

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Corporate Governance Committee

DATE: 5th March 2020

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WARD(S): All

PART I **FOR COMMENT & CONSIDERATION**

AUDIT & RISK MANAGEMENT UPDATE – QUARTER 4 2019/20

1. **Purpose of Report**

The purpose of this report is to:

- Report to Audit & Corporate Committee on the progress of finalising draft Internal Audit reports
- Report to the Committee on the progress of the implementation of Internal Audit recommendations

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

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

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

3a. **Slough Joint Wellbeing Strategy Priorities –**

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

3b. **Five Year Plan Outcomes**

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

4. **Other Implications**

(a) **Financial**

There are no financial implications of proposed action

(b) Risk Management

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

(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**

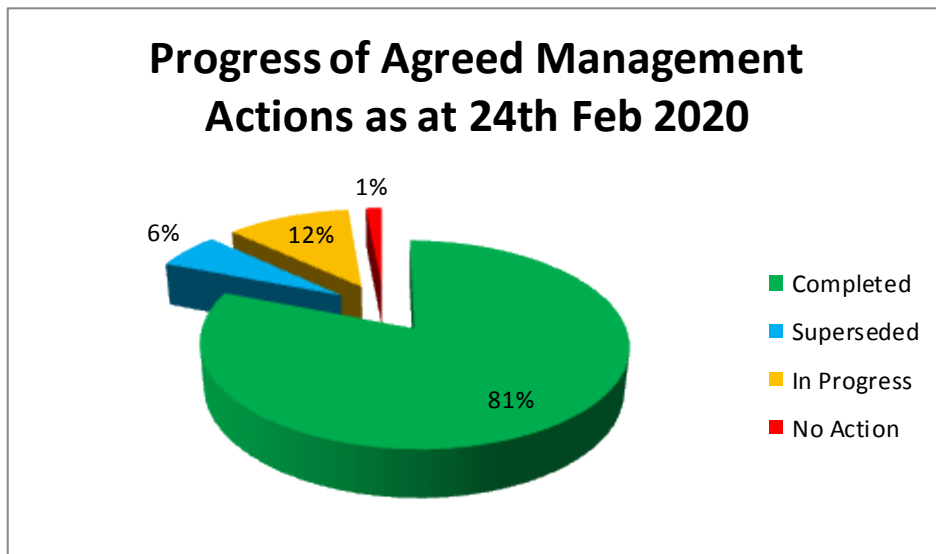
5.1 **Finalising Internal Audit Reports**

5.1.1 The table below shows those “Assurance” Internal Audits that remain in draft and were to be finalised by 11th February 2020

Audit	Audit Plan Year	Audit Sponsor	Assurance Level	Date to be Finalised by	Comments
Capital Expenditure	19/20	Neil Wilcox	Reasonable Assurance	31 st January 2020	Query with one action

5.2 **Monitoring Management Actions**

5.2.1 The Risk and Insurance Officer regularly monitors the progress of the implementation of the Management Actions made. Below is a graph that shows the percentage of High and Medium risk recommendations, from the current and two preceding audit years, that have either been implemented, are in progress, or no action has been taken.



- 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 increased to 81% from last quarters 70%
- 5.2.4 On a quarterly basis RSM our Internal Auditors conduct a follow up audit to review progress made by the Council to implement the previously agreed management actions.
- 5.2.5 The latest follow up audit from RSM shows that the Council has made “reasonable progress” in implementing the agreed management actions
- 5.2.6 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	1	0	5

6. **Comments of Other Committees**

There are no comments from other Committees

7. **Conclusion**

The Committee is requested to consider and note the appendices.

8. **Appendices Attached**

Appendix 1 – Details of outstanding Medium agreed management actions

Appendix 2 – Details of outstanding High agreed management actions

9. **Background Papers**

None