

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Risk Committee **DATE:** 13th March 2014

CONTACT OFFICER: Joseph Holmes; Assistant Director, Audit & Finance
(For all enquiries) (01753) 875368

WARD(S): All

PART I **FOR COMMENT**

Audit & Risk Management Update – Quarter 3 2013-14

1 Purpose of Report

The purpose of this report is to:

- (a) Report to members on the progress against the 2013/14 Internal Audit Plan up to Quarter 3
- (b) Report to members on the progress of the implementation of Internal Audit recommendations
- (c) Report to members the outcome of the External Auditors work on grant claims in respect of the 2012-13 financial year
- (d) Report to members the Council's latest counter-fraud activity
- (e) Report to members the Council's Risk Register

2 Recommendation

That Committee Members comment on and note the reports.

3 Sustainable Community Strategy Priorities

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

Priorities:

- 1 *Economy and Skills*
- 2 *Health and Wellbeing*
- 3 *Regeneration and Environment*
- 4 *Housing*
- 5 *Safer Communities*

4 Other Implications

4.1 Financial

The impact of the external auditors grant claim audit could have potential financial impact through amending grant claims and the additional work carried out by BDO.

4.2 Risk Management

This report concerns risk management across the Council

4.3 Human Rights Act and Other Legal Implications

None.

4.4 Equalities Impact Assessment

There is no identified need for an EIA

5 Supporting Information

5.1 Overview

5.1.1 Baker Tilley have completed a number of audits from their work during the third quarter of 2013-14.

5.1.2 It should also be noted that overall Internal audit reports are continued to be finalised at a more appropriate rate than in the previous financial year. Of the 2012-13 internal audits, only two remain outstanding and this is an amber-green report in respect of a school and an advisory report on the carbon Reduction Commitment. Of the 2013-14 internal audit opinions issued, there are ten outstanding, one of which is a school. All of these draft reports are recent and have been raised in the period since the last Audit & Risk Committee, with the majority issued in the past month.

5.1.3 Overall assurance levels have also improved compared to the previous year. The comparative percentage of red and amber-red reports have decreased significantly when compared to the previous year as at the end of quarter 3 which is a positive movement. Overall recommendations that are at the various risk levels remain the same as in previous year's levels

5.1.4 The Council continues to monitor the progress of internal audit recommendations. As at the beginning of December, of the high and medium risk recommendations raised, 90% have seen action being taken to progress these or have been superseded, compared to a figure of 85% in the previous quarter.

5.1.5 The Council's external auditors (BDO) have completed their audit of the grant claims completed by the Council during the 2012-13 financial year. Of the four grant claims BDO reviewed, two were issued with qualification letters. Of these, the Council adjusted the financial statements for 2012-13, which were approved by the Council and Audit & Risk Committee, in line with the finalised grant claim for Business Rates (National Non-Domestic Rates). The Council is currently assessing the impact of the qualification of the Housing and Council Tax Benefit Subsidy claim.

5.2 Internal Audit Q1 2013-14 progress report

5.2.1 The full report is attached at appendix A.

5.2.2 The Council has continued to show an improvement in overall assurance levels as expressed through the audit opinions issued. There is a much lower level of red and amber-red report issued in the current year compared with the previous year. This demonstrates an improved level of overall assurance on audits across the Council.

5.2.3 The progress shown in previous reports via a reduced number of high risk recommendations has been remained flat in quarter 3 with the same number of the various risk recommendations raised during the current year compared to the previous year.

	HIGH	MEDIUM	LOW	TOTAL
RECOMMENDATIONS RAISED 2013/14	34	90	65	189
% OF RECOMMENDATIONS 2013/14	18%	48%	34%	
% OF RECOMMENDATIONS 2012/13	18%	48%	34%	

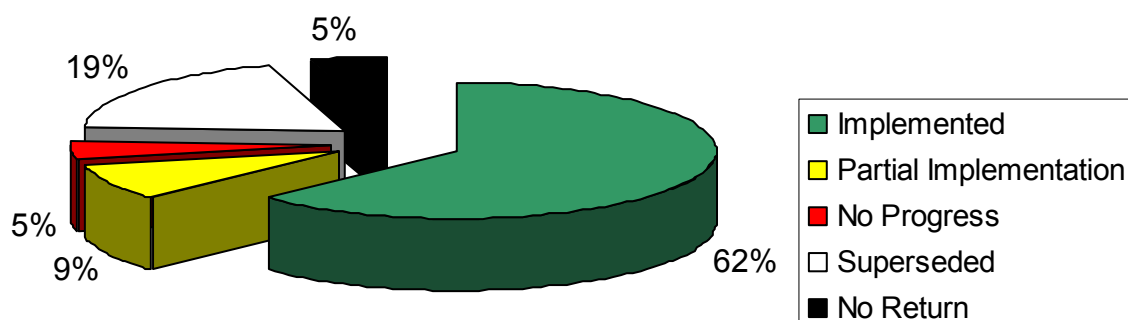
	GREEN	AMBER GREEN	AMBER RED	RED
AUDIT OPINIONS 2013/14 (N.B ALSO 2 ADVISORY & 1 FOLLOW UP REVIEW)	4	15	6	5
% OF OPINIONS 2013/14 AS AT FEB 14	13%	50%	20%	17%
% OF OPINIONS 2012/13	13%	29%	36%	22%

Audits that

Audit Title	Draft Issued	Responses due	Client sponsor
Carbon Reduction Management 54 12.13	04/05/13	18/05/13	Not Listed
Foxborough	25/06/13	08/07/13	Head
Data Quality Corp Balanced scorecard 19 13.14	08/11/13	22/11/13	Joseph Holmes
OLOP Junior 19 13.14	22/11/13	07/12/13	Head
Contractual Management Arrangements - Amey Plc 23 13.14	17/12/13	31/12/13	Neil Aves
Use of Agency and Workforce Planning 24.13 14	06/01/14	20/01/14	Julie Pickering
Business Rates 26 13.14	20/01/14	02/02/14	Roger Parkin

5.3.2 The Risk and Insurance Officer regularly monitors the progress of the implementation of "high" or "medium" recommendations made following Internal Audit reports. Below is a graph that shows the percentage of recommendations that have either been implemented, are in progress, no action has been taken, or the recommendation has been superseded.

Internal Audit Recommendations due by 31st Jan 2014 (excluding schools)



5.3.3 The table below details those audits where recommendations are still outstanding or where requests for information has no been responded to.

Name of Audit	High Level rec's not Responded to	Medium Level rec's not Responded to
Corporate Reports		
Asset Register 52.12.13	0	1
Business Continuity Planning Arrangements 41 12/13	0	5
Estates & Facilities Management 43 12.13	0	1
Training & Development 13 13.14	1	0
Sub Total	1	6
Schools		
Baylis Court Nursery School 16 13 14	0	1
Claycotts Primary 39 12 13	4	12
Haybrook College 9 12 13	1	6
Littledown 7 13.14	0	1
Montem Primary 14 13.14	0	1
Priory School 3.13/14	0	2
St Josephs	0	1
Wexham 20 13.14	0	1
St Bernards 12 13.14	1	0
Total	7	31

5.4 External Audit (BDO) grant report

5.4.1 The grants audit final report is included in appendix B – full details are included within this.

5.4.2 An update on progress against the 2012-13 audit of the financial statements is included in a separate report to the committee, as well as a progress update on the 2013-14 closedown preparations.

5.5 Fraud update

- Every year the Council is required to report all fraud activity with a value over £10,000. Below is a summary table of activity completed in the current year.

Type of Fraud	Amount	Recovery Action	Action Against Perpetrator
Subject running a business and claiming Housing Benefit.	HB: £42,000.01 CTB: £7,606.94 TOTAL: £49,607.04	Proceeds of Crime Act on conviction	Impending prosecution. Committed to Crown Court 14
Undisclosed Income and sublet of SBC property while claiming benefit.	HB: £10,035.88 CTB: £1,994.71 Total: £12,030.59	Proceeds of Crime Act on conviction	Guilty 27/01/14. Matter adjourned for sentence and POCA recovery.
Undisclosed partner and income while claiming benefits.	HB: £13,789.85 CTB: £1,855.42 Total: £15,645.27	Proceeds of Crime Act on conviction	Not guilty plea entered 07/01/14. Trial to be listed.
Undisclosed income and property while claiming Housing Benefit	HB: £18,935.03 CTB: £5,067.01 Total: £24,002.04	Proceeds of Crime Act on conviction	Guilty Prosecution 07/01/14. 24/01/14
SBC employee subletting and SBC property	Cost to council £16,000 pa in non availability for appropriate allocation. Offending spanned 2 years = £32,000	Proceeds of Crime Act Full cost not recoverable as does not represent the defendants gain.	Confiscation hearing listed 24/02/14 seeking recovery of loses.
Undisclosed Income whilst claiming benefits.	HB: £15,062.30 CTB: £2,856.03 Total £17,918.33	Through debtors system	Prosecution. Not guilty outcome.
Failure to declare partner whilst claiming benefit.	HB: £16,496.32 CTB £5,019.14 Total £21,515.46	Through debtors system	Prosecuted
Failure to declare partner	HB £14,030.72	Through debtors	Prosecuted

Type of Fraud	Amount	Recovery Action	Action Against Perpetrator
whilst claiming benefit.	CTB £1,251.38 Total: £15,282.10	system	
Total	£188,000.83		

5.6 Corporate Risk Register

5.6.1 The Corporate Risk Register is included within appendix C. The Audit Committee are asked to review the risk register and provide any comments back through the CMT.

6 Comments of Other Committees

None

7 Conclusion

That the Audit Committee notes the latest updates from Internal Audit.

8 Appendices Attached

- 'A' - Internal Audit Q3 2013-14 Report
- 'B' - BDO grant claims audit report
- 'C' - Corporate Risk Register

9 Background Papers

Baker Tilley Audit Reports

Appendix A – Internal Audit Progress report

Introduction

The internal audit plan for 2013/14 was approved by the Audit and Risk Committee on the 25 March 2013. This report provides an update on progress against that plans and summarises the results of our work to date.

Since the last Audit and Risk Committee held in December 2013 the following 12 audit reports, relating to the 2012/13 and 2013/14 plan have been finalised:

2012/13

- St Joseph's Catholic High School (59.12/13)

2013/14

- Children's Services Procurement (4.13/14)
- Lea Nursery School (6.13/14)
- Littledown School (7.13/14)
- St Bernard's Catholic Grammar School (12.13/14)
- Baylis Court Nursery School (16.13/14)
- Budget Setting (18.13/14)
- Wexham School (20.13/14)
- Council Tax (27.13/14)
- Housing Benefits (28.13/14)
- Youth Service (29.13/14)
- Freedom of Information (31.13/14)

A summary of the key issues contained within these reports and the high priority recommendations are detailed in the report below from page 3.

Key Issues

Outstanding audit report from 2012/13:

The Carbon Reduction Programme audit report remains outstanding from 2012/13. The responsible officer for this area (following the previous postholders departure) has been in contact with Internal Audit to identify what work is required in order to finalise this report and ensure compliance in 2013/14 and 2014/15 with the Carbon Reduction programme (2014/15 will be last year of the CR programme).

The 2013/14 audit plan:

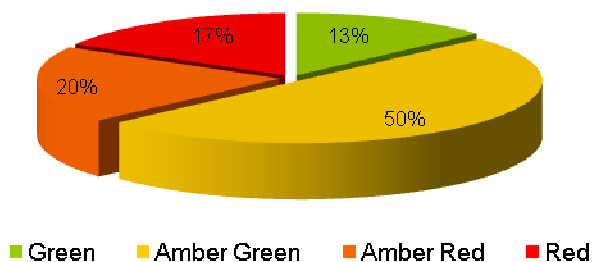
As at the 12th February 2014, 33 audit reports had been issued to the council, 23 of these had been finalised (70%), with the remaining 10 at draft stage. It should be noted that one of the draft reports relates to a schools audit.

Regarding the nine reports outstanding within the council, seven of these have only recently been issued in 2014. The remaining three were:

- An advisory review on Project Management which we are aware has been escalated to the Chief Executive for a final review.
- A Data Quality: Corporate Balanced Scorecard review where we are in discussion over some responses received from Officers in December 2013.
- A Contract Management review of Amey Plc. For which the Interim Assistant Director, Commissioning & Procurement has requested responses from those who manage this contract to them by the 20th February 2014 in order to respond to Internal Audit.

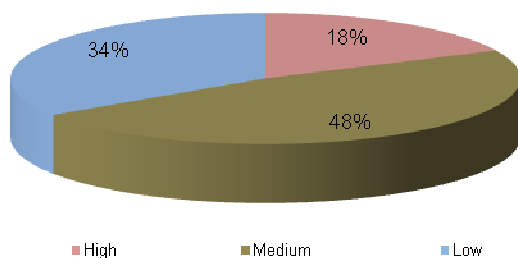
Of the 11 final reports issued since the date of the last Audit and Risk Committee, no 'Red' reports have been issued and two 'Amber Red' reports have been issued in final. Within these 11 reports six high recommendations were raised. Further details on these matters are highlighted below at page 4.

Assurance Levels 2013/14 to date



	GREEN	AMBER GREEN	AMBER RED	RED
AUDIT OPINIONS 2013/14	4	15	6	5
(N.B ALSO 2 ADVISORY & 1 FOLLOW UP REVIEW)				
% OF OPINIONS 2013/14 AS AT FEB 14	13%	50%	20%	17%
% OF OPINIONS 2012/13	13%	29%	36%	22%

Recommendation categorisations in 2013/14 reports to date:



	HIGH	MEDIUM	LOW	TOTAL
RECOMMENDATIONS RAISED 2013/14	34	90	65	189
% OF RECOMMENDATIONS 2013/14	18%	48%	34%	
% OF RECOMMENDATIONS 2012/13	18%	34%	48%	

The tables show some progression by the Council with a larger proportion of Amber-Green opinions compared to 2012/13 and a lower proportion of 'Amber-Red' and 'Red' reports.

Key Findings from 13/14 Internal Audit work

Of the 33 issued for the current year to date where a formal opinion has been provided, five of these have resulted in a red opinion. It should be noted that two of these remain in draft and we are in discussions with management regarding the findings and recommendations.

The red opinions relate to:

- Atkins Limited – Contract Management & Third Party Procurement (draft)
- Contract Management Arrangements – Amey Plc (draft)
- Training and Development – E-Learning
- Parlant Park Primary School
- Montem Primary School

It is imperative that actions to address the weaknesses identified within these reports are undertaken on a timely basis to ensure that these systems can operate effectively in the future.

The results of the red opinion reviews to date will impact, but not qualify, our Head of Internal Audit Opinion for the year, and some of these issues will need to be considered in the preparation of the Annual Governance Statement.

Other Matters

Planning and Liaison:

The time-table for quarter four audits for 2013/14 has been agreed, and scoping meetings held for these audits. As at the 12th February 2014 nine audits were due to commence in the remainder of the financial year.

Monthly meetings continue to be held with the Assistant Director, Finance and Audit, where progress against the plans, responses to draft reports and upcoming audits being discussed.

Additional Internal Audit Coverage/Added Value Service:

We have regularly attended meetings of the Risk Management Group and provided guidance on the proposed content of Risk Management Tools, for instance, risk impact scenarios. We have also attended the most recent meeting of the Berkshire Internal Audit Group where common themes/audit proposals were shared and the group shared any emerging fraud issues.

To assist in embedding risk management throughout the Council we have attended Senior Management Team meetings across each directorate. During these meetings we have highlighted; outstanding reports, common themes for audits, upcoming audits and enquired about emerging risks. This has proven successful in identifying progress made on remedial actions where weaknesses had been identified in previous Internal Audit reviews and to provide a forum for proposing internal audit coverage in 2014/15.

Given the issues identified in the past 18 months at schools we issued a second version of our common themes paper. This highlighted to all schools across Slough the issues identified during audits in Slough and across our wider client base. The paper also highlighted the impact and potential solutions that schools could implement to avoid future issues arising.

We have assisted in the development of a training schedule to be provided to employees at Slough Borough Council on procurement. We will also be facilitating the Council with training in this area.

Given a common theme within a number of audit reports has been contract management arrangements we have attended a meeting with the Strategic Director, Customer and Community Services and Interim Assistant Director, Commissioning & Procurement where we have explored potential ways in which Baker Tilly may be able to assist the Council in its development of Contract Management.

Internal Audit Plan 2013/14 – Change Control:

Two additional proposed changes that have been made to the Internal Audit plan since those which were highlighted to the previous Audit & Risk Committee are:

Action	Date	Agreed By
The Troubled Families Audit has been postponed until April 2014 due to the Council not being in a position to provide details to central Government and therefore an audit of the returns made was not possible when originally planned.	January 2014	Internal Audit and Joseph Holmes, Assistant Director, Finance & Audit
The Safeguarding Adult Social Operating Model Review has been postponed until 2014/15 due to the Council having delayed the implementation of the new model. The scope of the review is determine progress made following its introduction and therefore this has been postponed until Q3 of 2014/15 to allow sufficient data to be available to enable a comparison.	February 2014	Assistant Director, Adult Social Care

Information and Briefings:

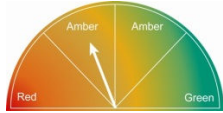
We have issued the following updates electronically since the last Audit and Risk Committee:

- LGE Update LG eUpdate December 2013
- LGE Update LG eUpdate January 2014

Key Findings from Internal Audit

2013/14 Internal Audit Plan

This key findings section highlights those reports finalised where an Amber Red or Red Opinion was provided and any high risk recommendations within these reports.

Assignment: Children's Services Procurement (4.13/14)		Opinion: Amber Red	
<p>Design of control framework</p> <p>We found the following one high risk weaknesses in relation to the design of the controls:</p> <ul style="list-style-type: none"> The Financial Procedure Rules lacked clarity on the exemption process for the individual placement of children. Although this was listed as an exemption, it did not specifically outline whether an Exemption Business Case and approval for the exemption was required by members of the Procurement Review Board or relevant Strategic Directors as was stated for other listed exemptions. Without the requirement for a review from officers from a legal, procurement and monitoring perspective the Council could potentially be failing to achieve value for money and the Council are also failing to adopt a consistent and open approach to the exemption from tendering protocol across the organisation. The Wellbeing directorate understood the rules to imply that no Exemption Business Case was required, whereas the Assistant Director, Commissioning, Procurement & Shared Services believed all listed exemptions required an Exemption Business Case. (High – given that this recommendation was not solely related to the Children's Service department it did not fully impact on the assurance opinion within this review) <p>Application of and compliance with control framework</p> <p>We found that two of the controls identified above were not adequately complied with which resulted in one high categorised recommendation:</p> <ul style="list-style-type: none"> Sample testing of 20 placements between April 2012 and February 2013 identified that Contract Placement Approval Forms had not been completed in a timely manner (average timeframe 68 days) and did not capture the authorisation details received at the time of the placement and whether any alternative providers were available. Without recording these details the Council cannot demonstrate whether placements are appropriate for the needs of the child or represent value for money if sufficient details of the placement are not captured. The timeliness of the completion of the form could result in excessive costs being incurred for a greater period of time if the most appropriate placement has not been made. However, it is recognised that a mechanism is in place through the review conducted by the Independent Reviewing Officer of all new placements. (High) 			
High Risk Recommendation(s):	Management Response	Date	Responsible Officer
<p>Rec 1:</p> <p>The Council should review their Financial Procedure Rules to ensure a consistent and appropriate approach is required for exemptions from formal tendering. This should outline the level of senior management review required of proposed exemptions.</p>	Agreed	End of April 2014	Joseph Holmes, Assistant Director, Finance & Audit
<p>Rec 4a:</p> <p>The Contract Placement Approval Form should be completed in a timely manner and during completion the Contract & Commissioning Manager should verify approval for the placement recorded on ICS. The design of the form should be enhanced to require:</p> <ul style="list-style-type: none"> The authorising officer to initiate the form where placements are made 	<p>Timeliness of completion of form should improve with current restructure.</p> <p>The form will be enhanced for the first bullet point, a tick box section will be added to the form to incorporate the requirements of the second bullet point and</p>	End of March 2014	David Banham, Contracts & Commissioning Manager

<p>that are non-planned and that this approval is recorded on the form; and</p> <ul style="list-style-type: none"> Justification to be recorded in each instance where fewer than three quotes are obtained. 	<p>further investigation is required to consider the final bullet point (see comments above)</p>		
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<p>Assignment: Budget Setting (18.13/14)</p>		<p>Opinion: Amber Red</p>	
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Design of the control framework

We did not identify any weaknesses in the design of the Budget Setting control framework.

Application of and compliance with control framework

We identified the following weaknesses in the application and compliance of the control framework described above which resulted in **two high** priority recommendations:

- Three instances from a sample of five were noted where there were discrepancies between the savings schemes on the savings plan and the savings bids available. If there is no supporting documentation that clearly describes how savings are to be generated and what impact this will have on the service provision of the Council, management may not provide adequate challenge and scrutiny to unrealistic savings bids and therefore the Council may fail to meet the required savings to continue to deliver its strategic objectives. **(High)**
- The assumptions utilised to set the 2013/14 budget were incorrect in relation to the savings attributed to the phase one outsourcing contract of transactional services. Specifically, in September 2013 the Overview & Scrutiny Committee were made aware of that the £1m savings included in the budget were not going to be realised and that an adjustment of £2.7m was required to take account of the savings not being delivered and to ensure the contract could be funded to the agreed position.. If inappropriate assumptions are utilised in calculating the budget the Council could fail to achieve their financial strategy. **(High)**

High Risk Recommendation(s):	Management Response	Date	Responsible Officer
<p>Rec 1a</p> <p>The Council should ensure that all savings schemes on the savings budget are supported by savings bids on the relevant templates. These should include:</p> <ul style="list-style-type: none"> a clear description of savings to be made, the impact of savings on the service provision, the proposed value of the saving and; appropriate supporting documentation. 	<p>The 2014-15 and beyond savings proforma has the following headings:</p> <ul style="list-style-type: none"> service lead (i.e. accountability) amount year description delivery (how) impact risk type EIA / consultation required 	<p>Already implemented</p>	<p>Barry Stratfull, Finance Controller</p>
<p>Rec 3</p> <p>For revenue outsourced contract proposals that are of a value of £2m and above the Section 151 Officer should submit a report to cabinet that documents the evaluated costing of the contract compared to the existing provision to enable Cabinet to be assured that appropriate checks have been conducted on their costing.</p>	<p>Will implement for future contract & include in the budgetary rules</p>	<p>April 2014</p>	<p>Joseph Holmes, Assistant Director, Finance & Audit</p>

Appendix A – Summary Of Progress Against The Internal Audit Plan

2012/13 Plan (Drafts outstanding and those finalised since the December Audit & Risk Committee Meeting as at 12 February 2014)

Assignment Reports finalised since the last meeting are shown in bold	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
Customer & Community Services:					
Carbon Reduction Commitment Programme	Draft Report 7/5/13	ADVISORY	1	8	4
Schools:					
St Joseph's Catholic High School	Draft Report 23/5/13	AMBER GREEN	0	3	5

2013/14 Annual Plan (as at 12 February 2014)

Assignment Reports finalised since the last meeting are shown in bold	Status	Opinion	Actions Agreed (by priority)		
			High	Med	Low
Customer & Community Services:					
Implementation of New Council Tax Support Rules (11.13/14)	FINAL ISSUED 31/7/13	GREEN	0	0	0
Blue Disabled Parking Badges (9.13/14)	FINAL ISSUED 19/8/13	GREEN	0	0	3
Trading Standards (15.13/14)	FINAL ISSUED 22/11/13	AMBER GREEN	0	2	0
Freedom of Information Act (31.13/14)	FINAL ISSUED 12/2/14	GREEN	0	0	2
Council Tax (27.13/14)	FINAL ISSUED 4/2/14	AMBER GREEN	0	2	2
Housing Benefits (28.13/14)	FINAL ISSUED 4/2/14	AMBER GREEN	0	2	2
Youth Service (29.13/14)	FINAL ISSUED 24/1/14	AMBER GREEN	0	4	2
Atkins Limited – Contract Management & Third Party Procurement	Revised Draft Issued 27/1/14	RED	2	5	0
Contract Management Arrangements – Amey Plc	Revised Draft Issued 13/12/13	RED	5	5	2
Use of Agency / Workforce planning	Draft Issued 6/1/14	AMBER RED	2	1	3
Contract Management – Revised Action Plan	Revised Draft Issued 27/1/14	POOR PROGRESS	4	4	0
Business Rates	Revised Draft Issued 4/2/14	AMBER GREEN	0	2	1
Arvato Performance Management	Audit in Progress				
Rent Accounts	Review Stage				
Payroll	Review Stage				
Procurement Follow Up	Audit starts: 31/3/14				
Wellbeing:					
Children's Service Procurement (4.13/14)	FINAL ISSUED 9/12/13	AMBER RED	2	2	1
Qualitative Monitoring & Block Nursing Contracts	Draft Issued 3/2/14	AMBER GREEN	1	2	2
Safeguarding Adult Social Operating Model Review	Audit Postponed until 2014/15				
Troubled Families Programme	Postponed to April 2014				
Chief Executive:					

Assignment Reports finalised since the last meeting are shown in bold	Status	Opinion	Actions Agreed (by priority)		
			High	Med	Low
Health and Safety (1.13/14)	FINAL ISSUED 2/9/13	AMBER GREEN	0	3	3
Training and Development e-Learning (13.13/14)	FINAL ISSUED 27/11/13	RED	2	2	2
Project Management Support	Draft issued 17/12/13	ADVISORY	-		
Governance	Audit in Progress				
Resources, Housing & Regeneration:					
School's Financial Value Standard (SFVS) (8.13/14)	FINAL ISSUED 19/8/13	ADVISORY	0	9	1
Budget Setting including Cost Savings (18.13/14)	FINAL ISSUED 3/2/14	AMBER RED	2	2	3
Data Quality: Corporate Balanced Scorecard	Draft Report 8/11/13 Response received & queried 2/12/13	AMBER GREEN	0	2	3
Debtors & Cash Management	Revised Draft issued 11/2/14	AMBER GREEN	0	4	1
Creditors	Review stage				
General Ledger	Review Stage				
CAATs Testing on Payroll and Creditor systems	Audit in Progress				
Declaration of Interests	Audit in Progress				
Budgetary Control & Financial Reporting	Audit in Progress				
Capital Projects	Audit in Progress				
Risk Management	Audit starts: 18/2/14				
Treasury Management	Audit starts: 21/2/14				
Asset Register	Audit starts: 26/2/14				
VAT / Pensions	Audit starts: 3/3/14				
Schools:					
Cippenham Nursery School (2.13/14)	FINAL ISSUED 11/7/13	AMBER RED	0	5	3
Priory School (3.13/14)	FINAL ISSUED 5/11/13	AMBER GREEN	0	2	1
Lea Nursery School (6.13/14)	FINAL ISSUED 17/12/13	AMBER GREEN	0	2	4
Littledown School (7.13/14)	FINAL ISSUED 7/2/14	AMBER GREEN	0	2	1
Beechwood School (10.13/14)	FINAL ISSUED 1/8/13	GREEN	0	1	3
St Bernard's Catholic Grammar School (12.13/14)	FINAL ISSUED 29/1/14	AMBER GREEN	1	0	3
Montem Primary School (14.13/14)	FINAL ISSUED 17/10/13	RED	2	5	3
Baylis Court Nursery (16.13/14)	FINAL ISSUED 17/12/13	AMBER GREEN	0	3	4
Parlaunt Park Primary School (17.13/14)	FINAL ISSUED 25/10/13	RED	2	5	2
Wexham School (20.13/14)	FINAL ISSUED 29/11/13	AMBER GREEN	1	1	2
Foxborough School	Converted to an Academy	AMBER RED	0	5	4
Our Lady of Peace Catholic Junior School	Draft issued 22/11/13	AMBER RED	1	6	2
Slough Centre Nursery	Audit starts: 5/3/14				
St Ethelberts Catholic Primary School	Audit starts: 5/3/14				
Claycots School	Audit starts: 18/3/14				

Assignment Reports finalised since the last meeting are shown in bold	Status	Opinion	Actions Agreed (by priority)		
			High	Med	Low
Pippins School	Audit starts: 24/3/14				

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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