

Date of issue: Monday, 11 April 2022

<b>MEETING:</b>	<b>EXTRAORDINARY AUDIT AND CORPORATE GOVERNANCE COMMITTEE</b> (Councillors Sabah (Chair), Wright (Vice Chair), Ali, Brooker, J Davis, Grewal and Hussain)
	<b>CO-OPTED INDEPENDENT MEMBER:</b> Iqbal Zafar
<b>DATE AND TIME:</b>	THURSDAY, 21ST APRIL, 2022 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.



**GAVIN JONES**  
Chief Executive

**AGENDA**

**PART I**

<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
--------------------	---------------------	-------------	-------------

**APOLOGIES FOR ABSENCE**

- |    |                          |   |   |
|----|--------------------------|---|---|
| 1. | Declarations of Interest | - | - |
|----|--------------------------|---|---|

*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.*



<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
2.	Risk Management Update - End of Quarter 4 2021/22	1 - 52	All
3.	Internal Audit Update Report - End of Quarter 4 2021/22	53 - 98	All

#### **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.

**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Extraordinary Audit & Corporate Governance Committee

**DATE:** 21<sup>st</sup> April 2022

**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 – END OF QUARTER 4 2021/22**

1. **Purpose of Report**

- 1.1. The purpose of this report is to report to the Audit and Corporate Governance committee on the corporate risk register with the opportunity to comment and amend it, as shown in Appendix 1
- 1.2. This is the fourth revision of the risk register which is being reviewed on a monthly basis. This is to ensure that the Council continues its development of a proper strategic risk register.

2. **Recommendations**

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

3. **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 operate an adequate strategic risk register exposes the Council to risk across a wide variety of services because:  Risks are not identified  Actions are not planned and progress reported  Members are not made aware of the serious risks facing the Council	Red	Pro active officer risk and audit board  Pro active management of the risk register  Risk register that encompasses strategic risks with actions, milestones  Reporting that shows trends, update on actions, impact of actions	Amber – to reflect the continuing work to develop management of strategic risk (currently, work over the coming months will improve this to Green)

(c) Legal Implications

There are no legal implications in this report

(d) Equalities Impact Assessment

There is no identified need for an EIA

4. **Supporting Information**

4.1. **Improvement to the council's approach to Risk Management**

4.1.1. Risk management is a critical part of good governance and it is needed to effectively deliver the Council's priorities and as part of the risk and audit board's continuing work, further improvements have been made to the council's risk management approach including:

- An initial revised draft of the risk management strategy has been completed, which will be presented to the July committee for comment and amendment
- Risk management training has been rolled out to staff and to colleagues in HB law
- Development of departmental risk registers is in progress
- A forward plan of in-depth reviews of corporate risks is owned and led by the risk and audit board

4.1.2. The Corporate risk register will be reported on a quarterly basis to Corporate Leadership Team in advance of the Audit and Corporate Governance committee.

#### 4.2. **Revised Risk Register**

4.2.1. Risks that are already on the register have been reviewed to ensure they reflect the current risks the Council is facing, a review into staff related risks has been undertaken to consider mitigating actions being taken council- wide.

#### 4.3. **Changes to note**

4.3.1. The following risk has been reviewed in depth by the Risk and Audit board:

- Risk 7: Elections and Electoral Registration

4.3.2. The risk was reviewed to ensure that the description of the risk, controls and mitigating actions were current. We also considered the impact of changes to the election cycle to all out and any potential impacts on boundary changes.

4.3.3. The risk was also reviewed in light of the mitigating actions in place including the tailored project approach being applied to the running of the May elections.

4.3.4. There are two new risks on the register, to reflect the increase in energy prices and the risk associated with the conflict in Ukraine:

- Risk 15: Energy – new risk to reflect the rise in energy prices
- Risk 16: Impact of the conflict in Ukraine – new risk to reflect impact on housing, education, supply chains etc.

4.3.5. In addition, the following risks have been substantially reviewed:

- Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme – updated progress on the Financial Assessment and Charging Workstream
- Risk 2: Pandemics – refocussed the risk to relate to pandemics in general, not just Covid
- Risk 3: Temporary Accommodation – referenced impact of the conflict in Ukraine on temporary accommodation
- Risk 4: Disposal of Assets – updated on appointment of preferred supplier for the phase I development of the disposals strategy
- Risk 5a: Financial sustainability – Council approval of budget for 2022/23 and attention being turned to the delivery of the 2023/24 budget.
- Risk 5b: Accounting – Implementation of a structures and well tested approach to preparing its accounts
- Risk 5c: Financial processes – progress on the finance action plan
- Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council – update on the approach to Health and Safety auditing
- Risk 7: Elections and Electoral Registration – current controls updated in light of upcoming elections (as noted above)
- Risk 8: Recovery and Renewal Plan – update on functional capability assessments and how they are being turned into costed plans
- Risk 9: Business Continuity and Emergency Planning – extensive review of the risk, including description, consequences, mitigation and actions
- Risk 10: Service delivery risk due to workforce recruitment and retention issues – reviewed and references made to the functional capability assessments
- Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection – Monthly SEND strategic board meetings has been added as a control
- Risk 12: Cyber Security – update on IT modernisation programme as a control
- Risk 13: Information Governance and General Data Protection Regulations (GDPR) – Arrangements regarding recruitment of a data Protection Officer included
- Risk 14: Council Companies – Establishment of shareholder oversight group for GRE5 as a control and update on actions over the next financial year
- Risk 15: Energy – new risk to reflect the rise in energy prices (as noted above)

- Risk 16: Impact of the conflict in Ukraine – new risk to reflect impact on housing, education, supply chains etc. (as noted above)

5. **Comments of Other Committees**

5.1. There are no comments from other Committees

6. **Conclusion**

6.1. Members are asked to review and comment on the Corporate Risk Register and note the report.

7. **Appendices Attached**

Appendix A – Corporate Risk Register

8. **Background Papers**

None

This page is intentionally left blank



**Corporate Risk Register**  
**Updated April 2022**

<b>Risk</b>	<b>Inherent Risk</b>	<b>Residual Risk</b>	<b>Target Risk</b>
Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme	18	15	8
Risk 2: Covid Pandemic	20	16	9
Risk 3: Temporary Accommodation	18	12	6
Risk 4: Disposal of Assets	24	12	12
Risk 5a: Financial sustainability	24	20	4
Risk 5b: Accounting	24	10	4
Risk 5c: Financial processes	24	15	4
Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council	20	12	6
Risk 7: Elections and Electoral Registration	16	8	6
Risk 8: Recovery and Renewal Plan	24	15	6
Risk 9: Business Continuity and Emergency Planning	24	20	6
Risk 10: Service delivery risk due to workforce recruitment and retention issues	16	16	6
Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection	24	20	4
Risk 12: Cyber Security	15	9	6
Risk 13: Information Governance and General Data Protection Regulations (GDPR)	12	9	3
Risk 14: Council Companies	20	9	6
Risk 15: Energy	24	20	9
Risk 16: Impact of the conflict in Ukraine	24	18	6

**Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme**

**Risk Owner:** Executive Director of People (Adults)

<p><b>Direction of Travel</b></p>	<p>↔</p>
<p><b>Description:</b></p> <p>If the adult social care transformation programme does not deliver changes in a timely and effective way there will be a negative impact on quality of service with residents directly affected, savings will not be achieved and a balanced budget will not be delivered.</p> <p><b>Consequence:</b></p> <p>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.</p> <p>Budget not balanced, savings not delivered, cost and price increasing.</p> <p>Health funding to support the changes may be withdrawn</p>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Adult Social Care business case and implementation plans</li> <li>➤ Adult Social Care Transformation Board – reporting into Recovery and Renewal board</li> <li>➤ Tracking of actions and savings</li> <li>➤ Support and challenge from People Too consultant partners</li> <li>➤ Better Care Fund (BCF) additional contribution to ASC confirmed. Additional income of £0.75m for 21/22 and £0.46m for 22/23</li> <li>➤ 22/23 Funding for Transformation partner agreed at 21/03/22 Cabinet</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Manage increased income from client contributions – by end of March 22 by Marc Gadsby Based on the Financial Assessment and Charging Workstream, live from July: New Client invoices raised to the value of <b>£361k</b> Backdated invoices raised the value of <b>£889k</b> Debt collected to the value of <b>£979k</b> Our target linked to this workstream is £300k for this year.</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Deliver the workstream actions in the adult social care transformation programme by end of March 23 by Marc Gadsby and Jane Senior - Good progress being made – monthly reporting of progress to ASC transformation programme board, monthly project report to Exec Board and weekly financial tracking progress to lead members and directors.</li> </ul>
--	---

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	4
Impact	3	3	2
Score	18	15	8

Date last updated: 22<sup>nd</sup> March 2022

**Risk 2: Pandemics**

**Risk Owner:** Corporate Leadership Team

<p><b>Direction of Travel</b></p>	<p>↔</p>
<p><b>Description:</b></p> <p>Further pandemics overwhelm our ability and /or our partners ability to provide services to required standards and staff continue to work under this pressure.</p> <p><b>Consequence:</b></p> <p>Increased demand on health and care systems. resulting in system pressures that impact ability to transform services or provide value for money and service quality.</p> <p>Increase in death rate and long term conditions arise which increasing demand on council services</p> <p>Significant impact on workforce availability due to illness</p> <p>Schools and local businesses impacted – closures</p> <p>Stretched council resources to manage the work</p> <p>Staff wellbeing and health deteriorates</p> <p>Additional unforeseen costs arise due to the impact of pandemics.</p>	<p><b>Current Controls:</b></p> <p><b>Maintaining resilience:</b> ongoing surveillance, contingency planning and the ability to reintroduce key capabilities such as surge testing and testing in an emergency.</p> <p><b>Response Capabilities:</b> Retain contingency measures to respond to unexpected events and the maintenance of the activation framework and protocol in the event of a resurgence of Covid-19 to a pandemic state or any other viral pandemic (Flu). Current Operation’s Room Framework is in place and ready for activation if and when require.</p> <p>Being prepared to respond to a resurgence of Covid-19 and its variance between 24 - 48hrs</p> <p><b>Continuous Specific Horizon Scanning:</b> Carrying out an ongoing daily specific infectious disease surveillance as part of Emergency Planning’s Daily Horizon Scan.</p> <p><b>Working Partnerships:</b> Continuing working partnership with the Council Public Health and being part of the Local Outbreak Management Plan &amp; Berkshire Outbreak Management Plan meetings</p> <p>Working closely with the Health &amp; Safety Department. Keeping up to date will the National Policy and Guidelines Working the Risk Board to look at impacts, consequence and mitigation.</p> <p><b>Actions Required:</b></p>

	<ul style="list-style-type: none"> <li>➤ Agreement on priority use of covid grants -Silver command</li> <li>➤ Priority areas for spend confirmed in revised Local Outbreak Management Plan – regular monitoring of covid grants and expenditure ongoing.</li> <li>➤ Return to workplace hybrid working policy</li> </ul>
--	--

	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	4	3
Impact	4	4	3
Score	20	16	9

Date last updated: 31<sup>st</sup> March 2022

**Risk 3: Temporary Accommodation**

**Risk Owner:** Executive Director of Place and Community

<b>Direction of Travel</b>	↔
<p><b>Description:</b></p> <p>If we fail to manage the increasing demand for temporary accommodation it will cost us financially and damage our reputation.</p> <p>There are financial and reputational risks 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>The conflict in Ukraine is also likely to impact the demand for housing</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 landlords and other housing providers</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Ensure our approach seeks out and replicates best practice.</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	4	3
Impact	3	3	2
Score	18	12	6

Date last updated: 17<sup>th</sup> March 2022

**Risk 4: Disposal of Assets**

**Risk Owner:** Executive Director Place and Community and Director of Finance

<b>Direction of Travel</b>	↔
<p><b>Description:</b></p> <p>If we don't dispose of sufficient assets to realise capital receipts we will be unable 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.</p> <p>Without significant asset disposals the Council's long term financial 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>Appointment of external support to advise and manage the programme of asset disposals as approved by the Cabinet report on 20 September 2021.</p> <p>Cabinet report 20 September 2021 sought 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>Avison Young have been selected as the preferred supplier and being appointed for the Phase I (Development of Asset Disposals Strategy) to be completed by early July.</p> <p>Further cleansing of the asset management data is continuing and unregistered properties are being processed by HB Law.</p> <p><b>Actions Required:</b></p> <p>(1) A strategic overview of the council's asset portfolio to identify assets suitable for disposal, whilst maintaining the council's ability to deliver services. Recommend packaging of assets into disposal lots so the council can obtain best consideration</p>



	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	3	3
Impact	4	4	4
Score	24	12	12

Date last updated: 22<sup>nd</sup> March 2022

**Risk 5a: Financial sustainability**

**Risk Owner:** Director of Finance

<b>Direction of Travel</b>	↔
<p><b>Description:</b></p> <p>In March 2021 the Council requested Exceptional Financial Support from the Department for Levelling Up, Housing &amp; Communities (DLUHC) in respect of the financial year 2021/22 to help it balance its budget. DLUHC agreed in-principle to provide support and commissioned CIPFA to undertake an independent and detailed financial assurance review of Slough Borough Council (the Council). Since the original capitalisation request for 2021/22 of up to £15.2m, the Council has identified further very substantial liabilities for previous years, which the Council is unable to meet from its reserves. These past liabilities also impact substantially on the financial position for the Council in the current financial year and beyond</p> <p>The S151 officer issued a statutory S114 notice in July 2021, outlining then estimated total potential liabilities across the Council of some £174m up to 2024/25, which had not been accounted for hitherto. As recognised by CIPFA in its <a href="#">report</a> in October 2021, there was a high likelihood that this figure could grow, and this has proven to be the case. The latest forecast is that the Council will need an unprecedented level of support of a capitalisation direction of a base case of circa £223m to 31 March 2022, with a further £84m for 2022/23 in order to sustain it for this period and allow it to set a balanced budget for 2022/23. Initial forward planning indicates that a further £172m will be needed for the period to 2028/29. These figures assume that the Council can</p>	<p><b>Current Controls:</b></p> <p>The Council approved a series of budget reports at its meeting on the 10<sup>th</sup> March including :</p> <ul style="list-style-type: none"><li>Revenue budget</li><li>Capital programme</li><li>Treasury management</li><li>S25</li><li>DSG</li><li>Council Tax Support</li></ul> <p>These reports included a wide range of proposals that will set a new start for the Council moving forward on its ambition for financial sustainability.</p> <p><b>Actions Required:</b></p> <p>The Council needs to balance its immediate budgets for:</p> <ul style="list-style-type: none"><li>2021/22</li><li>2022/23</li></ul> <p>And prepare its budget for 2023/24 by May 2022. Following approval of the 2022-23 budget attention has turned to delivery of the 2023-24 budget.</p>

deliver circa £20m per annum of recurrent incremental savings. The budget was approved by Cabinet on the 9<sup>th</sup> March

The Council's financial position has been the subject of regular briefings to members and DLUHC throughout 2021/22. The seriousness of the financial situation and how the Council found itself in this position remain of significant concern. This has been acknowledged and a financial recovery plan agreed. Whilst the current request of Government is unprecedented it has to be noted that the accounts and audits of the 2018/19 (including eight prior period adjustments), 2019/20, 2020/21 and 2021/22 accounts are yet to be completed, further prior period issues have since been unearthed and it is very likely that more may be uncovered during the continuing closure of the accounts process

**Consequence:**

In the medium to longer-term the Council cannot become a financially self-sustaining council without considerable Government support. The availability of significant future support is a key assumption underpinning the 2022/23 budget and will be for several future years

The immediate actions include:

- Continue to manage 21/22 budget and outturn position
- Ensure 22/23 budget savings can be delivered – a detailed review of all savings options has been undertaken
- Work up options for 23/24 savings – a schedule of savings options has been identified and further work is required to meet the overall target.

Training:

Programme of officer training has commenced  
Development of member training programme and support on financial matters – first training session is scheduled for 14th April

Regular communications to officers and members continue on the financial situation

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	4	1
Impact	6	5	4
Score	24	20	4

Date last updated: 1<sup>st</sup> April 2022

**Risk 5b: Accounting**

**Risk Owner:** Director of Finance

<b>Direction of Travel</b>	↔
<p><b>Description:</b></p> <p>The accounts and audits of the 2018/19 (including eight prior period adjustments), 2019/20, 2020/21 and 2021/22 accounts are yet to be completed, further prior period issues have since been unearthed and it is very likely that more may be uncovered during the continuing closure of the accounts process</p> <p>As has been reported to Council recent work on the 2018/19 accounts has identified that all the core statements, group accounting statements and 60% of the notes will need to be restated and work is ongoing on undertaking this. This will then form a solid base to take forward work on the 2019/20 and 2020/21 accounts</p> <p>In more detail the three issues with the 2018/19 accounts identified at the Audit and Governance Committee in May 2021 ie that:</p> <ul style="list-style-type: none"><li>• the appeals provision was understated because a business rates appeal had not been provided for;</li><li>• long-term debtors were overstated because a loan to Slough Children’s Trust had not been impaired for non-payment; and</li></ul>	<p><b>Current Controls:</b></p> <p>The Council has implemented a structured and well tested method for preparing its accounts using a whole team approach involving as many of the existing finance team as possible in order to upskill permanent members of staff and to spread the workload. This reflects that a number of key finance staff are likely to be heavily involved in other tasks such as the expenditure control panels</p> <p>The standard approach is that individual officers have been assigned a disclosure note to prepare (the preparer) and that each disclosure note will be subject to first line QA review by a reviewer. Given that some staff assigned a review role may be unfamiliar with undertaking QA review, then all work be subject to second line QA review. This will ensure that both the quality is maintained and the first line reviewer and the preparer understand the standard that the Council is aiming for.</p> <p>For the 2019/20 and 2020/21 accounts standard closing folders for both years have been set up with folders for each core statement and disclosure note</p> <p>All working papers are being filed on these folders so that there is a clear trail back from the accounts to centrally filed working papers rather than information filed on personal folders which seems to have been the experience in the past</p>

- agreeing a way forward regarding the understatement of minimum revenue provision (MRP) for the period 2016/17 to date.

have been followed up and completed and will result in:

- the appeals provision being increased by £4.5m in 2018/19;
- the loan to Slough Children's Trust being impaired by £2.4m;
- a prior period adjustment of £27m in respect of understated MRP has been calculated for the period to 31/3/2018 and a further understatement of £6m in 2018/19. i.e. MRP was understated by £33m to 31/3/2019. The cumulative understatement of MRP to 31/3/22 is £69m.

In addition to these previously identified issues, work on the accounts has recently identified the following further matters:

- £13m of s.106 contributions recognised as capital grants unapplied in 2016/17 will need to be restated as a long-term creditor, because the conditions associated with the agreements had not been met, therefore the contributions had been incorrectly recognised as income;
- a lease for a plot of land to be used for an Extra Care Home development had been incorrectly accounted for as follows:

For each core statement and disclosure note standard template workbooks are being used to collate information and produce the relevant disclosure. The purpose of using the standard template workbooks is to ensure there is a clear audit trail between the information reported in the accounts back to source documentation, and to provide clear evidence of quality assurance in the accounts preparation process

Each accounts workbook is structured with the following: a) summary sheet to collate and summarise the work done and containing hyperlinks to supporting information b) QA checklist – a standard checklist to evidence the QA, each checklist is tailored to the individual disclosure note c) review sheet for the reviewer to document their review and the preparer to use to respond to queries raised through the review process d) disclosure checklist – an extract from the CIPFA Accounts Disclosure checklist to ensure that the disclosure meets Code requirements e) analytical review to compare the current year with the previous one and seek explanations for variances over £1m; f) Grant Thornton (GT) expected paper checklist – an extract from GT's expected working paper list relevant to the disclosure or core statement linked to the information requested; g) disclosure note; h) supporting working papers – which may be in the same workbook or hyperlinked files

For 2018/19, the standard working paper filing system will be used and populated with the existing working papers. Discussions with external audit highlighted that although GT had provided an expected working paper checklist for the 2018/19 audit, the Council's finance team did not complete this. Consequently, most of the working papers used to support the final accounts for 2018/19 had to be requested

<p>a) lease rental payments of £2m had incorrectly been capitalised even though ownership of the land did not transfer to the Council. Consequently the payments should have been charged to revenue and a prepayment recognised in 2019/20;</p> <p>b) as a result of the cancellation of the capital project in 2021, £0.6m of development costs currently charged to assets under construction will have to be written off to revenue and have been added to the capitalisation direction;</p> <p>c) also as a result of the cancellation of the project, a £4.5m provision has to be recognised for an onerous contract in respect of the remaining 40 year term of the contract.</p> <ul style="list-style-type: none"> <li>• a number of cases where accruals have not been raised including:       <ol style="list-style-type: none"> <li>a) £2.2m of capital expenditure relating to 2019/20 but paid in 2020/21; and</li> <li>b) £1m of DSG-related expenditure paid in 2021/22 but relating to 2020/21.</li> </ol> </li> <li>• 132 assets misclassified as investment properties but which are operational assets. Correcting the misclassification will alter the asset values which is currently being worked through.</li> <li>• officers have reconciled the asset register to the housing management system for council dwellings for the years 2018/19 to 2020/21. This has identified minor discrepancies between the two systems and work is ongoing to identify the causes and</li> </ul>	<p>individually by GT and were supplied to them via GT's audit software – Inflo</p> <p>A review of the 2018/19 working papers on the Council's X: drive does not readily show a suite of working papers pulled together for GT. A copy of the working papers provided to GT has been requested from them so that the Council has a record and can see what was provided, and from what source</p> <p>For all three years main accounts, the Council will be moving away from the Big Red Button approach which the Council had been using in previous years. Instead, the Council will use a model with in-built validation checks which has been used before. The format will be A4 landscape and thus easier to view on-screen which is the way most users of the accounts view the annual statement of accounts</p> <p>Clearly this will mean restating the draft 2018/19 Statement of Accounts into the new format, but the 2018/19 accounts will be subject to triage to provide assurance for the s.151 officer. Restating the accounts will form part of that triage and enable us to draw out underlying issues</p>
---	---

rectify these. This does not have a material impact on the accounts.

- an exercise has been undertaken to review all provisions and contingent liability disclosures for completeness. This has identified a number of provisions which had not been identified:
    - a) £2.6m provision for refunds to tenants arising for the Thames Water v Southwark case;
    - b) Bad debt provisions had not been reviewed for some time and were materially understated. Work is ongoing, but the initial indication is that bad debt provisions in respect of General Fund items have been understated by £11m.
  - four loan repayment instalments for a loan to a school had not been collected totalling £28,000 in the two years since the loan was advanced. Processes are being established to ensure collection is made automatically and that this does not recur.
  - a review of the arrangements with SUR LLP indicates that loan notes in respect of land optioned to SUR for the Old Library Residential site will have to be impaired by £0.4m, because the scheme is unlikely to make a profit. Currently the senior debt loan of £9.7m is not thought to be at risk of impairment.
- As part of embedding improvements in the Council's accounting processes:
- a detailed programme of technical training for Finance staff was completed in November to bring staff up to date with

#### **Actions Required:**

The immediate actions are to prepare and have audited accounts from 2018/19 to 2020/21 and then 2021/22

The 2018/19 accounts are scheduled to be completed and made available for audit by the end of April 2022, Further sets of accounts for the following years will then become available on a quarterly basis during the rest of the year.

To feed the outcome of these accounts into the Council's forward financial planning

To design a structure for the permanent Slough finance team. A restructure proposal has been developed which includes a core financial reporting team reporting to a Chief Accountant.

technical developments and the new working paper templates for final accounts.

- regular two weekly meetings are being held with Grant Thornton to discuss technical accounting issues as they arise and agree a way forward as part of the closedown process. This should reduce delays once the audit of the accounts commences.

**Consequence:**

The Council has no properly prepared or audited financial base line since 1 April 2018 and thus has challenges preparing its budgets and financial planning going forward.

It has also not fulfilled its requirements to properly account for its stewardship of public monies.

It will face increased external audit fees and is having to have its staff spend a great deal of time “looking backwards” rather than planning forwards.

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	2	1
Impact	6	5	4
Score	24	10	4

Date last updated: 1<sup>st</sup> April 2022



**Risk 5c: Financial processes**

**Risk Owner:** Director of Finance

<b>Direction of Travel</b>	↔
<p><b>Description:</b></p> <p>Many of the Councils financial processes are not fit for purpose. These include by way of example:</p> <ul style="list-style-type: none"><li>➤ financial systems – the Agresso system is not fully used or documented</li><li>➤ financial capacity and skills – the number and skills of permanent staff in the team have in some cases considerable room for improvement</li><li>➤ financial processes – basic processes such as reconciliations are not documented or up to date</li><li>➤ insurance and other provisions were inadequate</li></ul> <p><b>Consequence:</b></p> <p>Breach of statutory duties Section 114 notice No recent accounts Challenges setting budgets</p>	<p><b>Current Controls:</b></p> <p>Specialist resources have been brought in to understand the nature and scale of the problems and to address them</p> <p>Finance action plan reported to full Council for each meeting (with the exception of March when the budget papers will be tabled)</p> <p>Finance and Commercial service business plan has been developed to ensure future sustainability of the service.</p> <p><b>Actions Required:</b></p> <p>The finance action plan which is reported to Council as noted above sets out in detail the current position at each meeting on these issues and the actions being taken. This has been updated on a monthly basis and reported to Cabinet. The report shows the significant progress that has been made in all areas during 2021/22.</p> <p>A business plan has been developed for the service for 2022-23 which includes a range of key performance indicators and targets for delivery of key change initiatives.</p>

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	3	1
Impact	6	5	4
Score	24	15	4

Date last updated: 1<sup>st</sup> April 2022

**Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council**

**Risk Owner:** Director of Finance

<p><b>Direction of Travel</b></p>	<p>↔</p>
<p><b>Description:</b></p> <p>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. H&amp;S legislation states you are still liable even if contractors undertake work.</li> <li>➤ Lack of effective processes and systems consistently being applied.</li> <li>➤ Health and Safety 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>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Health &amp; Safety (H&amp;S) professional and advisers in post</li> <li>➤ A health and safety management system (policy and codes of practice) in place. These are regularly reviewed and updated, clearly communicated and placed on SBC insite</li> <li>➤ Corporate health &amp; safety 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>➤ Health &amp; safety training programs in place, available face to face and online. Mandatory training identified and in place.</li> <li>➤ Lone worker In-check and personal safety devices in place</li> <li>➤ Monitoring of health &amp; safety indicators at Health &amp; Safety Committees (bi-monthly) and Health &amp; Safety Board (bi-monthly).</li> <li>➤ Trade Union consultation with health and safety trained representatives present (Corporate Consultative Forum)</li> <li>➤ Compliance monitoring 'Building Compliance Group' (monthly)</li> <li>➤ Audit program for 2022-2023</li> </ul>

- lone working and violence
- use of machinery
- inadequately managed buildings
- inadequate contract management

**Consequence:**

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

**Actions Required:**

- Online accident reporting for accurate monitoring and tracking. Business case will be submitted in April 2022.
- Monitoring of actions from accidents and audits to ensure lessons are learnt and actions are implemented through an online system. Business case will be submitted in April 2022.
- Health & safety team will be auditing high risk areas of the council: asset management, environmental services, strategy and infrastructure and lone workers. Lower risk areas to conduct self-audits . Responsibility of AD/GM's. Corporate Leadership Team approved new audit format in November 21 following report from Health & Safety Board. Self-audits approved by Corporate Consultative Forum meeting on March 7<sup>th</sup> 2022. Email to be sent out by executive director as CLT H&S Lead. Awaiting confirmation that this has been issued.
- Gap analysis of training needs, provision and uptake. Work commenced with Workforce Development in identifying risk assessment and accident investigation training. All managers and staff encouraged to complete mandatory H&S online training via communications issued to all staff and managers. All managers have been provided with instructions on how to determine the compliance status of staff.
- New corporate strategy to be developed for 2022 onwards and directorate plans to be developed H & S Board has requested a new strategy and this will be presented to Corporate Leadership Team (CLT) in March 2022 – awaiting feedback from CLT.

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

Date last updated: 22<sup>nd</sup> March 2022

**Risk 7: Elections and Electoral Registration**

**Risk Owner:** Monitoring Officer

<p><b>Direction of Travel</b></p>	<p>↑</p>
<p><b>Description:</b></p> <p>Failure to deliver elections and maintain the electoral register leads to a challenge of an electoral outcome:</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>➤ Potential for electoral fraud</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> <li>➤ All matters pertaining to elections are the personal responsibility of the RO and any failings would give rise to personal liability</li> </ul>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Project plan including detailed risk register</li> <li>➤ Weekly project meetings</li> <li>➤ Documented internal procedures</li> <li>➤ Monitoring by Electoral Commission through appropriate performance standards &amp; surveying</li> <li>➤ Strong counter fraud measures in place which are used as an exemplar in other local authorities</li> <li>➤ Adequate insurance (Returning officer - personal liability)</li> <li>➤ IT reserve high level on-call</li> <li>➤ Adequate insurance cover is in place for the RO, with a nil excess</li> <li>➤ Specialist resources in place to provide resilience to deliver the elections</li> <li>➤ Statutory review of polling places completed</li> <li>➤ Count venue identified</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>➤ Bespoke project plan for Slough to tailor to local circumstances</li> <li>➤ Provide reporting &amp; statistics on the management of the register for accuracy and completeness.</li> </ul>

	<ul style="list-style-type: none"> <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> <li>➤ Post-election lessons learned review and reported back to electoral commission</li> </ul>
--	---

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	2	2
Impact	4	4	3
Score	16	8	6

Date last updated: 21<sup>st</sup> March 2022

**Risk 8: Recovery and Renewal Plan**

**Risk Owner:** Corporate Leadership Team

<p><b>Direction of Travel</b></p>	<p>↔</p>
<p><b>Description:</b></p> <p>The Council has a wide range of recovery and renewal actions to undertake arising from the various reports it has recently received</p> <p>A major focus at the moment across the Council is the completion of functional assessments by all services identifying gaps in capacity and capability to inform the construction of then costed plan action plans</p> <p>The requirements is to in the first three months prepare and agree an Improvement Plan to the satisfaction of the Commissioners (which may include or draw upon improvement or action plans prepared before the date of these Directions), with resource allocated accordingly and, as a minimum, the following components:</p> <p>An outline action plan to achieve deliver financial sustainability and to close the long-term budget gap identified by the Authority across the period of its medium term financial strategy (MTFS)</p> <p>An action plan to achieve improvements in relation to the proper functioning of democratic services, to include rapid training for council officers, a revised term of reference for the Audit and Corporate Governance Committee, and the agreement of an Annual Governance Statement for 2020-21</p>	<p><b>Current Controls:</b></p> <p>Draft recovery plan is to be presented to cabinet on 29<sup>th</sup> March</p> <p>The Corporate Leadership Team has overseen the functional capability assessments and these are now being developed further into costed plans.</p> <p>The returns are then being shared between colleagues and held corporately in order to allow a comprehensive corporate plan to be drawn up</p> <p><b>Actions Required:</b></p> <p>Complete review of all functions          Costed improvement plans to be completed          Prioritisation of ongoing services and service levels          Sale of assets          Downsizing of the Council          Investment in services that allow the Council to function safely          Reprioritised digital and ICT improvement programme          Data and Insight to support service delivery and decision making</p>



An action plan to achieve improvements in relation to the proper functioning of the scrutiny function, to include a review of the Council strategic risk register to make it fit for purpose

An action plan to achieve improvements in relation to the proper functioning of internal audit, which addresses outstanding management actions and includes the commissioning of an independent review of the internal audit contract and a fully costed plan for establishing an internal audit function that reflects best practice

An action plan to achieve improvements in relation to the proper functioning of the procurement and contract management function, which includes an independent review

An action plan to achieve improvements in relation to the proper functioning of the Authority's IT

A suitable officer structure and scheme of delegation for the Authority which provides sufficient resources to deliver the Authority's functions in an effective way, including the Improvement Plan and its monitoring and reporting, prioritising permanent recruitment and/or longer- term contract status of interim positions

Other matters are related to the overall recovery and renewal plan and reported elsewhere – such as asset sales, budget and accounts preparation etc

**Consequence:**

The recovery plan will be submitted by the lead commissioner to DHLUC to provide assurance that the council is addressing the government direction.  
Preparing these plans will enable the Council to set its strategic direction and set the Council on its way to recovery.

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	3
Impact	4	3	2
Score	24	15	6

Date last updated: 17<sup>th</sup> March 2022

**Risk 9: Business Continuity and Emergency Planning**

**Risk Owner:** Director of Finance

<p><b>Direction of Travel</b></p>	<p>↔</p>
<p><b>Description:</b></p> <p>Failure to deliver and maintain emergency planning and business continuity arrangements will lead to the Council at risk of being unable to continue its business should a serious event cause disruption or an emergency occurs.</p> <p>Failure to have a permanent qualified and experienced Emergency Planning Team in place to respond to incidents and disruption, the Council will lose its resilience to respond to these situations.</p> <ul style="list-style-type: none"> <li>➤ Failure to have a Major Incident Plan (MIP) in place</li> <li>➤ Failure to have a Business Continuity Plan in place</li> <li>➤ Lack of Exercising Emergency Response Arrangements &amp; Plans -the lack of Exercising (Testing) the Arrangements (Actions, Process and Protocols) and the Plans (MIP) means we do not reveal gaps, or points of failure.</li> <li>➤ Lack of Exercising Business Continuity Plan the lack of Exercising (Testing) the Arrangements (Actions, Process and Protocols) and the Plans (MIP) means we do not reveal gaps, or points of failure.</li> </ul> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Unavailability of Council offices / depots due to explosion, fire flood or police cordons around Council buildings</li> </ul>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Draft Business Continuity (BC) Plans</li> <li>➤ Emergency Planning procedures</li> <li>➤ Emergency planning and business continuity lead in place on an acting up arrangement</li> <li>➤ A secondee in place to backfill the above acting up arrangement</li> <li>➤ Sufficient Response Officers (Local Authority Liaison Officer (LALO) &amp; Rest Centre Managers (RCM)) who can be utilised in the event of an emergency.</li> <li>➤ Arrangements and links in place with TVLRF &amp; Partner Organisations</li> <li>➤ Utilising lessons learnt from Covid</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Currently reviewing the Major Incident Plan &amp; Emergency Arrangements</li> <li>➤ Currently reviewing the Business Continuity Plans &amp; Business Continuity Management in response to the organisation restructure and the availability of the IT disaster Recovery will assist and support this process.</li> <li>➤ Exercising of Emergency Response Arrangements &amp; Plans</li> <li>➤ Exercising of Business Continuity management &amp; Plan</li> </ul>

<ul style="list-style-type: none"> <li>➤ Operational emergencies due to severe weather conditions, fire, or any other major incident.</li> <li>➤ Availability of staff to deliver key services if trained volunteers are taken away to deal with a major incident (the Council is a Category 1 responder under the Civil Contingencies Act).</li> <li>➤ Loss of key business systems due to power problems or system failure.</li> <li>➤ Sustained industrial action affecting key services.</li> <li>➤ Adequacy of contractor's business continuity plans.</li> <li>➤ Shortage of staff to deliver key services in the event of any viral pandemic, flu pandemic or similar</li> <li>➤ Inadequate IT disaster recovery arrangements leading to dislocation of Council services. (ICT Owned)</li> <li>➤ Significantly prolonged service disruptions</li> <li>➤ Loss of access to key systems</li> <li>➤ Normal service takes longer to resume</li> <li>➤ Increased costs to rectify disruptions</li> <li>➤ Harm / Injury / Death to Staff or the wider public</li> <li>➤ Failure to achieve the Council's current strategic priorities.</li> <li>➤ Liable with non-compliance with relevant legislation resulting in prosecution and civil claims.</li> <li>➤ Reputational damage / loss of credibility</li> </ul>	<ul style="list-style-type: none"> <li>➤ In person, one to one and online training to be completed for Gold, Duty Gold Officers, Duty Sliver Officer/EOC Managers, LALOs &amp; RCMs</li> <li>➤ Securing more LALOs, RCMs</li> <li>➤ A crucial necessity recruit Volunteer Response Support Staff to staff and run the Emergency Rest Centres and the Emergency Operation Centre.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>➤ Emergency Planning (The Council) has a dynamic framework that can be utilised by the emergency planning team to respond to both a major incidents and business continuity interruption while the Major Incident Plan (MIP) &amp; BC plans undergo the current review.</li> <li>➤ The risk currently identified here is if there was no permanent Emergency Planning team in place to respond then the Council will lose its resilience to respond dynamically to the emergency while the plans undergo the current review.</li> </ul>
--	--

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	2
Score	24	20	6

Date last updated: 28<sup>th</sup> March 2022

**Risk 10: Service delivery risk due to workforce recruitment and retention issues**

**Risk Owner:** Director of Finance

<p><b>Direction of Travel</b></p>	<p>↔</p>
<p><b>Description:</b></p> <p>The Council is unable to deliver services for our residents because of the inability to recruit and retain staff, including the right calibre of staff in specialist roles. This is also applicable to Slough Children First.</p> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ A higher reliance on agency staff has a direct impact on budgetary pressures</li> <li>➤ Significant numbers of interims in leadership roles leads to staff uncertainty about future sustainability and continuity of management</li> <li>➤ Higher costs due to cost of recruitment to replace staff who have left</li> <li>➤ Loss of corporate memory leads to inefficiencies and additional costs</li> <li>➤ Staff turnover includes hard to fill posts which has an impact on workloads in teams and increases staff absences, wellbeing and resilience</li> <li>➤ Employee disengagement leading to reduced productivity</li> <li>➤ Failure to maintain required levels of service delivery affecting our residents, especially statutory obligations</li> <li>➤ Reduced staffing levels will impact the quality of service being provided</li> </ul>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Engagement with the workforce through regular communications and briefings to provide reassurance to staff of the development and then progress of the recovery process, including trade union colleagues.</li> <li>➤ Process in place to fill vacancies in transitional structure where risk areas have been identified</li> <li>➤ Slough Children First continue to invest to recruit a permanent workforce including overseas recruitment and apprenticeships</li> <li>➤ Functional capability assessments to identify Workforce profile gap analysis to understand where gaps exist, and consider the affordability of the future operating model</li> </ul> <p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>➤ Development of functional capability action plans</li> <li>➤ Development of a recruitment and retention strategy, to align with the future operating model</li> <li>➤ Tracking of staff turnover rates to Corporate Leadership Team and to workforce committee and Board within Slough Children First - monthly</li> <li>➤ Development of communications plan for staff briefings</li> <li>➤ Appraisals and performance management of staff</li> <li>➤ Review of current pay and reward structure of the council</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Tracking of specific issues through analysis of exit interviews</li> <li>➤ Slough Children First are implementing a recruitment and retention measures as per the business plan</li> </ul>
--	---

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	4	2
Impact	4	4	3
Score	16	16	6

Date last updated 17<sup>th</sup> March 2022

**Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection**

**Risk Owner:** Executive Director People (Children)

<b>Direction of Travel</b>	↓
<b>Description:</b> <ul style="list-style-type: none"><li>➤ The SEND Local Area Inspection took place in September/October 2021. The report highlighted significant areas of weakness.</li><li>➤ The local area includes the local authority SEND services, Children’s Social Care and Health partners.</li><li>➤ The area was required to produce a Written Statement of Action (WSOA), which highlights how we will address the areas of concern. This was produced and sent to Ofsted/CQC on 18<sup>th</sup> February. It was approved by Ofsted and CQC as fit for purpose but with a letter of recommendations to add to the WSOA.</li><li>➤ There is an approximate timeline of 18 months for improvements to be demonstrated in which Ofsted are likely to be back for inspection again.</li><li>➤ Staff turnover and absence is impacting significantly on delivery of SEND services</li><li>➤ Current SEND service is not fit for purpose and additional resources are required.</li></ul>	<b>Current Controls:</b> <ul style="list-style-type: none"><li>➤ Current controls are limited as the LA team lacks capacity.</li><li>➤ Monthly SEND strategic board meetings</li></ul> <b>Actions Required:</b> <ul style="list-style-type: none"><li>➤ Additional SEND staffing resources are needed to improve functioning of the team and secure improvement</li><li>➤ Implement, with all relevant partners, the WSOA when completed</li><li>➤ Implement Dedicated Schools Grant (DSG) recovery plan in partnership with the Department for Education (DfE)</li><li>➤ Implement WSOA with partners, albeit with limited resources.</li></ul>

**Consequence:**

- Reputational risk
- Failure to carry out statutory duties
- Vulnerable children not getting the full support they are entitled.
- Failure to reduce High Needs Block overspend
- Potential DfE intervention
- Negative Ofsted re-inspection outcome
- Deterioration of relationship with stakeholders/resident and partners

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	2
Impact	4	5	2
Score	24	20	4

Date last updated: 29<sup>th</sup> March 2022



**Risk 12: Cyber Security**

**Risk Owner:** Director of Finance

Direction of Travel	↑
<p><b>Description:</b></p> <p>Failure to adequately protect our information and technology assets against an attack specifically and deliberately (targeted), collectively as part of a wider attack or inadvertently by an internal actor breaching policy and procedures.</p> <p><b>Consequence:</b></p> <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><b>Current Controls:</b></p> <ul style="list-style-type: none"><li>• Procured membership of SEGWARP and other government alert agencies This provides regional alerting on vulnerabilities that SBC needs to be aware of / intelligence sharing / threats / policy development SBC have also registered with the Cyber Resilience Service for the south east to enable a regional approach to cyber alerting.</li><li>• Ensure security patching is up to date and continues regularly. An interim resource has been engaged to check and apply security patching.</li><li>• Periodic and regular 3rd party penetration testing. 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.</li><li>• Cyber Security support from market leading 3rd party. Softcat are contracted to provide additional cyber security support. This covers the following<ul style="list-style-type: none"><li>○ Quarterly Security Controls Assessment</li></ul></li></ul>

- Breach Assessment annually
- Security Improvement Programme Leadership

Organisation and Execution of cyber essentials audit action plan. Actions to complete before the end of 2021

- Communications to staff has been increased through councils Newsround and subject specific emails in particular awareness on cyber security issues, including phishing emails, scam calls & data protection responsibilities.
- Documented and detailed security procedures have now been put in place for patching, testing and incident handling & testing of these is in progress
- DLUCH Funding obtained following application and workshops - £200k
- Cabinet approval for a continuous improvement programme for IT security hardware and software, for 3 years.
- 
- Remedial / Modernisation programme has targeted security improvements under emergency funding and agreed

	<p><b>Actions Required:</b></p> <ul style="list-style-type: none"> <li>• Compliance - fortnightly monitoring audit actions</li> <li>• Implement security solutions as per the IT modernisation programme</li> </ul>
--	---

	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	3	2
Impact	3	3	3
Score	15	9	6

Date last updated: 31<sup>st</sup> March 2022

**Risk 13: Information Governance and General Data Protection Regulations (GDPR)**

**Risk Owner:** Director of Finance

Direction of Travel	↔
<p><b>Description:</b></p> <p>Failure to resource our ability to respond to GDPR legislation can incur significant fines and reputational damage.</p> <p>GDPR came into force in May 2018. 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 corporate reputation</p> <p>Civil claims for damages</p>	<p><b>Current Controls:</b></p> <p>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 (IT business development manager)</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.</p> <p>GDPR training for new starters to minimise breaches of GDPR</p> <p>External review of compliance by Internal Audit</p> <p>Initial data mapping completed by SBC supported by RSM</p> <p>The council has updated its information governance policy in November 21 and this has been signed off by the IG board, the updated policy supports the process by which an organisation obtains and provides assurance that it is complying with its legal, policy and moral responsibilities in relation to the processing of information. Alongside this an IG Improvement plan has been developed and will be monitored through the Information governance board moving forward.</p> <p>All aspects and issues of GDPR have been drawn into one place, a programme to confirm compliance or implement required controls where necessary is being developed and will report into the council's information governance board.</p>

		<p><b>Actions Required:</b></p> <p>The DPO role has been identified in the revised ICT restructure and funding has been agreed. This awaiting approval from HR/Finance to proceed. The function of DPO is still held on an interim basis by the group manager - IT Internal Audit for GDPR undertaken in November 2021- actions are being implemented</p>	
	<b>Inherent Risk</b>	<b>Residual Risk</b>	<b>Target Risk</b>
Likelihood	4	3	1
Impact	3	3	3
Score	12	9	3

Date last updated: 31<sup>st</sup> March 2022

**Risk 14: Council Companies**

**Risk Owner:** Director of Finance

<p><b>Direction of Travel</b></p>	<p>↑</p>
<p><b>Description:</b></p> <p>If we fail to review the relevance and rationale for each of the Council’s Companies, we open the Council up to potential financial losses, reputational damage and legal challenge.</p> <p>The Council has a number of subsidiaries and joint ventures to deliver a range of services or address specific issues. Given the Council’s current financial and operational circumstances, and issues that have been identified to date, the rationale for continuing to have these companies needs to reviewed.</p> <p>In addition, a wide range of governance, management, operational and financial issues have been identified over a number of years and not been addressed. These need to be (a) reassessed to reflect the latest available information relevant to the companies and (b) revised actions implemented. There is a risk of poor service delivery, ineffective decision making, poor oversight, poor value for money and additional reputational and financial risk for the Council (e.g. additional costs, non-repayment of loans, grant clawback)</p> <p><b>Consequence:</b></p>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>➤ Establishment of corporate oversight board for Slough Urban Renewal</li> <li>➤ Appointment of new directors and senior responsible owners with clarity on roles and reporting</li> <li>➤ Regular Board meetings established at all active companies</li> <li>➤ Establishment of shareholder oversight group for GRE5</li> <li>➤ Improved performance reporting to company Boards</li> <li>➤ Establishment of monthly financial reporting from key companies into the Council</li> <li>➤ Internal audit tracker for key issues to monitor progress through to issues getting closed down</li> </ul> <p><b>Actions Required:</b></p> <p>A wide range of workstreams are underway with the immediate actions focused on:</p> <ul style="list-style-type: none"> <li>➤ Closing down all dormant companies – four out of six companies have given notice of strike off and this will be completed by May 2022. The remaining two are in the process of being closed down.</li> <li>➤ Ground Rent Estates 5 – execution of Council loan; continue to support litigation proceedings; development of exit strategy. Final draft loan agreements have been</li> </ul>

<ul style="list-style-type: none"> <li>➤ Additional financial pressure on existing Council budgets that are not within plan</li> <li>➤ Poor service delivery, especially in relation to housing, due to poor contract management and controls</li> <li>➤ Potential grant clawback across a range of companies which will have implications for the Council. e.g. James Elliman Homes, Ground Rents Estates 5</li> <li>➤ Reputational damage to the Council as a result of the failure of a number of high profile initiatives with a national interest. e.g. Nova House</li> <li>➤ Key strategic sites are not developed – failure to achieve the Council's strategic objectives and key outcomes. e.g. Slough Urban Renewal</li> </ul>	<p>agreed by all parties with final changes required before seal in April 2022.</p> <ul style="list-style-type: none"> <li>➤ James Elliman Homes – action recommendations from the Options Review (led by Local Partnerships); approve revised Service Level Agreement; undertake review of rental levels/tenants across the portfolio; service improvements plan, continued improvements to performance reporting and oversight.</li> <li>➤ Slough Urban Renewal – in principle agreement obtained for the restructuring of the Council's commercial relationship with Muse. Progression with negotiations and Heads of Terms for the SUR key sites (Montem, Wexham, Haymills and Stoke Wharf). Due diligence completed re NWQ for potential disposal/partnership change – transaction negotiations and heads of terms in development. Agree changes to the Partnership Agreement including revised business plan (all FY 22/23).</li> <li>➤ DISH – establish regular performance reporting to the Board, commence high level options review to explore the potential of transferred DISH properties into the HRA, commercial review of DISH lease, preparation of a service level agreement to reflect the services the Council is providing (programmed for FY 2022/23).</li> </ul>
---	--

	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	3	3
Impact	4	3	2
Score	20	9	6

Date last updated: 22<sup>nd</sup> March 2022

## Risk 15: Energy Costs

**Risk Owner:** Director of Place and Community

<p><b>Direction of Travel</b></p>	<p>↓</p>
<p><b>Description:</b></p> <p>Significant uncontrolled escalation of energy wholesale costs directly resulting from the Russian/Ukraine war on 24<sup>th</sup> February 2022 suspended the Councils energy tenders for 2 weeks, placing the Council at risk to moving to ‘out of contract rates’ with Suppliers, in addition to risk of the Council being in contract with Gazprom for its gas supply.</p> <p>Prior to the war the energy wholesale markets had already seen a 300% escalation in wholesale prices between (Feb 21 and Feb 22), which led to an energy Council forecast increases in 22/23 energy costs to £3m per annum being reported to Cabinet on 17<sup>th</sup> January 2022.</p> <p>Following the declaration of war energy market reached 480p/therm and at all-time peak of 700p/therm on 7<sup>th</sup> March (resulting in trading being suspended) and power costs of £370/MWh against pre-war levels of 170p/therm and £170/MWh. The market has slightly retraced but wholesale prices are still significantly higher than pre-war and the cost of energy is very high.</p> <p>The Council energy supply contracts were finally tendered and locked in on Friday 24<sup>th</sup> March, in total 7 contracts covering corporate assets, housing assets and street lighting (also some</p>	<p><b>Current Controls:</b></p> <ul style="list-style-type: none"> <li>• Internal Energy group set up to monitor energy spend and consumption. Beond provide billing and metering services to ensure accurate billing. Claw back overpayments. Remove unused meters, add new/existing meters under corporate contract.</li> <li>• Risk management strategy developed to determine when purchase energy volume under new flexi Gas and Energy (HH) contracts. Energy brokers Beond will advise on opportunistic purchasing (markets retrace). Assume future gas and energy volume at lower market rate during Q2, Q3 and Q4 – provisional estimate <b>£100k</b> saving but entirely dependent on market rates at time of purchase</li> <li>• Housing recharge energy costs for communal heating and lighting to residents – needS a paper to determine the level of recharge and whether HRA reserve picks up some of this cost. <b>(currently estimated at £1.1m)</b></li> <li>• PFI School recharge energy costs to be negotiated and agreed <b>(currently estimated at £1.2m)</b></li> </ul> <p><b>Actions Required:</b></p>



PFI schools). 5 of these are fixed contracts and 2 are flexi contracts.

The estimate cost of these energy supply contracts is **£5.13m in 22/23** against the (21/22 outturn of £2.1m). The budget for energy was set at £3.1m for 22/23.

**There is now an estimated £2million revenue pressure overall on energy costs across the Council corporate assets, street lighting, PFI school and housing.**

The breakdown is as follows:

- Housing energy costs are forecast at: £1.1m
- PFI schools' energy costs are forecast at: £1.2m
- Street lighting energy costs are forecast at: £ 0.87m
- Corporate building energy costs are forecast at £1.96m

**Consequence:**

- Cost of street lighting has more than doubled
- Cost of corporate assets have nearly tripled
- Cost to tenants and leaseholder energy cost has tripled
- Cost of PFI school energy costs has tripled
- Overall revenue pressure of energy costs is £2m+
- Reputational damage through potential closure of sites
- Inability to afford energy costs.
- Service provision impacted

- Change/amend heating/lighting/ventilation controls – for each 1% reduction in consumption across the portfolio of Corporate/community Buildings we would save approximately **est. £25k saving**
- Asset disposal program will see a reducing number of buildings provided with SBC funded heat, light and power – provisionally **est. £100k saving** in 2022/23 but entirely dependent on sales programme yet to be determined
- Temporary or part closure of existing assets to reduced consumption (changing rooms, other community buildings, SMP, Priors Close) **est. £50k saving**
- Transfer of 5 children centres to the private sector – Jan 23 **est. £10k saving**

Papers/Business Cases

- Re-Fit Programme Energy efficiency measures for remaining buildings will prove effective in reducing energy costs but requires capital investment and a longer return on investment. A business case will be developed.
- Paper on HRA recharge costs will be required on agreed rates to recharge tenants for energy costs for communal heating and lighting.

	<ul style="list-style-type: none"> <li>Street Lighting timer controls to reduce lux levels require investigating to determine the consumption reduction and potential reduction of costs</li> </ul>

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	3
Score	24	20	9

Date last updated: 29<sup>th</sup> March 2022

**Risk 16: Impact of the conflict in Ukraine**

**Risk Owner:** Chief Executive

<b>Direction of Travel</b>	↔
<p><b>Description:</b></p> <p>Like all local authorities Slough is responding to the conflict in Ukraine.</p> <p>Specifically we will be exploring the extent to which we can provide accommodation for refugees.</p> <p>There will be resource required to manage the response.</p> <p>Impact on supply chains, and service requirements, especially housing and education,</p> <p><b>Consequence:</b></p> <ul style="list-style-type: none"> <li>➤ Accommodation required and service demand</li> <li>➤ Resource required to respond and manage</li> </ul>	<p><b>Current Controls:</b></p> <p>CLT discussion 16 March 2022 Learning from One Slough approach that proved effective during Covid</p> <p><b>Actions Required:</b></p> <p>AD to be confirmed to lead response One Slough group to be set up Council processes to be established</p>

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	6	3
Impact	4	3	2
Score	24	18	6

Date last updated: 17<sup>th</sup> March 2022

## 6X4 Matrix guidance

Likelihood	Negligible Impact	Marginal Impact	Critical Impact	Catastrophic Impact
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

### 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.

	<b>Negligible</b>	<b>Marginal</b>	<b>Critical</b>	<b>Catastrophic</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
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
Political	Could have a major impact on 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

	<b>Negligible</b>	<b>Marginal</b>	<b>Critical</b>	<b>Catastrophic</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
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

**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Extraordinary Audit & Corporate Governance Committee

**DATE:** 21<sup>st</sup> April, 2022

**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 – END OF QUARTER 4 - 2021/22****1. Purpose of Report**

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 ongoing improvements to the outstanding actions and comments on the report.

**3. The Slough Joint Wellbeing Strategy and the JSNA**

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.

**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 indicates poor governance and potentially exposes the	Red	Pro active officer risk and audit board meets monthly.  Pro active management of internal audit	Red/Amber (currently, work over the coming months will improve this to Green)

Council to a wide variety of risks.		Pro active management of responses to audit recommendations  Additional short term support being engaged to strengthen the process even further.	
-------------------------------------	--	--	--

(c) Legal Implications

There are no legal implications in this report.

(d) Equalities Impact Assessment

There is no identified need for an EIA.

5. **Supporting Information**

5.1. **Improvements to the monitoring and completion of internal audit actions.**

The Council's response to agreed internal audit actions should lead to the strengthening of internal controls and the control environment. In turn this should contribute to the achievement of the organisation's objectives and assist the Council in managing its risks. Officers have strengthened the arrangements for monitoring and verifying completion of audit actions and since the last committee meeting have focused attention on:

5.1.1. **Finalising 2021/22 Audits**

**There are 34 internal audit projects planned for 2021/22.**

- To date 15 internal audit reports have been finalised this financial year.
- Council officers are working with internal audit to ensure that reports are finalised within two weeks of issuing the draft report.
- 140 new recommendations have been made in 2021/22 reports. 44 have been completed, 79 actions are not yet due and 17 are overdue. 54 actions are not due until later this year.
- Officers continue to have regular dialogue with Internal Audit regarding the content and scope of these audits. Any changes to the plan will be shared with the Committee.
- The internal audit plan 22/23 has been drafted and will be agile to reflect changes in circumstances, including plans develop an in house internal audit function.



### 5.1.2. Completion of Internal Audit actions

- All internal audit actions have been reviewed by actions owners and executive directors, including actions that a deemed not relevant due to changes in circumstances. Actions from previous year's audits are also reviewed to ensure they are more relevant to the service area.
- Business Continuity and Emergency Planning actions have been extensively reviewed by a new team in place to implement the actions.
- Progress is being made closing actions on the tracker. Evidence of actions completed is obtained and quality assured by group manager commercial, and, retained for use in follow up audits.

5.1.3. The status of audits for the previous **financial years** is as follows:

Totals	Total	High	Medium	Low
Not Due	4	0	3	1
Overdue	67	2	33	32
Complete*	205	26	91	88
<b>Total</b>	<b>276</b>	<b>28</b>	<b>127</b>	<b>121</b>

\*includes actions that are no longer relevant or closed as duplicates

- Progress has been made in closing down management actions from previous financial years. There are now 205 actions or 74 per cent completed from a total of 276 actions.
- There has been an improvement in this position since the last report to the committee, completed actions have increased from 195 to 205 actions.

5.1.4. The status of audits for the **current financial year 2021/22** is as follows:

Totals	Total	High	Medium	Low
Not Due	46	16	20	10
Overdue	42	8	15	19
Complete	52	4	23	25
<b>Total</b>	<b>140</b>	<b>28</b>	<b>58</b>	<b>54</b>

- There are now 51 actions or 37 per cent completed from a total of 140 actions, note 32 per cent of actions are not yet due for completion.
- The number of management actions has increased in the current financial year as audits are finalised.

5.1.5. The overall position as at **1<sup>st</sup> April 2022** is as follows:

Totals	Total	High	Medium	Low
Not Due	50	16	23	11
Overdue	110	10	48	51
Complete*	257	30	114	113
<b>Total</b>	<b>406</b>	<b>54</b>	<b>178</b>	<b>174</b>

\*includes actions that are no longer relevant or closed as duplicates

- There are now 257 actions or 63 per cent (including 25 actions deemed to be no longer relevant or duplicated) completed from a total of 406 recommendations due for completion.

- The number of completed actions has increased since the last meeting from 237 to 257.
- 55 per cent of high risk actions due have been completed and 64 per cent of medium risk actions due have been completed. In addition, 64 per cent of low risk actions due have also been completed.

5.2. **Governance and monitoring of management actions**

- Outstanding internal audit actions are being actively monitored on a regular basis including reporting into corporate leadership team.
- Attached at Appendix A is a list of all outstanding management actions broken down by directorate and service area.

6. **Comments of Other Committees**

There are no comments from other Committees.

7. **Conclusion**

Members are requested to comment on the details of the report.

8. **Appendices Attached**

Appendix 1 – Details of all high and medium outstanding agreed management actions by directorate.

9. **Background Papers**

None.

## Corporate Operations High and Medium rated actions outstanding

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
21/22	High	13.21/22 Council Tax	The Council will restrict the ability of staff to place markers on accounts. This may include limiting such action only to relevant managers or requiring all markers to be approved by a relevant manager before being placed. As part of this, guidance and instructions will be prepared and shared with all staff with access to place markers on council tax accounts. This may form part of an existing or new procedure note and will include why, how and when markers should be used.	Chris Boylett	21/12/2021	Overdue	Processes currently being reviewed and instructions on codes being used will be issued but cannot closedown or restrict codes until review below completed. Target date likely to be Sep 22.
21/22	Medium	13.21/22 Council Tax	The Council Tax team will complete a review of all accounts with circumstance codes (markers) on a quarterly basis, which will be checked for accuracy by a relevant manager. This will include confirming markers are appropriate (and providing the reasons why) and rectifying those that are not appropriate (and commencing recovery action where required).	Chris Boylett	21/12/2021	Overdue	Currently underway but limited resource available at present due to other priorities. Priority cases being dealt with first. Target date likely to be Sep 22
21/22	High	13.21/22 Council Tax	The Revenues Manager will undertake a review of current Council Tax arrears cases in order to identify cases where debts are	Chris Boylett	31/03/2022	Overdue	The service is currently trying to recruit the required resource. This is proving challenging as demand for

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			not considered economically viable to be chased. These cases will be recommended for write off.				this type of resource is very high
21/22	Medium	15.21/22 Housing Benefits	The Housing Benefit Team will complete an exercise to determine the reporting arrangements for housing benefit related performance information, covering the following: • The agreement of key performance indicators (KPIs) that will be reported on, such as timeliness of decisions and quality checks; • The forum at which these KPIs will be reported; • The frequency that this forum will meet to discuss the reports; • The service-level representation at these meetings; and • How matters will be escalated within the Council's governance structure.	Chris Boylett	31/03/2022	Overdue	Report taken to Scrutiny in December 21, detailed current targets and levels of performance. Performance against targets will be discussed at Monthly 1-2-1s between Group manager and Benefits manager and between Group manager and the appropriate line manager. This will also include performance against relevant quality indicators and actions to address identified issues such as training, performance management and process change. Expectation that performance will be reported to Scrutiny at least annually and more frequently if requested.
21/22	Medium	15.21/22 Housing Benefits	Reconciliations will be reviewed in a timely manner following their completion. If the individual responsible for carrying out the reconciliations is unavailable, the task will be delegated to another individual for completion.	Chris Boylett	31/03/2022	Overdue	A second officer (deputy) has been trained and is now able to complete this work to ensure timely completion.
21/22	Medium	4.21/22 - Rent Arrears Recovery – partial	Following the exercise to review the reports prepared detailing housing services performance, a	Chris Boylett	31/03/2022	Overdue	With the implementation of the new NES system testing has just started. Expected action

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			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.				complete date is 30.6.22 following system implementation.
21/22	Medium	14.21/22 Whistleblowing	As part of the next Whistleblowing update provided to the Audit and Corporate Governance Committee, a comprehensive update will be provided against all actions agreed as part of the 2021/22 Whistleblowing Internal Audit Report.	Angela Wakefield	09/12/2021	Overdue	The draft Whistleblowing Audit was referred to in the report taken to the 09/12/21 meeting of the Audit & Corporate Governance Committee and the final version will now go to the March 2022 meeting of the Committee and this will confirm that the outstanding 2021/22 actions have been implemented or superseded – see Appendix C in the final report
21/22	High	14.21/22 Whistleblowing	The Council will devise a Whistleblowing Culture Improvement Plan to ensure actions are taken to improve confidence around the Council's whistleblowing function. Progress against the plan will be monitored thereon by an appropriate forum (for example, the Executive Board), periodically.	Angela Wakefield	31/03/2022	Overdue	Sufficient assurances are contained in the Whistleblowing Code at part 5.5 of the Council's Constitution. Those assurances will be reinforced by regular reminders published in the staff bulletin that the Whistleblowing Policy exists to enable them to make protected disclosures. In addition, the survey originally conducted in October 2021 will be re-run at

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							least annually, to gauge prevailing confidence. The Monitoring Officer has requested that the survey is first re-run during April 2022. The Monitoring Officer will also take an annual report to Audit and Corporate Governance Committee on the number of whistleblowing complaints received each year.
21/22	Medium	5.21/22- IT Business Continuity - Advisory* Critical	<p>The Council will update the Business Impact Analysis template to cover areas such as:</p> <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> <p>Following this, it will be ensured that BIA's are fully completed prior to sign off.</p>	Alexander Cowen	31/12/2021	Overdue	<p>IT BIA is complete and has been based on the revised template that takes on board the Internal Audit findings.</p> <p>As at March 32 BIA's have been completed to date and 3 remain outstanding, these have been escalated to the AD's for completion. 2 x Business Analysts have been recruited (Jan 22) and are currently undertaking the qualitative assessment and building a system priority matrix. This will inform the Disaster Recovery Plan and overall Business Continuity plan.</p> <p>To be completed at end of April</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
21/22	Medium	5.21/22- IT Business Continuity - Advisory* Critical	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.	Alexander Cowen	31/12/2021	Overdue	<p>The lessons learnt process will be developed alongside the BCP and the testing plan.</p> <p>A working group has been established to begin development on a lesson learned process including template reporting and action planning documents. These will be included in the final BCP.</p> <p>To be completed at end of June</p>
21/22	Medium	5.21/22- IT Business Continuity - Advisory* Critical	<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> <p>As part of this update, the Council will also review the Recovery Plan</p>	Alexander Cowen	31/3/2022	Overdue	<p>IT BCP plan is being reviewed through the established working group and will be updated to reflect areas identified in line with the corporate template. This will be completed in line with the timescales identified for completion of the overall BCP and Disaster Recovery Plan.</p> <p>To be completed at end of June</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			for Digital and Strategic IT to ensure consistency and prevent overlap.				
21/22	Medium	5.21/22- IT Business Continuity - Advisory* Critical	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.	Alexander Cowen	31/3/2022	Overdue	Roles and responsibility have been identified within the service and IT incident hub process will be updated to reflect the changes through the updated IT BCP by end of April.
21/22	High	5.21/22- IT Business Continuity - Advisory* Critical	The Council will document a Disaster Recovery (DR) Policy, independent of the DR Plan, covering areas such as: <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> </ul>	Alexander Cowen	31/3/2022	Overdue	A Training programme for Business Continuity and Disaster Recovery was developed by the Emergency Planning and Business Continuity Lead is being refreshed and will be ready to be rolled out week commencing 11 April. The training is now scheduled for June 2022.  The Disaster recovery policy is being developed by a working group which is working alongside the development of the BCP. This will be signed off and agreed at Information Governance board in April 2022.



Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			<ul style="list-style-type: none"> <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>				<p>The BIA's will inform the priority applications list which will then be confirmed within the Disaster Recovery Plan. The review of the BIA's is due to complete imminently and has so far identified in excess of 500 applications that need to be reviewed for dependencies on core applications.</p> <p>In addition, progress has been made on engaging support to review and implement the DR plan. Consultants are currently working with the IT department on business-critical systems recovery planning. Whilst the BIA's will inform this process the major systems are clearly identifiable</p> <p>The BIA completion is scheduled for the end of April and the DR plan by the end of June</p>
21/22	Medium	5.21/22- IT Business Continuity - Advisory* Critical	The Council will ensure that a central register of all applications is retained with priority of recovery for applications, either individually or by group.	Alexander Cowen	31/03/2022	Overdue	The Council has a central register of all applications. There is further work to develop the register of all applications to provide more supporting information and

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							<p>further details in relation to support and hosting arrangements. This will then inform the Disaster Recovery Plan, the Major Incident Plan and the Business Continuity plan.</p> <p>Due to be completed by the end June</p>
21/22	Medium	5.21/22- IT Business Continuity - Advisory* Critical	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.	Alexander Cowen	31/3/2022	Overdue	<p>The IT business Continuity Plan will set out the testing strategy and the approach to back-up testing. Work is already on-going through a working group alongside the development of the plan to ensure this happens as soon as the plans are agreed.</p> <p>Currently testing of back-ups are undertaken through operational restore requests. The proposed solution of securing back-ups of critical apps in a cloud solution, will provide an opportunity to develop a testing plan that supports full restores of backups. This will be tested through the implementation process to ensure data is recoverable.</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							To be completed by end of June
21/22	Medium	8.21/22 Business Continuity and Disaster Recovery - Minimal	<p>Testing schedules will be agreed upon for emergency incidents and included as part of the Major Incident Plan.</p> <p>Once the plan has been finalised and agreed, testing of expected processes will commence in-line with the schedule.</p> <p>Outcomes of tests will be noted, and appropriate updates made to the plan</p>	Anthony Mario Montana	31/12/2021	Overdue	<p>Note this action has three actions, which will run at different timeframes.</p> <p>New personnel are in place who have reviewed these actions.</p> <p>The Major Incident Plan is being finalised and will progress to the approval governance process. Once this is approved the testing schedule will be developed and added to the work stream of the Emergency Planning team to action.</p> <p>Revised date for Major Incident Plan– May 2022</p> <p>Once the plan has been finalised and agreed, testing of the plan and its protocols will commence after which the testing schedule would be drawn out. This will include</p> <ul style="list-style-type: none"> <li>• Communication Testing</li> <li>• Table Top Testing</li> <li>• Live Exercise</li> <li>• Performance, resilience, flexibility and ease of use of</li> </ul>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							<p>the Plan during an emergency, would routinely be utilised as a testing mechanism.</p> <p>The plan will be tested by 30 September 2022 - The last part of the action is completed. A new debrief document has been created. With clear areas for highlighting:</p> <ul style="list-style-type: none"> <li>• what did go well</li> <li>• what did not go well,</li> <li>• with an area for a list of recommendations</li> </ul> <p>The format of the document has changed to a more formal format. The format is in keeping with Slough's document governance Working in conjunction with the Incident Situation Report.</p>
21/22	Medium	8.21/22 Business Continuity and Disaster Recovery - Minimal	<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</li> </ul>	Anthony Mario Montana	31/12/2021	Overdue	Regular testing of the Business Continuity Plans is scheduled in September, following the completion of the Service Business Continuity Plans.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			<p>been overlooked or processes that may not work;</p> <ul style="list-style-type: none"> <li>•Component testing, which involves testing different sections or stages of the plan for practicableness, such as restore procedures, backup procedures and contacting stakeholder;</li> <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>				
21/22	Medium	8.21/22 Business Continuity and Disaster Recovery - Minimal	<p>The draft major incident plan will be completed, with all updates made including the finalisation of the 'Contact Lists', the 'Cascade call out' and the addition of contact numbers for individuals/ teams involved in the major incident response process.</p> <p>The plan will also include consideration over the debrief process when the plan is enacted. The plan will then be subject to appropriate formal review, followed by the Executive Management Team. Review will occur at least</p>	Surjit Nagra	31/12/2021	Overdue	The Major Incident Plan has been re-drafted and the debrief document has been completed. This will be finalised and informed by the BIA's and the Departmental BCP' before final sign off, as there are interdependencies. Scheduled to be completed by the end of June

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			every two years. This plan will be shared with relevant staff members via the Resilience Direct Portal, digitally and in hard copy.				
21/22	High	8.21/22 Business Continuity and Disaster Recovery - Minimal	The Council's Business Continuity Plan will be updated to reflect the Council's restructure, the Council's relationship with Slough Children First, with all sections of the plan completed. Following update, the plan will be submitted for formal approval, before being made available to relevant members of staff.	Anthony Mario Montana	28/2/2022	Overdue	The Business Continuity Plan and the Disaster Recovery Plan are being developed alongside each other with a revised completion date of 30 June 2022.  Both documents are dependent on the completion of Business Impact Assessments and the development of Departmental Business Continuity Plans. All departments have completed a BIA and these are being reviewed by the Corporate lead for Emergency Planning and Business Continuity.  Business Analysts have substantially completed quality assurance of BIA's with service areas and outstanding services have been escalated to senior managers due to be completed by week ending 8 April

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							<p>A workshop will be run in April to share the responses and set out the requirements for completion of the Business Continuity and Disaster Recovery Plans for each service and Department.</p> <p>These will then be collated by the Corporate Emergencies Planning and BC Lead who will draft them into a Corporate BCP by 13 May. This will be presented to CLT 1 June 2022.</p> <p>Comments will be responded to and a final version will be completed by 30 June 2022</p>
21/22	Medium	8.21/22 Business Continuity and Disaster Recovery - Minimal	The Emergency Planning and Business Continuity Lead will complete an exercise to update BIAs in conjunction with area leads to ensure these are reflective of the Council's corporate structure.	Anthony Mario Montana	31/03/2022	Complete	<p>Work has continued to collate this information with IT colleagues.</p> <p>Services are in the processes of updating their BIA's</p> <p>Following which a review and prioritisation will be undertaken which will ultimately form the basis of the council wide BCP.</p>
21/22	Medium	8.21/22 Business Continuity and Disaster	Once the roles and responsibilities for emergency planning and business continuity matters have	Anthony Mario Montana	31/3/2022	Overdue	This has been assessed in terms of the levels.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
		Recovery - Minimal	<p>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>				<p>Bronze levels requirement are in place.</p> <p>Silver Level is B CEP Manager / AD's and Local Authority Liaison Officers (LALO) on the ground.</p> <p>Gold Level – training completed by Corporate Leadership Team in March</p>
21/22	High	13.21/22 Council Tax	The Council will resume the preparation of council tax reconciliations. This will include investigating and resolving the £2,516,195 variance identified in 2019/20 and retrospectively completing reconciliations for 2020/21 and 2021/22.	Ade Adewumi	31/03/2022	Overdue	<p>Full reconciliation will be completed by the end of April 2022</p> <p>A full reconciliation of the 2021/22 movement to February 2022 has been completed, this has allowed for the full documentation of the process for reconciliations from 2022/23; the revenues team are investigating the reconciling differences</p> <p>A summarised position from the inception of Agresso to date confirms the current reconciling differences, we've been unable to validate the £2.5m variance identified and can only conclude based on</p>



Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							the detail we have from both systems that it was erroneous.
21/22	High	17.21/22 Rent Accounts	The Council will assign responsibility within Finance for uploading the rental, council tax, business rates and benefits postings to Agresso. This will then be uploaded to the reconciliations documents on a daily basis for June to September 2021 and then each month thereafter, allowing the reconciliations to be completed.	Ade Adewumi	31/03/2022	Overdue	All postings have been posted and are up to date.  Final reconciliation processes are being worked on & completed reconciliations will be available by 30 <sup>th</sup> April
21/22	Medium	16.21/22 General Ledger	The Council will prepare a schedule of Agresso finance system functions/processes to be documented. Help cards will then be prepared and uploaded to the 'Knowledge Base' section of the Freshdesk page.	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.
21/22	Medium	16.21/22 General Ledger	Following the completion of all reviews (of financial information, records and statements), the Council will retrospectively roll-over the periods to 2021/22. Where there have been significant changes to balances or reported information, relevant staff and Council Members will be made aware of this.	Liton Rahman	30/06/2022	Not due	The review is in progress and we are expecting the roll-over to be completed by the target date of 30/06/2022.
21/22	High	16.21/22 General Ledger	The Finance Team will assign an appropriate individual to complete the monthly reconciliations of control accounts, as well as a	Ade Adewumi	30/04/2022	Not due	The Monthly AP & AR Control Accounts are being prepared ny the Principal Systems Office and signed

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			second individual to check these. The preparation of the reconciliations will resume, including retrospectively completing all for 2021/22.				off by a Finance Technical Adviser. The outstanding piece of work in relation to the above is the aligning of the detailed feeder systems to the GL balances which requires liaison with Agresso Systems experts to redefine the report parameters. This will be complete by April 2022.
21/22	High	16.21/22 General Ledger	The Finance Team will assign an appropriate individual to review and manage all suspense accounts, including identifying those entries that can be cleared and action this. The clearing of suspense accounts will resume.	Ade Adewumi	30/04/2022	Not due	There are 3 Suspense Accounts that require the intervention of a Civica Specialist to provide a link between the debits and credits that are all processed via the IKON platform.  All other suspense accounts will be cleared in closing the 22/23 accounts.
21/22	High	16.21/22 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a	Ade Adewumi	30/04/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			relevant manager responsible for overseeing the closedown process.				
21/22	High	16.21/22 General Ledger	The Council will review and clear the 73,629 unposted journals currently in batch input maintenance. This approach will account for transaction dates and values.	Ade Adewumi	30/04/2022	Not due	Currently looking into a bulk process to delete these.
21/22	Medium	16.21/22 General Ledger	The Council will review the possibility of adding a notification functionality to Agresso, alerting staff of errors, directing them to the check maintenance of ordered reports and advising them that revisions are required to ensure journals are posted.	Ade Adewumi	30/04/2022	Not due	Journal Process to be reviewed in April 2022
21/22	High	16.21/22 General Ledger	A periodic checking mechanism will be introduced for unposted journals in batch input maintenance. This will include identifying those that need to be corrected (and communicating this to relevant staff) and those that can be deleted.	Ade Adewumi	30/04/2022	Not due	Journal Process to be reviewed in April 2022
21/22	High	16.21/22 General Ledger	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required. Based on this the Council will implement a training programme covering finance functions on Agresso. Training will be a requirement before system access is granted	Ade Adewumi	30/04/2022	Not due	This process is underway and the current ERP Support consultants are building a training plan in conjunction with HR based on all relevant functions which will be followed by a rollout plan.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			and will focus on the processes required as part of job roles.				
21/22	Medium	16.21/22 General Ledger	The Council will complete a six monthly review of general ledger user access to confirm: <ul style="list-style-type: none"> <li>• Starters for the period have been suitably added;</li> <li>• Leavers for the period have been suitably removed; and</li> <li>• Access and access levels are appropriate for staff</li> </ul>	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.
21/22	Medium	Debtors Management 18.21/22	The Council will review all current accounts receivable guidance available to staff, including the manual and Freshdesk help cards. Out of date guidance will be updated, whilst further documents will be prepared where there are gaps in available information.	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.
21/22	Medium	Debtors Management 18.21/22	The Council will consider how best to revise the process for raising invoices to minimise errors. This may include: <ul style="list-style-type: none"> <li>• Designating invoice preparation to a specific team;</li> <li>• Designating invoice review and approval to a specific team; or</li> <li>• Setting up a workflow process requiring cost centre managers to review and approve invoices.</li> </ul>	Jasvinder Dalvair	31/12/2022	Not due	Looking to review process and raising of invoices by accounts receivable department to minimise errors. This is due to be completed by the end of the calendar year (2022)
21/22	Medium	Debtors Management 18.21/22	An exercise will be completed to identify and update all current cost codes without a suitable chain of level one, two and three approvers. Consideration will also be made for	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			implementing escalating approvals. This may include also adding level three approvers as approvers for lower levels (such as level three approvers also being level two and one approvers) or having the system escalate approvals (such as escalate to level three where there is no level two approver)				
21/22	Medium	Debtors Management 18.21/22	The Agresso system will be set up to require supporting evidence to be attached to all credit notes prior to credit notes being processed.	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.
21/22	High	Debtors Management 18.21/22	The Interim Group Manager Revenues Benefits and Charges will prepare a debt recovery policy which will be subject to formal review and approval. Once approved, the policy will be shared with and made available to all relevant staff, including the AR Team	Peter Robinson	31/05/2022	Not due	A new debt recovery policy is being worked on with the intention of it being taken to Cabinet for approval in Q1 of the new financial year.
21/22	Medium	Debtors Management 18.21/22	Managers will be asked to review and provide comments on current parked invoices relating to their cost centres. The Financial Technical Advisor will review responses and take suitable action (maintain a record of appropriately parked amounts or unpark amounts to enable recovery action)	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
21/22	High	Debtors Management 18.21/22	The ability to park invoices will be restricted to the AR Team and the Finance Manager. Following this new control, the Finance Manager will review parked invoices on a quarterly basis and report outcomes to an appropriate finance manager.	Ade Adewumi	30/04/2022	Not due	This has been discussed and will be implemented by the end of April.
21/22	High	Debtors Management 18.21/22	An appropriate member of the Finance Team will be assigned to complete monthly accounts receivable reconciliations, as well as a second staff member to check and sign these off. The preparation of the accounts receivable reconciliations will resume, including retrospectively completing all for 2021/22.	Ade Adewumi	31/03/2022	Overdue	The Monthly AP & AR Control Accounts are being prepared by the Principal Systems Office and signed off by a Finance Technical Adviser.  The outstanding piece of work in relation to the above is the aligning of the detailed individual feeder system items to the GL balances which requires liaison with Agresso Systems experts to redefine the report parameters
21/22	High	Debtors Management 18.21/22	The Council will implement a training programme covering accounts receivable functions on Agresso. Training will be a requirement before system access is granted.	Ade Adewumi	30/06/2022	Not due	This will be reviewed as part of the revision of the Finance Function which is billed to commence in May 2022.
21/22	Medium	IA Follow Up Q1	The Council will ensure that a draft Digital and IT team structure is	Vijay McGuire	30/06/2022	Not due	The ICT Restructure design has been developed

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			approved by the IG Board and the recruitment process is undertaken to ensure that sufficient resources are in place to appropriately oversee information governance arrangements and responsibilities per NHS Digital guidance are formally assigned.				The consultation document has been drafted Job descriptions are now being prepared - 70% completion. Once these have all been signed off we will progress the proposed restructure through the correct governance to seek sign off before launch.
21/22	Medium	IA Follow Up Q1	The Council will assess the current training arrangements in place for budget holders and develop a programme of training to ensure that all budget holders are sufficiently skilled/ trained to perform their function	Peter Worth	30/09/2022	Not due	Initial planning meetings held to determine scope of training and content. Training to be developed with aim to start roll out end of April/beginning of May.
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 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.	A Adewumi	31/10/2021	Overdue	The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.  On completion a board will be constituted to review Finance & Procurement upgrade requirements as well as systems documentation, training plans, authorisation

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							hierarchies and internal team workflows.
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	31/12/2021	Overdue	<p>The SLA has been produced and has been agreed as being reflective of current service provision. It is undergoing a legal review and will be presented for approval at the JEH Board in April. If approved it will be finalised for signature by JEH and the Council by the end of the April 2022.</p> <p>The SLA will be further reviewed and updated as appropriate as part of the forthcoming Options Review.</p>
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.	Mike Thomas	31/03/2022	Overdue	<p>A general review of all grant activities is being undertaken which will emphasise the need to comply with corporate standards including the response times. This will be completed by the end of May 2022.</p>
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	31/10/2021	Overdue	<p>The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been</p>



Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							<p>resolved and plans are underway for imminent completion.</p> <p>On completion a board will be constituted to review Finance &amp; Procurement upgrade requirements as well as systems documentation, training plans, authorisation hierarchies and internal team workflows.</p>
20/21	Medium	Creditors - 23.20/21	<p>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.</p> <p>This will be then be uploaded onto the intranet and staff informed of its location via all staff email.</p>	A Adewumi	31/10/2021	Overdue	<p>The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.</p> <p>On completion a board will be constituted to review Finance &amp; Procurement upgrade requirements as well as systems documentation, training plans, authorisation hierarchies and internal team workflows.</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
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	31/10/2021	Overdue	The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.  On completion a board will be constituted to review Finance & Procurement upgrade requirements as well as systems documentation, training plans, authorisation hierarchies and internal team workflows.
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	31/10/2021	Overdue	Single Sign on functionality will address this and was due to be complete as part of the current systems development work by the end of March 2022. Its unfortunately slipped due to a contractual issue with the hosting vendor that has now been resolved so completion is expected by the end of April 2022.
20/21	Medium	General Ledger (21.20/21)	The Group Accountant will date and sign the Control Account	A Adewumi	31/10/2021	Overdue	This is complete for the AP & AR Control accounts, bank,

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			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.				suspense and major account reconciliations are being addressed as a project with a revised scheduled end date of 30 <sup>th</sup> April 2022
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	31/10/2021	Overdue	The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.  On completion a board will be constituted to review Finance & Procurement upgrade requirements as well as systems documentation, training plans, authorisation hierarchies and internal team workflows.
19/20	Medium	Debtors Management (28.19/20)	The Council will explore the possibility of adding approval requirements to the Agresso	A Adewumi	31/10/2021	Overdue	The development work on Agresso that was slated for completion in March 2022 has

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			<p>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.</p>				<p>slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.</p> <p>On completion a board will be constituted to review Finance &amp; Procurement upgrade requirements as well as systems documentation, training plans, authorisation hierarchies and internal team workflows.</p>
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 made;</li> <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>	A Adewumi	31/10/2021	Overdue	<p>The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.</p> <p>On completion a board will be constituted to review Finance &amp; Procurement upgrade requirements as well as systems documentation, training plans, authorisation</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							hierarchies and internal team workflows.
20/21	High	Council Tax (17.20/21)	<p>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.</p> <p>The Council will also ensure that all variances are completed and investigated within a timely manner and completed reconciliations are shared with Finance.</p>	A Adewumi	31/12/2021	Overdue	<p>Major account reconciliations are being addressed as a project with a current scheduled end date of 31<sup>st</sup> March 2022. This has slipped to April 2022 as The Council Tax reconciliations took longer to deal with as it was difficult accessing the right reports to process the reconciliations.</p> <p>This has been resolved and a full reconciliation of the 2021/22 movement to February 2022 has been completed, this has allowed for the full documentation of the process for reconciliations from 2022/23; the revenues team are investigating the reconciling differences of under £30K.</p> <p>A summarised position from the inception of Agresso to date is a reconciling difference differences of £177k in total which is being investigated, we've been unable to validate the £2.5m variance identified</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							and can only conclude based on the detail we have from both systems that it was erroneous.
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: <ul style="list-style-type: none"> <li>•The process of organising events, including the advanced notice to be provided to the Council and the timescale of the SAG process;</li> <li>•Links to the SAG Policy; and</li> <li>•Access to event booking form, event plan and risk assessment templates.</li> </ul>	Kate Pratt	31/03/2021	Overdue	<p>SAG and all events were cancelled in 2020 &amp; 2021 due to COVID. SAG has now reformed and this one is still work in progress</p> <p>The event form, plan and risk assessment templates have been completed and are in the Safety Advisory Group folder on the shared drive (access to this drive is limited)</p> <p>The policy is on the intranet and the main council website</p>
20/21	Medium	Debtors Management (25.20/21)	The new finance training manual will be introduced in April 2021 and all staff using Agresso self-service 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.	A Adewumi	31/10/2021	Overdue	The development work on Agresso that was slated for completion in March 2022 has slipped to April 2022 mainly due to contractual issues with the vendor that hosts the system. This has been resolved and plans are underway for imminent completion.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							On completion a board will be constituted to review Finance & Procurement upgrade requirements as well as systems documentation, training plans, authorisation hierarchies and internal team workflows.
20/21	Medium	Debtors Management (25.20/21)	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.	A Adewumi	31/10/2021	Overdue	Sundry Debtors parked invoices are being reviewed so as to provide a split between secured and unsecured debt, this will form a basis for the analysis that's required to clear erroneously parked invoices and provide a valid basis for the periodic reports. This analysis will be completed by the 30 <sup>th</sup> of April 2022.
20/21	Medium	Debtors Management (25.20/21)	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.	A Adewumi	31/10/2021	Overdue	This will be reviewed and finalised by April 2022 as the emphasis has been on the review of Parked invoices.
20/21	Medium	Debtors Management (25.20/21)	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	A Adewumi	31/10/2021	Overdue	The Monthly AR Control Account reconciliations are being prepared by the Principal Systems Office and signed off by a Finance Technical Adviser.

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			signed off a digital signature will be applied to the reconciliation spreadsheet once it has been reviewed by the Group Accountant.				The outstanding piece of work in relation to the above is the aligning of the detailed feeder systems items to the GL balances which requires liaison with Agresso Systems experts to redefine the report parameters. This will be complete by April 2022.
20/21	Medium	Treasury Management (33.20/21)	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.	Peter Worth	31/10/2021	Overdue	Cashflow forecasting being re-done for 2022/23 with new cashflow model / re-assigned to Peter Worth To be completed by 30 <sup>th</sup> April 2022
20/21	Medium	Health & Safety (22.20/21)	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	Vicki Swift / Vijay McGuire	31/12/2022	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. H&S Team looking at an alternative format to auditing Health & Safety.
20/21	Medium	Asset Management (19.20/21)	The Group Accountant Corporate will fully document the verification / valuation process performed on	Peter Worth	31/01/2022	Overdue	Asset verification has largely been completed and the



Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			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.				asset register is being updated To be completed by 30 <sup>th</sup> April 2022
20/21	Medium	Follow Up Quarter 3	Conflicts of Interest - The establishment list utilised within the Declarations of Interest Monitoring spreadsheet will be escalated to CMT where responses are not received.	Surjit Nagra	31/03/2022	Overdue	Constitution to be reviewed and guidance/processes to be updated if required
20/21	Medium	Council Subsidiary Companies Review- James Elliman Homes - JEH	SLA For Support Staff - Conduct a budget profiling exercise to ensure accurate alignment between budget and actual outturn.	C Booth	31/10/2021	Overdue	A revised SLA was presented to the JEH Board in January however this was not approved by the Board and requires further changes to be incorporated. It also needs to align with the outcomes of the housing service team review and the outcome of the Options Review.  A further update was provided to the Board in March 2022, which confirmed that the SLA had been through a detailed operational and financial review. Following these amendments, the document has been passed to HB Law

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							<p>to undergo a legal review prior to presenting to the JEH Board on 12<sup>th</sup> April 2022. If approved at this meeting, it will be finalised for signature by both parties.</p> <p>It is recognised that the SLA may require updating again in early FY 22/23 based upon the Options Review and housing services review.</p>
20/21	Medium	Council Subsidiary Companies Review- James Elliman Homes - JEH	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.	C Booth	31/03/2022	Overdue	<p>A new draft SoD with FIs was prepared and discussed by the JEH Board in January 2022. However, the Board requested further revisions to provide more clarity in a few critical areas (including rent setting, bad debt write-off and service levels). The SLA for JEH has now gone through a detailed operational review, and the outcome of this will be reflected in the SoD and SFIs for JEH following Board approval of the SLA. The SoD and SFIs will be represented to the JEH Board for approval in May 2022.</p> <p>The SLA will also require further revision in FY 22/23 to reflect the outcome of the</p>

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							housing services review and the Options Review and any amendments impacting the SoD and SFIs will be incorporated.
20/21	Medium	Subsidiary Companies Review - DISH (Development Initiative for Slough Housing Company)	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.	C Booth	31/12/2021	Overdue	An Options Review is planned for early 2022/23 which will consider the ongoing rationale for the separation of these properties from the Council's HRA and a lease review. The review will consider whether the DISH properties should remain in a separate entity, be transferred into the HRA or an alternative course of action. If it is agreed that the company should continue, a Scheme of Delegation will be developed. This work will be completed in early 2022/23 in line with the Options Review.
20/21	Medium	Subsidiary Companies Review - DISH (Development Initiative for Slough Housing Company)	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.	C Booth	31/12/2021	Overdue	An Options Review is planned for early 2022/23 which will consider the ongoing rationale for the separation of these properties from the Council's HRA and a lease review. The review will consider whether the DISH properties should remain in a separate entity, be transferred into the HRA or

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
							an alternative course of action. If it is agreed that the company should continue, Standing Financial Instructions will be developed. This work will be completed in early 2022/23 in line with the Options Review.
20/21	Medium	Subsidiary Companies Review - DISH (Development Initiative for Slough Housing Company)	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.	C Booth	31/10/2021	Overdue	The DISH risk register will be presented at the next Board. The same team that are leading the risk register for JEH are responsible for the DISH register as there is a similarity of issues.
20/21	Medium	Subsidiary Companies Review - DISH (Development Initiative for Slough Housing Company)	The Council should develop an SLA which includes the support services provided to DISH and the methodology for attributing cost.	C Booth	31/12/2021	Overdue	if DISH is to continue to operate as a separate stand-alone company, an SLA will be produced to set out the service requirements. The new SLA will be based upon the new JEH SLA which already reflects the changes to the Council's housing services team.

## People (Children) High and Medium rated actions outstanding

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
21/22	Medium	6.21/22 - Schools Audit - Pippins School – Partial	The School Business Manager will ensure that the asset register is fully updated and completed following the inventory check to be completed by the IT contractor. This will be checked on an annual basis	Katie O'Dwyer - School Business Manager	31/05/2022	Not due	
21/22	Medium	6.21/22 - Schools Audit - Pippins School – Partial	The School Business Manager will ensure that an annual inventory check is completed once the asset register is fully updated. This will include maintaining a record of the checker, reviewer, completion date and outcomes of investigations for identified discrepancies	Katie O'Dwyer - School Business Manager	30/07/2022	Not due	
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	Overdue	Ongoing - Experienced a technical problem with the Asset Management software; unable to complete the check. Full annual check to be undertaken by 30/11/2021 with report update emailed to the F&P committee and reported to the FGB 02/12/2021

## Place & Community High and Medium rated actions outstanding

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
21/22	High	Temporary Accommodation 21.21/22	In line with current plans, the Council will ensure that an up-to-date Housing Strategy and Homelessness Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	Dean Tyler	30/09/2022	Not due	
21/22	High	Temporary Accommodation 21.21/22	The Council will undertake a review of workload for Officers and if deemed appropriate, create a business case to add additional resource in this area to aid the Council in meeting their Statutory responsibilities in respect of Temporary Accommodation.	Ian Blake	30/09/2023	Not due	
21/22	High	Temporary Accommodation 21.21/22	The Council will undertake a review of workload for Officers and if deemed appropriate, create a business case to increase capacity in this area to help the Council in meeting their Statutory responsibilities, in respect of Housing Decisions. Following this, the timeliness of decisions will be monitored through monthly performance reporting (as per management action five).	Ian Blake	30/09/2023	Not due	
21/22	High	Temporary Accommodation 21.21/22	The Council will take action to improve the Council's rent arrears profile for those housed in	Ian Blake	30/09/2023	Not due	

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			Temporary Accommodation. Collection rates will be reviewed via KPI reporting as per management action five.				
21/22	High	Temporary Accommodation 21.21/22	The Annual Compliance Statement issued to Private Providers will be reviewed to assess whether the terms and conditions satisfies the Council's legislative duties as a housing provider. Following this, the Council will introduce a monitoring mechanism to ensure: <ul style="list-style-type: none"> <li>• Providers are only engaged with should they have a signed Compliance Statement in place;</li> <li>• These Compliance Statements are reviewed and signed annually.</li> </ul>	Ian Blake	30/09/2022	Not due	
21/22	High	Temporary Accommodation 21.21/22	The Temporary Accommodation Team will ensure that monthly safety compliance of Council-owned stock (relating to properties in TA) are monitored on a monthly basis.	Ian Blake	31/12/2022	Not due	
21/22	High	Temporary Accommodation 21.21/22	The Council will develop a strategy to identify households which are no longer owed a duty to be accommodated under the Housing Act 1996.	Ian Blake	31/03/2023	Not due	
21/22	Medium	Temporary Accommodation 21.21/22	Following completion of the corporate restructure, a new performance mechanism will be developed to reflect the new service. This will include periodic	Ian Blake	31/03/2023	Not due	

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			consideration of Temporary Accommodation related performance indicators				
21/22	Medium	Temporary Accommodation 21.21/22	The Temporary Accommodation Team will design interim measures to ensure that tenants are interacted with through periodic calls to identify any issues with their accommodation (or other related matters).	Ian Blake	31/03/2023	Not due	
21/22	Medium	Temporary Accommodation 21.21/22	The Temporary Accommodation Team will ensure that all documentation relating to the TA allocation (including spot placements) processes are retained via DIP.	Ian Blake	31/03/2023	Not due	
21/22	Medium	Temporary Accommodation 21.21/22	The Temporary Accommodation Team will ensure that following notification from the Housing Demand Team, a reassessment of accommodation is completed to ensure that this is suitable and in line with the Team's Placement Policy.	Ian Blake	31/03/2023	Not due	
21/22	Medium	Temporary Accommodation 21.21/22	The Temporary Accommodation Team will ensure that following notifications are received from the Housing Team: <ul style="list-style-type: none"> <li>• The negative decision has been recorded on Capita;</li> <li>• A notice-to-quit has been issued;</li> <li>• Assurance is received the ensure that the accommodation had been vacated</li> </ul>	Ian Blake	31/03/2023	Not due	



Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			by the previous licensee.				
21/22	Medium	Temporary Accommodation 21.21/22	The Temporary Accommodation Team will ensure notices to Quit are served where the tenant breaches the licence agreement with the Council, with this in line with Council Policy.	Ian Blake	31/03/2023	Not due	
21/22	Medium	Temporary Accommodation 21.21/22	The Council will develop a diversification strategy to engaging with private rented accommodation providers.	Ian Blake	31/03/2023	Not due	
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.	Liz Jones	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 James Elliman Homes (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.	Liz Jones	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 James Elliman Homes (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	Liz Jones	31/03/2022	Overdue	This will be considered as part of the Options Review. The original Business Plan refers to the requirement for Council

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			utilised and when they should be used.				“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.	Liz Jones	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 James Elliman Homes (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.	Liz Jones	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 James Elliman Homes (to be reviewed).
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	Overdue	A new updated APAS system should go live in Q1 of 2022 (down to IT infrastructure and the product and our systems being able to talk to each other); this should have increased functionality in terms of managing and monitoring consultations. Expected completion date 30 /06/2022 to allow for the new system to be up and running.
20/21	Medium	Temporary Accommodation	In line with current plans, the Council will ensure that an up to	Dean Tyler	01/09/2022	Not Due	Action to be led by Associate Director - Place

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
		Strategy (29.20/21)	date Housing Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.				Strategy and Infrastructure. Periodic monitoring could be by the Customer & Community Scrutiny Panel
20/21	Medium	Temporary Accommodation Strategy (29.20/21)	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.	Ian Blake	30/09/2022	Not Due	Directorate restructure is taking place Feb/Mar 2022. Interim line management arrangements currently exist. Temporary Accommodation service is being rebuilt from the bottom up to include determination of performance mechanism and Key Performance Indicators (KPIs)
20/21	High	Temporary Accommodation Strategy (29.20/21)	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.	Ian Blake	31/12/2021	Overdue	Report is generated.  GM Accommodation monitors report and intervenes as necessary. Evidenced in monthly 1 to 1s
20/21	Medium	Section 106 Funds (38.20/21)	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	Pippa Hopkins	31/03/2022	Overdue	Monitoring being updated and guidance for Infrastructure Funding Statements (IFS) currently under review by technical officers. IFS postponed due to S114 so not clear

Year	Rating	Issue	Way Forward	Who	When	Status	Latest Status update
			Planning committee. This will include monitoring of invoices expected to be sent and those actually sent for the year.				yet if March deadline will be achieved for this.