



SLOUGH BOROUGH COUNCIL

Internal Audit Progress Report

For the Audit and Corporate Governance
Committee meeting on 9 December 2021

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1 KEY MESSAGES

The internal audit plan for 2021/22 was approved by the Audit and Corporate Governance Committee at the March 2021 meeting, with the revised plan being approved at the July 2021 meeting. This section provides an update on the key messages relating to the progress of the 2021/22 plans.

2021/22 Internal Audit Plan



We have issued a further three final reports since the September 2021 Audit and Corporate Governance Committee meeting. Of these, one has resulted in a **'Minimal'** assurance opinion, one resulted in a **'Partial'** assurance opinion and the remaining review resulted in a **'Reasonable'** assurance opinion. Further details on these reports are documented below. [\[To note\]](#)

Impact on 2021/22 Head of Internal Audit Opinion

The Committee should note that any negative assurance opinions ('Minimal Assurance' or 'Partial Assurance' opinions, or poor or little progress in relation to follow up reviews) and any advisory reviews where significant issues are identified will be noted in the annual report and may result in a qualified / negative annual opinion.

To date, we have issued four negative assurance opinions relating to reports that have been finalised, **Children Missing Education** (Minimal Assurance), **Business Continuity and Disaster Recovery** (Minimal Assurance), **Schools Audit – Pippins School** (Partial Assurance) and **Rent Arrears Recovery** (Partial Assurance). Furthermore, the **IT Business Continuity** (advisory) review also identified significant weaknesses which will impact the Head of Internal Audit opinion.



The Committee will also recall our overall negative opinion issued in 2020/21, including a number of individual negative opinions which are due to be re-audited in the coming weeks.

We are therefore advising the Committee we may be issuing another negative Head of Internal Audit opinion for 2021/22, given the outcomes of our audits to date, the potential for weaknesses to still be present in the upcoming audits, the Section 114 notice and the outcomes of the other external reviews. We will provide further updates to the S151 officer at our monthly meetings and provide a further update to the Committee in March 2022. [\[To note\]](#)

The Committee will need to continue carefully monitor the progress made by Officers to implement the management actions agreed from the 2021/22 and previous years Internal Audit reviews. We understand management have introduced a new action tracking process and we will review this process in Quarter 4 as part of our follow up review. [\[To note\]](#)

Please note that historically, the Risk and Audit board, audit sponsor, S151 Officer, Chief Executive and Chair of this Committee received a copy of all final reports issued throughout the year as they were finalised (as in previous years). This process has been revised during 21/22 and the Director of Finance (S151) provides copies of the final reports to the Chair of this committee. [\[To note\]](#)



2 INTRODUCTION

This report provides a summary update on progress against the remaining audits from the 2020/21 internal audit plan and progress against the 2021/22 plan. The report is based on the position as at the 19th November 2021

2020/21 Internal Audit Plan

Since the last audit committee in September 2021, one report remains in draft relating to the 2020/21 audit plan:

- Follow Up Q4 – Little progress – responses have been received from the Council, we have amended the draft report and we are liaising with officers to Finalise this report.

2021/22 Internal Audit Plan

The Internal Audit Plan for 2021/22 was approved by the Audit and Corporate Governance Committee initially on 4th March 2021, and a revised plan was subsequently approved on 29th July 2021. Since the last update provided in September 2021, the following 3 reports have been finalised:

- Schools Audit Claycots – Reasonable Assurance
- Schools Audit – Pippins – Partial Assurance
- Business Continuity and Emergency Planning – Minimal Assurance

In addition, we have issued the following 8 reports in draft from the Internal Audit Plan for 2021/22. It should be noted that these reviews are still in draft and are with management for comment.

- Follow Up of Previous Management Actions Quarter 1 – Issued 8th September 2021
- Follow Up of Previous Management Actions Quarter 2 – Issued 24th September 2021
- Supplier Duplicate Payments – Issued 9th November 2021
- Payroll – Issued – Issued 9th November 2021
- Council Tax – Issued 10th November 2021
- Whistleblowing – Issued 16th November 2021
- Housing Benefits – Issued 19th November 2021
- General Ledger – Issued 23rd November 2021

We also have six further reviews in progress.

3 OTHER MATTERS

3.1 Impact of findings to date on the 2021/22-year end opinion

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion (this includes follow up reviews, assurance opinions and advisory reviews with any significant weaknesses).

To date we have issued a total of four final reports with negative opinions. We have also issued one 2021/22 advisory review with significant weakness identified in the final report. The Committee will also recall our overall negative opinion issued in 2020/21, including a number of individual negative opinions which are due to be re-audited in the coming weeks. We are therefore advising the Committee we are likely to be issuing another negative Head of Internal Audit opinion for 2021/22, given the outcomes of our audits to date and the potential for additional weaknesses to still be present in the upcoming audits. We will provide further updates to the S151 officer at our monthly meetings and provide a further update to the Committee in March 2022.

3.2 Changes to the plan

The following changes were agreed since the last meeting:

Note	Auditable area	Reason for change
1	GDPR	At the request of the General Manager, ICT we have pushed back the date of the review from September 2021 to November 2021.
2	Business Continuity	At the request of the Associate Director, Business Services, while this review was originally planned for Quarter 1, this review was undertaken in Q2 due to the restructure and availability of staff.
3	Capital Projects – Tower and Ashbourne	At the request of the Director of Finance, we have agreed not to review this area due to the project not progressing and we have agreed another capital project to replace this coverage (Britwell GP Hub expansion).
4	Our Futures	The Council has received very recent external scrutiny of the Our Future programme through the CIPFA and DLUHC reports in October 2021. The Our Futures plan has also been replaced with the Council's recovery plan and therefore we have agreed with the Director of Finance to consider other alternative areas of coverage. Discussions are ongoing regarding what other area may be subject to review in the 2021/22 plan and we will provide a further update at the next meeting.

5 Multiple Audits

We have, at the request of various officers within the Council, pushed back the timing audits into Q4, to aid the Council in dealing with the impacts of the Pandemic, S114 notice and the restructure (which has resulted in numerous vacancies that the Council are attempting to fill and a number of these posts are crucial to support the delivery of these audits).

3.3 Sector Update

[£200m boost to help level up communities across the UK](#)

The Department for Levelling Up, Housing and Communities (DLUHC) has announced 477 projects set that will receive a share of £200m. It is the latest round of funding for Levelling Up following the Budget which saw £1.7bn from the first round of the UK-wide Levelling Up Fund backing 105 projects, and the first 21 projects benefitting from the £150m Community Ownership Fund.

[What's happened and what's next for Councils?](#)

The Institute for Fiscal Studies (IFS) has published a report examining what's happened and what's next for councils in England and Wales, focusing on the short-term financial impact of the coronavirus pandemic, the medium-term financial outlook, and planned and potential financial and service reforms over the next few years. Key findings include:


- overall, the £10.4bn in additional funding provided by the UK government more than compensated English councils for their estimated in-year coronavirus-related financial pressures in 2020/21. However, most funding was provided on the basis of relatively rough, up-front needs assessments, and councils were only partly compensated for losses in their incomes, which varied widely;
- additional funding is also being provided to councils in 2021/22 to help address the pandemic. The IFS notes that the government will likely have to provide English councils with additional funding for the second half of this financial year.; and
- the pandemic is likely to continue to affect councils' spending and income-generating capacity over the next few years. The IFS project that English councils would need a £10bn increase in revenues between 2019/20 and 2024/25 to maintain service levels.

[Cabinet Reshuffle](#)

Following the cabinet reshuffle, Michael Gove has been appointed as the Housing, Communities and Local Government Secretary, replacing Robert Jenrick.

APPENDIX A - KEY FINDINGS FROM FINALISED 2021/22 INTERNAL AUDIT REPORTS

Detailed below are the High and Medium Priority Management Actions from negative opinion reports i.e. **Partial or Minimal Assurance reports** (or **Poor or Little progress** for follow up reports) and any **advisory reviews where significant issues were identified** (in the exception format previously agreed by the Committee):

<p>Business Continuity and Emergency Planning – 8.21/22</p>		<p>1 High 7 Medium 3 Low</p>
<p>Emergency Planning</p> <p>Major Incident Plan</p> <p>Our review identified that the Major Incident Plan (MIP) has been reviewed, updated and presented to CMT in April 2021. We did however identify that the MIP remains in draft with a number of sections (including contact lists and the cascade call out) being incomplete. The Emergency Planning and Business Continuity Lead advised that the completion of the plan has been delayed owing to a lack of clarity over whether there will be further changes to the Council’s structure.</p> <p>If the Council does not have a formally agreed and shared emergency response plan there is a risk that responses to other incidents are not undertaken in a consistent manner. (Medium)</p> <p>Roles, Responsibilities and Training</p> <p>Roles and responsibilities were outlined in the draft major incident plan but as this had not yet been finalised, training needs had not been assessed, formally agreed and assigned.</p> <p>Without ensuring that staff members with roles in responding to emergencies have received adequate training, there is a risk that these individuals take action which is not consistent with the requirements of the plan when events occur. (Medium)</p>		

Emergency Resources

The draft major incident plan referred to facilities and equipment requirements for staff and rest centres, however we noted that there was no detail provided for the specific equipment required nor was there any detail on who required what equipment. We also identified that an inventory check had not been completed in the past 18 months (with this owing to safety precautions taken in light of Covid-19).

Without ensuring that the Council has considered current and/or expected resources, there is a risk that the Council is ill-equipped to manage a major incident. Although it is noted that the Council has been able to provide resources where required during the COVID-19 outbreak, there is no confirmation that a similar approach will be successful for other incidents. **(Medium)**

Emergency Plan Testing

Our review identified that a formal testing programme had not been designed and included within the draft MIP. We also noted that whilst the MIP had been enacted twice in the last 12 months, we identified issues with the consistency with which the actions taken were assessed against the plan and whether changes to the plan were necessary.

Without ensuring that responses to emergencies and major incidents are tested (including cascade callouts), there is a risk that when actioned these do not proceed as expected. This in turn increases the risk that the Council is unable to effectively respond to emergency events. Furthermore, where incidents do occur and the plan is enacted, this should be formally documented to ensure that actions are assigned and implemented in a timely manner. **(Medium)**

Business Continuity

Business Continuity Plan

Since our last review, we identified that no progress has been made in relation to updating the Business Continuity Plan (dated 2019). We identified that the plan included a number of incomplete sections, reference to the Council's former structure, previous office building and the Slough Children's Services Trust (which has been since replaced by a subsidiary Slough Children First).

We were advised by the Emergency Planning and Business Continuity Lead that the Business Continuity Plan has not been updated given that the Council is also in the process of developing an IT Disaster Recovery Plan (with this lead by the IT Business Development Manager) which would subsequently inform the development of the Business Continuity Plan.

In addition to this, the Emergency Planning and Business Continuity Lead advised that they are awaiting confirmation that the contract between the Council and the Slough Children First subsidiary has been agreed which will highlight the relationship between the two and more specifically the Council's responsibilities around the business continuity arrangements,

Without a finalised business continuity plan that is reflective of current practice, processes, locations and staffing, there is a risk that the Council does not have appropriate guidance to follow in the event of a serious incident or disaster. There is therefore a risk that where incidents do occur, the Council is unable to suitably respond. **(High)**

Business Impact Assessments (BIAs)

We were advised by the Emergency Planning and Business Continuity Lead that the previously drafted BIAs, completed for each service line, has not been updated to reflect the Council's restructure. The Emergency Planning and Business Continuity Lead also advised that the previous BIAs would be inaccurate given that the Council does not have an agreed Disaster Recovery Plan in place.

Whilst we noted that the Emergency Planning and Business Continuity Team have started an exercise to update the Council's BIAs, the vast majority of this work is still yet to be undertaken. Failure to have up to date BIAs in place increases the risk that the Council are unaware of the extent of business disruption in the event of emergencies. **(Medium)**

Business Continuity Plan Testing

Through our review of the Business Continuity Plan, we identified that there was a testing schedule in place, owing to the plan itself being in draft and requiring significant update.

Without ensuring regular testing of business continuity processes, the Council is unable to assurance itself that in the event of a serious incident or disaster expected actions will be practical and effective. There is therefore a risk that where incidents do occur, the Council is unable to appropriately respond. This is caveated by the 'live-testing' of the business continuity arrangements during the COVID-19 outbreak, where processes were actioned, assessed and updated/amended in real time. **(Medium)**

Risk and Audit Board

We obtained the papers of the February, March and July 2021 identifying that a formal paper around business continuity had not been reported to the Board. We were however advised by the Emergency Planning and Business Continuity Lead (in absence of minutes) that a verbal update was provided in the July 2021 meeting and that a written paper would be provided at the next meeting (September 2021).


Additionally, whilst we confirmed that business continuity was a standing agenda item across these three meetings, from our attendance at these meetings, we identified that there was limited information around business continuity provided and scrutinised at these meetings.


Without ensuring that business continuity updates/progress are being suitably discussed and questioned, there is a risk that this area is not subject to appropriate monitoring and oversight. The board and the wider Council are therefore unable to take assurance regarding business continuity arrangements within the organisation. **(Medium)**

1	<p>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.</p> <p>Following update, the plan will be submitted for formal approval, before being made available to relevant members of staff.</p>	High	28 th February 2022	Dean Trussler – Emergency Planning and Business Continuity Lead
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2	<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. The plan will also include consideration over the debrief process when the plan is enacted.</p> <p>The plan will then be subject to appropriate formal review, followed by the Executive Management Team. Review will occur at least every two years.</p> <p>This plan will be shared with relevant staff members via the Resilience Direct Portal, digitally and in hard copy.</p>	Medium	31st December 2021	<p>Surjit Nagra – Associate Director and</p> <p>Dean Trussler – Emergency Planning and Business Continuity Lead</p>
3	<p>Once the roles and responsibilities for emergency planning and business continuity matters have 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>	Medium	31 st March 2022	Dean Trussler – Emergency Planning and Business Continuity Lead
4	<p>Where resources are physically held by the Council, the frequencies of inventory checks will be agreed and completed.</p> <p>The checks will cover the number and condition of resources.</p>	Medium	30 th November 2021	Dean Trussler – Emergency Planning and Business Continuity Lead
5	<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>	Medium	30 th October 2021	Dean Trussler – Emergency Planning and Business Continuity Lead
6	<p>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.</p>	Medium	31 st March 2022	Dean Trussler – Emergency Planning and Business Continuity Lead

7	<p>Once the terms of reference for the Risk and Audit Board are updated to reflect the responsibilities in relation to business continuity (see action 9), the board will fulfil these duties by ensuring:</p> <ul style="list-style-type: none"> • Business continuity updates and reports are provided; • Updates/reports are suitably discussed and questioned; and • Actions relating to improvements, progress or tasks are monitored until completion. 	Medium	31 st December 2021	Steven Mair –Director Finance
8	<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"> • Paper walk-through testing, which involves working through the plans and identifying areas that have been overlooked or processes that may not work; • Component testing, which involves testing different sections or stages of the plan for practicableness, such as restore procedures, backup procedures and contacting stakeholder; • 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; • The intervals at which the above types of testing will be conducted; and • The reporting of outcomes and lessons learned. 	High	31 st December 2021	Dean Trussler – Emergency Planning and Business Continuity Lead

<p>Schools Audit – Pippins School 6.21/22</p>		<p>0 High 6 Medium 8 Low</p>
<p>We identified the following weaknesses, resulting in six medium priority management actions being agreed:</p> <p>High Value Purchases</p> <p>High value invoices require specific actions, such as obtaining quotes and approvals based on the order costs. We selected a sample of four purchases exceeding £1,000 and tested these along with the one purchase exceeding £10,000 (total sample of five). We confirmed that three quotes had been obtained for four purchases exceeding £1,000, in line with the School’s best practice process. We also confirmed three quotes had been obtained for the purchase exceeding £10,000, which was for £16,595 (£19,914 including VAT). However, we found inconsistencies in the approvals authorising the purchase order and payment and the previous Financial Controls Manual (which was in place at the time).</p>		



We further noted that the revised manual provided limited guidance on the processes to be followed for high value purchases. Where high value purchases are not subject to suitable procurement and approval processes, there is a risk that the School is not obtaining value for money. **(Medium)**

Purchase Orders

Purchase orders are to be raised and approved in line with the delegated financial limits prior to orders being placed with suppliers. For a sample of ten invoices paid since July 2020, we identified three instances where purchase orders had been raised following the receipt of goods. In addition, we also identified one instance where an order costing £3,838 had been approved by the School Business Manager, despite this individual only being authorised to approve up to £3,000. Where purchase orders are not raised and suitably approved prior to the receipt of goods, there is a risk that the School is committed to expenditure that is not authorised, resulting in a misuse of funds and impacting funds available for other matters. **(Medium)**

Asset Register and Inventory Checks

Equipment and capital items with a minimum value of £150 are recorded on the School's asset register. An annual exercise is completed to verify all items on the register. At the time of our review, the asset register remained a work in progress, with missing information including purchase dates, costs and values. In addition, the register did not fully capture computer suite desktops which were to be checked by the School's IT contractors. Without a comprehensive asset register, there is a risk that the School is unable to identify loss, theft or asset misappropriation. **(Medium)**

In the absence of a complete asset register, the School is unable to complete a full inventory check. We obtained evidence to confirm partial checks were completed across March 2021, however we noted issues with the consistency, completeness, signing off and reviewing of these. Where inventory checks are not carried out, there is a risk that asset records are inaccurate and therefore the school may suffer asset loss, theft and misappropriation without this being identified. **(Medium)**

Performance Management Reviews (Appraisals)

Performance management reviews are completed on an annual basis for all staff, with interim mid-year meetings also held to review performance. We obtained the three policies in relation to performance management ('Teachers', 'Support/Non-Teachers' and 'Pay'), however we noted these had not been reviewed since 2010, 2014 and 2018 respectively. We found the contents were inconsistent with expected practices and included out of date references. Without suitable guidance materials for performance management, there is a risk that the associated appraisal process is impacted, which in turn may impact staff motivation. **(Medium)**

For a sample of nine current staff (based on our sample of five existing staff and four starters, one of which had since left), we confirmed that there was evidence of interim appraisals across May and June 2021. Through review of these appraisals, we found coverage included the work environment, targets for 2020/21, previous performance management meetings and how the School can become a better place. Notably, these interim appraisals captured issues such as no/limited individual targets and no/limited previous performance management meetings.

Records of the annual appraisals were believed to be held locally by the Headteacher, who had been on sick leave before leaving over the course of our review. We did obtain examples of some appraisals retained in personnel files, carried out across 2015-2018 but we did not find appropriate annual appraisals for our sample of nine staff. For those obtained, through review, we identified there was no consistent approach, limited evidence of appraisee input and vague objectives, targets and actions. Without a suitable performance management process for staff, there are risks relating to staff engagement, motivation, satisfaction and retention, all of which could lead to a risk of impact on student performance. **(Medium)**

1	<p>We will liaise with the Council's finance and procurement teams to identify the specific rules and expectations for schools when procuring high value goods/services.</p> <p>The manual will then be updated with clear guidance based on the Council's response.</p> <p>The School Business Manager will review high value expenditures when placing orders and paying invoices to ensure appropriate approvals have been obtained.</p>	Medium	30 th November 2021	Katie O'Dwyer – School Business Manager
2	<p>The School Business Manager will ensure that timely approval for purchase orders is obtained prior to the placing of orders. This will include ensuring approval from the Headteacher is obtained for any orders exceeding £3,000.</p>	Medium	30 th November 2021	Katie O'Dwyer – School Business Manager
3	<p>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.</p>	Medium	31 st May 2021	Katie O'Dwyer – School Business Manager
4	<p>The School Business Manager will ensure that an annual inventory check is completed once the asset register is fully updated.</p> <p>This will include maintaining a record of the checker, reviewer, completion date and outcomes of investigations for identified discrepancies.</p> <p>Confirmation of the completion of the check and its outcomes will be shared at the Resources Committee.</p>	Medium	30 th July 2022	Katie O'Dwyer – School Business Manager
5	<p>We will investigate whether the suite of performance management related policies have been updated by the former Headteacher and that these can be accessed.</p> <p>The policies (either the existing policies or those accessed from the previous Headteacher) will then be subject to review and update, in line with current practice, expectations and regulations.</p> <p>Once reviewed, the policies will be formally approved for use and shared with staff.</p>	Medium	30 th July 2022	Maninder Jalaf - Headteacher




6	We will implement a practical and consistent process for performance management appraisals, beginning with identifying, agreeing and setting SMART objectives/targets for individual staff	Medium	30 th July 202	Maninder Jalaf - Headteacher
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APPENDIX B - SUMMARY OF PROGRESS TO DATE

The tables below provides a status update on the summary of progress with the 2021/22 internal audit plan to date.

2021/22 Internal Audit Plan

Assignment area	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
					L	M	H
Travel Demand Management Grant	Final Report	14 May 2021	14 May 2021	Advisory	0	0	0
Children Missing Education (CME)	Final Report	1 July 2021	25 August 2021		3	5	3
Rent Arrears Recovery	Final Report	14 July 2021	10 August 2021		5	3	0
School Reviews - Cippenham	Final Report	5 July 2021	20 August 2021		3	1	0
IT Business Continuity	Final Report	15 July 2021	17 September 2021	Advisory (significant weaknesses)	2	6	1
School Reviews - Pippins	Final Report	23 July 2021	8 October 2021		8	6	0

Schools Review – Claycots School	Final Report	29 September 2021	20 October 2021		3	3	0
Business Continuity and Disaster Recovery	Final Report	8 September 2021	22 October 2021		3	7	1
Follow Up Q1	Draft Report	8 September 2021					
Follow Up Q2	Draft Report	24 September 2021					
Supplier Duplicate Payments (IDEA)	Draft Report	9 November 2021					
Payroll	Draft Report	10 November 2021					
Council Tax	Draft Report	10 November 2021					
Whistleblowing	Draft Report	16 November 2021					
Housing Benefit	Draft Report	19 November 2021					
General Ledger	Draft Report	23 November 2021					
Rent Accounts	In QA						
Risk Management	In progress						
Capital Expenditure	In progress						

Temporary Accommodation Strategy	In progress
Debtors	In progress
GDPR	In progress
Creditors	07/12/2021
Assets	08/12/2021
Treasury Management	17/12/2021
Business Rates	07/01/2022
Follow Up Q3	17/01/2022
Budget Setting and Control	17/01/2022
Slough Children First (1)	24/01/2022
Leasehold Service Charges	01/02/2022
Slough Children First (2)	02/02/2022
Cyber Essentials	10/02/2022
Slough Children First (3)	17/02/2022
Schools Audit – Priory	21/02/2022
RMI Contract Management	21/02/2022

Matrix	22/02/2022
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Subsidiary Company Governance	28/02/2022
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Corporate Health and Safety	01/03/2022
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Medium Term Financial Planning	08/03/2022
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Slough Children First (4)	15/03/2022
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Follow Up Q4	28/03/2022
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Capital Projects – Britwell GP Hub*	TBC
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Our Futures*	TBC
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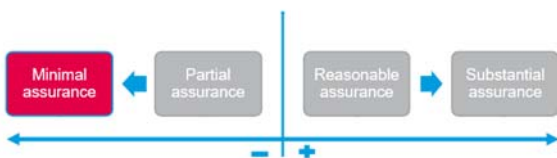
Grants	TBC
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* Please refer to section 3.3 above for details on these reviews

APPENDIX C: 2021/22 ASSURANCE OPINIONS

We are constantly developing and evolving the methods used to provide assurance to our clients. As part of this, we have refreshed our opinion levels in line with the graphics below.

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the Council can take:



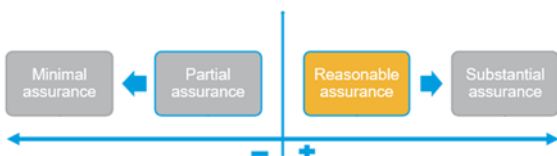
Taking account of the issues identified, the Council can take minimal assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

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