

Slough Borough Council

Internal Audit Strategy 2012/13 - 2014/15

Presented at the Audit & Risk Committee meeting
of: 13th March 2013

Contents

| | | |
|-----|--|----|
| 1 | Developing the Internal Audit Strategy and Plan | 1 |
| 1.1 | Role of Internal Audit | 1 |
| 1.2 | Factors influencing Internal Audit coverage..... | 1 |
| 2 | Assurance Resources | 3 |
| 2.1 | Your Internal Audit Team | 3 |
| 2.2 | Working with other assurance providers..... | 3 |
| 2.3 | Considerations for the Audit & Risk Committee..... | 3 |
| | Appendix A: Issues affecting Slough Borough Council | 4 |
| | Appendix B: Internal Audit Plan 2014/15 | 5 |
| | Appendix C: Additional Audits for consideration in 2014/15 | 10 |
| | Appendix D: Internal Audit Strategy 2012/13 – 2014/15 | 12 |
| | Appendix E: School Audit Coverage 2014/15 | 14 |

This report, together with any attachments, is provided pursuant to the terms of our engagement. The use of the report is solely for internal purposes by the management and Council of our client and, pursuant to the terms of our engagement, should not be copied or disclosed to any third party without our written consent. No responsibility is accepted as the plan has not been prepared, and is not intended for, any other purpose.

© 2013 Baker Tilly

Baker Tilly Business Services Limited (04066924) is registered in England and Wales. Registered office 25 Farringdon Street, London, EC4A 4AB. The term "partner" is a title for senior employees, none of whom provide any services on their own behalf.

1 Developing the Internal Audit Strategy and Plan

This document sets out the approach we have taken to develop your internal audit strategy for 2012/13 – 2014/15 and the annual plan for 2014/15.

Role of Internal Audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Definition of Internal Audit: Public Sector Internal Audit Standards.

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), we plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that Slough Borough Council has in place, focusing in particular on how these arrangements help the organisation to achieve its objectives. This is achieved through a risk-based plan of work, agreed with management and approved by the Audit & Risk Committee. Our plan is developed to enable us to provide an opinion at year end, which may also be used by the Board to support its Annual Governance Statement.

1.1 Factors influencing Internal Audit coverage

The organisation's objectives are the starting point in the development of the audit strategy.

Appendix A reflects the range of potential issues that may affect the organisation, some of which are included on your risk register. The Council's risk register for each Assistant Director and minutes from the Corporate Management Team were also reviewed to aid the planning process. These were used to focus our discussions with management regarding assurance priorities and to determine where internal audit input would be most beneficial.

In preparing the strategy and the annual internal audit plan, we met with:

- Joseph Holmes, Assistant Director, Finance & Audit (Section 151 Officer)
- The Corporate Management Team
- All four Senior Management Teams
- External Audit

The key areas / factors are summarised below.

Key areas discussed and their impact on the 2014/2015 internal audit plan

- | | |
|---|---|
| 1 | <p>The arrangement to embed and further utilise the HUB Transactional Services and partnership with arvato. A large number of the Council's services were transferred to this hub in 2012/13, such as financial systems, council tax and housing benefit. Therefore, a significant proportion of our audit plan has been dedicated to providing assurance on the effective operation of these systems. Furthermore, two additional services, IT & Customer Service transferred to arvato in 2013/14. A dedicated review of governance arrangements and the savings monitoring mechanisms have been scheduled for 2014/15.</p> |
| 2 | <p>Contract Management Arrangements was a significant area of weakness in 2012/13 and 2013/14 and therefore comprehensive coverage has been planned in this area in 2014/15. This includes reviewing arrangements for the management of the Amey Plc. and the Atkins Limited contracts, both of these reviews resulted in red (negative) opinions being provided in 2013/14. We are also intending to undertake an audit on Contract Management arrangements across the Council and to provide specific assurance over the arrangements within Educational Services.</p> |

| | |
|---|---|
| 3 | <p>Procurement continues to be an area with a number of issues, where independent assurance is required and the Council's Procurement Team is currently undergoing significant change. We have therefore proposed a suitable amount of coverage on procurement activity in 2014/15 including a review on the progress made on Children's Services Procurement.</p> |
| 4 | <p>The requirement for independent reviews to enable the Council to sign off declarations on the Schools Financial Value Standard (SFVS) and the Troubled Families Programme.</p> |
| 5 | <p>The Council continues to develop and embed the Risk Management framework and culture. We will therefore be providing assurance that this continues to evolve in a timely and effective manner.</p> |
| 6 | <p>We have discussed the following key risk areas with the Section 151 Officer, where coverage had initially been planned within the 3 year strategy. All of these reviews have been delayed to 2015/16 where either other sources of assurance are being received or where it was felt that internal audit resource should be prioritised in other areas:</p> <ul style="list-style-type: none"> • Library Services Contract Management Arrangements; this is a significant contract in terms of value. The review could potentially be considered in 2015/16. • The Local Asset Backed Vehicle (LABV); this reflects a significant risk to the Council and suitable audit coverage had been aligned to this project to provide assurance to management. However, the Council confirmed that this project will be subject to scrutiny from External Audit, and therefore this does not form part of our Internal Audit plan for this year. • Training & Development: e-Learning; negative assurance was provided on this review in 2013/14. The high risk issues will however be considered when we undertake general follow up reviews in 2014/15. • Public Health/Health & Wellbeing Board Review; assurances on the arrangements relating to Public Health are received through the host Council within Berkshire. • Housing and Regeneration; a review on the housing department would be reconsidered in 2015/16. |

The detailed internal audit plan for 2014/15 is set out at Appendix B.

As well as assignments designed to provide assurance or advisory input around specific risks facing the Council, the strategy also includes:

- Planned assurance on core areas of activity that will inform the Head of Internal Audit opinion;
- Time to follow up previous recommendations and actions to provide the Audit & Risk Committee with assurance on the actions taken by management to address these recommendations;
- Attendance at Divisional CMT meetings; and
- Audit management, which is used at Partner, Senior Manager and Assistant Manager level for:
 - quality control,
 - client and external audit liaison,
 - preparation of the annual opinion,
 - attendance at Audit & Risk Committee, Risk Management Group and Berkshire Audit Group.

2 Assurance Resources

2.1 Your Internal Audit Team

Your internal audit team is led by Daniel Harris as Head of Internal Audit.

Your Senior Manager is Chris Rising and your Assistant Manager is Andrew Patterson.

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing standards.

2.2 Working with other assurance providers

We intend to meet with the External Auditor to avoid duplication of coverage between Internal and External Audit. This will also ensure that External Audit can continue to place their planned level of reliance on our coverage of financial controls.

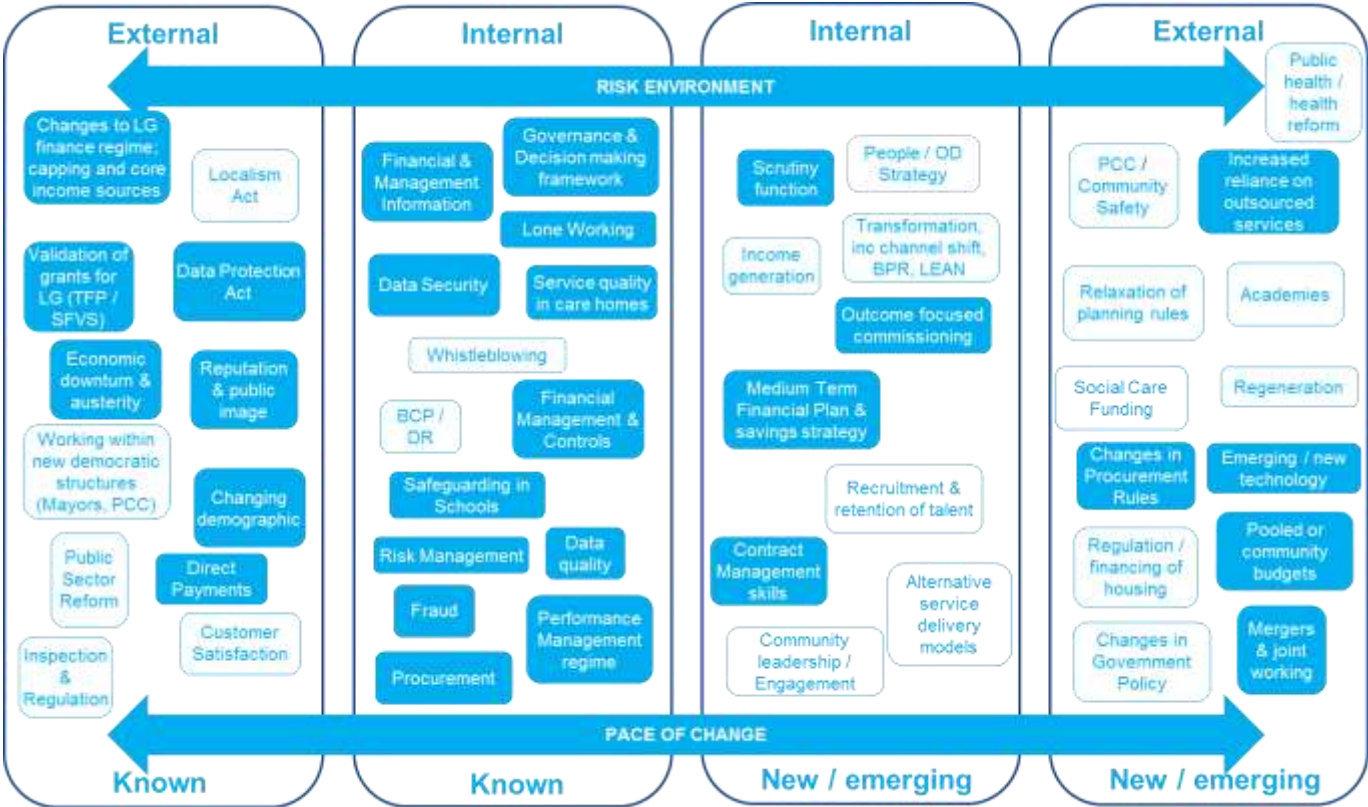
The Audit & Risk Committee is reminded that internal audit is only one source of assurance. Through our plan we do not seek to cover all risks and processes. We will however, seek to work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance obtained.

2.3 Considerations for the Audit & Risk Committee

- Is the Audit & Risk Committee satisfied that sufficient assurances are being received to monitor the organisation's risk profile effectively, including any emerging issues / key risks (Appendix A) not included in the strategy or annual plan?
- Does the internal audit plan for 2013/2014 (Appendix B) reflect the areas that the Audit & Risk Committee believes should be covered as priority?
- Does the Internal Audit Strategy (Appendix D) cover the organisation's key risks as they are recognised by the Audit & Risk Committee?

Appendix A: Issues affecting Slough Borough Council

The chart below reflects some of the current issues facing the organisation. Those topics which have been highlighted (in blue) are those where internal audit coverage is planned in the coming year.



Appendix B: Internal Audit Plan 2014/2015

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|---|---|----------------------|-----------------|---------------------------------|
| Chief Executive Directorate | | | | |
| Lone Working Procedures | <p>Risk: Failure to adhere to Health and Safety Practice with regard to lone workers.</p> <p>Coverage: Request of Chief Executive to review corporate approach to lone working and adherence to procedures and completion of relevant training.</p> | Assurance | Q1 | June 2014 |
| Governance | <p>Coverage: To provide assurance on the effective delivery of the proposed changes to the Council's governance arrangement that will be introduced in 2014/15.</p> | Assurance | Q3 | March 2015 |
| Annual Governance Statement | To assist the Council in the production of the Annual Governance Statement. | Advisory | Q4 | March 2015 |
| Wellbeing Directorate | | | | |
| Direct Payments | <p>Coverage: To provide assurance that personalised budgets are appropriately approved and supported by suitable assessments, whether annual review of plans are occurring in a timely manner and on systems in place to notify of reviews due.</p> <p>We will also review the investigative processes in place to monitor usage of direct payments.</p> | Assurance | Q2 | December 2014 |
| Data Protection Act – Children's Services | <p>Request of Strategic Director, Wellbeing</p> <p>Coverage: To review Children's Services Access to Records to identify a streamlined approach which would avoid penalties.</p> | Advisory | Q3 | December 2014 |
| Troubled Families – Process & Validation Exercise | <p>Coverage: To adhere to DCLG requirements, the grant self-declaration should be approved within the Council's own Internal Audit arrangement prior to submission. Audit time has been allocated for two submissions within 2014/15.</p> | Assurance | Q2 & Q3 | December 2014 |
| Children's Services Procurement | <p>Coverage: Management request to provide assurance on the adherence to the appropriate procurement rules and effective implementation of a procurement plan within Children's Services.</p> | Follow Up | Q2 | September 2014 |
| Educational Services Contract Management Arrangements | <p>Coverage: The Council has appropriate processes in place to ensure that contracts are appropriately monitored to ensure successful delivery.</p> | Assurance | Q2 | September 2014 |
| Schools | | | | |
| Schools Audits | <p>Coverage: To provide assurance over the effectiveness of governance and financial management arrangements within schools.</p> | Assurance | Q1 – Q3 | Throughout |

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|---|---|----------------------|-----------------|---------------------------------|
| | <p>A schedule of the proposed schools for audit during 2013/14 is detailed in appendix E below. It is proposed that our audits will cover the following areas:</p> <ul style="list-style-type: none"> • Follow up of any previous recommendations made; • Leadership and governance • Financial planning and budget monitoring • Security of assets including maintenance • Payroll • Purchasing including Procurement arrangements • Safeguarding | | | |
| Customer & Community Services Directorate | | | | |
| arvato Phase 2 Governance and Savings monitoring arrangements | <p>Coverage: A review to determine whether suitable resources have been allocated within the Council to manage the second phase of the contract and that reporting mechanisms are in place to provide suitable assurance to management that savings are being realised.</p> | Advisory | Q1 | September 2014 |
| Purchase cards / credit card expenditure | <p>Coverage: To provide assurance over the effective management of procurement cards held by the Council. This will include authorisation of usage and monitoring of expenditure.</p> | Assurance | Q2 | June 2014 |
| IT Audit Coverage | <p>A strategic Internal Audit Plan needs to have some coverage of IT systems. We will agree the exact scope of this work with management. A potential option for consideration is the development and implementation of an IT Strategy and the contractor management arrangements with arvato.</p> | Advisory | Q2 – Q3 | December 2014 |
| Data Security | <p>Risk: Data Protection – Increased risk of breaches in data security and confidentiality when Council information is assessed away from Council sites via loss, theft or mishandling. Risk increased through arvato contract.</p> <p>Coverage: To be agreed with management</p> | Assurance | Q1 | September 2014 |
| arvato Performance Management | <p>Coverage: The audit will consider the following:</p> <ul style="list-style-type: none"> • The robustness of performance monitoring arrangements which have been established between the Council and the HUB to ensure that contractual performance can be effectively monitored; • The effectiveness of the operational of these arrangements in practice; | Assurance | Q3 | March 2015 |

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|---|---|----------------------|-----------------|---------------------------------|
| | <ul style="list-style-type: none"> The quality and timeliness of data provided to support the meeting of performance targets. | | | |
| Procurement | <p>Risk: Failure in procurement – Corporate Procurement and their knowledge is not used. Regulations are not adhered to.</p> <p>Coverage: To provide assurance that for a sample of procurement activity that Council and EU Procurement procedures have been adhered to.</p> | Assurance | Q2 | December 2014 |
| Contract Management | <p>Risk: Increased cost of contracts</p> <p>Coverage: To provide assurance that, for a sample of key contracts, that effective contract management processes are in place and whether suitable guidance and monitoring arrangements are implemented from a corporate perspective.</p> <p>Proposed contracts for sample testing include Interserve and Slough Community Leisure Limited.</p> | Assurance | Q1 | December 2014 |
| Carbon Reduction Programme | <p>Coverage: Two separate reviews to ensure the Carbon Reduction submissions and supporting evidence pack meet the Environment Agency requirements and to avoid fines and penalties.</p> <p>An audit of the 2012/13 evidence pack and submission and correction of any errors found and provision of any templates to improve efficiency.</p> <p>An audit of the proposed 2013/14 annual report submissions and supporting evidence pack to ensure compliance prior to submission.</p> | Advisory | Q1 | September 2014 |
| Resources Housing & Regeneration Directorate | | | | |
| Risk Management | <p>Coverage: A maturity review to consider the approach to risk appetite and identifying controls and assurances on key risks.</p> | Advisory | Q4 | March 2015 |
| Data Quality | <p>Coverage: The audit will perform a deep dive review in to a chosen area of performance within the Council and consider the following:</p> <ul style="list-style-type: none"> The robustness of the data quality framework; Have robust processes for data quality been established throughout the Council The establishment of clear, transparent and appropriate targets. The accuracy of performance management data. <p>Validation process undertaken.</p> | Assurance | Q1 | September 2014 |
| VAT / Pensions | Management decision to focus audit on | Advisory | Q2 | December 2014 |

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|---|---|----------------------|-----------------|---------------------------------|
| | either VAT or pensions to provide assurance that the Council has effective arrangements in place for the accounting and management of VAT or pensions. | | | |
| Contract Management Arrangements – Atkins | Coverage: A follow up the recommendations made as part of our 2013/14 audit where a red opinion was provided. | Follow Up | Q2 | December 2014 |
| Schools Financial Value Standard (SFVS) | Coverage: Providing the assurance to the Council on the appropriate completion of each school's SFVS. This service will ensure the Council has a thorough assessment of each school to meet requirements of the Education Funding Agency. This will include a review as to whether supportive information including Internal Audit opinions are consistent with statements within each schools completed standards. | Advisory | Q1 | June 2014 |
| Counter Fraud Arrangements | Request of Section 151 Officer to review the Council's arrangements to prevent fraud and to provide assurance that robust systems are in place to ensure that an effective fraud service is provided to the Council. | Assurance | Q2 | September 2014 |
| Contract Management Arrangements – Amey | Coverage: A follow up the recommendations made as part of our 2013/14 audit where a red opinion was provided. | Follow Up | Q3 | December 2014 |
| Housing Arrangements | Request of the Strategic Director, Resources, Housing & Regeneration to include coverage within the audit plan on Housing. Coverage: The exact scope of this review will be determined nearer the time of the audit in conduction with the Strategic Director and Assistant Director, Housing & Environment. | Assurance | Q3 | January 2015 |
| Housing Benefit | Coverage to meet External Audit / Regulatory Requirements and any management concerns. | Assurance | Q3 | March 2015 |
| Council Tax | | Assurance | Q3 | March 2015 |
| Business Rates | | Assurance | Q3 | March 2015 |
| Rent Accounts | | Assurance | Q3 | March 2015 |
| Payroll | | Assurance | Q4 | March 2015 |
| Creditors | | Assurance | Q4 | March 2015 |
| Income & Debt Management | | Assurance | Q4 | March 2015 |
| Cash Collection & Management | | Assurance | Q3 | December 2014 |
| Treasury Management | | Assurance | Q3 | March 2015 |
| General Ledger | | Assurance | Q3 | December 2014 |

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|---|---|----------------------|-----------------|---------------------------------|
| Asset Register | | Assurance | Q4 | March 2015 |
| Capital Expenditure | <p>Coverage: A review to consider:</p> <ul style="list-style-type: none"> • Development and approval of the Capital Programme for the year; • Capital project approval • Monitoring of the delivery of the capital programme • The benefits realisation of a sample of capital projects implemented compared to original objectives. | Assurance | Q3 | March 2015 |
| Budget Setting including Savings Plan | <p>Coverage: The audit will consider the following:</p> <ul style="list-style-type: none"> • The robustness of the budget setting process including the development of CIPs; • The involvement of budget holders in the development of budgets; • The budget sign off approval process. | Assurance | Q2 | September 2014 |
| Budgetary Control including Savings Plan monitoring | <p>Coverage: The audit will consider the following:</p> <ul style="list-style-type: none"> • The robustness of the month end processes and budget report production; • The involvement of budget holders in management of individual budgets; • The timeliness and accuracy of financial reporting information | Assurance | Q3 | March 2015 |
| Follow up | To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management. | Follow Up | Q3 – Q4 | March 2015 |
| Management Meeting attendance | Management Meetings (Berkshire Audit Group, Risk Management Group, Schools Forum, Bursars Forum, SMT, DMT, CMT and other internal meetings where attendance is requested) | | Q1 – Q4 | N/A |
| Management | <p>This will include:</p> <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, Audit & Risk Committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers • Preparation of the annual opinion | | Q1 – Q4 | N/A |

Appendix C: Additional Audits for consideration in 2014/2015

The following are a list of audits which were proposed to address specific risks at the Council during the planning process. These audits were not approved by officers to be included within the agreed audit plan for 2014/15 due to resource constraints and areas of higher priority.

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|-------------------------------------|--|----------------------|-----------------|---------------------------------|
| Project Management Support Function | Coverage: Following on from support provided in 2013/14 where advice was provided to management on developing a streamlined, process that effectively monitors projects. This review could assist the Council on implementing change, including training to staff on effective Project Management. | Advisory | | |
| Legal Services Workload Management | A common theme in Internal Audit reviews was the timeframe for issuing contracts from the legal department. Coverage: A review of arrangements to manage staff planning, prioritisation of work and consideration of the streamlining of procedures. | Assurance | | |
| Compensation Arrangements | Coverage: A review to provide assurance that appropriate procedures are in place and adhered to for processing proposals for compensation including approval and segregation of duty. | Assurance | | |
| Public Health | Coverage: A review to consider how management are assured that public health services are being effectively delivered in the community. | Assurance | | |
| Adult Social Care – Lean Thinking | Coverage: An advisory review to consider how the service can work more efficiently. | Advisory | | |
| School Places Programme | Coverage: A review to consider how this project is being appropriately managed including communications with public/Government. | Assurance | | |
| Supporting Living | Background: Excessive costs (£000's) have been incurred through poor management at other Berkshire Local Authorities where contract providers have not been appropriately managed. This review would Coverage: This review would determine whether the Council is making payments as per hours received by customers rather than as per agreed service plans. | Assurance | | |
| Procurement in Schools | Coverage: To provide assurance that for a sample of Schools where high costs have been incurred that their procurement | Assurance | | |

| Audit | Internal Audit Coverage | Assurance / Advisory | Proposed Timing | Proposed Audit & Risk Committee |
|---|---|----------------------|-----------------|---------------------------------|
| | activity has been compliant with the Scheme for Financing Schools and that EU Procurement procedures have been adhered to. | | | |
| Youth Service - Management Information | Coverage: A review to consider whether management are in possession of suitable data and intelligence in order to make informed decisions on Youth Services. | Assurance | | |
| Emergency Planning | Coverage: A review to consider whether the Council are suitably prepared for potential emergencies. This will include consideration to scenario planning and test events. | Assurance | | |
| Shared Service Setup Arrangements | Coverage: A review of arrangements with Royal Borough of Windsor & Maidenhead or any other Local Authority to determine whether the proposal offers financial/quality of service improvements. | Assurance | | |
| Resources Housing & Regeneration Directorate | | | | |
| Housing – Demand Management | <p>Risk: Managing increased demand. Concern of Audit & Risk Committee that influx of migrants on top of increasing population is having on the availability of housing.</p> <p>Coverage: Assurance to verify that a suitable strategy has been established and is being implemented to manage the demands on housing.</p> | Assurance | | |

Appendix D: Internal Audit Strategy 2012/13 – 2014/15

| Auditable Area | 2012/13 | 2013/14 | 2014/15 |
|---|---------|---------|---------|
| Chief Executive Directorate | | | |
| Partnership Arrangements | ✓ | | |
| Gold Projects / Project Management | ✓ | ✓ | |
| Health & Safety | | ✓ | |
| Workforce Planning and Use of Agency | | ✓ | |
| Training and Development | | ✓ | |
| Absence/Sickness Management | ✓ | | |
| Recruitment | ✓ | | |
| Annual Governance Statement | ✓ | ✓ | ✓ |
| Governance | ✓ | ✓ | ✓ |
| Declarations of Interest | ✓ | ✓ | |
| Lone Working Procedures | | | ✓ |
| Wellbeing Directorate | | | |
| Personalisation Policy | ✓ | | |
| Contract Management - Block Contract Nursing Homes | ✓ | ✓ | |
| Direct Payments | | | ✓ |
| Data Protection Act – Children's Services | | | ✓ |
| Troubled Families – Process & Validation Exercise | | ✓ | ✓ |
| Mallard's Children's Home | | | ✓ |
| Children's Services Procurement | | ✓ | ✓ |
| Children's and Families Assessment Teams | ✓ | | |
| Safeguarding Based Review | ✓ | ✓ | |
| Supporting People - Contract Management | ✓ | | |
| Registered Bed Based Services | ✓ | | |
| Fee Increase Project | ✓ | | |
| Educational Services Contract Management Arrangements | | | ✓ |
| Schools Audits | | | |
| Schools Audits | ✓ | ✓ | ✓ |
| Customer & Community Services Directorate | | | |
| Freedom of Information Compliance | | ✓ | |
| Business Continuity Arrangements | ✓ | | |
| Leisure Services | ✓ | | |
| Data Protection / Security | ✓ | | ✓ |
| IT Strategy | | | ✓ |
| IT Applications Review | | ✓ | |
| arvato – Governance Structure Setup Arrangements | ✓ | | ✓ |
| Hiring of Council Buildings | ✓ | | |
| Carbon Reduction Programme | ✓ | | ✓ |

| Auditable Area | 2012/13 | 2013/14 | 2014/15 |
|--|---------|---------|---------|
| Trading Standards | | ✓ | |
| Blue Badges | | ✓ | |
| Data Image Management | ✓ | | |
| Youth Service | | ✓ | |
| General IT Coverage | | ✓ | ✓ |
| Purchase cards / credit card expenditure | | | ✓ |
| arvato Performance Management | ✓ | ✓ | ✓ |
| Procurement | ✓ | ✓ | ✓ |
| Contract Management | ✓ | ✓ | ✓ |
| Resources, Housing & Regeneration Directorate | | | |
| Performance Management | ✓ | | ✓ |
| Data Quality | ✓ | ✓ | ✓ |
| Risk Management | ✓ | ✓ | ✓ |
| Housing Management System | ✓ | | |
| Multiple Housing Occupancy | ✓ | | |
| Estates & Facilities inc. Interserve Contract Management | ✓ | | |
| Tenancy Fraud | ✓ | | |
| Council Tax – Implementation of new rules | | ✓ | |
| Additional Devolved Budget for Schools | ✓ | | |
| VAT / Pensions | ✓ | ✓ | ✓ |
| Community based Cash Handling and Management | ✓ | | |
| Atkins Limited – Contract Management & 3 rd Party Procurement | | ✓ | ✓ |
| School's Financial Value Standard (SFVS) | ✓ | ✓ | ✓ |
| Contract Management Arrangements – Amey Plc | | ✓ | ✓ |
| Financial Controls / System Based Audits | | | |
| General Ledger | ✓ | ✓ | ✓ |
| Creditors | ✓ | ✓ | ✓ |
| Treasury Management | ✓ | ✓ | ✓ |
| Debtors and Cashiers | ✓ | ✓ | ✓ |
| Asset Register | ✓ | ✓ | ✓ |
| Housing Benefit | ✓ | ✓ | ✓ |
| Council Tax | ✓ | ✓ | ✓ |
| Rent Accounts | ✓ | ✓ | ✓ |
| Business Rates | ✓ | ✓ | ✓ |
| Budget Setting | ✓ | ✓ | ✓ |
| Budgetary Control & Financial Reporting | ✓ | ✓ | ✓ |
| Capital Expenditure | ✓ | ✓ | ✓ |
| Treasury Management | ✓ | ✓ | ✓ |

Appendix E: School Audit Coverage 2014/15

| School Name | Proposed Timing (School Term) | Audit & Risk Committee |
|--|-------------------------------|------------------------|
| Nursery Schools | | |
| Chalvey Early Years Centre (DFE: 1025) | Summer 2014 | Tbc |
| Primary Schools (including Infants & Juniors) | | |
| Holy Family Catholic Primary School (DFE: 5202) | Summer 2014 | Tbc |
| Khalsa Primary School (DFE: 3366) | Summer 2014 | Tbc |
| Our Lady of Peace Catholic Infant & Nursery School (DFE: 3353) | Summer 2014 | Tbc |
| Parlaunt Park Primary School (DFE: 2244) | Autumn/Winter 2014 | Tbc |
| St Anthony's Catholic Primary School (DFE: 3364) | Autumn/Winter 2014 | Tbc |
| St Mary's CE Primary School Slough (DFE: 3070) | Autumn/Winter 2014 | Tbc |
| Wexham Court Primary School (DFE: 2252) | Autumn/Winter 2014 | Tbc |