get local audit back on timetable, its contingencies should more audit firms leave the market and how will it address the need for strong system leadership now.

### Boosting value for money in the council finance system

The MHCLG has announced plans to strengthen council finances, reduce risk to public funds and ensure councils are delivering value for money for the taxpayer. Changes to the capital finance system will see improvements in the way that risks are monitored and will drive effective decision-making and ensure council funds are spent effectively.

The MHCLG has launched a [consultation](#) on its proposals for how the new regulator, the Audit Reporting and Governance Authority (ARGA) (which replaces the Financial Reporting Council (FRC)), should act as the system leader for local audit within a new, simplified local audit framework. Alongside this consultation, the government has published two responses to previous local audit consultations – [allocating £15m to local bodies to help with the costs of audit](#), and [changes to regulations that will help to provide greater flexibility in payments for audits](#).



### Local Authority Capital Finance Framework


The MHCLG has published a policy paper setting out its proposals for local authority capital finance and provides an update on the government's work so far. It clarifies objectives, what the MHCLG will do to meet them and what is expected from local authorities.

This document sets out the government's plans for strengthening the current system while protecting the principles of local decision making. It sets out plans for both improving the MHCLG's role as steward of the local government financial system, by ensuring that it has the data to effectively monitor risks in a timely way, and to strengthen the current capital system so that it remains effective in driving good decision making and preventing excessive risk.



# APPENDIX A - KEY FINDINGS FROM FINALISED 2021/22 INTERNAL AUDIT REPORTS

Detailed below are the High and Medium Priority Management Actions from negative opinion reports i.e. **Partial or Minimal Assurance reports** (or **Poor or Little progress** for follow up reports) and any **advisory reviews where significant issues were identified** (in the exception format previously agreed by the Committee):

<p><b>Children Missing Education 2.21/22</b></p>		<p><b>3 High</b> <b>5 Medium</b> <b>3 Low</b></p>
<p><b>We noted the following issues, resulting in three high and five medium priority management actions:</b></p> <p><b>Management Oversight Over Case Status and Closure</b></p> <p>As part of our sample testing of CME through the pupil tracking (of which we selected five cases open as at April 2021 and five closed between January and April 2021) and EHE process (of which we selected five EHE cases closed between January and April 2021), we identified through discussion with the Interim Team Leader that there is a lack of management oversight on case management (across all types of cases), to ensure the duties of the Council are being met. Whilst we were advised informal catch ups are held between the Interim Team Leader and the Case Officers, this is reliant on the Case Officer flagging any issues with the Team Leader.</p> <p>From the 15 sampled cases above, we noted inconsistencies around the use of the correspondence log (to demonstrate how the Council has met its obligations) for five cases.</p> <p>We were advised by the Interim Team Leader that any Officer can close a case without management approval and that two Case Officers are in junior positions and are new in post.</p> <p>Without management oversight over Officer case work there is a risk that issues with cases will not be identified in a timely manner, meaning case related issues are not identified in a timely manner. <b>(High)</b></p> <p>Additionally, without control around the closure of cases, there is a risk that cases will be closed before the Council have discharged their duties in full. This risk is increased where new staff are in post and may not have the necessary knowledge or expertise to determine whether the Council has met their obligations in full. <b>(High)</b></p>		

### Suitable Education

As per the CME Statutory Guidance for Local Authorities (2016) there is an expectation that the Local Authority maintains a database of children not currently in suitable education. We were advised by the Interim Service Team Leader that whilst the list has currently not been drafted, this issue has been raised with a CME Officer who has been asked to set this up.

If the Council does not have a comprehensive list of children not receiving suitable education, there is a risk that safeguarding risks identified as part of EHE visits may materialise where these are not actively managed by the Council. **(High)**

### Policy and Procedure

Our review identified that the Council has a CME Policy (dated August 2018) that is supported by CME Staff guidance (September 2020), as well as guidance for school referrals to the Council (September 2020). However, our review of the policy and sample of testing around CME, Elective Home Education (EHE) and Permanently Excluded Children (PEC) identified that the policy was not fit for purpose for the reasons documented below and there are a number of reporting processes that are not being adhered to.

The policy also refers to a tracking process that has not been in place since September 2020 and does not include clear expectations in relation to the timescales with which cases should be acted on. We additionally found that the policy does not clearly define the roles and responsibilities of the key individuals and the various teams involved in the CME processes. Our sample testing across the above areas noted inconsistent practices being adopted in the allocation of cases to officers, investigatory checks performed, use of the communications log (to demonstrate how the Council have met their obligations) as well as the untimely completion of tasks through the case referral process.

Furthermore, as per the CME – Guidance for Local Authorities (2016), Local authorities should have robust policies and procedures in place to enable them to meet their duty in relation to these children. If the Council's procedure around CME cases does not fully document the remit of the Council in fulfilling its obligations, there is a risk that the Council does not have the due processes in place to ensure ongoing compliance with its duties in relation to CME. **(Medium)**

### Council Website – CME

We accessed the Council's Attendance Service webpage and identified that this included information around the Council's CME provision. As part of our review we compared the content of the page with five other Local Authorities based in the South-East of England and identified a number of areas where the Council can further develop their webpages, including defining how a referral can be made, how CME is defined, available support for parents who are home educating their children and what the responsibilities of the Council, parents and schools are in relation the Education Act 1996.

We also identified that whilst the webpages provides contact details for the attendance service, we noted that a named individual on the website was no longer a current member of staff (discussed and agreed with the Interim Attendance Team-Service Manager).

Failure to arrange effective publicised notification routes for stakeholders, increases the risk that CME/EHE cases are not referred to the Council. **(Medium)**

## Case Audits

We were advised by the Interim Team Leader that the CME Team does not complete periodic caseload audits to scrutinise all open cases to ensure the duties of the Council are being met. The Associate Director, Children and Families informed us that other services such as Early Help complete these audits to provide the respective teams with assurance that the Council are aware of the whereabouts of children and could be an exercise that the CME Team should introduce going forward.

The absence of periodic caseload audits increases the risk that gaps in Council knowledge around the safeguarding of children are not identified and remedied accordingly. **(Medium)**

## Social Care and Early Help Checks

Officers are responsible for completing database checks on the Social Care and Early Help databases to identify any existing case information. The Interim Team Leader advised that the checks are only typically performed for high priority cases, given that prior case knowledge is not typically required for these cases. We found:

- For 95 per cent of high priority cases (333/349), Social Care and Early Help database checks had been performed.
- For 6 per cent of medium priority cases (1/17), Social Care and Early Help database checks had been performed.
- For 34 per cent of low priority cases (94/280), Social Care and Early Help database checks had been performed.

We did however identify that the distinction between priority and checks performed had not been documented within either the CME Policy, or procedural guidance.

If the Council's procedure around CME cases does not fully document the remit of the Council in fulfilling its obligations, there is a risk that the Council does not have the due processes in place to ensure ongoing compliance with its duties in relation to CME. **(Medium)**

## Reporting

Whilst we confirmed for the five weeks leading up to 9 April 2021 a weekly CME performance report had been shared with the CME Team and the Associate Director Children and Families (with this including detail around case referrals, allocations and cases in progress), we noted that as per the CME Policy the following reporting requirements were not being reported on:

- Routine in-year admissions applicants who have not been offered a place within 4 weeks of application;
- Referrals from the Attendance Team pupil tracking process of pupils who require a school place and have not received an offer within 4 weeks;
- Non-routine admissions cases to be considered at the Fair Access Panel, which meets each month;
- Non-routine admissions referred to the Education Access Officer; and
- Permanently excluded pupils not provided with education within 6 days.

As per the list above, none of the above areas are being reported on. We also noted that the existing reported figures do not include consideration of targets or performance ratings (through, for example, RAG ratings).

If the CME Team does not produce regular performance reports in relation to their CME duties, there is a risk that the Council cannot be assured that they are meeting these in full. As such, this increases the risk that issues are not identified and remedied in a timely manner. **(Medium)**

1	<p>The CME Team will complete a full review of all policy and procedural guidance relating to CME (including children in EHE) to ensure these include consideration over:</p> <ul style="list-style-type: none"> <li>• What can be classed as a child missing education and the various different types of cases, with this linked to individual pathways.</li> <li>• The key stakeholders (both statutory and non-statutory) to provide children without suitable educational provision in the local authority.</li> <li>• Roles and responsibilities of key individuals (such as CME Officers and Team Leaders), other services within the Council (Safeguarding) and wider agencies (such as the Police).</li> <li>• Expectations of staff when completing case checks (for example, through the Social Care and Early Help Databases).</li> <li>• Processes to followed for permanently excluded children.</li> <li>• Expectations of Officers, including clear timescales for the completion of tasks within the referral process.</li> </ul> <p>The document will be subject to due review and scrutiny before formal approval with this process documented within the Policy/Procedure.</p>	Medium	30 September 2021	Anjli Sidhu – Attendance Lead
2	<p>The CME Team will complete a review of the Attendance Service’s webpage to ensure comprehensive information and guidance is in place for stakeholders. This will include:</p> <ul style="list-style-type: none"> <li>• Clear information around how a referral can be made and the instances where referrals should be made.</li> <li>• How CMEs can be defined (for example, CME, tracked and home educated).</li> <li>• The responsibilities of local authorities, parents, safeguarding partners and schools in relation to CME.</li> <li>• References to relevant legislation and guidance; and</li> <li>• Updated points of contact.</li> </ul>	Medium	31st January 2022	Anjli Sidhu – Attendance Lead
3	<p>The Interim Attendance Team – Service Manager will introduce a mechanism (for example, through sample testing) to proactively review ongoing cases to determine whether Officers have met their statutory obligations. A record of the Manager’s checks will also be retained.</p>	High	30 November 2021	Anjli Sidhu – Attendance Lead

4	On a periodic basis, management reporting will be developed to highlight the percentage of cases where Social Care and Early Help Database checks are performed. This will be used by the Service Manager to appraise the work completed by their Team.	Medium	31 December 2021	Anjli Sidhu – Attendance Lead
5	The CME Team will introduce a case closure approval mechanism, to ensure that cases are only closed once the Council has discharged their duties.	High	30th November 2021	Anjli Sidhu – Attendance Lead
6	The Attendance Service will complete quarterly caseload audits to assess the safeguarding arrangements in place around open CME cases.	Medium	31 <sup>st</sup> December 2021	Anjli Sidhu – Attendance Lead
7	The Team will develop a comprehensive list of children not receiving suitable education, with this monitored by an appropriate individual/forum.  This will include active monitoring over how the Council ensure that the education provision is improved.	High	30 <sup>th</sup> November 2021	Anjli Sidhu – Attendance Lead
8	The Council will review their CME reporting to ensure these include consideration around timescales noted within the CME – Guidance for Local Authorities (2016). Reporting may include consideration over: <ul style="list-style-type: none"> <li>• Routine in-year admissions applicants who have not been offered a place within 4 weeks of application</li> <li>• Referrals from the Attendance Team pupil tracking process of pupils who require a school place and have not received an offer within 4 weeks.</li> <li>• Non-routine admissions cases to be considered at the Fair Access Panel, which meets each month.</li> <li>• Non-routine admissions referred to the Education Access Officer</li> <li>• Allocation timescales</li> <li>• Timeliness of case closure, according to priority.</li> <li>• Permanently excluded pupils not provided with education within 6 days.</li> </ul>	Medium	30 <sup>th</sup> November 2021	Anjli Sidhu – Attendance Lead



<b>Rent Arrears Recovery 4.21/22</b>		<p style="text-align: center;">0 High 3 Medium 5 Low</p>
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**We identified the following weaknesses, resulting in three medium priority management actions being agreed:**

**Former Tenants (FTA) Procedure**

The FTA Procedure outlines the recovery processes for rent arrears which relate to former Council tenants. At the time of our review, consultation on the procedure document had been completed, however, this had not yet been formally approved and shared with staff. Review of the procedure found that content was out of date following the management restructure, including references to key staff, responsibilities and processes such as for writing off rent arrears. Without ensuring guidance materials reflect current practice and expectations, there is a risk that staff could undertake incorrect actions or follow incorrect procedures. This was highlighted by our testing of ten rent arrears write offs, where amounts were written off prior to final approval due to process delays and a lack of clear instruction regarding required approval. **(Medium)**

**Recovery Team Meetings**

Following the management restructure, we found that the Arrears and Investigations (A&I) meetings stopped taking place after March 2021. It is expected that the A&I meeting functions will be absorbed by the Housing Recovery (formerly Rent Recovery) team meetings, however, at the time of our review these were informal in nature. Without ensuring team and arrears performance is formally discussed, there is a risk that underperformance is not identified and any agreed actions may not be captured. **(Medium)**

**Housing Services KPI Performance Reports**

Housing Services KPI Performance reports are prepared on a monthly basis, with six KPIs related to rent arrears. We obtained the reports for February, March and April 2021, noting that the April report had been split to reflect that housing services were now divided across the Customer and Community Directorate. Despite confirming that these reports were shared with staff including Housing Managers, the Associate Director Customer and the Executive Director Customer and Community, these were not being formally reviewed and scrutinised at the time of our review (having been previously reviewed at the Housing People Services service line meetings which is no longer in place). Where reports are not subject to review, there is a risk underperformance is not identified, staff are not held to account and resolving actions not agreed.

In addition, we identified that with the exception of those KPIs relating to supply, the targets referenced in reports had not been updated for 2021/22. Without ensuring appropriate targets are set and reported upon, there is a risk that purposeful performance monitoring is restricted. **(Medium)**

1	The Former Tenants Procedure will be finalised, following a review to ensure contents reflect current practices and job titles/teams. This will include liaison with involved parties to ensure the write off process is accurately defined.	Medium	30 September 2021	Richard West (Executive Director Customer & Community)
2	The Housing Recovery Lead will ensure that the discussion points and functions of the former Arrears and Investigation meetings are absorbed by the Housing Recovery Team meetings. This will include ensuring the weekly arrears reports are formally discussed.	Medium	30 September 2021	Richard West (Executive Director Customer & Community)
3	Following the exercise to review the reports prepared detailing housing services performance, a decision will be made as to how and where these reports will be presented and scrutinised.  This will include consideration for the monthly housing performance and rents reports.	Medium	31 March 2022	Richard West (Executive Director Customer & Community)

IT Business Continuity 5.21/22	Advisory	1 High 6 Medium 2 Low
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**We identified the following gaps, resulting in one 'High' and six 'Medium' priority management actions:**

**IT Disaster Recovery Plan**

Through review of the draft IT Business Continuity Plan, we noted that it made reference to disaster recovery, for instance, it stated that 'Any staff with business continuity/disaster recovery responsibilities must ensure that they understand the document for the delivery area within which they are responsible for and which they perform duties.'

We were however advised by the IT Business Development Manager that a separate Disaster Recovery Plan was not yet in place. Without clear guidance relating to disaster recovery, this can lead to the Council not effectively managing an IT disaster, potentially leading to loss of data and/or prolonged disruption to services.

We were also advised by the IT Business Development Manager that the Council did not currently have a policy in place which covers Disaster Recovery. This can lead to inconsistency in the Council's approach to managing its disaster recovery provision, potentially reducing recovery effectiveness in the event of a disaster. **(High)**

### **IT Business Continuity Plan**

Through review of the draft IT BCP, we noted certain areas not covered in the IT BCP, such as arrangements in place for diverting telephone calls as required or logging of decision making where decisions are taken, for example recovery time objectives and the prioritisation of which services are brought online first. Without a comprehensive plan, this can lead to an ineffective response to a business continuity incident, leading to prolonged disruption.

We also noted that a Business Recovery Plan had been completed in May 2020 for the Digital & Strategic IT Service, however, this was not mentioned in the IT BCP and there was some overlap, for instance, both covered key third party contacts (although we noted inconsistencies, for example, the Recovery Plan included Cetus Solutions as a key third party contact but the IT BCP did not). Overlap between plans can lead to confusion and result in a delayed response to an incident, causing further disruption. **(Medium)**

### **Roles and Responsibilities**

Through review of the draft IT BCP, we confirmed that a section had been included covering The Incident Hub. We however noted that responsibilities for each area of The Incident Hub had yet not been detailed.

In terms of disaster recovery responsibilities, these have not yet been determined as a Disaster Recovery Plan has not yet been documented. We were also advised by the IT Business Development Manager that formal training was not in place for IT business continuity or disaster recovery.

Without specific training, this can lead to roles and responsibilities not being discharged efficiently in the event of an incident to ensure prompt recovery and continuity of operations. **(Medium)**

### **Testing**

We were advised by the IT Business Development Manager that there is currently no formal schedule or approach in place with respect to testing of IT business continuity and disaster recovery (and no testing has taken place in practice in the last 12 months).

We were also advised by the IT Business Development Manager that whilst file restores have taken place in practice, this does not relate to full restores of backups and there is no formal approach to testing backups. With a formal approach to testing, the Council cannot be assured over the effectiveness of its business continuity or disaster recovery arrangements. **(Medium)**

### **Lessons Learnt**

We identified through discussion with the IT Business Development Manager that a formal process was not in place for conducting a lessons learnt exercise following an IT business continuity/disaster recovery incident. This can lead to the Council not identifying the root causes of incidents with a view to remediate these and prevent reoccurrence. **(Medium)**

### **Business Impact Analysis (BIA)**

We confirmed through review that a BIA had been completed for Digital & Strategic IT in May 2020 and signed off by the Service Lead Digital & Strategic IT. We however noted that the BIA had not been fully completed, for instance, 'Agresso' and 'BMC' did not have the 'Impact upon the function if this resource is unavailable' section completed.

We also found that the BIA did not cover the key areas such as the Recovery Point Objective (RPO) which is the acceptable amount of data loss measured in time. Without consideration of key areas, this can lead to ineffective analysis of business impact in the event of an incident, leading to an ineffective response. **(Medium)**



### Applications List

Through review of the draft IT BCP, we confirmed that it included a Critical App List section, covering 20 critical applications. We however noted that the Council did not have a central register of all applications with priority of recovery. This can lead to applications not being recovered in the most effective order, resulting in further disruption. **(Medium)**




1	<p>The Council will document a Disaster Recovery (DR) Policy, independent of the DR Plan, covering areas such as:</p> <ul style="list-style-type: none"> <li>• aims/objectives/principles;</li> <li>• relevant legal and regulatory requirements (if relevant);</li> <li>• roles and responsibilities and ownership of the policy, including who can declare and escalate/de-escalate a disaster;</li> <li>• what constitutes a disaster;</li> <li>• governance arrangements (including a dedicated forum for overseeing disaster recovery arrangements);</li> <li>• testing requirements i.e. how often the plan is to be tested (should be at least annually), and what will actually be tested as a minimum (or a schedule of tests). This should include testing of backups;</li> <li>• training requirements;</li> <li>• the use of an applications list, including prioritising applications in terms of order of recovery following a disaster;</li> <li>• process for carrying out and approving Business Impact Analyses (BIA)s which include RTO's (Recovery Time Objectives) and RPO's (Recovery Point Objectives) for each application. This should inform backup arrangements;</li> <li>• multiple contact details of relevant staff; and</li> <li>• where the plan and emergency contact information is to be made available (on-site, off-site, online, offline etc.); and</li> <li>• review frequency and version control (the policy should be reviewed at least annually, and each time there is a major change or incident at the organisation).</li> </ul>	High	31 <sup>st</sup> March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
2	<p>The Digital &amp; Strategic IT Business Continuity Plan will be updated to cover areas such as:</p> <ul style="list-style-type: none"> <li>• backup staff for staff in key roles;</li> <li>• task lists according to scenario with timeframes, responsible staff and backup staff;</li> <li>• arrangements in place for diverting telephone calls as required;</li> <li>• contact details of department specific contractors and suppliers;</li> <li>• critical periods/dates;</li> <li>• minimum equipment and supplies required to carry on functioning;</li> <li>• logging of decision making (time, what the decision was, who made this etc.);</li> </ul>	Medium	31 <sup>st</sup> March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect

	As part of this update, the Council will also review the Recovery Plan for Digital and Strategic IT to ensure consistency and prevent overlap.			
3	The Council will outline the key responsibilities of each area of The Incident Hub as part of the IT Business Continuity Plan. In addition, roles and responsibilities will be formally defined in relation to Disaster Recovery and training will be introduced for relevant staff accordingly.	Medium	31 <sup>st</sup> March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
4	The Council will implement a formal approach/schedule for the testing of IT business continuity and disaster recovery, including the testing of data backups. This will be undertaken on at least an annual basis.	Medium	31 <sup>st</sup> March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
5	The Council will document a formal "lessons learnt" process for IT business continuity and disaster recovery. This will include the use of a template report and action plan.	Medium	31 <sup>st</sup> December 2021	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
6	The Council will update the Business Impact Analysis template to cover areas such as: <ul style="list-style-type: none"> <li>• Recovery Point Objective (RPO);</li> <li>• Maximum Tolerable Periods of Disruption (MTPD);</li> <li>• quantitative/qualitative impacts; and</li> <li>• process prioritisation in the event of an incident.</li> </ul> Following this, it will be ensured that BIA's are fully completed prior to sign off.	Medium	31 <sup>st</sup> December 2021	Dean Trussler – Emergency Planning and Business Continuity Manager
7	The Council will ensure that a central register of all applications is retained with priority of recovery for applications, either individually or by group.	Medium	31 <sup>st</sup> March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect

## APPENDIX B - SUMMARY OF PROGRESS TO DATE

The tables below provides a status update on the summary of progress with the 2021/22 internal audit plan to date.

### 2021/22 Internal Audit Plan

Assignment area	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
					L	M	H
Travel Demand Management Grant	Final Report	14 <sup>th</sup> May 2021	14 <sup>th</sup> May 2021	Advisory	0	0	0
Childrens Services (CME)	Final Report	1 <sup>st</sup> July 2021	25 <sup>th</sup> August 2021		3	5	3
Rent Arrears Recovery	Final Report	14 <sup>th</sup> July 2021	10 <sup>th</sup> August 2021		5	3	0
School Reviews - Cippenham	Final Report	5 <sup>th</sup> July 2021	20 <sup>th</sup> August 2021		3	1	0
IT Business Continuity	Final Report	15 <sup>th</sup> July 2021	17 <sup>th</sup> September 2021	Advisory	2	6	1
School Reviews - Pippins	Draft Report	23 <sup>rd</sup> July 2021					
Follow Up Q1	Draft Report	8 <sup>th</sup> September 2021					
Business Continuity and Disaster Recovery	Draft Report	8 <sup>th</sup> September 2021					



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Risk Management	In progress
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Supplier Duplicate Payments (IDEA)	In progress
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Follow Up Q2	In progress
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Capital Expenditure	In progress
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Whistleblowing	In progress
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School Reviews – Claycots	In progress
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Payroll	In progress
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General Ledger	29/09/2021
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Council Tax	06/10/2021
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Temporary Accommodation Strategy	18/10/2021
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Childrens Services Trust (1)	25/10/2021
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Our Futures	28/10/2021
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Debtors	01/11/2021
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Rent Accounts	01/11/2021
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Capital projects - Tower and Ashborne	12/11/2021
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GDPR	29/11/2021
Creditors	07/12/2021
Assets	08/12/2021
Treasury Management	17/12/2021
Business Rates	07/01/2022
Follow Up Q3	17/01/2022
Budget Setting and Control	17/01/2022
Childrens Services Trust (2)	24/01/2022
Leasehold Service Charges	01/02/2022
Childrens Services Trust (3)	02/02/2022
Cyber Essentials	10/02/2022
Childrens Services Trust (4)	17/02/2022
School Reviews – Priory	21/02/2022
RMI Contract Management	21/02/2022
Matrix	22/02/2022
Subsidiary Company Governance	28/02/2022

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Corporate Health and Safety      01/03/2022

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Medium Term Financial Strategy      08/03/2022

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Housing Benefit      22/03/2022

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Follow up Q4      28/03/2022

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## APPENDIX C: 2021/22 ASSURANCE OPINIONS

We are constantly developing and evolving the methods used to provide assurance to our clients. As part of this, we have refreshed our opinion levels in line with the graphics below.

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the Council can take:



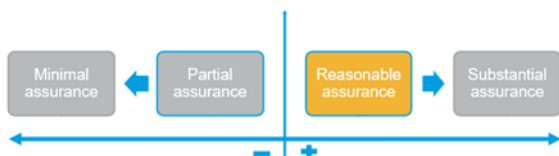
Taking account of the issues identified, the Council can take minimal assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

## FOR FURTHER INFORMATION CONTACT

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**MEMBERS' ATTENDANCE RECORD 2021/22**

**AUDIT AND CORPORATE GOVERNANCE COMMITTEE**

<b>COUNCILLOR</b>	<b>29/07/21</b>	<b>14/09/21 (Extraordinary)</b>	<b>30/09/21</b>	<b>09/12/21</b>	<b>01/03/22</b>
Ali	P	P			
Brooker	P	P			
J Davis	P	Ap			
Grewal	P	Ap			
Hussain	P	Ap			
Sabah	P	P			
Wright	Ap	P			
<b>CO-OPTED INDEPENDENT MEMBER</b>					
Iqbal Zafar	P	P			

P = Present for whole meeting  
Ap = Apologies given

P\* = Present for part of meeting  
Ab = Absent, no apologies given

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