

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Corporate Governance Committee

DATE: 13th December 2018

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

(For all Enquiries) (01753) 875368

WARD(S): All

PART I **FOR COMMENT & CONSIDERATION**

INTERNAL AUDIT UPDATE – QUARTER 3 2018-19

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

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

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 Strategic Priorities:

1. Protecting vulnerable children
2. Increasing life expectancy by focusing on inequalities
3. Improving mental health and wellbeing
4. Housing

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**

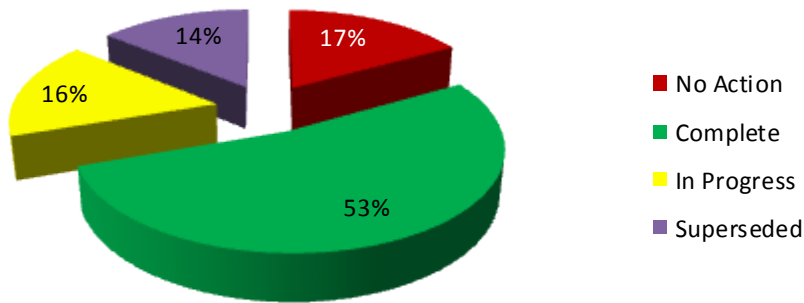
5.1.1 The table below shows those “Assurance” Internal Audits that remain in draft and were to be finalised by 31st October 2018

Audit	Audit Plan Year	Audit Sponsor	Assurance Level	Date to be Finalised by	Comments
Council Tax	17/18	Neil Wilcox	Reasonable Assurance	16 th Dec 2017	Awaiting re-issue of draft
Conflict of Interest	18/19	Neil Wilcox	Partial Assurance	12 th October 2018	Some issues required to be clarified before report can 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, no action has been taken, or the recommendation has been superseded.

Status of Internal Audit Actions as at 12th November 2018



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

5.2.3 The percentage of completed actions has risen to 53% from last quarters 48%

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 In Follow Up reviews RSM can offer 1 of 4 possible opinions:

- Good progress
- Reasonable Progress
- Little Progress
- Poor Progress

You will note the opinion in the latest report is “**little progress**” – 30-50% of recommendations being complete.

5.2.6 The table below shows the audits reviewed and result

Audit	Audit Sponsor	No Rec's Reviewed	Completed	Partial Complete	No action
Holy Family	Cate Duffy	1	1	0	0
Gas Servicing	Mike England	3	2	1	0
Voids	Joe Carter	2	0	2	0
Management of Housing Stock	Mike England	2	1	1	0
Housing Regulation	Mike England	3	0	2	1
Chalvey Early Years	Cate Duffy	2	1	1	0
ASB Enforcement	Mike England	3	0	0	3
	Total	16	5	7	4

5.2.7 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
3	5	4	4

6. **Comments of Other Committees**

There are no comments from other Committees

7. **Conclusion**

Members are requested to note the reports.

8. **Appendices Attached**

Appendix 1 – Outstanding High & Medium risk internal Audit actions

Appendix 2 – Quarter 3 Follow Up report

Appendix 3 – Details of High Rated Recommendations

9. **Background Papers**

None