

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Corporate Governance Committee

DATE: 8th March 2018

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WARD(S): All

PART I **FOR COMMENT & CONSIDERATION**

AUDIT & RISK MANAGEMENT UPDATE – QUARTER 4 2017-2018

1. **Purpose of Report**

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
- Note and comment upon the Corporate Risk Register

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

That details of the Internal Audit Reports and implementation of recommendations and the Corporate Risk Register be noted.

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

The [Slough Joint Wellbeing Strategy](#) (SJWS) is the document that details the priorities agreed for Slough with partner organisations. The SJWS has been developed using a comprehensive evidence base that includes the Joint Strategic Needs Assessment (JSNA). Both are clearly linked and must be used in conjunction when preparing your report. They have been combined in the Slough Wellbeing Board report template to enable you to provide supporting information highlighting the link between the SJWS and JSNA priorities.

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 Community Strategy Priorities

Priorities:

- *Economy and Skills*
- *Health and Wellbeing*
- *Regeneration and Environment*
- *Housing*
- *Safer Communities*

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 & Risk 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**

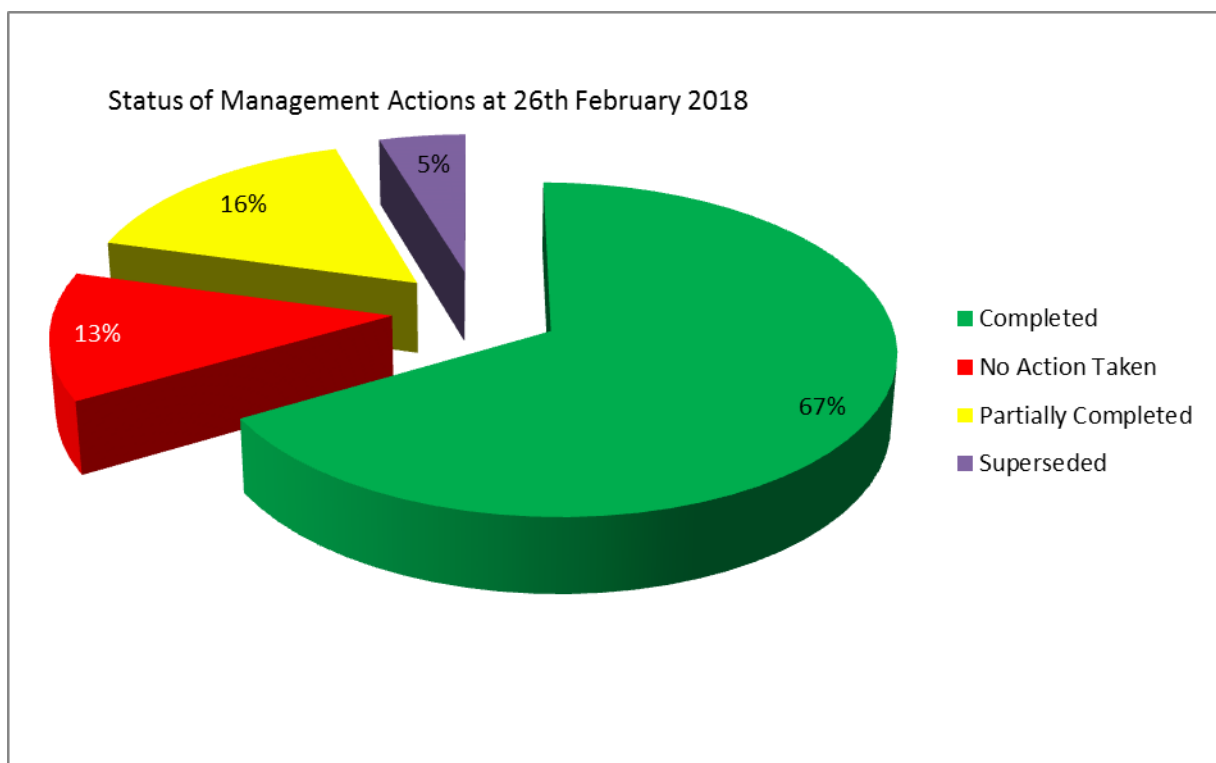
5.1.1 The table below shows those Internal Audits that remain in draft and are yet to be finalised as at 6th February 2018

Audit	Audit Plan Year	Audit Sponsor	Assurance Level	Date to be Finalised by	Comments
Chalvey Early Years	16/17	Cate Duffy	Reasonable Assurance		No response from Nursery
Budgetary Control	17/18	Neil Wilcox	Partial Assurance	4 th Jan 2018	On going discussion between RSM and Neil Wilcox
Council Tax	17/18	Neil Wilcox	Reasonable Assurance	20 th December 2017	Awaiting submission of amended draft
Debtors	17/18	Neil Wilcox	Partial assurance	6 th February 2018	SBC unable to agree the draft report as it stands
Rent Accounts	17/18	Neil Wilcox	Reasonable Assurance	3 rd January 2018	With Neighbourhood

Audit	Audit Plan Year	Audit Sponsor	Assurance Level	Date to be Finalised by	Comments
					Services to be finalised
Purchasing Cards	17/18	Neil Wilcox	Reasonable Assurance	23 rd February 2018	With RSM To be agreed
Fixed Penalty Enforcement	17/18	Mike England	Partial assurance	5 th February 2018	With Neighbourhood Services 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 recommendations that have either been implemented, are in progress, no action has been taken, or the recommendation has been superseded.



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

5.2.3 The number of implemented recommendations remains at the same level of 67% as reported to the previous Audit and Corporate Governance committee.

The number of Management Actions where “No Action” also remains the same at 13%

It needs to be noted that the results of the last few Follow Up audits have not been encouraging. There are several incidence where and actions have been

reported as complete but the Follow Up audit can find nothing to evidence that fact.

- 5.2.4 Attached at Appendix 2 is a list of the “High” Recommendation Actions that remain Outstanding past the target date. Currently there are 4 High Actions that are partially complete and 6 where No Action has been taken

At the last Committee it was reported that there was 9 “High Risk” recommendations incomplete.

- 5.2.5 At Appendix 3 there is a graph that shows the status of Internal Audit management actions by risk rank.

5.3 Corporate Risk Register

- 5.3.1 A copy of the Corporate Risk Register is attached at Appendix 4.

6. Comments of Other Committees

There are no comments from other Committees

7. Conclusion

Member are requested to comment on the note the reports.

8. Appendices Attached

Appendix 1 – Status of Internal Audit Management Actions

Appendix 2 – Details of High Rated Recommendations

Appendix 3 – Graph of status of Internal Audit Actions

Appendix 4 – Corporate Risk Register

9. Background Papers

None