SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Corporate Governance Committee

DATE: 7th March 2019

CONTACT OFFICER: Neil Wilcox; Director, Finance & Resources
(Section 151 Officer)
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WARD(S):   All

<u>**PART I**</u>
<u>**FOR COMMENT & CONSIDERATION**</u>

<u>**INTERNAL AUDIT UPDATE – QUARTER 4 2018-19**</u>

1.   <u>**Purpose of Report**</u>

The purpose of this report is to:

- Report to Members on the progress of finalising draft Internal Audit reports
- Report to Members on the progress of the implementation of Internal Audit recommendations

2.   <u>**Recommendation(s)/Proposed Action**</u>

That the Committee is requested to comment on and note the attached reports.

3.   <u>**The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**</u>

3b.   <u>**Five Year Plan Outcomes**</u>

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

4.   <u>**Other Implications**</u>

(a) <u>Financial</u>

There are no financial implications of proposed action

(b) <u>Risk Management</u>

Recommendation	Risk/Threat/Opportunity	Mitigation(s)
That Audit & CG Committee is requested to comment on and note the attached reports	*This report concerns risk management across the Council*	

(c) Human Rights Act and Other Legal Implications

There are no Human Rights Act or other legal implications in this report

(d) Equalities Impact Assessment

There is no identified need for an EIA

5. **Supporting Information**

5.1 **Finalising Internal Audit Reports**

5.1.1 The table below shows those "Assurance" Internal Audits that remain in draft and were to be finalised by 11th February 2019

Audit	Audit Plan Year	Audit Sponsor	Assurance Level	Date to be Finalised by	Comments
Council Tax	17/18	Neil Wilcox	Reasonable Assurance	16th Dec 2017	With RSM Awaiting re-issue of draft
Conflict of Interest	18/19	Neil Wilcox	Partial Assurance	12th October 2018	Some issues required to be clarified before report can be finalised
Whistleblowing	18/19	Neil Wilcox	Advisory	5th Jan 2019	With RSM Awaiting for amended draft
Risk Management	18/19	Neil Wilcox	Reasonable Assurance	5th Feb 2019	SBC considering amended draft
Property Services – neighbourhood Services Building Maintenance	18/19	Neil Wilcox	Advisory	26th March 2018	To be finalised
Housing Benefits	18/19	Neil Wilcox	Reasonable Assurance	26th September 2018	With RSM Awaiting for amended draft
Management of Income	18/19	Alan Sinclair	Advisory	26th August 2018	With RSM To be finalised

5.2 **Monitoring Management Actions**

5.2.1 The Risk and Insurance Officer regularly monitors the progress of the implementation of made following Internal Audit reports. Below is a graph that shows the percentage of High and Medium risk recommendations that have either been implemented, are in progress, or no action has been taken

Status of Audit Actions as at 11th February 2019

■	No Action
■	Completed
■	In Progress

2%
18%
80%
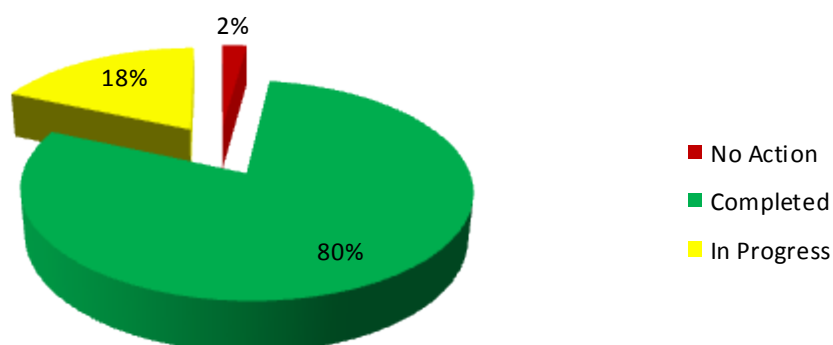
Summary

The table below summarises the number for each categorisation of management action together with analysis by Audit Opinion (Includes Low risk Recommendations).

Categorisation	No. Of Actions	Implemented	Superseded	Target date not reached		Target date reached	
				No Response	Being Implemented	No Response	Being Implemented
Reasonable Assurance	112	72	9	13	1	2	15
Partial Assurance	143	106	0	5	4	1	27
Substantial Assurance	5	3	0	0	0	2	0
No Assurance	37	28	0	0	0	1	8
Total	297	209	9	18	5	6	50

5.2.2   Attached at Appendix 1 is a list of outstanding Medium actions that are outstanding

5.2.3   The percentage of completed actions has risen to 80% from last quarters 53%

5.2.4   The draft Quarter 4 Follow Up report is awaited from RSM

5.2.5   Attached at Appendix 2 is a list of the "High" Recommendation Actions that remain Outstanding past the target date.

Current Position			Previous Audit Committee	
No Action	Partially Complete		No Action	Partially Complete
0	7		3	5

6. **Comments of Other Committees**

There are no comments from other Committees

7. **Conclusion**

Members are requested to note details of the report.

8. **Appendices Attached**

Appendix 1 – Outstanding Medium risk internal Audit actions

Appendix 2 – Details of High Rated Recommendations

9. **Background Papers**

None