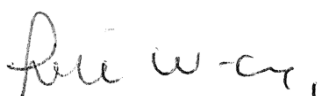


Date of issue: Wednesday, 26 February 2020

<b>MEETING:</b>	<b>AUDIT AND CORPORATE GOVERNANCE COMMITTEE</b> (Councillors Sabah (Chair), Wright (Vice Chair), Ali, Akram, D Parmar, S Parmar and Plenty)  <b>CO-OPTED INDEPENDENT MEMBERS:</b> Alan Sunderland, Iqbal Zafar  <b>PARISH COUNCIL MEMBERS:</b> Parish Councillor Brooker (Britwell) Parish Councillor Escott (Colnbrook with Poyle) Parish Councillor Iftakhar Ahmed (Wexham Court)  <b>INDEPENDENT PERSON</b> Dr Louis Lee
<b>DATE AND TIME:</b>	THURSDAY, 5TH MARCH, 2020 AT 6.30 PM
<b>VENUE:</b>	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL
<b>DEMOCRATIC SERVICES OFFICER:</b> (for all enquiries)	SHABANA KAUSER  01753 787503

NOTICE OF MEETING

You are requested to attend the above Meeting at the time and date indicated to deal with the business set out in the following agenda.



**JOSIE WRAGG**  
Chief Executive

**AGENDA**

**PART I**

<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
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Apologies for absence.



<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
1.	Declarations of Interest	-	-
	<i>All Members who believe they have a Disclosable Pecuniary or other Interest in any matter to be considered at the meeting must declare that interest and, having regard to the circumstances described in Section 4 paragraph 4.6 of the Councillors' Code of Conduct, leave the meeting while the matter is discussed.</i>		
2.	Minutes of the Last Meeting held on 9th December 2019	1 - 6	-
	<b>CORPORATE GOVERNANCE ISSUES</b>		
3.	Regulation of Investigatory Powers (RIPA) Activity 2019	7 - 10	All
4.	LGA Peer Review on Governance - Interim Report	11 - 14	All
5.	Schedule of Activity - Councillors' Code of Conduct	15 - 30	All
6.	Local Government and Social Care Ombudsman - Complaints, Findings and Recommendations	31 - 38	All
7.	Revision of the Constitution	39 - 58	All
8.	Members Performance Report - May 2019 to February 2020	59 - 64	All
	<b>AUDIT ISSUES</b>		
9.	Internal Audit Plan 2020/21	65 - 86	All
10.	Internal Audit Progress Report - Quarter 4	87 - 106	All
11.	Interim External Audit Findings Report	To Follow	All
12.	Risk Management Update - Quarter 4 2019/20	107 - 116	All
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**AGENDA**  
**ITEM**

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17. Date of Next Meeting - 30th July 2020

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\* Parish Council representatives are invited to attend and speak on agenda items relating to the Code of Conduct (5 and 7).

**Press and Public**

**Attendance and accessibility:** You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before any items in the Part II agenda are considered. For those hard of hearing an Induction Loop System is available in the Council Chamber.

**Webcasting and recording:** The public part of the meeting will be filmed by the Council for live and/or subsequent broadcast on the Council's website. The footage will remain on our website for 12 months. A copy of the recording will also be retained in accordance with the Council's data retention policy. By entering the meeting room and using the public seating area, you are consenting to being filmed and to the possible use of those images and sound recordings.

In addition, the law allows members of the public to take photographs, film, audio-record or tweet the proceedings at public meetings. Anyone proposing to do so is requested to advise the Democratic Services Officer before the start of the meeting. Filming or recording must be overt and persons filming should not move around the meeting room whilst filming nor should they obstruct proceedings or the public from viewing the meeting. The use of flash photography, additional lighting or any non hand held devices, including tripods, will not be allowed unless this has been discussed with the Democratic Services Officer.

**Emergency procedures:** The fire alarm is a continuous siren. If the alarm sounds Immediately vacate the premises by the nearest available exit at either the front or rear of the Chamber and proceed to the assembly point: The pavement of the service road outside of Westminster House, 31 Windsor Road.

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**Audit and Corporate Governance Committee – Meeting held on Monday, 9th December, 2019.**

**Present:-** Councillors Sabah (Chair), Wright (Vice-Chair), Ali, Akram, D Parmar, and S Parmar.

Co-Opted Members - Mr Sunderland and Mr Zafar.

Independent Person - Dr Lee.

**Also present under Rule 30:-** Councillor Dar.

**Apologies for Absence:-** Parish Councillors Brooker (Britwell) and Ahmed (Wexham Court)

**PART 1**

**26. Declarations of Interest**

None were declared.

**27. Minutes of the Last Meeting held on 19 September 2019**

**Resolved –** That the minutes of the meeting held on 19th September 2019 be approved as a correct record.

**28. Schedule of Activity - Code of Conduct Complaints**

The Service Lead Governance introduced a report that updated on the activity undertaken by the Council's Monitoring Officer in relation to the Councillors' Code of Conduct.

The Committee had a long discussion about the issues connected with the complaint reference number 1 about a Borough Councillor regarding the failure to register a disclosable pecuniary interest in the Members' Register of Interests. The Monitoring Officer had concluded that there was a positive duty on Members to ensure their register was accurate and there had therefore been a breach of the Code; however it was determined that no further action be warranted. Several Members of the Committee expressed a variety of concerns about the issues raised including the timeliness of dealing with complaints given the fact that the complaint had been received on 26<sup>th</sup> June 2019 but not concluded until 30<sup>th</sup> September 2019; and clarity on whether the failure to declare a pecuniary interest should have been referred to the Police. The Officer explained the reasons why the Monitoring Officer had decided that no further action was warranted taking all of the circumstances of the case into account. In response to a specific question raised, the Officer confirmed that the Council did not have a duty to report the matter to the Police and that whilst the failure to declare pecuniary interests was a criminal matter under the Localism Act the threshold for such prosecutions was high. The Chair suggested that further clarity be provided in the Code of Conduct regarding

the issue and that the matter be considered by the Member Panel on the Constitution.

It was suggested and agreed that future reports include more information on the process for dealing with complaints, particularly where there may have been a delay, to provide confidence that investigations were being carried out in a timely manner.

It was agreed that the Council's Monitoring Officer should be asked to attend future Audit and Corporate Governance Committee meetings when items on the Code of Conduct were discussed.

The report was noted.

**Resolved –** That details of the report be noted.

**29. Local Government and Social Care Ombudsman - Complaints, Findings and Recommendations**

The Service Lead Governance introduced a report that updated Members on complaints to the Local Authority and Social Care Ombudsman and his findings and recommendations since the previous report to Committee in July.

A Member queried the outcome of the investigation into a complaint about the Council's Home to School Transport policy. It was responded that the findings had been reported to the Committee in July 2019 and that a copy would be forwarded to Councillor Plenty. It was suggested and agreed that future reports would include details of 'action taken and date implemented.' The report was noted.

**Resolved –** That details of the report be noted.

**30. Audit and Risk Management Update Quarter 3 2019/20**

The Service Lead Finance introduced a report that updated on the progress of finalising draft Internal Audit reports and implementing Internal Audit recommendations.

It was noted that 82% of audit actions had been completed, which was up from 60% in the last report to the Committee. The appendices to the report set out management response to the high and medium priority recommendations and these were reviewed in detail. In response to a question about the Council Tax audit from the 2017/18 which had not been finalised, it was noted that the actions had been superseded by a further audit in 2018/19 which had been finalised. In relation to the Outstanding Medium Risk Action from the 'Management of Housing Stock' audit it was agreed that any recommendations following consultation on the Social Housing Green Paper would be circulated to the Committee when available.

Further to the concerns raised at the last meeting, Members expressed frustration about the report, in particular that the 'Update Detail' column in the appendices did not appear to have been updated which meant the Committee could not be assured that satisfactory progress was being made in implementing the actions. It was agreed an updated version of the appendix would be circulated to the Committee after the meeting and that further refinements to the report would be made to make it clearer what actions had been agreed, when they would be implemented and what progress had been made.

At the conclusion of the discussion the report was noted.

**Resolved** – That details of the Audit & Risk Management Update Quarter 3 2019/20 be noted.

**31. Risk Management Update Quarter 3 2019/20**

The Service Lead Finance introduced a report that detailed the latest Corporate Risk Register.

The risks associated with the termination of the arvato contract from 1<sup>st</sup> November 2019 were discussed included the potential reduction in income collection rates towards to end of the contract and whether all outstanding financial and commercial matters had been resolved. The Director of Finance and Resources reported that the TUPE of staff back to Council had been successfully completed; that collection rates were anticipated not to be negatively impacted; and that commercial discussions were ongoing to finalise a small number of outstanding issues between the two parties.

Other risks discussed included the recruitment of a new Data Protection Officer to strengthen information governance and help the Council comply with GDPR. The Corporate Management Team had recently reviewed the matter and the post would be advertised by the end of the financial year. In relation to risk around financial sustainability arising from the financial position of Slough Children's Services Trust, the Committee noted that regular reports had been reported to Cabinet as part of the budget monitoring process and detailed information was provided in the Quarter 2 Revenue Financial Budget Monitoring Report included elsewhere on the agenda.

The report was noted.

**Resolved** – That details of the Risk Management Update be noted.

**32. Revenue Financial Budget Monitoring Report Quarter 2 2019/20**

The Service Lead Finance introduced a report that updated the Committee on the financial position of the Council's revenue account for the second quarter of the year to the end of September 2019.

The forecast year end overspend, at Quarter 2, for Council run services was £0.193m, which was 0.18% of the approved net budget for the year. This figure had reduced by £1.448m since the first quarter, despite increasing pressures on a range of Council services such as social care, home to school transport and homelessness. However, when the financial position of the independent Slough Children's Services Trust (SCST) was included the Council's exposure to financial risk rose significantly with a potential budget overspend of £7.03m. This figure had reduced over the past three months but was a significant risk to the Council's financial position. Intensive work was ongoing between the Council, Trust and Department for Education (DfE) to address the situation.

A number of questions were asked about the contractual arrangements and future structure of the Trust given its financial issues. It was noted that the current contract ended in October 2021 and the Council was requesting SCST contain its in-year overspend. A Member commented that the DfE had a responsibility to contribute to offsetting the overspend given that it had established the Trust by Ministerial Direction. The Committee welcomed the opportunity to consider the revenue monitoring report, particularly in view of the significant financial issues that were being caused by the Trust's overspend. It was agreed that the Committee receive further reports to future meetings to update on the position.

Members also asked about the position regarding the Housing Revenue Account and the achievement of savings targets. It was responded that the HRA was spending in line with the agreed budget and that the Council was currently on track to deliver 86% of the planned savings identified for 2019/20.

At the conclusion of the discussion the report was noted.

**Resolved –**

- (a) That the reported underlying financial position of the Council, including the Slough Children's Services Trust (SCST), as at the second quarter of the year be noted;
- (b) That the management actions being undertaken by officers, and the progress made to date, to reduce the budget pressures be noted;
- (c) That the potential impact on the Council's general reserves and associated implications for the Council based on the latest financial projections, be noted;
- (d) That the virements and write offs as requested in Section 9 and 10 be noted.



**33. Internal Audit Progress Report Quarter 3 2019/20**

The Head of Internal Audit introduced the quarterly progress report that set out the audit activity since the previous meeting of the Committee in September.

It was noted that two further reports from the 2018/19 Internal Audit Plan had been finalised, Whistleblowing and Council Buy Backs, with the Housing Revenue Account audit issued on 23<sup>rd</sup> May 2019 remaining in draft. Eight reports from the 2019/20 plan had been completed since the last meeting with a further three in draft. The Committee noted the report.

**Resolved –** That details of the report be noted.

**34. External Audit Progress Report**

Julie Masci, the Engagement Lead at the Council's external auditors, Grant Thornton, provided an update on the audit of the 2018/19 financial statements and other external audit matters.

The Committee was informed that the audit of the financial statements had been further delayed due to issues with the production of working papers and there had been slippage of the timetable regarding income and expenditure testing. An update on the progress of work carried out was set out in detail in the report. Auditors were due back on site imminently with the expected that the work could be completed in early 2020 to enable the Committee to consider the audit findings report and opinion at the next meeting.

Members asked about the lessons learnt for future audits and it was responded that this was Grant Thornton's first year as the Council's auditors and a number of specific issues had been identified to improve the process in future years. The report was noted.

**Resolved –** That details of the report be noted.

**35. Exception reporting to Overview and Scrutiny**

The Committee was reminded that this was a standing agenda item to provide a formal mechanism to refer relevant matters to the Overview & Scrutiny Committee. No matters were referred.

**Resolved –** That no matters be reported to the Overview & Scrutiny Committee arising from the agenda.

**36. Forward Work Programme 2019/2020**

Members considered the Committee's Work Programme for the remainder of the year, particularly the options for monitoring the performance of elected Members. The terms of reference included provision for such monitoring,

which had previously been defined as Members' attendance at Council and committee meetings.

There was a discussion about the range of other possible measures that could be included a report on Members performance including casework, training attended and complaints upheld against councillors. The merits of seeking to apply relatively narrow and quantitative measures to monitor councillors performance was raised and the role of political groups rather than the Council and its Officers in addressing any performance issues were acknowledged. It was proposed and agreed a report be considered at the next meeting in March 2020 on Members' performance which included indicators on casework submitted, attendance at meetings and any complaints received by the Monitoring Officer. Advice would be sought from the LGA with regards to any other relevant indicators that could be used.

**Resolved** – That details of the Work Programme be noted.

**37. Members Attendance Record 2019/20**

**Resolved** – That the Members' Attendance Record 2019/20 be noted.

**38. Date of Next Meeting - 5 March 2020**

The date of the next meeting was confirmed as 5<sup>th</sup> March 2020.

Chair

(Note: The Meeting opened at 6.36 pm and closed at 9.15 pm)

**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance Committee**DATE:** 5<sup>th</sup> March 2020**CONTACT OFFICER:** Andrew Clooney, Acting Service lead – Regulatory Services  
and  
RIPA Coordinator**(For all enquiries)** (01753) 87 (5988)**WARD(S):** All**PART I**  
**FOR INFORMATION****Regulation of Investigatory Powers (RIPA) Activity 2018****1 Purpose of Report**

The purpose of this report is to update Members of the Committee on the activity undertaken by the Council in terms of its statutory powers provided for under the Regulation of Investigative Powers Act 2000 - known as RIPA.

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

The Committee is requested to note this report.

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

The delivery of these strategic priorities is dependent on the highest possible standards of openness, honesty and accountability. This is underpinned by good governance arrangements being in place to support the proper use of investigative powers utilised by the Councils officers and teams to delivery effective statutory enforcement responsibilities.

**4 Other Implications****(a) Financial**

There are no financial implications arising from this report

**(b) Risk Management**

<i>Recommendation</i>	<i>Risk/Threat/Opportunity</i>	<i>Mitigation</i>
Members of the Committee note the report	The council faces reputational damage and potential civil action should it fail to follow RIPA procedures. Maintaining RIPA awareness ensures that officers are equipped to make timely RIPA applications to support investigations	The Council has a RIPA policy and procedures in place and maintains training & awareness

(c) Human Rights Act and Other Legal Implications

The law relating to investigatory powers and the oversight of their use is contained in the Regulation of Investigatory Powers Act 2000 (“RIPA”), the Investigatory Powers Act 2016 and related Home Office Guidance, which strongly supports human rights

(c) Equalities Impact Assessment

There is no identified need for an EIA arising from this Report. The original legislation covering these investigative powers underwent EIA when enacted.

## 5 Supporting Information

### 5.1 RIPA Activity during 2019

5.1.1 The Council has powers under the Regulation of Investigative Powers Act 2000 (RIPA) to conduct authorised directed surveillance (DI) and use of human intelligence sources (CHIS) in certain circumstances when conducting criminal investigations. These powers can only be used by a local authority if it is deemed necessary to prevent or detect criminal offences, which attract a custodial sentence of 6 months or more or criminal offences relating to the underage sale of alcohol or tobacco. All directed surveillance and use of human intelligence Sources require authorisation by the Chief Executive or a Director prior to approval by a Magistrate.

The controls that are put in place on surveillance by RIPA are to ensure a balance is achieved between preserving a person’s right to privacy and a family life and enabling enforcement agencies to gather evidence for effective enforcement action.

In all cases RIPA surveillance must be assessed as ‘necessary’ and ‘proportionate’. Examples of where a RIPA application may be sought include serious fraud or serial benefit fraud and the dumping of dangerous waste, whilst a RIPA application would not be appropriate for e.g. littering, dog control or fly posting.

5.1.2 No applications were made by Council officers during 2019 for the authorisation of direct covert investigative powers under RIPA; this is in line with the trend of low activity over recent years with none in 2018, 1 application in 2017, none in 2016 and 2015 and 3 during 2014.

5.1.3 The low level of activity follows a national reduction in the number of RIPA authorisations sought by local authority investigators following changes to the legislation which required applications to be granted by a magistrate following internal authorisation by a local authority authorising officer, normally the Chief Executive or a Director.

### 5.2 Annual Return to the Investigatory Powers Commissioner’s Office (IPCO)

5.2.1 The Investigatory Powers Commissioner’s Officer (IPCO) oversees the use of investigative powers by local authorities in the carrying out of their functions, and especially over the use of powers of obtaining evidence covertly.

5.2.2 The Council is required to submit an annual return to the IPCO about their use of RIPA powers. The next return is due on 31<sup>st</sup> March 2019 and will be compiled by the RIPA Co-ordinator and approved by the Chief Executive and Monitoring Officer prior

to submission to the IPCO. In addition the IPCO carry out periodic inspections of local authorities. The last routine inspection of the Council by the IPCO was carried out on 4 April 2017 and was followed by a special inspection in December 2017. All recommendations from those inspections have been put in place.

5.2.3 The Council maintain and publish on the Council's intranet a RIPA policy and procedural guidance for covert surveillance, which was updated in February 2020 (went under legal scrutiny by HB Law) and was subject to amendments following updates in Home Office Guidance and changes to the communications data application process. Under this policy the Monitoring Officer is the Senior Responsible Officer (SRO) and the Council's Service Lead for Regulatory Services is the RIPA Co-ordinator.

### 5.3 **RIPA Awareness and Training**

5.3.1. Although applications for covert surveillance are made infrequently the IPCO emphasises the requirement that strong awareness of RIPA is maintained across the Council and allied bodies and in particular that the requirement for RIPA authorisation to always be considered whenever surveillance is contemplated, that contact must be made with the RIPA officers for advice. This is essential to ensure that;

- all officers understand the risk of investigations becoming covert surveillance
- all officers are made aware that whenever authorisation for surveillance is considered the procedures outlined in the Council's RIPA Covert Surveillance Policy and Procedural Guidance are followed in conjunction with the Home Office forms, the Codes of Practice and IPCO Procedures and Guidance.
- all officers who may engage in the use of covert surveillance either as investigators, applicants or authorising officers are fully and regularly RIPA trained.

RIPA update training was provided to managers and officers via the Council's Corporate Enforcement Group on 16<sup>th</sup> January 2020 and managers were tasked with cascading the training to their teams. In addition the Chief Executive and Directors will receive 'authorising officer' training in the forthcoming year and this is being arranged as we speak. The training would appear to have been successful in reminding officers of the tools at their disposal as 3 new direct surveillance applications are currently being considered.

## 6 **Conclusion**

The Committee is requested to note this Report and the actions taken to ensure awareness of, and the Council's compliance, with RIPA requirements.

## 7 **Background Papers**

None.

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**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance **DATE:** 5 March 2020**CONTACT OFFICER:** Sushil Thobhani, Service Lead Governance & Deputy Monitoring Officer**(For all enquiries)** (01753) 875036**WARD(S):** All**PART I**  
**FOR COMMENT AND CONSIDERATION****LGA PEER REVIEW ON GOVERNANCE - INTERIM REPORT****1 Purpose of Report**

To provide an interim summary report to the Committee on the informal feedback given by the Local Government Association (“LGA”), via their peer review team, following their peer review of the Council’s governance arrangements on 3-5 February 2020, pending the receipt of the LGA’s final report.

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

The Panel is requested to consider and note the contents of this Report.

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

Good governance arrangements will have positive implications for the SJWS and the JSNA

**3b Five Year Plan Outcomes**

Good governance arrangements will enhance all the outcomes of the Five Year Plan

**4 Other Implications****(a) Financial**

There are no financial implications at this stage

**(b) Risk Management**

Recommendation from section 2	Risks/Threats/ Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
	Political, Legal & Regulatory risks associated	Existing operating constitutional	Probability: 3 Impact: 2	Enhanced and fortified governance

	with decisions taken on existing arrangements	arrangements		arrangements for the future
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(c) Human Rights Act and Other Legal Implications

Constitutional and Governance arrangements rely for their effectiveness on the exercise of disciplinary powers which has the potential to engage provisions in the Human Rights Act relating to rights to a fair hearing and of freedom of thought and expression.

Local Authorities have a statutory duty to prepare, keep up to date and publicise a constitution whose contents are partly prescribed by statute and partly matters of local content within a statutory framework.

(d) Equalities Impact Assessment

There is no identified need for an EIA at this stage.

**5 Supporting Information**

5.1 Between 5 and 8 February 2019 the Council underwent a formal corporate Peer Review by a corporate peer review team from the LGA.

5.2 The LGA presented its formal findings of their review by way of a written feedback report to the Council in February 2019.

5.3 In the executive summary of their feedback report the LGA Corporate Peer Review Team said they:

***“...found an organisation that is learning to move away from a time of crisis toward delivering an exciting new future for the Borough. This journey will need a much deeper commitment to the principles of good governance and a clear roadmap of how the Council will deliver this to ensure that the highest ethical standards are at the heart of every decision taken”.***

5.4 In the body of their Report the LGA Corporate Peer Review Team recommended that the Council develop their Governance from “basic control” to good and that the Council invite the LGA to carry out a bespoke review of its governance arrangements.

5.5 The Council accepted the recommendations of the LGA Corporate Review Team and invited a team from the LGA to carry out such a bespoke governance review, which they did between 3 and 5 February 2020.

5.6 The formal feedback report from the LGA is now awaited. The team did, however provide informal feedback to a meeting of Members and Officers on 5 February 2020 on the highlights of their findings.



5.7 The overall salient message from the LGA Governance Review Team is as follows:

- ***the Council is ambitious to improve and senior officers and members understand why governance is a key part of that***
- ***The Council has made significant and tangible progress on governance issues over the last 2 years. People are confident of further improvement under the current leadership.***
- ***Many of the building blocks of an effective governance framework are in place. There are still some gaps in the framework which need to be filled.***
- ***There is more to do to embed a strong foundation of good governance and apply and own it consistently.***

5.8 In respect of particular areas, the LGA Governance Peer Review Team gave their informal findings as follows:

#### **Leadership & Culture**

- **Good governance must be embedded regardless of the delivery of the transformation programme**
- **Not all staff understand the practical importance of good governance which was reflected in poor practice in some areas**

#### **Organisation and standards**

- **Managers feel that the scheme of delegations does not allow them to make effective and timely decisions**
- **A decision making framework and documentation is in place**
- **Clear lines of accountability and terms of reference have been established for committees and boards**
- **The quality of reports is inconsistent to the extent that some are not fit for purpose**
- **There are not always sufficient opportunities for members to engage in briefings and agenda settings**
- **The importance and purpose of Audit and Governance Committee is not fully understood. It is not well supported and many people are saying it is focusing on the wrong things**
- **The external audit is not yet complete. Grant Thornton and SBC are working closely to get outstanding issues resolved.**
- **The current temporary Monitoring Officer arrangement is widely considered to require resolution as a priority**
- **There needs to be a refreshed comprehensive member training and development programme**

#### **Decision Making & Scrutiny**

- **There are some good examples of pre-decision scrutiny and task and finish group work**
- **The Council does not give scrutiny the status it requires and it lacks senior officer champions**

- **Scrutiny is not sufficiently enabled and supported to address the key strategic issues facing the authority**
- **The council could make better use of Democratic Services and “Modgov” in ensuring there is a consistent approach to managing agendas**

5.9 The LGA Governance Peer Review Team’s anticipated recommendations included the following:

- **Good governance must be embedded regardless of the delivery of the transformation programme and the Council should ensure all staff understand why governance is important to their daily work**
- **Ensure Councillors are appropriately engaged and supported through active involvement in agenda planning, training and briefings**
- **Proceed quickly to appoint a suitably qualified and experienced Monitoring Officer**
- **Establish a comprehensive Member training and development programme**
- **Review the scheme of delegations and ensure the new scheme is understood by everyone involved**
- **Ensure scrutiny is given greater status and support to enable it to focus on the key strategic issues facing the authority**
- **Ensure all Councillors are appropriately informed about issues happening in their ward**

## 6 **Comments of Other Committees**

The Member Panel on the Constitution has received an interim report in these terms and the Monitoring Officer will also receive this interim report on the LGA Peer Review on Governance.

## 7 **Conclusion**

The formal findings and evaluation of evidence of the LGA Governance Peer Review Team are now awaited and a final report upon these findings will be brought to the Committee at the first available meeting of the Committee, following the receipt of these findings. It is expected that the Council will formulate an action plan to implement the recommendations of the LGA Governance Peer Review Team and this too will be brought to the Committee at the appropriate time.

## 8 **Background Papers**

LGA Corporate Peer Review Challenge Feedback Report 5-8 February 2019

LGA Governance Peer Review Team informal feedback 5 February 2019.

**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance Committee**DATE:** 5 March 2020**CONTACT OFFICER:** Sushil Thobhani, Service Lead Governance & Deputy Monitoring Officer**(For all enquiries)** (01753) 875036**WARD(S):** All**PART I**  
**FOR INFORMATION****SCHEDULE OF ACTIVITY – COUNCILLORS’ CODE OF CONDUCT****1 Purpose of Report**

The purpose of this report is to update the Committee on the activity undertaken by the Council’s Monitoring Officer in relation to the Councillors’ Code of Conduct.

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

The Committee is requested to consider and note this report.

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

The delivery of all these strategic priorities is dependent on the highest possible standards of openness, honesty and accountability. This is underpinned by the Confidential Whistleblowing Code, the Councillors’ Code of Conduct and good governance arrangements being in place.

**4 Other Implications****(a) Financial**

There are no financial implications arising specifically from this report .The cost of administering and enforcing the Councillors’ Code of Conduct is a cost to be considered as appropriate.

**(b) Human Rights Act and Other Legal Implications**

The law relating to Councillors’ conduct is contained in the Localism Act 2011. Under Section 27 of that Act the Council must promote and maintain high standards of conduct by members of the Council and, in discharging this duty, the Council must adopt a code dealing with the conduct that is expected of members of the Council when they are acting in that capacity.

The Council must secure, by virtue of Section 28 of that Act, that such code adopted by it is, when viewed as a whole, consistent with the principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership (the “Nolan Principles”).

The Council must also have in place arrangements under which allegations can be investigated and arrangements under which decisions on allegations can be made, and if the Council find that a member of the Council has failed to comply with its code of conduct, it may have regard to the failure in deciding whether to take action in relation to the member and what action to take.

(c) Equalities Impact Assessment

There is no identified need for an EIA arising from this Report.

5 **Supporting Information**

5.1 The following table summarises the complaints under the Councillors' Code of Conduct which still remained to be determined by the Monitoring Office at the time of the last activity Report to the Committee on 9 December 2019 and which have been determined since that date

<b>Ref</b>	<b>Subject Member – Borough/Parish</b>	<b>Complainant &amp; Date Received</b>	<b>Code Provision(s) considered</b>	<b>Action taken/intended action and dates</b>	<b>Outcome &amp; Date of Resolution</b>
	None				
1.	Borough Councillor	2 separate complaints both by Borough Councillors  24.07.19 & 25.07.19	2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.  2.6 You have a duty to uphold the law including the general law against discrimination	30.07.19 Complaints sent to Subject Member for response. Independent Person informed.  31.07.19 Complaints acknowledged by Subject Member. Detailed response to follow.  16.08.19 Audio recording of relevant evidence sent to Monitoring Officer and Independent Person.  02.09.19 Response to complaints received from	20.01.20 Finding by the Monitoring Officer, in consultation with the Independent Person, that there was no evidence of any breaches of the relevant provisions of the code.  Decision that no further action would be taken.  06.02.20 Subject Member informed of Monitoring Officer's findings that there were no breaches of the Code and no action

				<p>Subject Member.</p> <p>03.09.19 Meeting between Monitoring Officer, Independent Person and Deputy Monitoring Officer. Approach agreed to deal with all complaints in this table and items 1 and 2 in following table together.</p> <p>02.12.19 Deputy Monitoring Officer concluding investigation and making provisional findings to report to Monitoring Officer and Independent Person.</p> <p>13.01.20. Deputy Monitoring Officer submitting Report of findings to Monitoring Officer and Independent Person.</p> <p>20.01.20 Meeting between Deputy Monitoring</p>	would be taken.
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				Officer and Independent Person. Findings agreed. Confirmed subsequently with Monitoring Officer.	
2.	Borough Councillor	<p>Separate Complaints by one Borough Councillor and one resident.</p> <p>06.08.19 08.08.19</p>	<p>Nolan Principles: Failure to show leadership. Holders of public office should promote and support these principles by leadership and example.</p> <p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the law including the general law against discrimination.</p>	<p>16.08.19 Audio recording of relevant evidence sent to Monitoring Officer and Independent Person.</p> <p>03.09.19 Meeting between Monitoring Officer, Independent Person and Deputy Monitoring Officer. Approach agreed to deal with all complaints in this table and items 1 and 2 in following table together.</p> <p>10.09.19 Complaints sent to Subject Member for response.</p> <p>10.09.19 Link to audio recording of evidence sent to Subject Member.</p> <p>16.09.19. Meeting between</p>	<p>20.01.20 Finding by the Monitoring Officer, in consultation with the Independent Officer, that there was no evidence of any breaches of the relevant provisions code.</p> <p>Decision that no further action would be taken.</p> <p>06.02.20 Subject Member informed of Monitoring Officer's findings that there were no breaches of the Code and no action would be taken.</p>

				<p>Deputy Monitoring Officer and Subject Member to discuss Subject Member's response.</p> <p>26.09.19 Request sent to Complainant for documents referred to in complaint in anticipation of request for them from Subject Member.</p> <p>02.12.19 Deputy Monitoring Officer concluding investigation and making provisional findings to report to Monitoring Officer and Independent Person.</p> <p>13.01.20. Deputy Monitoring Officer submitting Report of findings to Monitoring Officer and Independent Person.</p> <p>20.01.20 Meeting between Deputy Monitoring Officer and</p>	
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				Independent Person. Findings agreed. Confirmed subsequently with Monitoring Officer.	
3.	Borough Councillor	<p>Complaint by one Borough Councillors and one resident.</p> <p>06.08.19 08.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the law including the general law against discrimination.</p>	<p>16.08.19 Audio recording of relevant evidence sent to Monitoring Officer and Independent Person.</p> <p>03.09.19 Meeting between Monitoring Officer, Independent Person and Deputy Monitoring Officer. Approach agreed to deal with all complaints in this table and items 1 and 2 in following table together.</p> <p>10.09.19 Complaints sent to Subject Member for response.</p> <p>10.09.19 Link to audio recording of evidence sent to Subject Member.</p> <p>13.09.19 audio recording on Memory Stick requested by</p>	<p>20.01.20 Provisional finding by the Monitoring Officer, in consultation with the Independent Person, that despite the intentions of the Subject Member and the explanations offered, there was evidence of a breach of the Code.</p> <p>06.02.20 Subject Member informed of provisional findings of breach of the Code. Informed if findings agreed matter would be determined informally under the Code on the basis of apology offered.</p> <p>06.02.20 Provisional finding accepted by Subject</p>



				<p>Subject Member.</p> <p>26.09.19 Request sent to Complainant for documents referred to in complaint in anticipation of request for from Subject Member.</p> <p>27.09.19 Preliminary response to complaint sent by Subject Member. Indication fuller response to follow.</p> <p>27.09.19 Full response received from Subject Member. Breach of Code not agreed but apology offered if subject Member's position was misunderstood.</p> <p>02.12.19 Deputy Monitoring Officer concluding investigation and making provisional findings to report to Monitoring Officer and Independent Person.</p> <p>13.01.20. Deputy</p>	<p>Member.</p> <p>Matter disposed of by Monitoring Officer, in consultation with Independent Person, by way of informal resolution on the basis of the acceptance by Subject Member of the finding of breach and the apology given.</p>
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				<p>Monitoring Officer submitting Report of findings to Monitoring Officer and Independent Person.</p> <p>20.01.20 Meeting between Deputy Monitoring Officer and Independent Person. Findings agreed. Confirmed subsequently with Monitoring Officer.</p>	
4.	Borough Councillor	<p>Separate complaints by one Borough Councillor and one resident.</p> <p>06.08.19 06.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p>	<p>16.08.19 Audio recording of relevant evidence sent to Monitoring Officer and Independent Person.</p> <p>03.09.19 Meeting between Monitoring Officer, Independent Person and Deputy Monitoring Officer. Approach agreed to deal with all complaints in this table and items 1 and 2 in following table together.</p> <p>26.09.19.</p>	<p>20.01.20 Finding by the Monitoring Officer, in consultation with the Independent Person, that there was no evidence of any breaches of the relevant provisions of the code.</p> <p>Decision that no further action would be taken.</p>

				<p>Complaint sent to Subject Member for information. No response requested as anticipation that Complaint would not be upheld in due course.</p> <p>02.12.19 Deputy Monitoring Officer concluding investigation and making provisional findings to report to Monitoring Officer and Independent Person.</p> <p>13.01.20. Deputy Monitoring Officer submitting Report of findings to Monitoring Officer and Independent Person.</p> <p>20.01.20 Meeting between Deputy Monitoring Officer and Independent Person. Findings agreed. Confirmed subsequently with Monitoring Officer.</p>	
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5.2 The following table summarises the complaints which remained to be determined at the date of the last activity report on 9 December 2019 and which still remain to be resolved

	<b>Subject Member – Borough/Parish</b>	<b>Complainant &amp; Date Received</b>	<b>Code Provision(s) considered</b>	<b>Action taken/intended action and dates</b>	<b>Outcome &amp; Date of Resolution</b>
<b>1</b>	Borough Councillor	Complaint by one Borough Councillor and two residents  06.08.19 08.08.19 13.08.19	2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.  2.6 You have a duty to uphold the law including the general law against discrimination.	03.09.19 Meeting between Monitoring Officer, Independent Person and Deputy Monitoring Officer. Approach agreed to deal with complaints at items 1 and 2 in this table, together.  10.09.19 Complaints sent to Subject Member for response.  10.09.19 Link to audio recording of evidence sent to Subject Member.  12.09.19 Subject Member requested audio recording on memory stick and deciphering of manuscript wording in complaint form.  13.09.19 Instructions to access audio recording sent to Subject Member by IT.  02.12.19 Deputy Monitoring Officer concluding investigation and making provisional findings of breach of Code by Subject Member to report to Monitoring Officer and Independent Person.  13.01.20. Deputy Monitoring Officer submitting Report of findings to Monitoring Officer and Independent Person.  20.01.20 Meeting between Deputy Monitoring Officer	Pending determination

				<p>and Independent Person. Findings agreed. Confirmed subsequently with Monitoring Officer.</p> <p>06.02.20 Subject Member informed of provisional findings. Response requested.</p> <p>07.02.20 communication from Subject Member that due to work commitments substantive response could not be provided until end of the month. Audio recording of evidence requested again.</p> <p>12.02.20. Audio recording provided to Subject Member on Memory Stick.</p> <p>13.02.20 Subject Member provided with password to access audio recording.</p>	
<b>2</b>	Borough Councillor	<p>Separate Complaints by one Borough Councillor and two residents.</p> <p>06.08.19 08.08.19 08.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the law including the general law against discrimination.</p> <p>5.2 Members shall co-operate at all stages with</p>	<p>03.09.19 Meeting between Monitoring Officer, Independent Person and Deputy Monitoring Officer. Approach agreed to deal with complaints at items 1 and 2 in this table together.</p> <p>10.09.19 Complaints sent to Subject Member for response.</p> <p>26.09.19 Chasing e-mail sent to Subject Member for response to complaints.</p> <p>02.12.19 Deputy Monitoring Officer concluding investigation and making provisional findings that no breach of substantive complaint but breach of Code by way of failure to respond to complaint. To be reported to Monitoring Officer and</p>	Pending determination

			any such investigation	<p>Independent Person.</p> <p>13.01.20. Deputy Monitoring Officer submitting Report of findings to Monitoring Officer and Independent Person.</p> <p>20.01.20 Meeting between Deputy Monitoring Officer and Independent Person. Findings agreed. Confirmed subsequently with Monitoring Officer.</p> <p>06.02.20 Subject Member informed of provisional findings. Response requested.</p> <p>06.02.20. Response from Subject Member. Claim that messages might not have been received due to IT problems. Subject Member to check and revert again.</p> <p>06.02.20 Subject Member communicating again. Confirming that original messages had been received but not read until this day due to IT problems at time of original messages and failure to scroll back far enough to messages when IT problems resolved.</p>	
<b>3</b>	Borough Councillor	Council Officer 29.11.19	<p>2.1 You must treat others with respect, including Council officers and other elected Members.</p> <p>2.2 You must not bully any person (including</p>	<p>05.12.19 Complaint sent to subject Member for response. Independent Person informed.</p> <p>05.12.19 Subject Member requested meeting with Independent Person before responding to complaint.</p> <p>11.12.19 Subject Member offering 29 December 2019 for meeting with</p>	Pending determination

			specifically any Council employee)	<p>Independent Person and Deputy Monitoring Officer.</p> <p>07.01.20 Subject Member informed of Independent Person's view that meeting more appropriate once Deputy Monitoring Officer's investigation complete. Meeting date with Subject Member requested.</p> <p>13.01.20 Meeting date requested again from Subject Member. Subject Member offering 14 February 2020 for meeting due to intermittent absences abroad. Deputy Monitoring Officer requesting earlier date if at all possible. Subject Member responding that only certain date available was 14.02.20 but would inform of earlier date if possible.</p> <p>14.02.20 Personal meeting between Subject Member and Deputy Monitoring Officer to discuss response to complaints. Agreed draft statement of would be prepared and sent to Subject Member for approval and return. Subject Member indicating that due to travel arrangements unlikely to be able to respond to draft statement until 25.02.20 or 26.02.20.</p> <p>16.02.20 draft statement of response to complaint sent to Subject Member for consideration and approval.</p>	
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4	Borough Councillor	Officer 29.11.19	<p>2.1 You must treat others with respect , including Council officers and other elected Members.</p> <p>2.2 You must not bully any person (including specifically any Council employee)</p>	<p>05.12.19 Complaint sent to subject Member for response. Independent Person informed.</p> <p>10.12.19 Complaint acknowledged by Subject Member. Requesting involvement of Independent Member.</p> <p>07.01.20 Subject Member informed of Independent Person's view that meeting more appropriate once Deputy Monitoring Officer's investigation complete. Meeting date with Subject Member requested.</p> <p>13.01.20 Meeting date requested again from Subject Member. Meeting agreed for 22.01.20.</p> <p>22.01.20. Personal Meeting between Deputy Monitoring Officer and Subject Member to discuss response to complaint.</p> <p>02.02.20 Draft statement of response sent to Subject Member for approval, signature and return.</p> <p>11.02.20 Subject Member responding to draft statement requesting amendments.</p> <p>13.02.20 revised draft statement sent to Subject Member.</p> <p>18.02.20 Subject Member responding requiring further amendments to draft statement of response.</p>	Pending determination
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5.3 The following table summaries the new complaints which have been received since the last activity report on 9 December 2019 and which still remain to be resolved.

<b>Ref</b>	<b>Subject Member – Borough/Parish</b>	<b>Complainant &amp; Date Received</b>	<b>Code Provision(s) considered</b>	<b>Action taken/intended action and dates</b>	<b>Outcome &amp; Date of Resolution</b>
1.	Borough Councillor	Council Officer  10.02.2020	2.1 You must treat others with respect, including Council officers and other elected Members.  2.2 You must not bully any person (including specifically any Council employee)	Complaint related to Complaint at item 3 in the immediately preceding table at paragraph 5.2 and being dealt with as part of the same complaint in accordance with Complainant's request.  Complaint discussed in person with Subject Member on 14.02.20.	Pending determination as part of complaint detailed at item 3 in the immediately preceding table at paragraph 5.2.

5.4 The following table summarises the complaints which have been received since the date of the last activity report on 9 December 2019 which have been resolved.

<b>Ref</b>	<b>Subject Member – Borough/Parish</b>	<b>Complainant &amp; Date Received</b>	<b>Code Provision(s) considered</b>	<b>Action taken/intended action and dates</b>	<b>Outcome &amp; Date of Resolution</b>
	None				

## 6 Conclusions

The Committee is requested to note this report which seeks to summarise the present position with complaints under the Councillors' Code of Conduct.

## 7 Background Papers

None

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**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance Committee **DATE:** 5 March 2020**CONTACT OFFICER:** Sushil Thobhani, Service Lead (Governance) & Deputy Monitoring Officer**(For all enquiries)** (01753) 875036**WARD(S):** All**PART I**  
**FOR INFORMATION****LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN – COMPLAINTS, FINDINGS AND RECOMMENDATIONS****1 Purpose of Report**

The purpose of this report is to update members of the Committee on complaints to the Local Authority and Social Care Ombudsman and his findings and recommendations, since the last report to the Committee on this subject on 9 December 2019.

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

The Committee is requested to note the contents of this report.

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

The delivery of all these strategic priorities is dependent on the highest possible standards of openness, honesty and accountability. The Council's learning and actions in response to these findings and recommendations will serve to enhance the delivery of these priorities.

**4 Other Implications****(a) Financial**

There are no direct financial implications arising from this report.

**(b) Human Rights Act and Other Legal Implications**

The law relating to the Local Government and Social Care Ombudsman is contained in the Local Government Act 1974, as amended.

Under the Local Government Act 1974, as amended, the Local Government and Social Care Ombudsman ("the Ombudsman") can investigate any alleged or apparent:

- maladministration in connection with the Council's administrative functions
- failure in a service which it was the Council's function to provide

- failure to provide a service which it was the Council's function to provide
- failure in a service provided by the Council under its public health functions; or
- failure to provide a service under the Council's public health functions.

The Ombudsman can prepare a report following his or her investigation which may include recommendations of actions for the Council to take to remedy the maladministration including a recommendation to pay monetary compensation to the complainant.

The Ombudsman does not have formal legal powers to enforce compliance by the Council with his recommendations. Failure by the Council to comply with the recommendations could, however, result in the issue by the Ombudsman of a formal public interest report about the complaint, naming the Council. This report must be made available to the public and advertised in the local press covering the Council's area. If the Council do not agree to carry out the recommendations in the report the Ombudsman will issue a further report. After this, if the Council still do not take satisfactory action they must publish a statement in a local newspaper explaining why they have refused to follow the Ombudsman's recommendations.

Under the Monitoring Officer Protocol in Part 5.6 of the Council's constitution Directors must consult the Monitoring Officer prior to making any compensation payments for alleged maladministration found against the Council and Directors and Members must report any breach of statutory duty or material breach of Council policy/procedures and other vires or constitutional concerns to the Monitoring Officer as soon as reasonably practicable.

(c) Equalities Impact Assessment

No need to conduct an EIA assessment is identified from the matters contained in this report.

5 **Supporting Information**

The following table summarises the complaints, findings, recommendations and outcomes in relation to complaints made to the Local Government and Social Care Ombudsman, concerning the Council since the last report to the Committee on this subject on 9 December 2019.

No.	Council Function Involved	Nature of complaint	Findings, recommendations and outcome
1.	Environment & Regulation – Abandoned Vehicles	The complainant complained that the council removed and destroyed his vehicles which he claimed had not been abandoned (for which he wanted financial	The Ombudsman concluded that the Council acted properly in removing and destroying the vehicles and there was no fault

		<p>compensation) and that the Council failed to respond to his complaints about the situation.</p> <p>The Ombudsman found the complainant left three cars on private land with the landowner's permission which the complainant said were in safe and tidy condition and the Council had received a report they were abandoned. They had been on the land for several years.</p> <p>The council had the right under the Refuse Disposal (Amenity) Act 1978 to remove vehicles, even from private land if abandoned, and it had followed the proper procedures prescribed by the act, including placing notices on the vehicles, serving notices on registered keepers and sending notices to the owner of the land.</p> <p>The Complainant could not prove ownership of the vehicles.</p> <p>The Council took two months to respond to the complaint and the officer who responded, who was the team leader, was the subject of the complaints.</p>	<p>in this regard and no injustice caused to the complainant.</p> <p>The Council, however, failed to follow its complaints process in that it took longer to respond to the complaint than it should have and the response should not have been sent by the officer who was the subject of the complaint but should have been from a manager.</p> <p>The Ombudsman recommended that the council apologise for not following its own complaints procedure at stage one and that the Council remind relevant staff they must follow the published complaints procedure when they receive a complaint.</p>
2.	Education – Special Education Needs	<p>The complainant complained that the Council did not issue a final Education Health &amp; Care Plan (EHC) naming her daughter's school for more than a year and that as a result her daughter was without the support she could have received if the plan had named the school.</p> <p>The complainant's daughter started secondary school in September 2016. The complainant requested a SEN assessment in May 2017. The Council issued a draft EHC</p>	<p>The Ombudsman concluded that he could not uphold the complaint that the delay in naming the school meant that the complainant's daughter missed out on support she needed for over a year.</p> <p>Whilst the plan took considerably longer than it should have, the amended plan in January 2019 was largely unchanged from</p>

		<p>plan in November 2017. The school responded in December 2017 stating it did not feel it could meet the needs of the complainant's daughter. The Council issued a final EHC plan at the end of December 2017.</p> <p>The Plan did not name a school but stated the complainant's daughter would attend mainstream school which would receive a "top up" of £2,000 to meet the daughter's needs. She continued to attend the same school. She received a diagnosis of Autistic Spectrum Disorder in December 2017.</p> <p>The Council began a review of the EHC Plan in March 2018. The school again responded that it could not meet the special needs. The Council responded to the school but it did not change its mind. After three drafts the Council issued the final EHC plan in January 2019 which named the school.</p>	<p>the original plan which meant the Council was satisfied that the provision continued to meet the need. The complainant had a right of appeal to the Tribunal which she did not exercise but remained unhappy with the support her daughter received.</p> <p>The Ombudsman could not resolve this. One way to resolve it would have been for the complainant to appeal to the Tribunal at the next opportunity and ask the Tribunal to name the school and quantify the support her daughter needs if the Council would not do so.</p> <p>The one specific example given by the complainant of the support which she felt her daughter missed out on was one-to-one support in maths lessons but her daughter's plan did not say she should have such support so there was no fault in not providing this support.</p>
3.	Children's Care Services – Looked After Children	<p>The complainant complained that the Council failed to protect his child whilst in their care and failed to respond to his complaints about this.</p> <p>The Council began to look after the child at 4 days old in June 2018 and the child suffered injury in September 2018 while in foster carers' care.</p>	<p>The Ombudsman concluded that he could not investigate whether a crime had been committed. The police were doing this and it was reasonable for the Council to wait for the police investigation to finish and it was also reasonable for the complainant to complain to the council</p>

		<p>The Council's position was that a police investigation was continuing into the injury and no information could be given until the investigation was complete.</p> <p>The Council also maintained that there were Court proceedings in 2019 which determined the care arrangements for the child and its complaints procedures would not look into the same issues.</p> <p>The Ombudsman considered the complaint and the information provided by the complainant and gave the complainant an opportunity to consider his draft report and comment before making the final decision.</p>	<p>once that investigation was completed.</p> <p>The Ombudsman also concluded that he could not investigate the decision about who should care for the child. The court decided this. It could have made interim decisions during the proceedings. It was reasonable for the complainant to have told the court about his concerns for the child's care.</p> <p>The Ombudsman could not and would not investigate the complaint because he could not investigate the Court's decisions and it was reasonable for the complainant to complain to the Council once the police investigation was completed.</p>
4.	Housing - Homelessness	<p>The complainant complained that the Council placed him in unsuitable temporary accommodation for one month in 2018 and therefore the council should refund him the rental for the period he spent there.</p> <p>The Ombudsman considered the complaint and the information provided by the complainant and gave the complainant an opportunity to consider his draft report and comment before making the final decision.</p> <p>The Ombudsman found that the Council offered the complainant the temporary property at short notice because the permanent</p>	<p>The Ombudsman concluded that it was up to the Complainant to consider whether to accept the Council's offer but there was nothing that warranted investigation by him.</p>

		<p>property they intended to offer him became unavailable at short notice. The complainant accepted the offer and signed the agreement but was not satisfied with the conditions at the house. The complainant said there was rubbish in the garden, no grab rails in the bathroom for his pregnant wife, and the utility meters had problems from debts left by previous tenants. The complainant did not seek a review or appeal against the suitability of the accommodation but asked the Council to reimburse the one month rental. The council's position was that the rubbish was removed promptly by the landlord and the complainant was able to resolve the utility supply problems himself.</p> <p>At stage 3 of the complaint the Council offered the complainant £100 for the initial inconvenience he experienced.</p> <p>The Ombudsman found that there was insufficient evidence that the property was unsuitable for the complainant's needs, the external rubbish was removed promptly and there were no disabled persons in the household to require aids to be fitted to the property.</p>	
5.	Children's Care Services – Court Reports	<p>The complainant complained about the contents and the accuracy of a Section 7 Report and the conduct of the social worker who prepared the report. A Section 7 Report is a report prepared by a social worker at the request of the Court under Section 7 of the Children's Act 1989 to assist the court in making decisions in private law children's proceedings relating to</p>	<p>The Ombudsman concluded that if the complainant was unhappy about the contents of the report the court was the appropriate place to challenge it.</p> <p>The ombudsman also concluded that the conduct of the social worker who wrote the</p>



		<p>arrangements for children where the parents are estranged.</p> <p>The Ombudsman considered the complaint and the information provided by the complainant and gave the complainant an opportunity to consider his draft report and comment before making the final decision.</p>	<p>report was inextricably linked with the content of the Report and was not separable and it was reasonable therefore for the complainant to raise his concerns with the court and an investigation by him was not therefore appropriate.</p>
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6 **Conclusion**

The Committee is requested to note the Contents of this Report.

7 **Background Papers**

The Local Government and Social Care Ombudsman's decision notices.

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**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance Committee**DATE:** 5 March 2020**CONTACT OFFICER:** Sushil Thobhani, Service Lead Governance & Deputy Monitoring Officer**(For all enquiries)** (01753) 875036**WARD(S):** All**PART I**  
**FOR DECISION****REVISION OF THE CONSTITUTION****1 Purpose of Report**

The purpose of this report is to seek the approval of the Committee to revisions of the Council's Constitution and the agreement of the Committee to place these revisions before the Monitoring Officer and full Council for their respective approvals.

**2 Recommendation to Council**

The Committee is requested to approve the revisions to the Council's Constitution set out in this Report and to agree to these revisions being placed before the Monitoring Officer and full Council for approval.

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

The delivery of all these strategic priorities is dependent on the highest possible standards of openness, honesty and accountability. The adoption of the revisions to the Council's Constitution recommended in this report will serve to enhance the delivery of these priorities through good governance procedures.

**4 Other Implications****(a) Financial**

There are no direct financial implications arising from this report.

**(b) Human Rights Act and Other Legal Implications**

There are no Human Rights Acts implications arising from this report. Local Authorities have a statutory duty to prepare, keep up to date and to publicise a constitution, whose contents are partly prescribed by statute and partly matters of local content, within a statutory framework.

**Equalities Impact Assessment**

There is no identified need for an EIA arising from the subject matter of this Report.

## 5 Supporting Information

5.1 Since the last Report to the Committee on revisions to the Constitution on 30 July 2019, there has been impetus for further revisions, including the “best practice” recommendations made by the Cabinet Committee on Standards in Public Life (“CSPL”) in their Report “Local Government Ethical Standards – a Review By the Committee on Standards in Public Life” published in January 2019, which can be implemented by local authorities without the need for primary legislation. Draft revisions to the Constitution pursuant to such impetus have been considered and approved by the Panel Member on the Constitution at their meetings on 11 September 2019 and 25<sup>th</sup> February 2020.

5.2 The draft revisions considered and approved by the Member Panel were upon the following topics:

5.2.1 Declarations of Members’ interests;

5.2.2 “Best Practice” recommendations of the CSPL in their Report referred to in paragraph 5.1 of this Report, and

5.2.3 Joint Parenting Panel Terms of Reference.

### 5.3 **Declarations of Members’ Interests**

5.3.1 The Council’s internal auditors have found, from an examination of the minutes of meetings, that there are several instances of declarations of interests by Members where there is no evidence of any review of the impact of such declarations and the action taken.

5.3.2 These instances arise where Members have declared a personal interest, such as the fact that a close relative works for the Council, but do not consider that the interest declared prejudices their judgement of the public interest and they participate in the debate and vote on the items under consideration.

5.3.3 The Member Panel on the Constitution asked for consideration to be given to formulating a simpler form of words that Members might use in such circumstances to enable them to participate and vote, whilst at the same time ensuring that the minutes record the propriety of such actions by Members.

5.3.4 The Panel also asked for consideration to be given to whether the form for declaration of Members’ interests could be amended to allow Members to place such interests in the Register of Members’ Interests and thus avoid the necessity for Members to need to declare such interests at every meeting.

5.3.5 **It is suggested, therefore, that to deal with the situation set out in paragraph 5.3.3 above, paragraph 4.4 of the Councillors’ Code of Conduct in Part 5.1 of the Constitution is amended to add the words “provided you declare that you are impartial on the matter after the words “If the test is not met, you may remain, speak and vote on the matter”.**

5.3.6 With regard to paragraph 5.3.4 above, Section 29(1) of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members. Section 29(2) provides that it is up to the relevant authority to determine what is to be entered in the authority's register. Section 30(1) requires Members to notify the Monitoring Officer of any disclosable pecuniary interest which the Member has at the time when the notification is given. Section 30(4) provides that where a member gives notification under Section 30(1) the Monitoring Officer must cause the interests notified to be registered in the authority's register whether they are disclosable interests or not. Section 31(2) requires a member to disclose any disclosable pecuniary interest at any meeting if the interest is not entered in the authority's register. Taking these provisions together, therefore, it is considered that if members' personal interests of the nature referred to in paragraph 5.3.3 above are notified to the Monitoring Officer he must cause them to be entered in the register of interests and provided they are so registered the Member would not need to declare them at every meeting.

5.3.7 **Accordingly, with regard to paragraph 5.3.4 above, the form for declaring interests at Appendix 2 of the Councillors' Code of Conduct in Part 5.1 of the Constitution could be amended to include another section at the end for any other interests, of the nature referred to in paragraph 5.3.3 above, and thus they would be registered in the register of interests and members could thereby avoid the need to declare such interests at every meeting. It is recommended that the Committee approve such amendment.**

5.3.8 Registration of Interests – Paragraph 4.1 of the Code. The recommendation of the Member Panel on the Constitution from its meeting on 25th February will be circulated to the Committee.

#### 5.4 **“Best Practice Recommendations by the Cabinet Committee on Standards in Public Life**

- 5.4.1 The Cabinet Committee on Standards in Public Life (“CSPL”) published their report “Local Government Ethical Standards – A Review by the Committee on Standards in Public Life” on 30 January 2019. A copy of which is attached in the Appendix Pack to the agenda.
- 5.4.2 The CSPL made 26 recommendations which are conveniently listed in the executive summary of their report at pages 13 to 17 and they also made 15 “best practice” recommendations which, too, are conveniently listed in the executive summary at pages 18 and 19 of their Report.
- 5.4.3 Many of the CSPL recommendations will require primary or secondary legislation or other action by central government or action by parish councils, the Local Government Association, political groups or national political parties to implement, but the “best practice” recommendations could be implemented by Councils of the own volition.
- 5.4.4 In their Feedback Report, in February 2019, following their Corporate Peer Challenge Review of the Council, the Local Government Association (“LGA”) recommended that that the Council should consider the CSPL recommendations and how they pertain to Slough.

- 5.4.5 At their meeting on 20 June 2019 the Member Panel on the Constitution considered the “best practice” recommendations made by CSPL and resolved that the Deputy Monitoring Officer report to the next meeting of the Panel on those recommendations that were relevant to the Council, along with proposals for detailed wording of any proposed amendments to the Constitution. The Deputy Monitoring Officer did so at the Panel’s meeting on 11 September 2019.
- 5.4.6 With regard to the recommendations “proper” of the CSPL, the only one which could be implemented by the Council of its own volition at the moment is recommendation number 11 on their list of recommendations on page 15 of their Report. This states that local councils provide legal indemnity to Independent Persons if their views or advice are disclosed and that the government should require this through secondary legislation, if needed. The context for this recommendation is the CSPL’s views calling for a formal strengthening of the role of Independent Persons in the complaints process and greater transparency and publication of their views via statutory enactments. It is considered, therefore, that at this stage no action is taken by the Council on this recommendation until further discussion and/or proposals emerge across the local government community on this issue or proposals for statutory enactments are made respect of the role of Independent Persons at a national level. In terms of the complaints process at this Council, the Independent Person is actively consulted and engaged in that process and his views and opinions are solicited in all cases and he is invited to any meetings involving members who are the subject of complaints. It is not considered that at this stage there is any concern at this Council with regard to the role of the Independent person which requires any immediate action.
- 5.4.7 With regard to the “best practice” recommendations by the CSPL listed at pages 18 and 19 of their Report, the following table sets out proposed wording for changes to the Constitution which have been approved by the Member Panel on the Constitution which the Committee is asked to approve.

<b>Recommendation number</b>	<b>Nature of recommendation</b>	<b>Proposed Wording for changes or comments.</b>
1	Inclusion in the code of conduct of prohibition on bullying and harassment including definition of that term supplemented by examples of behaviour covered by such definition.	The Code does contain a prohibition on bullying and harassment but it does not contain a definition of this term or examples of behaviour covered by such definition. Recommended that the ACAS’s definition of bullying together with ACAS’s examples of bullying behaviour be adopted for inclusion in the Code (attached at Appendix 2).
2	Inclusion in the code of provisions requiring compliance with any	The Nolan Principles are incorporated into the Councillors’ Code of Conduct. Principle 4 on

	standards investigation and prohibiting trivial or malicious allegations by councillors	<p>“Accountability”, with the supplementary wording, requires Members to submit themselves to whatever scrutiny is appropriate to their office. More particularly, paragraph 5.2 of the Code requires members to co-operate at all stages of any investigation by the Monitoring Officer. Paragraph 5.5 of the Code provides that relatively minor complaints will be considered appropriately in applying the Assessment Criteria in Appendix 9 of the Code for investigation of complaints and the Assessment Criteria themselves allow the Monitoring Officer to filter complaints which are not sufficiently serious to warrant investigation, “tit for tat” or politically motivated. The flow chart for the investigation process in Appendix 8 of the Code allows for the Monitoring Officer to apply a preliminary test for whether a complaint is vexatious or malicious. It is considered, therefore, that the Code already contains provisions which address this “best practice” recommendation of the CSPL</p>
3	Annual review of the code and, where possible, regular seeking of views of the public, community organisations and neighbouring authorities	<p>The Code of Conduct at present contains no provision relating to the frequency of its review, albeit that in practice the Code is constantly being considered with a view to any necessary revisions being adopted by full council at the beginning of each municipal year. In order to address this aspect of this “best practice” recommendation of the CSPL it is proposed that a sentence be added at the end of the first paragraph of the Code titled “Purpose of the Code” in the following terms:</p> <p><b><i>“This Code shall be reviewed by the Council at least once every year.”</i></b></p> <p>With regard to the balance of the</p>

		<p>recommendation as to seeking the views of the public, community organisation and neighbouring authorities, where possible, no amendments are proposed in this Report as it is considered that the views of the Member Panel and this Committee and wider interests within the Council as to whether and how such public engagement should take place needs to be considered before any proposals can be formulated. This is relevant because one of the areas which the LGA highlighted in their Peer Review in February was the need for the Council to make a self assessment of how the council connects with its residents and partners in its decision making.</p>
4	<p>Code should be readily accessible to both councillors and the public in a prominent position on the Council's website and available in council premises</p>	<p>The Code is available on the Council's website under the tab "About the Council" on the Council's home page and the sub-tabs "Complaints and Feedback" and "Complaint about a Councillor". The Council is proposing to redesign its website as part of the transformation programme so consideration can be given at the appropriate time to making these pages more prominent. The Code is part of the Constitution which is separately available on the Council's website and hard copies of the Constitution are available from Democratic Services. It is considered, therefore, that this "best practice" recommendation of the CSPL is already addressed by the Council and so no amendments to the constitution are proposed in this Report in regard to it.</p>
5	<p>Update of gifts and hospitality registers at least once a quarter and be available in easily</p>	<p>Paragraph 4.7 of the Councillors' Code of Conduct in Part 5.1 of the Constitution requires Members to report to the</p>



	accessible format such as CSV	Monitoring Officer in writing within 28 days of receipt any gift, benefit or hospitality with a value in excess of £50.00 and for the Monitoring Officer to place the notification on the public register of gifts and hospitality which is maintained in an easily accessible format. This “best practice” recommendation is already addressed by the Council
6	Councils should publish a clear and straightforward public interest test against which allegations are filtered	It is considered that Paragraph 5.5 of the Code, the flowchart in Appendix 8 of the Code referring to a preliminary assessment of the public interest and the Members Complaints Assessment Criteria in Appendix 9 of the Code taken together provide a straightforward test against which allegations are filtered and hence this “best practice” recommendation of the CSPL is addressed by the Council and hence no amendments are proposed in that regard in this Report.
7	Local authorities should have access to at least two Independent Persons	No proposals are made in this report on this “best practice” recommendation of the CSPL because it is considered that its is necessary to canvass the views of the Member Panel and this Committee and also of the Section 151 Officer as there would be financial implications for the Council of having additional Independent Persons. The rationale of the CSPL in making this recommendation is that one Independent Person should be available to provide independent advice to the subject member and another to provide independent advice to the Council, so as to avoid the Independent Person having to be in a position of being forced to prejudge the merit of any allegation. It is suggested that whether this is a significant issue may depend upon the robustness of the Independent Person and

		his or her ability to hold the balance between the Council and the subject member in the context of the complaints process.
8	An independent Person should be consulted as to whether to undertake a formal investigation and given option to review and comment upon allegations which the responsible officer is minded to dismiss as being without merit, vexatious or trivial	<p>In practice the Independent Person is informed of all complaints received by the Monitoring Officer and he is consulted on the manner in which the Monitoring Officer proposes to dispose of each complaint. Paragraph 5.7 of the Code, however, permits the Monitoring Officer to determine whether any complaint merits investigation after such consultation with the Independent Person as the Monitoring Officer deems appropriate. It is proposed, therefore that the first sentence of Paragraph 5.7 of the Code be amended to read as follows in order to address this “best practice” recommendation of the CSPL:</p> <p><b><i>“5.7 The Monitoring Officer will determine every complaint received and shall consult with the Independent Person as to whether a formal investigation should be undertaken and shall give him the opportunity to review and comment upon any complaint which the Monitoring Officer is minded to dismiss as being without merit, vexatious or trivial”</i></b></p>
9	Where decision is made on allegation following formal investigation decision must be published as soon as possible on website with brief statement of facts, provisions of the code engaged, view of Independent Person, reasons of decision-maker and sanctions applied.	Paragraph 6.13(a) of the Code provides that the determination sub-committee of the Audit and Corporate Governance Committee may authorise the Monitoring Officer to publicise any findings in respect of the Subject Member’s conduct. It is proposed that rather than follow the CSPL’s recommendation for a mandatory publication, the discretionary publication power of the determination be continued

		<p>but that paragraph 6.13(a) of the Code be amended to read as follows:</p> <p><b><i>“(a) publish on the Council’s website any findings in respect of the Subject Member’s conduct which shall include a brief statement of the facts, the provisions of the Councillors’ Code of Conduct which have been breached, the view of the Independent Person, the reasons for the findings made and details of the sanctions applied.”</i></b></p>
10	Local authorities should have straightforward and accessible guidance on its website on how to make complaints, the handling process and estimated timescales for investigations and outcomes	This information is available on the Council’s website under the tab “About the Council” on the Council’s home page and the sub-tabs “Complaints and Feedback” and “Complaint about a Councillor”. The resulting page contains a link to a PDF document entitled “Councillor Complaints Guidance” which provides this information. Accordingly it is considered that this “best practice” recommendation is already addressed by the Council.
11	formal complaints about the conduct of a parish councillor towards a clerk should be made by the chair or the parish council as a whole rather than by the clerk in all but exceptional circumstances.	Each of the three parish councils within the Council’s area have their own codes of conduct and this is a matter for the parish councils to consider and implement. The Council have no power to enforce this against any of its Parish Councils
12	Monitoring Officers’ roles should include providing advice, support and management of investigations and adjudication of alleged breaches to parish councils within the remit of the principal council. They should be provided with adequate training, corporate support and resources to undertake this work	At present the Council administers complaints against parish councillors for alleged breaches of their respective codes of conduct and the Monitoring Officer carries out investigations, where appropriate, and the Council’s determination sub-committee of the Audit & Corporate Governance Committee determines such complaints where necessary. Also, the

		<p>Constitution provides in the Monitoring Officer Protocol in Part 5.6 of the Constitution that the Monitoring Officer will make a report to the Council from time to time on the staff, accommodation and resources required to discharge his duties. Furthermore Section 5(1)(b) of the Local Government &amp; Housing Act 1989 requires the local authority to provide the Monitoring Officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties to be performed. It is not considered, therefore, that any further provisions are required in the Constitution to address this recommendation of the CSPL</p>
13	<p>Local authorities should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation</p>	<p>At present the Constitution provides, by way of the “Members Complaints Assessment Criteria” in the Code of Conduct in Part 5.1, that wherever circumstances arise where it would not be appropriate for the Monitoring Officer to investigate, the matter may be referred to the Audit &amp; Corporate Governance Committee. No proposal is made in this Report for a Monitoring Officer from a different authority to undertake such an investigation as it is considered that it would be appropriate for the Member Panel and this Committee to consider this first and form a collective view.</p>
14	<p>Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan Principle of openness and publish their board agendas and minutes and annual</p>	<p>The Council have set up formal housing subsidiaries, namely Herschel Homes Limited and James Elliman Homes Limited and it has set up an asset management vehicle, Slough Asset Management Limited. It is also owns the entire issued share capital of GRE5 Limited, the owner of Nova House, which it acquired in order to manage fire risks in that building. These are all “local authority controlled</p>

	reports in an accessible place	<p>Companies” within the Local Authorities(Companies) Order 1995 which means that the companies are required to provide to any member of the authority such information as the member reasonably requires to enable that member to carry out his or her duties. These companies’ directors are appointed by the Council and comprise officer of the Council who are required to enter into formal agreements to manage any conflicts of interests and the companies operate under a shareholder agreement with the Council which is enforced by the Section 151 Officer and which prescribes what the companies may or may not do. The Council is also a Member of Slough Urban Renewal. All these relationships have been reported for the first time in the Council’s Annual Governance Statement for 2018/19 and this will be a feature for annual statements going forward. No constitutional provisions are proposed in this report with regard to the transparency of the agendas and minutes and annual reports of these companies and the applicability of the Nolan principles as a wider canvassing of views across the Council and more detailed consideration of any mechanisms would be necessary before any detailed wording could be formulated. The officers who are appointed as directors of these companies are bound by the Nolan Principles by way their obligations in the Local Code of Conduct for Employees in Part 5.3 of the Constitution and the companies are required to file annual returns at companies house</p>
15	Senior officers should meet regularly with political group leaders or group whips to discuss standards issues	At present the Chief Executive meets regularly with political group leaders to discuss all matters of concern to the group

		<p>leaders, including standards issues. There are no provisions within the Constitution which formally prescribe this. No provisions are proposed in this report as it is a matter upon which it may be appropriate first to receive the views of group leaders and senior officers. No regular meetings take place with group whips to discuss standards matters. Again, no provision is proposed for the constitution in this report as this is matter upon which the views of the Member Panel and this Committee need to be ascertained first. It is not considered that it would be appropriate for senior officers to discuss the details of any formal investigations with group whips</p>
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**5.5 Joint Parenting Panel – Terms of Reference**

- 5.5.1 The Terms of Reference of the Joint Parenting Panel are reviewed annually by the Council’s Director of Children, Learning and Skills, the Cabinet Member for Children and Schools and the Panel.
- 5.5.2 The Director of Children, Learning and Skills Services and the Chief Executive and Non-Executive Director of Slough Children’s Services Trust had discussed a proposal to reconfigure the Joint Parenting Panel to the Corporate Parenting Panel, as was previously the case with effect from May 2020.
- 5.5.3 The Corporate Parenting Panel was the primary vehicle for Councillors to demonstrate their commitment to deliver better outcomes for children and young people in care and care leavers and this would clearly be demonstrated by the change. The Trust would be critical in delivering that responsibility and ensuring needs of children looked after were met.
- 5.5.4 There would be no change to the compulsory attendance of members or the current membership and the proposed change would assist in improving services for young people.
- 5.5.5 The JPP had approved the proposed reconfiguration of the Panel and agreed that the terms of reference (TOR) be reviewed and reported to the Member Panel on the Constitution before being agreed at Council. (attached at Appendix 3).

**6. Comments of other Committees**

The changes to the Constitution proposed in this Report have been formally considered and approved by the Member Panel on the Constitution.

**7. Conclusion**

The revisions to the Council’s Constitution recommended by this Report will enhance good governance by providing an updated, clearer and more robust guide for Members and Officers in the conduct of the Council’s affairs.

**8. Background Papers**

None

**9 Appendices**

- |            |   |
|------------|---|
| Appendix 1 | Report on the Cabinet Committee on Standards in Public Life – “Local Government Ethical Standards – a Review by the Committee on Standards in Public Life” – January 2019<br>(See <u>Separate Appendix Pack</u> ) |
| Appendix 2 | ACAS definition of Bullying   |
| Appendix 3 | Revised Terms of Reference of the Corporate Parenting Panel.  |

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### Definition of Bullying (ACAS)

'offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient.'

Examples of bullying behaviour include:

- spreading malicious rumours, or insulting someone by word or behaviour
- copying memos that are critical about someone to others who do not need to know
- ridiculing or demeaning someone – picking on them or setting them up to fail
- exclusion or victimisation
- unfair treatment
- overbearing supervision or other misuse of power or position
- unwelcome sexual advances – touching, standing too close, display of offensive materials, asking for sexual favours, making decisions on the basis of sexual advances being accepted or rejected
- making threats or comments about job security without foundation
- deliberately undermining a competent worker by overloading and constant criticism
- preventing individuals progressing by intentionally blocking promotion or training opportunities

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**Corporate Parenting Panel**  
**Slough Borough Council**  
**Terms of Reference 2020/21**

**1. Purpose of the Corporate Parenting Panel**

- 1.1 The Corporate Parenting Panel assists the Council to fulfil its legal obligations and responsibilities towards looked after children and children leaving care, under the Children Act 1989 and Children( Leaving Care) Act 2000. The role of local authorities and the seven key Corporate Parenting Principles are set out in section 1 of the Children and Social Work Act 2017.
- 1.2 The Corporate Parenting Panel (the 'Panel') is a private meeting of Slough Borough Council (SBC), and acts strategically to ensure that **all** councillors demonstrate their commitment to deliver better outcomes for children and young people in care and care leavers.
- 1.3 In particular this includes:
- High quality care, nurturing supportive and meaningful relationships that encourage their growth of self-esteem, confidence and resilience; enabling young people to cope with change and difficult times
  - The highest standard of education which is consistent with the needs and abilities of the child
  - Opportunities and encouragement for self-development and keeping fit and healthy
  - Encouragement to take up hobbies, acquiring life skills and being a good citizen
  - Opportunities for education, employment and training, including open days and work placements and apprenticeships
  - Assistance with the transition from care to looking after themselves, including the provision of suitable accommodation

**2. Responsibilities of the Corporate Parenting Panel**

2.1 The Panel should:

- Champion and provide clear strategic and political direction in relation to corporate parenting
- Ensure the needs of children and young people in care and their carers are prioritised and these are reflected in the pledge to Slough's children in care
- Use the LGA's "*10 questions to ask if you're scrutinising services for looked after children*" to assess the effectiveness of the services provided to children and young people in care and care leavers
- Receive regular reports on the level, range and quality of services provided to children and young people in care and care leavers, and identify areas for improvement
- Receive regular reports of key performance and quality indicators (as set out in the corporate parenting scorecard) relating to in care, and identify areas for improvement
- Engage with and support the work of the various Reach Out! (Children in Care Council) groups
- Engage with and support the work of Reach Out And Review (ROAR)

- Take account of the views of children, young people and their carers and involve them in the assessment and development of services
- Champion the provision of dedicated, specialist council-based work placements and apprenticeships for young people in care
- Promote achievement and acknowledge the aspirations of children and young people in care by supporting celebration events and activity days
- Meet with Ofsted inspectors (where appropriate) for their input into inspections
- Encourage members to participate in the Slough Fostering Panel
- Agree an annual work plan for the Panel, based on the Corporate Parenting Strategy priorities/pledge to looked after children
- Review membership of the Panel and the impact that it has had on the experiences and progress of children in care and care leavers
- Report formally on an annual basis to the council's Education and Children's Services Scrutiny Panel and cabinet/council where appropriate.

### **3. Membership**

3.1 Membership will be reviewed annually as follows:

- (a) For the council by the relevant political groups, at the commencement of each municipal year.

3.2 In order to avoid any potential conflicts of interests, the Chair of the Education and Children's Services Scrutiny Panel and the council's representatives on the SCST Board shall be prohibited from sitting on the Panel as members.

3.3 All seven elected member appointments to the Panel by the Council will be made on a politically proportionate basis.

#### 3.4 Attendance at meetings

Representatives of Children Looked After and Care Leavers will be invited to attend at the start of each meeting to present their Hot Topics or any matters the Panel seeks their views on.

#### Chairing the Panel

3.5 The Panel shall be chaired by the council's Cabinet Member for Children and Schools.

3.6 The Vice Chair shall be confirmed at the commencement of the municipal year

#### Non-Councillor members

3.7 Non-voting members are required to attend all meetings, or to nominate a substitute in the event of their absence.

3.8 The non- Councillor members of the Panel shall be as follows:

- The council's Director of Children, Learning and Skills
- Chief Executive, SCST
- At least one Non Executive Director of SCST
- Head of Children Looked After Service – SCST
- Head of Care Leavers Service - SCST
- Foster carer

- Reach Out! Group representative
  - The council's Service lead for strategic housing services
  - Thames Valley Police representative (will attend when necessary)
  - Designated Nurse for Children in Care (East Berkshire Clinical Commissioning Group (CCG))
  - Virtual School Headteacher - SCST
  - The council's Service lead for Communities and Leisure
- \* The Looked After Children's Nurse is not a permanent member of the Panel but will be invited to attend meetings as and when appropriate.

#### **4. Operation of the Panel**

##### Meetings

- 4.1 The Panel will meet a minimum of four times a year.
- 4.2 Each meeting of the Panel will be based on one or more of the key themes within the Corporate Parenting Strategy (based on the Pledge), as agreed at the first meeting of each municipal year (see appendices 1 and 2).

##### Administration

- 4.3 The agenda for each meeting shall be agreed by the council's Director of Children, Learning and Skills as part of the Panel's ongoing Forward Work Plan for the municipal year.
- 4.4 Administrative support will be provided by the council's Democratic Services team, who will arrange the meetings of the Panel; maintain the Forward Work plan and publish its agendas. The agreed agenda will be despatched by Democratic Services, at least five working days in advance of the meeting.
- 4.5 An officer from the council's Democratic Services team will be responsible for the minutes of the meeting and their subsequent circulation.
- 4.6 Attendance at meetings and access to the minutes will be restricted to members of the Panel, as set out above.
- 4.7 Requests from non-members to view the minutes will be considered, based on the request fulfilling a valid 'need-to-know' requirement.

##### Accountability/Governance

- 4.8 The Panel will provide a child friendly response to the list of hot topics identified by Reach Out and Review members and discussed at their meetings. This summary will be provided within 14 working days of the meeting taking place.
- 4.9 The Panel will provide an annual report to the Education and Children's Services Scrutiny Panel setting out work to deliver the Corporate Parenting Strategy. This report will be presented by the Chair of the Panel.

##### Review

- 4.10 These terms of reference will be reviewed annually by the council's Director of Children, Learning and Skills and the Cabinet Member for Children and Schools.
- 4.11 Any revisions must be endorsed by the Panel and the Member Panel on the Constitution before being approved by full council.



**SLOUGH BOROUGH COUNCIL****REPORT TO: Audit & Corporate Governance Committee****DATE: 5<sup>th</sup> March 2020****CONTACT OFFICER:** Sushil Thobhani, Service Lead, Governance  
**(For all Enquiries)** (01753) 875013**WARD(S):** All**PART I**  
**FOR INFORMATION****MEMBERS PERFORMANCE REPORT - MAY 2019 TO FEBRUARY 2020****1. Purpose of Report**

To submit for information details of Members meeting and training attendance and number of casework submitted for the period May 2019 to February 2020.

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

The Committee is requested to resolve that Members' attendance details at meetings and casework submitted for the period May 2019 to February 2020 be noted.

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

By putting in place the means for effectively monitoring Members' performance the Council will help ensure that governance of the highest order is maintained which will contribute to achieving the Council's priorities.

**4. Other Implications**

- (a) **Financial** – None
- (b) **Risk Management** – There are no specific risks arising from this report.
- (c) **Human Rights Act and Other Legal Implications** - None

**5. Supporting Information**

- 5.1 In accordance with the Audit and Corporate Governance Committee's Terms of Reference, details of Members attendance at meetings for the period May 2019 to February 2020 are attached at Appendix 1. Following discussion at it's meeting in December 2019, the Committee also requested that statistics relating to Members casework and attendance at training sessions be provided.
- 5.2 Appendix 1 details the number of formal committee meetings each Member was called to attend, the number of meetings actually attended and in respect of meetings not attended whether or not apologies were tendered. These figures do not include Group meetings, internal meetings, outside bodies or briefings so Councillors workload is higher than stated.

- 5.3 Details of Member casework submitted between May 2019 and February 2020 are as attached at Appendix 2. However, it should be noted that these figures do not represent all casework dealt with as Councillors can and do use other methods to deal with casework, for example going directly to departments or dealing with casework at their ward surgeries. The figures included in Appendix 2 are only those on the Council's casework monitoring system.
- 5.4 In relation to attendance at Members' training, the Development Programme is being reviewed. Mandatory training has continued during the year and all Members who were required to be trained have attended the following sessions:
- Induction – for new and re-elected Members
  - Planning – the role of Members in Development Management
  - Licensing – the importance of decision making
  - Home to School Transport Policy
- 5.5 It is recognised that attendance at meetings forms only part of the duties of an elected Member. A significant proportion of a Member's time may be spent in dealing with constituents' enquiries and requests for help; representing the views, opinions and interests of their constituents in respect of ward issues/matters; representing the views and policies of the Council within their Ward which may require attendance at local tenants'/residents' meetings. Accordingly, the indicators now reported are only partially representative of a Member's overall performance.
- 5.6 Members may also be aware that agendas for meetings include a brief report setting out Member attendance for that Committee/ Panel, for that municipal year. This allows ongoing monitoring of Members attendance at that Committee/Panel meeting.
- 5.7 Meeting statistics have been compiled using data obtained from the Committee system, 'Modern.gov' which has the facility to collate Member attendance, thereby reducing the need to compile and maintain manual records. Information produced using Modern.Gov details the number of meetings a Member was expected at, those who attended and whether apologies were submitted.

## 6. **Conclusion**

The Committee is requested to note Members attendance details and casework submitted for the period May 2019 to February 2020.

## 7. **Appendices**

Appendix 1 - Members Attendance Record Statistics May 2019 to February 2020.  
Appendix 2 - Members Casework May 2019 to February 2020



# Members Attendance Report

2<sup>nd</sup> May, 2019 to 25<sup>th</sup> February, 2020

## Explanation of the statistics columns

### Expected

The number of meetings that the Councillor was expected to attend in their capacity as member of that committee.

### Present

The number of meetings that the Councillor attended in their capacity as member of that committee.

### In attendance

The number of meetings that the Councillor attended in a capacity other than committee member, for example a voluntary attendance out of personal interest for a topic being discussed.

Statistics					
Councillor	Expected	Present (% of expected)	In attendance	Absent (inc. Apologies)	Apologies received (of absences)
Councillor Zaffar Ajaib	16	15 (94%)	3	1	1
Councillor Sabia Akram	26	22 (85%)	1	4	4
Councillor Safdar Ali	18	18 (100%)	0	0	0
Councillor Robert Anderson	23	23 (100%)	0	0	0
Councillor Balvinder S. Bains	20	16 (80%)	2	4	3
Councillor Jina Basra	19	15 (79%)	3	4	3
Councillor Madhuri Bedi	15	6 (40%)	0	9	9
Councillor Ruqayah Begum	16	16 (100%)	0	0	0
Councillor Preston Brooker	15	14 (93%)	1	1	1
Councillor Martin F. Carter	18	17 (94%)	0	1	0
Councillor Shafiq A. Chaudhry	12	9 (75%)	0	3	3
Councillor Avtar Kaur Cheema	7	5 (71%)	0	2	2
Councillor Harpreet Kaur Cheema	11	9 (82%)	0	2	2
Councillor Haqeeq Dar	17	16 (94%)	2	1	1
Councillor Roger Davis	18	17 (94%)	0	1	1
Councillor Arvind Dhaliwal	16	13 (81%)	2	3	3
Councillor Harjinder Gahir	33	28 (85%)	3	5	4
Councillor Michael Holledge	25	19 (76%)	0	6	4
Councillor Nora Holledge	19	12 (63%)	1	7	6
Councillor Christine Hulme	21	18 (86%)	2	3	2
Councillor Paul Kelly	11	9 (82%)	0	2	1
Councillor Pavitar K. Mann	28	25 (89%)	0	3	3
Councillor Fiza A. Matloob	15	13 (87%)	0	2	2
Councillor Harjinder K. Minhas	22	16 (73%)	1	6	6

<b>Statistics</b>					
<b>Councillor</b>	<b>Expected</b>	<b>Present (% of expected)</b>	<b>In attendance</b>	<b>Absent (inc. Apologies)</b>	<b>Apologies received (of absences)</b>
Councillor Maroof Mohammad	18	16 (89%)	0	2	1
Councillor Mohammed Nazir	24	22 (92%)	0	2	2
Councillor Natasa Pantelic	22	22 (100%)	0	0	0
Councillor Dilbagh S. Parmar	18	17 (94%)	0	1	0
Councillor Satpal S. Parmar	25	24 (96%)	0	1	0
Councillor Ted Plenty	26	24 (92%)	0	2	2
Councillor Naveeda Qaseem	18	15 (83%)	0	3	1
Councillor Mohammed Rasib	14	12 (86%)	0	2	2
Councillor Waqas Sabah	20	20 (100%)	1	0	0
Councillor Shabnum Sadiq	19	13 (68%)	0	6	5
Councillor Atiq Sandhu	16	16 (100%)	2	0	0
Councillor Rajinder S. Sandhu	13	9 (69%)	1	4	4
Councillor Sunyia Sarfraz	20	12 (60%)	0	8	6
Councillor Mohammed Sharif	14	11 (79%)	4	3	1
Councillor Dexter J. Smith	27	27 (100%)	2	0	0
Councillor Wayne Strutton	13	13 (100%)	6	0	0
Councillor James Swindlehurst	20	20 (100%)	1	0	0
Councillor Anna Wright	17	16 (94%)	3	1	1

## APPENDIX 2

### Councillor Casework 17/05/19 - 21/02/2020

Councillor	Record No.
Anna Wright	62
Arvind Dhaliwal	28
Atiq Sandhu	66
Avtar Cheema	7
Balvinder Bains	66
Christine Hulme	33
Dexter Smith	20
Dilbagh Singh Parmar	10
Fiza Matloob	156
Haqeeq Dar	93
Harjinder Gahir	20
Harjinder Minhas	12
Harpreet Cheema	11
James Swindlehurst	52
Jina Basra	26
Madhuri Bedi	96
Maroof Mohammad	69
Martin Carter	26
Michael Holledge	2
Mohammed Nazir	55
Mohammed Rasib	0
Mohammed Sharif	13
Natasa Pantelic	31
Naveeda Qaseem	11
Nora Holledge	1
Paul Kelly	7
Pavitar Mann	11
Preston Brooker	106
Rajinder Sandhu	5
Rob Anderson	36
Roger F Davis	6
Ruqayah Begum	47
Sabia Akram	33
Safdar Ali	38
Satpal Parmar	7
Shabnum Sadiq	32
Shafiq A Chaudhry	9
Sunya Sarfraz	25
Ted Plenty	80
Waqas Sabah	50
Wayne Strutton	85
Zaffar Ajaib	14

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# SLOUGH BOROUGH COUNCIL

Internal Audit Strategy 2020/21

Audit and Corporate Governance Committee meeting of: 5th March 2020

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# EXECUTIVE SUMMARY

Our Internal Audit Plan for 2020/21 is presented for consideration by the Audit and Corporate Governance Committee.

The key points to note from our plan are:

**2020/21 Internal Audit priorities:** Internal audit activity for 2020/21 is based on analysing your corporate objectives, risk profile and Corporate Risk Register as well as other factors affecting you in the year ahead, including changes within the sector. Our detailed plan for 2020/21 is included at Section 1.



Risk based reviews, designed to provide assurance over risks which are linked to your Corporate Risk Register and department risks include: Transformation Programme, Cyber Security, GDPR, Health and Safety, Temporary Accommodation and Homelessness, Financial Accounts Preparation, James Elliman Homes, Continuing Healthcare, Budget Setting and Savings Plans, Conflicts of Interest and Safety Advisory Group. We have also included a review of Whistleblowing following on from the advisory coverage in 2018/19.

Of the above audits linked to Strategic risks, five of these audits were areas where we provided partial assurance (negative) opinions as part of the 2019/20 plan and as a result, we will undertake a further review of these areas to identify whether sufficient improvements have been made. We also have two further core assurance reviews in the 2020/21 plan that received partial assurance opinions in 2019/20.



**Level of Resource:** We will continue to utilise our core internal audit to deliver the contract and this will be supported by the use of specialists where appropriate, for example Health and Safety, EP / BC, Cyber. We will continue using technology when undertaking operational audits in 2020/21. This will strengthen our sampling, increasing the level of assurance provided. Please refer to Appendix A.



**Core Assurance:** The core assurance reviews for the 2020/21 audit plan, includes the review of the Risk Management and Governance frameworks, the Key Financial Systems (such as Accounts Payable / Accounts Receivable / Payroll / Council Tax / Housing Benefits / Rent Accounts / Treasury Management / Cash Collection and Management / General Ledger), and Schools reviews.

All of these reviews are required to support the Head of Internal Audit Opinion and help to inform the External Auditors risk profiling, whilst providing assurance across the range full financial controls in operation at the Council.

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# 1. YOUR INTERNAL AUDIT PLAN 2020/21

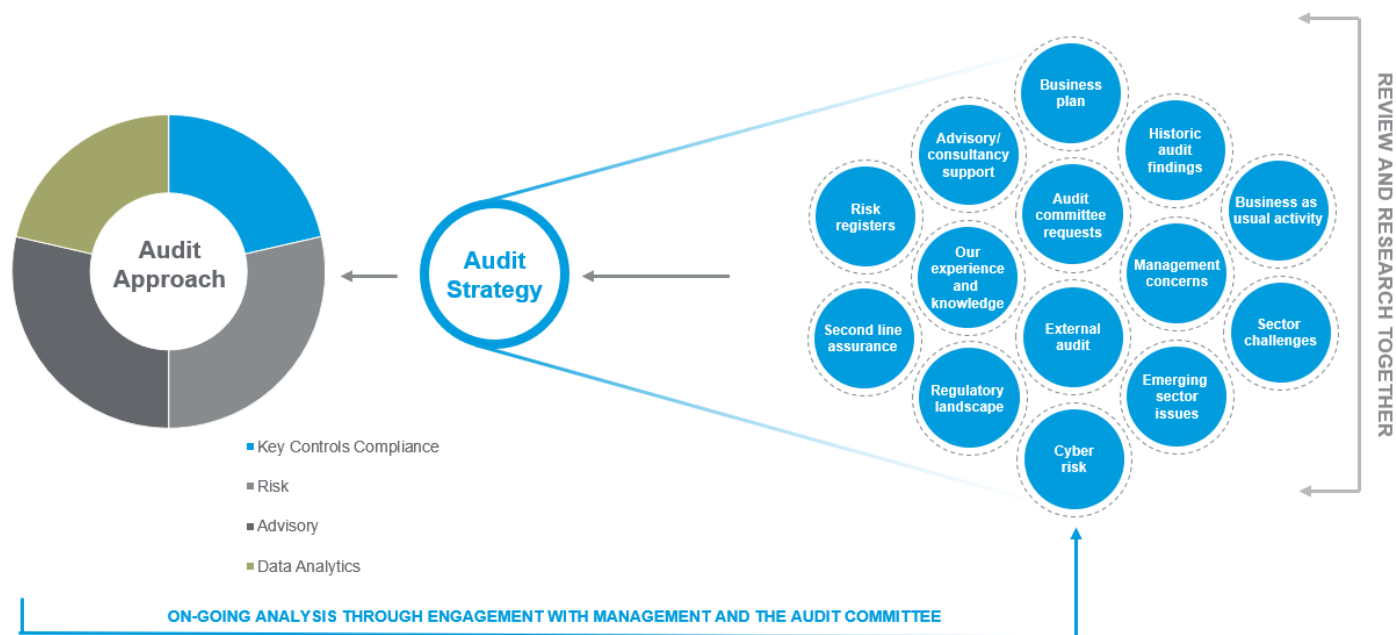
Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Slough Borough Council in the year ahead, including changes within the sector.

## Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your corporate risk register to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following stakeholders:

- The Senior Management Team, including all Directors and the Chief Executive
- Audit and Corporate Governance Committee
- Director of Finance and Resources (S151 officer)
- Corporate Management Team (CMT)

Figure A: Audit considerations – sources considered when developing the Internal Audit Strategy.



Based on our understanding of the organisation, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high-level strategic plan (see Section 2 and Appendix B for full details).



## 2. INTERNAL AUDIT PLAN 2020/21

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2020/21. The table details the strategic and departmental risks (either by risk title or risk consequence depending on clarity of these) which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisation's assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation.

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
<b>Risk Based Coverage</b>			
Corporate Health and Safety	<p><b>Risk – Health and Safety of Staff (A &amp; C 7)</b></p> <p>Following a 'partial' assurance opinion in 2019/20, we will undertake a review to provide assurance that actions have been implemented to improve the robustness of the control framework in place. These include the monitoring of Health and Safety Training, regular meetings of Directorate Consultative Forums, appropriate oversight from the Health and Safety Board and conducting of directorate self-audits.</p>	Quarter 3	December 2020
Temporary Accommodation and Homelessness	<p><b>Risk Title – Health and Safety in Properties (78)</b></p> <p>Following 'partial' assurance opinions provided as part of the 2018/19 and 2019/20 plans, we propose to undertake a further review to identify whether improvements have been undertaken to strengthen the control framework including the monitoring of Health and Safety requirements over B&amp;B accommodation, undertaking periodic visits to TA properties, issuing of notices to quit and procedures for breaches of licenses.</p> <p>As part of this, we will incorporate a review of the Homelessness process, which has not been reviewed since 2017.</p>	Quarter 3	December 2020
Accounts Preparation Process	<p><b>Risk Title – Failure to Demonstrate Financial Stewardship (F&amp;A 1)</b></p> <p>At the request of the Chief Executive, we propose to undertake a review of the process undertaken by the Council to prepare for the annual accounts process to allow the Council to take assurance over the robustness of the process. The exact nature of the scope will be agreed with the Director of Finance and Resources.</p>	Quarter 1	July 2020
James Elliman Homes	<p><b>Risk Title - Inability to manage the urban regeneration projects such that they deliver a quality product on time and to budget (RD 11)</b></p> <p>Following the set-up of a housing company to purchase property within the private sector to generate rental income for the Council and a 'partial' assurance opinion provided as part of the 2019/20 plan, we propose to review the governance arrangements in place for managing</p>	Quarter 1	July 2020

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
	arrangements between the Council and James Elliman homes to provide assurance to the Council that issues identified have been addressed.		
Budget Setting and Savings Plans	<p><b>Risk Title - Failure to ensure financial sustainability (F&amp;A 27)</b></p> <p>We will undertake a review of the processes for preparing the 2020/21 budget setting process, and undertake a deep dive into a sample of savings schemes agreed for the 2020/21 financial with a view to reviewing the robustness of the proposed schemes. This review will also link to concerns raised by the LGA during their last Peer review.</p>	Quarter 1	July 2020
Conflicts of Interest	<p><b>Risk Title - Ensuring the Council's internal control environment is fit for future. (Gov 2)</b></p> <p>Within the 2018/19 plan, a 'partial' assurance opinion was given for the management of the Conflicts of Interest processes in place within the Council. As a result, we propose to undertake a further review of the process allow the Council to take assurance that effective processes are in place to ensure that Councillors, Members and senior staff routinely declare and adherence to the Council's policies is monitored rigorously.</p>	Quarter 2	September 2020
Continuing Healthcare	<p><b>Risk Title - Public Health Finance (ACPH 3)</b></p> <p>The Council is taking responsibility for the commissioning element of the Continuing Healthcare process currently undertaken by the NHS. As part of the review we will look to establish that robust controls in relation to the commissioning process have been established and are being adhered to. This audit was deferred from the 2019/20 plan as arrangements for this service had not been finalised and so will be undertaken as part of the 2020/21 plan.</p>	Quarter 3	December 2020
Safety Advisory Group	<p><b>Risk Consequence - Failure of the Health and safety system could lead to injury. Criminal prosecution, HSE fines, civil litigation, investigations using staff resources, and damage to reputation. (C&amp;C 9)</b></p> <p>Following a 'partial' assurance opinion given in this area as part of the 2019/20 Internal Audit Plan, we are proposing to review the effectiveness of the group, including reporting and decision making and to allow the Council to take assurance that actions raised as part of the previous review have been implemented.</p>	Quarter 4	March 2021
Transformation Programme	<p>A follow-on review to be undertaken late in 2020/21 from our 2019/20 coverage which will consider the how the Council and its partners are monitoring how the benefits realised through the programme. Specifically, how these savings have been identified, reviewed and delivered. We will also incorporate a lessons learnt review as part of this coverage.</p>	Quarter 4	July 2021
<b>Links to all strategic Risks</b>			

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
Business Continuity and Emergency Planning	<p><b>Risk Consequence</b> - Failure to have an up to date BCP places the Council at risk of being unable to continue its business should a serious event cause disruption. <b>(CR8)</b></p> <p>Having been a constant risk on the Council's Risk Register over the previous three years, two negative opinions on the controls in place to manage this area, and support provided to develop and implement Business Impact Assessments and Disaster Recovery Plans, we will undertake a review to allow the Council to take assurance that effective arrangements have been implemented.</p>	Quarter 2	September 2020
GDPR	<p><b>Risk Consequence</b> - If there is not an adequate response to GDPR there is a chance that there may fines, criticism from the Information Commissioner, damage to reputation or civil claims for damages. <b>(D&amp;SIT 1)</b></p> <p>Following the introduction of GDPR in May 2018 and support that the Council has received in 2019, we will undertake a further review of this area to confirm that sufficient structures and robust procedures have been undertaken within the Council to ensure that the provisions of the 2018 General Data Protection Regulations are being adhered to.</p>	Quarter 1	June 2020
Cyber Security	<p><b>Risk Consequence</b> - Reduced ability of staff to work on systems, resulting in the Council being able to meet customer expectations. Also, difficulty in accessing key financial information. <b>(D&amp;SIT 2)</b></p> <p>Our audit would allow the Council to take assurance that good practice in cyber security is being implemented. We would utilise our Technology Risk Assurance team to undertake this review, and the exact nature of the scope will be agreed with the Director of Finance and Resources. <b>(D&amp;SIT 2)</b></p>	Quarter 2	December 2020
Planning Performance Agreements (PPAs)	<p><b>Risk Consequence</b> - If part contractors are unable to attract the appropriate number of adequately skilled staff this could mean that the project may over-run and be more expensive. <b>(NWQ 1)</b></p> <p>At the request of the Interim Director of Regeneration, we will undertake a review within the Council's planning department of the processes for undertaking planning performance agreements with developers.</p>	Quarter 1	July 2020
Planning Applications Response Times	<p><b>Risk Consequence</b> – Poor decision making and lack of quality of developments may result in:</p> <ul style="list-style-type: none"> <li>• Increased number of appeals allowed;</li> <li>• Increase number of complaints and Judicial Reviews;</li> </ul>	Quarter 2	September 2020

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
	<ul style="list-style-type: none"> <li>• Development occurring in unsustainable locations;</li> <li>• Put into special measures;</li> <li>• Reputational damage;</li> <li>• Put into special measures; and</li> <li>• Reduced quality of developments. <b>(P&amp;T 7)</b></li> </ul> <p>As part of this review, at the request of the Interim Director of Regeneration, we will review the processes to ensure compliance with the statutory response times for planning applications to allow the Council to take assurance over compliance with regulatory requirements.</p>		
4Policies	<p><b>Risk Title</b> - Ensuring the Council's internal control environment is fit for future <b>(Gov2)</b></p> <p>To assist the Council in the management of the 4Policies system, we will undertake an exercise to help the Council populate the 4Policies system with all key policies, to enable effective management through use of the system.</p>	Quarter 1	n/a
<b>Core Assurance</b>			
Business Rates	<p>Coverage to provide assurance to the S151 Officer that robust systems of financial control are in place and being complied with. Coverage will also meet External Audit / Regulatory requirements and any management concerns.</p>	Quarter 3	March 2021
Council Tax		Quarter 3	March 2021
Housing Benefits		Quarter 3	March 2021
Treasury Management		Quarter 3	March 2021
General Ledger		Quarter 3	March 2021
Cash Collection and Management		Quarter 3	March 2021
Debtors		Quarter 3	March 2021
Payroll		Quarter 3	March 2021
Capital Expenditure		Quarter 3	March 2021
Rent Accounts		Quarter 3	March 2021
Assets	Quarter 3	March 2021	

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
Creditors		Quarter 3	March 2021
Rent Arrears Recovery	Following a 'partial' assurance opinion provided as part of the 2019/20 plan, we propose to undertake a further review to identify whether improvements identified have been undertaken to strengthen the control framework.	Quarter 3	December 2020
Risk Management	To allow the Council to take assurance over the effectiveness of risk management arrangements within the Council. This will include the use and management of both the Corporate and Service-level risk registers.	Quarter 3	March 2021
Governance	To allow the Council to take assurance that key governance processes are operating effectively within the Council. The specific area for coverage will be agreed through discussion with Council Senior management.	Quarter 4	March 2021
<b>Other Internal Audit Activity</b>			
Adult Social Care Practice	At the request of the Director of Adults and Communities, we will undertake a review to assess compliance against strategies and indicators in place in relation to Adult Social Care Practice. This will include, on a sample basis, a review to assess whether: <ul style="list-style-type: none"> <li>Asset based assessments are being undertaken and documented</li> <li>Whether the use of direct payments is being promoted</li> <li>Whether continuing healthcare needs are being considered</li> </ul> The exact nature of the scope will be agreed prior to the audit being undertaken.	Quarter 1	July 2020
Section 106 Funds	At the request of the Interim Director of Regeneration and the Director of Finance and Resources, we propose to undertake a review of the use of funds received as part of S106 agreements with developers. This will include review of how funds are allocated and monitored.	Quarter 2	September 2020
Social Lettings Team	At the request of the Director of Place and Development, we propose to undertake a review of compliance with policies and procedures in relation to incentives offered to the Private Rented Sector (PRS) and the resultant allocations process.	Quarter 3	December 2020
Local Enterprise Partnership (LEP) schemes	At the request of the Interim Director of Regeneration we will undertake an advisory review to provide advice and support around the use of LEP capital funding, along with analysing the risks to the Council if the funds are not spent. This review will be undertaken through the use of our Consulting specialists.	Quarter 4	March 2021

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
Parish Council Governance	The audit will review the effectiveness of governance arrangement at the Parish Councils, with the focus in 2019/20 on Britwell and Colnbrook Parish Councils following an advisory review of Wexham Court Parish Council as part of the 2018/19 plan with no subsequent follow up review This audit will provide assurance that key governance, financial and operational controls are operating effectively and assurance over this is provided to the Council where appropriate.	Quarter 2	December 2020
Whistleblowing	Following an advisory review in 2018/19, and a need to ensure that the whistleblowing processes in place are working, we propose to review the effectiveness of processes for the management of whistleblowing and grievances raised within and to the Council, with a view to enabling the Council to take assurance over the processes in place.	Quarter 2	December 2020
Council Buy Backs	<p>This scheme is operated by the Council to purchase properties initially sold under the Right to Buy Scheme, where the Council has the first option on repurchasing these properties to help alleviate demand for social housing.</p> <p>Following a 'no assurance' opinion provided as part of the 2018/19 internal audit plan, we propose to undertake a further review to identify whether improvements have been to strengthen the control framework.</p>	Quarter 1	July 2020
Mental Health Provision	At the request of the Director of Adults and Communities, we will undertake a review to allow the Council to take assurance that documented outcomes for the Mental Health service provision within the Council are being met, with the exact nature of the scope to be agreed prior to the review	Quarter 4	March 2021
Off Payroll Working (IR35)	<p>From April 2020 there will be a need to put in place additional processes and procedures to assess engagements and provide a statutory status determination statement to the worker and any third party, for example a recruitment agency, setting out the reasons for reaching that determination.</p> <p>All parties in the labour supply chain will need to pass on and be aware of the organisation's (end user's) status decision and the reasons for that decision. There is an explicit requirement to take 'reasonable care' in undertaking the status assessments. Failure to do so or failing to provide a statement, can result in being deemed the fee-payer, where they are not already, and thus the entity responsible becomes for PAYE/NIC withholding.</p> <p>The end user of the services will be required to set up a status disagreement process and respond to representations made by off-payroll workers or the fee payer within 45 days of</p>	Quarter 2	December 2020

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
	<p>receipt. Failure to comply with the process in the required time enables transfer of debt provisions to apply.</p> <p>Our review will look at the council's arrangements to review and record the intermediary status of existing staff and also by personal service companies engaged by the council. The review will be undertaken by our tax specialists.</p>		
VAT	Advisory review of an element of VAT coverage by RSM's specialist VAT advisors. This could include relating to the Council's Making Tax Digital arrangements or coverage relating to claims made to HMRC. Specific Scope to be agreed.	TBC	TBC
Grants	Budget to allow for the review and sign off as required in our capacity of the Council's Chief Internal Auditor on the use of grant funding received, which will include review of evidence to substantiate claims.	Through the year	As and when applicable
Schools	To allow the Council to take assurance over the effectiveness of governance and financial management arrangements within schools. As with previous years we will visit a sample of schools, based on outcomes from prior reviews, to review the effectiveness of governance and financial management arrangements on site.	Through the year	Each Audit Committee
Follow Up	We will conduct Follow Up audits on a quarterly basis to provide assurance that agreed actions have been implemented and that there is sufficient evidence to demonstrate their implementation.	On a quarterly basis	Each Audit committee
Management Meeting Attendance	This will include attendance at all meetings (Department meetings, CMT, Risk Board, ad-hoc meetings.)	Ongoing	Ongoing
Management	<p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual Planning</li> <li>• Preparation for, and attendance at, Audit and Corporate Governance Committee</li> <li>• Attending Unitary Chief Auditors Network</li> <li>• Administration of our actions tracking database which is used by the Council to track actions – 4action</li> <li>• Regular liaison and progress updates</li> <li>• Meetings with Chief Executive, S151 Officer, Monitoring Officer, Chair of Audit and Corporate Governance</li> </ul>	Ongoing	Ongoing

Audit Title	Proposed Coverage (including link to risk title / consequence where appropriate)	Proposed timing	Proposed Audit Committee
	<ul style="list-style-type: none"> <li>Liaison with external audit and other assurance providers</li> <li>Preparation of the annual Head of Internal Audit opinion and IA Charter</li> </ul>		

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

## 2.1 Working with other assurance providers

The Audit and Corporate Governance Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.



# APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Daniel Harris as your Head of Internal Audit, supported by Amir Kapasi as your Manager.

## Core team

The delivery of the 2020/21 audit plan will be based around a core team. However, we will complement the team with additional specialist skills where required. This will include the use of our IT Specialists within the Technology Risk Assurance (TRA) team, Programme and Project Management Specialists and wider consulting specialists.

## Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.





The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

## Conflicts of interest

We continue to deliver support to the Council in relation to the Procurement Function, which is likely to run into 2020/21. We also supply a range of software solutions to help the Council manage their action tracking, policy management and risk capture. All of this work was undertaken via separate engagements, led by independent engagement partners and delivered by specialist staff separate from the core Internal Audit Team. We have considered as part of all of these additional engagements the safeguards required to be in place and are satisfied that these have been met. We continue to keep the Director of Finance and Resources sighted and informed throughout the year of potential conflicts and how these have been considered and managed.

## APPENDIX B: INTERNAL AUDIT STRATEGY 2020-2022

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

Assurance Provided		Internal Audit - Third Line of Assurance					
		Risk Register Ref	2017/18	2018/19	2019/20	2020/21	2021/22
	Red - Minimal Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory / AUP						
Audit Area							
Risk based assurance							
Transition from Children's Services to Adult Social Care		CR19			✓		
Heathrow Strategic Planning Group		CR15			✓		
Matrix – Use of Agency Staff		P&T 4			✓		
Contract Management – Everyone Active (Leisure Contract)		C&L5			✓		
Major Infrastructure Projects (Local Enterprise Partnership)		RD11					
Continuing Healthcare		ACPH 3				✓	
Governance - James Elliman Homes		RD 11				✓	
Direct Services Organisation		CR6					✓

Fire Safety	78					
Contract Management – Osborne	CR15					
Procurement	CR9					✓
Business Continuity and Emergency Planning	CR8				✓	✓
Contract Management – Buoygues	CR15					✓
Slough Urban Renewal	CR4					
Adult Social Care - Management of Income	F&A 27					
Corporate Health and Safety	78				✓	
Temporary Accommodation Strategy	78				✓	
Policies and Procedures	Gov 2					
4Policies	Gov 2					✓
Budget Setting and Budgetary Control (including forecasting)	F&A 27				✓	✓
Gas Servicing	78					✓
Special Educational Needs Funding	SD 2					✓
Governance - Overview and Scrutiny - Committee Effectiveness	Gov 2					
Conflicts of Interest	F&A 27				✓	
Safety Advisory Group (SAG)	C&C 9				✓	
GDPR (previously Information Governance)	D&S IT 1				✓	
Cyber Security and Cyber Risk	D&S IT 2				✓	

Planning Performance Agreements (PPAs)	NWQ 1				✓	
Planning Applications Response Times	P&T 7				✓	
Accounts Preparation Process	F&A 1				✓	
<b>Core Assurance</b>						
Business Rates	CR2			✓	✓	✓
Council Tax	CR2				✓	✓
Housing Benefits	CR2				✓	✓
Treasury Management	CR2				✓	✓
General Ledger	CR2				✓	✓
Cash Collection + Management	CR2				✓	✓
Debtors	CR2			✓	✓	✓
Payroll	CR2			✓	✓	✓
Capital Expenditure	CR2				✓	✓
Rent Accounts	CR2				✓	✓
Assets	CR2				✓	✓
Creditors	CR2			✓	✓	✓
Rent Arrears Recovery	CR2				✓	✓
Risk Management	Gov 2				✓	✓
Governance – Sub Committee Effectiveness	Gov 2			✓	✓	✓

# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Slough Borough Council. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the audit and corporate governance committee.

The internal audit service is provided by RSM Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

## Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

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*“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.*

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## Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Partner Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Chief Executive, with further reporting lines to the Director of Finance and Resources.

The head of internal audit has unrestricted access to the chair of audit and corporate governance committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Slough Borough Council. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the audit committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the audit and corporate governance committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the audit and corporate governance committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the audit and corporate governance committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the audit and corporate governance committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

- Council senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Executive (Cabinet) - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "board" may refer to a committee or another body to which the governing body has delegated certain functions (eg an audit and corporate governance committee).

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope four weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 10 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Sharefile.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the audit and corporate governance committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.

- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the audit and corporate governance committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the audit and corporate governance committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Cabinet to inform the organisation's annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.



## Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the audit and corporate governance committee.

## Fraud

The audit and corporate governance committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the audit and corporate governance committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## Approval of the internal audit charter

By approving this document, the internal audit strategy, the audit and corporate governance committee is also approving the internal audit charter.

# FOR FURTHER INFORMATION CONTACT

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Telephone: 07528 970094

## **rsmuk.com**

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Slough Borough Council and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.



# SLOUGH BOROUGH COUNCIL

## Internal Audit Progress Report

For the Audit and Corporate Governance  
Committee meeting on 5<sup>th</sup> March 2020

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM Risk Assurance Services LLP  
will accept no responsibility or liability in respect of this report to any other party.



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This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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# 1 INTRODUCTION

This report provides a summary update on progress against the remaining reports from the 2018/19 internal audit plan and the 2019/20 plan (approved by the Audit and Corporate Governance Committee on 7<sup>th</sup> March 2019). The report is based on the position as at the 20<sup>th</sup> February 2020.

## 2018/19 Internal Audit Plan

We have finalised the one remaining 2018/19 report since the previous Audit and Corporate Governance Committee meeting held in December 2019.

- Housing Revenue Account - **Partial assurance**

A summary of the high and medium actions is provided below in the appendices.

## 2019/20 Internal Audit Plan

We have also finalised **nine** 2019/20 reports since the previous Audit and Corporate Governance Committee meeting held in December 2019:

- Asset Register – **Partial Assurance**
- Cash Handling – **Partial Assurance**
- Follow Up Q2 – **Little Progress**
- General Ledger – **Reasonable Assurance**
- Rent Accounts – **Reasonable Assurance**
- Schools Audits (Slough Centre Nursery)– **Reasonable Assurance**
- Treasury Management – **Reasonable Assurance**
- Housing Benefits – **Substantial Assurance**
- Payroll – **Reasonable Assurance**

The exec summary findings from the three negative opinions (2 partial assurances and 1 little progress follow up) documented above are discussed in more detail below in Appendix A.

In addition, we have issued the following **six** reports in draft as part of the Internal Audit Plan for 2019/20:

- Workforce Planning (issued 19<sup>th</sup> September 2019) - Advisory
- Capital Expenditure (issued 15<sup>th</sup> January 2020) – Reasonable Assurance
- Creditors (Issued 11<sup>th</sup> February 2020) – Reasonable Assurance
- Council Tax (Issued 17<sup>th</sup> February 2020) – Reasonable Assurance
- Assurance Map (Issued 19<sup>th</sup> February 2020) – Advisory
- Follow Up (Issued 10<sup>th</sup> February 2020) – Reasonable Progress

## 2 SUMMARY OF PROGRESS TO DATE


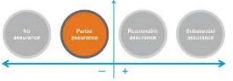


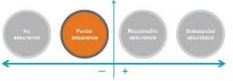
Reports shown in bold have been finalised. The table below is a summarised version of the audits reported to this committee and the remaining audits to be delivered.

Executive summaries and action plans from any negative assurance reports finalised since the previous meeting are appended to the bottom of this progress report.


### 2018/19 Internal Audit Plan

Assignment area	Timing Per Approved IA Plan	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
						L	M	H
Housing Revenue Account	Q4	Final Report	23 May 2019	13 December 2019		0	2	1

### 2019/20 Internal Audit Plan

Assignment area	Timing Per Approved IA Plan	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
						L	M	H
Health & Safety	Q2	Final Report	11 <sup>th</sup> September 2019	31 <sup>st</sup> October 2019		2	3	2
Safety Advisory Group	Q2	Final Report	18 <sup>th</sup> September 2019	31 <sup>st</sup> October 2019		3	7	0
James Elliman Homes	Q1	Final Report	6 <sup>th</sup> September 2019	13 <sup>th</sup> November 2019		3	5	1
Rent Arrears Recovery	Q2	Final Report	16 <sup>th</sup> August 2019	17 <sup>th</sup> September 2019		4	4	0
Temporary Accommodation Strategy	Q2	Final Report	4 <sup>th</sup> September 2019	2 <sup>nd</sup> October 2019		3	4	1

Regulatory Services - Cash Handling Arrangements	Q2	Final Report	2 <sup>nd</sup> August 2019	28 <sup>th</sup> August 2019		5	0	2
Cash Handling	Q3	Final Report	15 <sup>th</sup> January 2020	27 <sup>th</sup> January 2020		1	0	2
Asset Register	Q3	Final Report	7 <sup>th</sup> January 2020	5 <sup>th</sup> February 2020		3	4	1
Treasury Management	Q3	Final Report	10 <sup>th</sup> February 2020	11 <sup>th</sup> February 2020		6	1	0
Allotments	Q1	Final Report	14 <sup>th</sup> June 2019	15 <sup>th</sup> August 2019		7	3	0
Fire Safety	Q1	Final Report	16 <sup>th</sup> August 2019	17 <sup>th</sup> September 2019		2	3	0
Risk Management	Q2	Final Report	14 <sup>th</sup> October 2019	31 <sup>st</sup> October 2019		3	7	0
General Ledger	Q3	Final Report	29 <sup>th</sup> November 2019	27 <sup>th</sup> January 2020		5	2	0
School Reviews (Slough Centre Nursery)	Q1	Final Report	27 <sup>th</sup> June 2019	27 <sup>th</sup> January 2020		4	2	0
Rent Accounts	Q3	Final Report	7 <sup>th</sup> January 2020	10 <sup>th</sup> January 2020		1	1	0
Payroll	Q4	Final Report	20 <sup>th</sup> January 2020	20 <sup>th</sup> February 2020		3	1	0
School Reviews (Penn Wood School)	Q1	Final Report	27 <sup>th</sup> June 2019	8 <sup>th</sup> July 2019		0	0	0
Major Infrastructure Projects	Q2	Final Report	17 <sup>th</sup> September 2019	19 <sup>th</sup> September 2019		2	0	0

<b>Housing Benefits</b>	<b>Q3</b>	<b>Final Report</b>	<b>16<sup>th</sup> January 2019</b>	<b>17<sup>th</sup> February 2020</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Follow Up - Q1</b>	<b>Q1</b>	<b>Final Report</b>	<b>10<sup>th</sup> July 2019</b>	<b>29<sup>th</sup> July 2019</b>	<b>Reasonable Progress</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>Follow Up - Q2</b>	<b>Q2</b>	<b>Final Report</b>	<b>16<sup>th</sup> January 2020</b>	<b>10<sup>th</sup> February 2020</b>	<b>Little Progress</b>	<b>2</b>	<b>2</b>	<b>-</b>
Workforce Planning	Q2	Draft Report	19 <sup>th</sup> September 2019					
Capital Expenditure	Q3	Draft Report	15 <sup>th</sup> January 2020					
Creditors	Q3	Draft Report	11 <sup>th</sup> February 2020					
Council Tax	Q3	Draft Report	17 <sup>th</sup> February 2020					
Assurance Mapping	Q3	Draft Report	19 <sup>th</sup> February 2020					
Follow Up - Q3	Q4	Draft Report	10 <sup>th</sup> February 2020					
Budgetary Setting and Budgetary Control, including Forecasting	Q3	In QA						
Debtors Management	Q4	In QA						
Emergency Planning / BCP Support (Advisory)	Q3	In Progress						
Business Rates	Q3	In progress						
Review of Futures Transformation Programme	Q4	In Progress						
Governance	Q4	28/02/2020						



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Matrix	Q4	20/04/2020
Follow Up - Q4	Q4	23/03/2020
Heathrow Strategic Planning Group (HSPG)	Q4	30/03/2020
Contract Management - Everyone Active Leisure Contract	Q4	30/03/2020

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## 3 OTHER MATTERS

### 3.1 Changes to the 2019/20 audit plan

Auditable area	Reason for change
Continuing HealthCare	At the request of client, we have pushed back the timing of this audit and will form part of the 2020/21.

### 3.2 Impact of our work to date on the 2019/20 year end opinion

The Committee should note that any negative assurance opinions ('No Assurance' or 'Partial Assurance' opinions, or poor or little progress on follow ups) will need to be noted in the annual report and may result in a qualified or negative annual opinion.

Where we have issued any negative opinions, i.e. 'no assurance' (red), 'partial assurance' (amber / red) or 'little or poor' progress follow up reports, these opinions will impact our 2019/20 Head of Internal Audit Opinion for the Council. To date, we have issued eight final reports over which the Council can take only 'partial' assurance and another negative opinion relating to the Q2 follow up (Little Progress).

These opinions will all impact our year end opinion but will not at this stage result in a qualification to the opinion. We will continue to update the Section 151 Officer, Chief Executive and Audit and Governance Committee Chair in relation to any further impact to the year-end opinion.

### 3.3 Information and briefings

The following items were highlighted as part of our information briefings since the last Audit and Corporate Governance Committee in December 2019.

#### Boost to successful government rough sleeping programme

Robert Jenrick, Housing Secretary, has announced that councils will receive a share of £112m as part of the Rough Sleeping Initiative to help get people off the streets and into safe accommodation. This funding is a 30 per cent increase this year and will be used by local authorities, charities and other organisations to fund up to 6,000 bed spaces and 2,500 support staff across the country. The funding will be used by councils to:

- create street-based services including outreach teams who will locate and support rough sleepers directly on the streets and offer them access to services;
- set up housing support providing stable, affordable accommodation and intensive wrap-around support to help people who are sleeping rough recover from complex issues and sustain their tenancies; and
- introduce specialist support workers including Rough Sleeping Coordinators, navigators, and specialist health and care staff.

## Queen's Speech

In the Queen's Speech it was noted that 'new measures will be brought forward to protect tenants and to improve building safety.' In addition, there will be measures 'to support home ownership, including by making homes available at a discount for local first-time buyers.' The government will also renew the Affordable Homes Programme and bring forward a social housing white paper. This will 'set out further measures to empower tenants and support the continued supply of social homes. This will include measures to provide greater redress, better regulation and improve the quality of social housing.'

There will also be a new law requiring schools, the police, councils and health authorities to work together to prevent serious crime.

## Biggest spending increase for councils in a decade

Local authorities will receive a share of £49.1bn to help them deliver essential services to local communities. The provisional financial statement includes an additional £1.5bn for social care, rewards for building new homes and support for rural areas. The Local Government Secretary stated, 'this government is committed to unleashing the huge potential of this country, and we are giving communities the funding that they need to thrive, support the most vulnerable in our society and also protect the vital services that we all rely on.'

## New action to eliminate homelessness and rough sleeping

Boris Johnson, Prime Minister, has committed more than £260m for local authorities to support people who are homeless or at risk of losing their homes. The funding will allow councils to deliver the best services for local needs, helping those experiencing homelessness in their area to improve their lives and get back on their feet. The Prime Minister has also confirmed an additional £3m as part of the Cold Weather Fund, bringing the total to £13m, to increase support available for rough sleepers during the winter period.

## New funding to crackdown on criminal landlords

The Housing Secretary, has announced that over 100 local authorities have been awarded a share of over £4m 'to crack down on criminal landlords and letting agents.' Councils will use the new funding to take enforcement actions against these landlords and advise tenants of their housing rights. The grants will support a range of projects to allow councils to make the best use of these powers. This will include 'trailing innovative ideas, sharing best practice and targeted enforcement' where it is known that landlords are avoiding their responsibilities.


## Local authority new build programmes and lifting the Housing Revenue Account borrowing caps

The Chartered Institute of Housing, National Federation of ALMOs and the Association of Retained Council Housing have published a report assessing the impact of lifting the borrowing caps that restricted council house-building, judges whether Treasury projections are likely to be met and sets out the constraints which councils still face in building the homes that local communities need. The report asked different-sized councils across England what was still stopping them building the homes their local communities need.

## Local areas get breakdown in first stage of £14bn funding boost

The Department for Education (DfE) has informed councils on how much additional funding they will receive this year from its multi-billion-pound investment in primary and secondary education. The DfE has published a breakdown of exactly how much money is being allocated to local authorities in England next year (2020-21) based on the latest pupil numbers.

# APPENDIX A: KEY FINDINGS FROM FINALISED 2018/19 AND 2019/20 INTERNAL AUDIT WORK (HIGH AND MEDIUM PRIORITY MANAGEMENT ACTIONS ONLY WHERE PARTIAL OR NO ASSURANCE REPORTS HAVE BEEN ISSUED)

<p><b>Housing Revenue Account 40.18/19</b></p>		<p><b>1 High</b> <b>2 Medium</b> <b>0 Low</b></p>
<p><b>We identified the following issues which resulted in one high priority and two medium priority management actions being agreed:</b></p> <p><b>Service Charges</b></p> <p><b>Service Charge Apportionment Calculation</b></p> <p>Cabinet and Full Council approve any increases to service charges in January, prior to the next financial year. Each year, the previous charges are rolled forward into the next year, subject to the percentage amendment. Through review of the corresponding minutes, we found that charges were to be increased by 2.4 per cent for the 2019/20 year.</p> <p>We were unable to identify the source calculations as to how charges were first apportioned for properties. We did obtain a spreadsheet used to calculate the caretaking service charges for 2013/14, however this did not depict any apportionment, instead dividing the total cost by the number of units. The Rent Standard (2015) published by the Homes &amp; Communities Agency states that providers must be able to inform tenants how service charges are set and charged. The Council is currently unable to supply apportionment methods and therefore do not comply with this standard. There is a risk that, if requested, the Council are unable to supply tenants with apportionment methods and calculations.</p> <p><b>Service Charge Apportionment Method</b></p> <p>Guidance published by the Royal Institution of Chartered Surveyors (RICS) Service Charge Code working group states that using rateable values (R.V.) as a process to calculate service charge apportionment is no longer recommended and should be updated to another recognised method. Through our review of ten leasehold properties, we identified that four of these had been apportioned as per the R.V. method, whilst the Council also administered 'flats per block' and 'number of bedrooms' apportionments. There is therefore a risk that there is no consistency of apportioning methods applied across all Council properties.</p> <p><b>Fairness of Service Charges</b></p> <p>We selected a sample of nine comparable leasehold and tenancy properties to determine the fairness of service charges. We obtained the corresponding estate service (SCHCES), heating and lighting (SCHHAL) and health and safety (SCHCHS) charges and found that of the 27 comparisons, in 19 instances tenancy properties paid more than leaseholders per year, with a maximum variance of £201.51. Leaseholders paid more than tenancy properties in the remaining eight cases, with a variance high of £96.94. If service charges are not fairly apportioned, there is an increased likelihood of dissatisfaction and dispute from residents and in turn, potential negative implications for Council reputation.</p> <p><b>Service Charges Module</b></p>		

In 2013, the Council undertook an exercise to review and revise the apportionment and calculation of service charges for both tenancies and leaseholds, with an aim to provide a consistent and fair approach to service charge distribution. The result of this was the 'Service Charge Module,' a solution which could be uploaded onto the Capita Housing system to automatically assign appropriate apportionments and charges. The final implementation of this has been paused, owing to Housing Services' decision to review the Capita system, on which the module would be platformed. If there is no further progression of this module, the identified risks of the unknown basis for service charge basis, out-dated calculation methods and unfair apportionments would still exist. **(High)**

#### HRA Business Plan

The priorities for service delivery and investment in HRA resources over the next 30 years are outlined within the Council's HRA Business Plan. It was agreed by Cabinet on 16 April 2018 to update the Plan to include the HRA Asset Management Strategy, however the latest document version does not make this reference. Through further review of the Cabinet meeting minutes, we were unable to confirm whether this action had been undertaken. Without adequate review and update of the Plan, there is a risk that current policies are not reflected and so there is a potential inability to deliver corporate priorities. **(Medium)**

#### Responsibilities for the management of the HRA

A restructure process in November 2018 divided the responsibilities for the management of the HRA between two service lines. Strategic Housing Services was updated to Housing (People) Services, tasked with the HRA plan, budget planning and monitoring. Neighbourhoods became the Housing Developments and Contracts team, focussing on the HRA Asset Management Strategy, developments on HRA land and general HRA repair, maintenance and investment activities.

We obtained the relevant service lead job descriptions and noted that these had been reviewed to include the updated HRA responsibilities. However, through review of the Slough/ Osborne RMI contract, we noted that the areas of responsibility as well as authority and limitations for representatives were not stated. Without this, individuals may not be adequately aware of their remit in relation to HRA related RMI activities. **(Medium)**

1	The Council will ensure that a review of the HRA Business Plan is undertaken to review current practices, including reference to the HRA Asset Management Strategy.  Following review, the business plan will be presented to Cabinet for formal review and approval	Medium	31 <sup>st</sup> March 2020	Colin Moone - Service Lead Housing (People) Services
2	This issue had previously been identified as part of the 2018/19 IA review of Contract Management - Osborne.  Further to this a management action was agreed to address this issue.  For further detail, please refer to the 2018/19 IA report for Contract Management - Osborne.	Medium	30 <sup>th</sup> April 2020	John Griffiths - Service Lead Housing Development and Contracts
3	Upon review of the Capita system, the Council will continue with the implementation of the Service Charge Module, ensuring apportionments are administered in a consistent and fair manner.	High	29 <sup>th</sup> February 2020	Colin Moone Service Lead – Housing (People) Services

Follow Up Q2 14.19/20	Poor Progress	<p style="text-align: center;"><b>0 High</b></p> <p style="text-align: center;"><b>2 Medium</b></p> <p style="text-align: center;"><b>2 Low</b></p>
<p>Taking account of the issues identified in our opinion Slough Borough Council has demonstrated <b>little progress</b> in implementing agreed management actions.</p> <p><b>We identified the following issues which resulted in one high priority and two medium priority management actions being agreed:</b></p> <p><b>Agresso HR – Self Service (37.18/19) – Expense Claims</b></p> <p>We selected a sample of five expenses incurred since April 2019 from an Agresso generated report, with claims ranging from £188 to £1,330. Our sample included two claims for mileage.</p> <p>Through testing, we confirmed the following for each:</p> <ul style="list-style-type: none"> <li>• A case resources ID was detailed;</li> <li>• A transaction number had been assigned;</li> <li>• The claim had been approved by an appropriate manager via the workflow; and</li> <li>• The workflow approval came prior to the payroll payment.</li> </ul> <p>We did find that the expense explanation ‘Various Car Journeys’ was not adequate in one instance relating to a mileage claim, however this was accompanied by a monthly mileage spreadsheet which did detail individual journeys.</p> <p>Although there was evidence to confirm expenses on the Agresso system for three of our sample, we were unable to obtain the receipts for the remaining two, despite both of these being approved:</p> <ul style="list-style-type: none"> <li>• £1,330 mileage claim; and</li> <li>• £188 train fare claim.</li> </ul> <p>We confirmed that June, November 2018 and April 2019 reminders had been sent to staff via all staff email with regards to the submission of expenses, however these did not specifically detail the requirement for staff to upload receipts and for managers to ensure these are attached before approval.</p> <p>Our testing has demonstrated that employees are continuing to fail to upload receipts relating to expense claims and that managers are failing to ensure these are present when approving these. Without ensuring receipts are evidenced and subject to scrutiny, there is an increased potential for inappropriate or inaccurate claims to be approved and paid out by the Council. Discussion with the Risk and Insurance Officer noted that the introduction of spot checks in this regard may prove problematic with potential issues surrounding responsibility and accountability, however our findings have confirmed that secondary controls such as this are required to ensure the robustness of the process. <b>(Medium)</b></p> <p><b>Agresso HR – Self Service (37.18/19) – Return to Work</b></p> <p>We selected a sample of five instances of sickness absence occurring since April 2019 from an Agresso generated report, with absence periods ranging from one to 11 days.</p>		

Through testing we noted the following for each:

- A case resources ID was detailed;
- The start and end dates of the absence had been input onto Agresso by the relevant managers; and
- The absence reason was suitable and corresponded to the drop-down options on the system.


We found that the return to work form and interview process had been completed in a timely manner for one of our sample, with final sign off by the Service Lead for Finance occurring five working days following the employee's return. The Council's target for timeliness is seven calendar days.

For two cases this process was not completed in a timely manner, taking 16 and 208 working days from the return date. Further testing identified that these delays were caused by employees not submitting the form for approval, with management signing off within one day of receiving these. We also noted that forms/interviews process had not been completed for the remaining two cases despite employees returning in April and August 2019.

Sickness absence training was provided to managers in July, reflected by our finding that management processed return to work requests within one day of receiving these for our sample. We also confirmed that the requirements for managers and staff in relation to sickness absence had been communicated via all staff emails in June, July (twice) and December 2018 and September 2019.

Although there is currently no automatic prompt for returning employees to complete return to work forms, discussion with the Agresso consultant suggested that it may be possible to implement this. Despite this, our testing has demonstrated that the return to work process are not being completed in a timely manner by returning employees. Without ensuring compliance with this, the Council cannot be assured that employees are fit to return to work and are unable to identify any additional support that may be required at the point of return. **(Medium)**

1	<p>The Council will forward an all staff email covering the following:</p> <ul style="list-style-type: none"> <li>• The requirement for all expense claims to be supported with receipt evidence;</li> <li>• The requirement for all receipts to be uploaded with submitted expense claims;</li> <li>• The requirement for manager to ensure that relevant receipts have been attached to expense claims prior to granting approval; and</li> <li>• The declaration that expenses will not be approved with receipts unless adequate reason has been offered and authorised by management.</li> </ul> <p>The Council will also explore the possibility of implementing a system of spot checks to confirm the correct processing of expenses.</p>	Medium	31 <sup>st</sup> March 2020	Surjit Nagra - Service Lead, People
2	<p>The Council will forward an all staff email covering the following:</p> <ul style="list-style-type: none"> <li>• The requirement for all employees returning from sickness absences to submit return to work forms for management approval; and</li> <li>• The requirement for management to approve these forms in a timely manner and conduct return to work interviews.</li> </ul> <p>The Council will also explore the possibility of adding a prompt to the Agresso system which alerts employees of the requirement to complete return to work forms whenever managers have inserted absence return dates, as well as implementing a system of spot checks in this regard</p>	Medium	31 <sup>st</sup> March 2020	Surjit Nagra - Service Lead, People

Cash Handling 18.19/20		<p style="text-align: center;"><b>2 High</b></p> <p style="text-align: center;"><b>0 Medium</b></p> <p style="text-align: center;"><b>1 Low</b></p>		
<p><b>We noted the following issues, resulting in two high and three medium priority management actions:</b></p> <p><b>Policy and Procedural Guidance:</b></p> <p>Our review found the cash office maintained several procedural documents, including:</p> <ul style="list-style-type: none"> <li>• Petty Cash and Department for Working Pensions Balancing and Reclaim procedure;</li> <li>• Cash Office Procedures for Cashiers; and</li> <li>• Reconciliations and Banking – Cash Office procedure.</li> </ul> <p>Although we found that these provided detailed step-by-step guidance in relation to cash handling process, we noted they provided no guidance around money laundering checks. Our testing found that although the Council maintains a money laundering policy within the Constitution, the policy was not clearly communicated to staff via the Council’s intranet. We also noted through discussion with three members of staff present at the cashiers office that they were unaware of this policy.</p> <p>Failure to adequately inform and guide staff tasked with handling cash of money laundering procedures, reporting processes and potential money laundering examples increases the risk of money laundering practices occurring within the Council. In addition to this, the Council would be failing in its duty as outlined in the Terrorism Act (2000) and Proceeds of Crime Act (2002) which place the responsibility on organisations (in this case the Council) to identify acts of money laundering and not become party to these. <b>(High)</b></p> <p><b>Money Laundering Training:</b></p> <p>The Constitution outlines the Council’s obligation to provide money laundering training to all employees who handle cash as part of their job role. We identified that there is currently an optional ‘Money Laundering’ module within the ‘Fraud Prevention’ e-Learning training available to staff.</p> <p>We identified through review that the module’s contents did not adequately cover the expected actions in relation to money laundering. Furthermore, we found that none of our sample of ten Regulatory Services staff members tasked with cash handling had completed the training. There is a risk that money laundering activities are not identified and therefore go unchallenged by receiving staff without appropriate training in this respect. <b>(High)</b></p>				
1	<p>The Council will ensure that all relevant staff members handling cash as part of their respective job roles are made aware of the Money Laundering Policy in place and have read and understood the following:</p> <ul style="list-style-type: none"> <li>• The Council’s cash payment threshold for potential money laundering activities (one payment of £1,000 or £10,000 in smaller payments);</li> </ul>	High	30 <sup>th</sup> April 2020	Barry Stratfull – Service Lead – Finance



	<ul style="list-style-type: none"> <li>The Council's obligations with respect to money laundering; and</li> <li>The process for reporting and investigating potential money laundering activities</li> </ul>			
2	The Council will ensure that the 'Money Laundering' training module is updated to include the processes and procedures expected in instances of potential money laundering activities. Following this, the Council will ensure that relevant staff members handling cash as part of their respective job roles are required to complete the 'Money Laundering' module as part of ongoing training.	High	30 <sup>th</sup> April 2020	Hansa Benewara – Financial Investigator

Asset Register 18.19/20		<p>1 High</p> <p>4 Medium</p> <p>3 Low</p>
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We identified the following weaknesses which resulted in one high priority and four medium priority management actions being agreed:

**Physical Asset Verification**

Following discussions with both the Principle Asset Manager, we found that no physical verifications had been conducted for this financial year. This had been raised in the 2016/17, 2017/18 and 2018/19 reviews and a management action had been agreed to ensure that this verification process was implemented.

We also noted across clients of a similar size (typically NHS organisations) that asset verification exercises are considered as 'common practice' and performed as a means of providing first line assurances around the accuracy of the Council's asset register. Given that we have identified the same issues as part of our previous three reviews, we have increased the priority of the management action to a high. If physical verifications are not undertaken and documented, there is a risk that discrepancies between the asset register and physical assets may arise, thus leading to potential inaccuracies of the asset register. **(High)**

**Asset Management Property Records Procedure**

Our review of the Asset Management Property Records Procedure found the processes for managing the Council's property records had been detailed. However, we found the management action agreed as part of the 2016/17, 2017/18 and 2018/19 audits of the asset register for the inclusion of other teams' responsibilities, such as Finance and Legal remained incomplete.

Our testing also found that the procedure had yet to be reviewed by the Capital Strategy Board and had not been disseminated to the teams involved in the asset management process. Failing to update and review procedural documents increases the risk that contents are not reflective of current practice and that outdated information is made available to staff. This may lead to inconsistent practices being adopted by staff. **(Medium)**

**New Assets**

From a list provided by the Group Accountant-Corporate (Capital, Treasury & SUR), we noted eight assets (with a total value of £49.3m) had been acquired by the Council during 2019/20, all being strategic acquisitions. In all of these cases, we found the Asset Management Team had not been notified of the acquisition. This meant that the Terrier, SADIE Spreadsheet and CIPFA Asset Register had not been updated. The Principle Asset Manager advised that for strategic acquisitions, alternative solicitors to HB Law (whom are used for conveyancing of acquired assets) are utilised for such transactions.

Given that the responsibilities of other teams and departments are not documented and made available, the solicitors would not be aware of the requirement to notify the Asset Management Team of the acquisition. This issue reaffirms the need for a defined council wide asset management process to be documented and distributed to all relevant teams and parties.

If asset records are not updated on an ongoing basis throughout the year, there is a risk of inaccurate information (for example, through loss of key documentation) being used by management which could lead to inaccurate financial statements. **(Medium)**

### Disposed and Transferred Assets

Using the notification email of disposed and transferred assets sent to the Asset Management Team, we selected a sample of 10. For this sample, we had noted asset management records were inconsistently completed, which included five records not updated on the Terrier, and six records not updated on the CIPFA Asset Register. We subsequently identified that management spot checks over the amendment of asset records have not been completed due to prioritisation of other work. Should the detective control of the spot checks have been employed, these incomplete asset records may have been identified.

Failure to update the Asset Register, may result to disposed assets showing on the asset register as current assets. This may lead to incorrect management information and reporting (including the Councils financial statements). **(Medium)**

### Reconciliations between the Asset Register, Property Management Systems and Legal Records

Through discussions with the Principle Asset Manager and Service Lead for Finance, we found that a direct reconciliation is not undertaken between the asset register, property management system and legal records. We were informed by the Principle Asset Manager that there are no further reconciliations currently completed, however reconciliations between Land Registry and Terrier records as well as Legal Notices and the Asset Register could be performed to help detect any inaccuracies within the Councils' asset records.

If reconciliations between asset data and systems are not undertaken as to ensure data accuracy, there is an increased risk that errors in data quality will not be identified, leading to inaccuracies in financial reporting. **(Medium)**

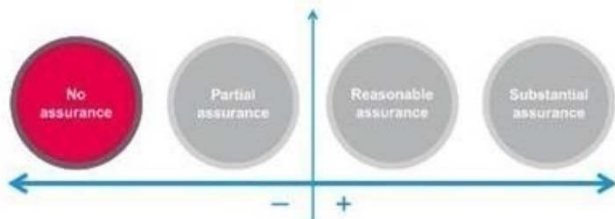
1	<p>The Principle Asset Manager will undertake a review of the current Asset Management Procedure to determine the responsibilities of all involved departments and staff.</p> <p>The procedure will be updated to outline:</p> <ul style="list-style-type: none"> <li>• How to identify assets;</li> <li>• Responsibility of staff in reporting new assets and disposals to the Finance team, the Legal team and the Asset Management team;</li> <li>• Documentation to be held for assets owned by the Council;</li> <li>• Timeliness and responsibility of reconciliations between the asset values in the asset register and the general ledger;</li> <li>• Timeliness and responsibilities for all involved teams within the asset revaluation process and updating of results;</li> </ul>	Medium	31 <sup>st</sup> May 2020	Stuart Aislabie – Principle Asset Manager
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	<ul style="list-style-type: none"> <li>• The process for disposals and acquisitions of assets; and</li> <li>• The requirement for the Principal Asset Manager to oversee the preparation and implementation of a physical asset inspection process which will allow the Council to take assurances on the integrity of asset details maintained in asset managed records.</li> </ul> <p>Once reviewed, the procedure will be approved by the Capital Strategy Board and communicated across all service lines</p>			
2	<p>The Principle Asset Manager will produce a work programme to ensure that all updates to assets are brought up to date.</p> <p>Following this, the Principal Asset Manager together with the Service Lead for Finance to ensure that the Terrier system and CIPFA asset register are updated with details of all new assets acquired by the Council as they occur.</p>	Medium	31 <sup>st</sup> May 2020	Stuart Aislabie – Principle Asset Manager
3	<p>The Principle Asset Manager will liaise with ICT to identify any issues affecting the performance of the Terrier System, in order to assure all updated records are recorded accurately.</p> <p>Further, the Principle Asset Manager will ensure that, in line with the Asset Management Property Records Procedure, spot checks are undertaken and documented, to ensure all records are updated on the Terrier System and CIPFA Asset Register.</p>	Medium	31 <sup>st</sup> May 2020	Stuart Aislabie – Principle Asset Manager
4	<p>The Principal Asset Manager will oversee the preparation and implementation of a periodic asset verification exercise which will allow the Council to take assurances on the existence of asset details maintained in asset managed records.</p> <p>This will include working with other Council departments who currently maintain council properties and land.</p>	High	30 <sup>th</sup> June 2020	Stuart Aislabie – Principle Asset Manager
5	<p>The Principle Asset Manager will ensure a reconciliation programme is created and undertaken, including</p> <ul style="list-style-type: none"> <li>• The reconciliation between the Land Registry and the Terrier System; and</li> <li>• Legal notices and the Asset Register.</li> </ul>	Medium	30 <sup>th</sup> June 2020	Stuart Aislabie – Principle Asset Manager

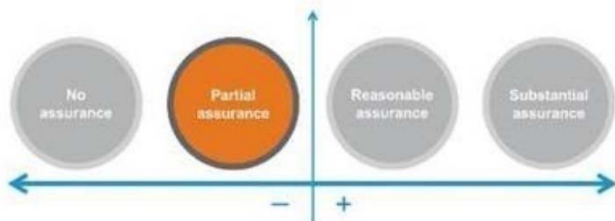
## APPENDIX B: 2019/20 ASSURANCE OPINIONS

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.

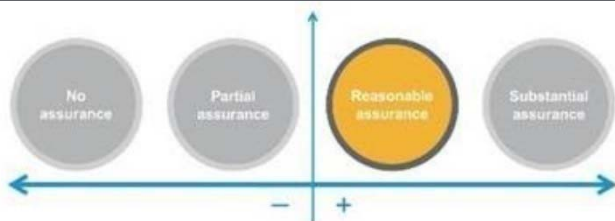
We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the Council can take:



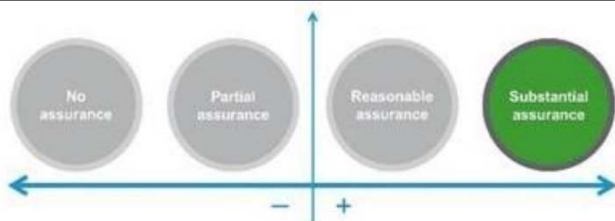
Taking account of the issues identified, the Council **cannot take assurance** that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take **partial assurance** that the controls to manage this risk are suitably designed and consistently applied. 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 in place to manage this risk are suitably designed and consistently applied. 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 the identified risk(s) are suitably designed, consistently applied and operating effectively.

## FOR FURTHER INFORMATION CONTACT

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07528 970094

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**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Audit & Corporate Governance Committee

**DATE:** 5<sup>th</sup> March 2020

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

**(For all Enquiries)** (01753) 875368

**WARD(S):** All

**PART I**  
**FOR COMMENT & CONSIDERATION**

**RISK MANAGEMENT UPDATE – QUARTER 4 2019/20**1. **Purpose of Report**

The purpose of this report is to provide Members with the opportunity to comment on the Corporate Risk Register.

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**

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 &amp; 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 **Corporate Risk Register**

5.1.1 The Corporate Risk Register, (attached at Appendix 1) was reviewed and updated by CMT on the 19th February; and the Risk Management Board on 6<sup>th</sup> February 2020

5.1.2 Arising from that CMT meeting it was agreed that the Director of Children, Learning and Skills would compose a new risk for the Corporate Risk Register to recognise issues SCST's insolvency issues. This risk is now included on the Corporate Risk Register

5.2 **Cyber Risks**

5.2.1 At a meeting of CMT on the 19<sup>th</sup> February it was decided that Cyber Risk should be added to the Corporate Risk Register as a subset of the Business Continuity Risk

5.2.2 The Emergency Planning and Business Continuity Manager together with Service Lead – Digital and IT have been asked to draft this risk to be included on the Corporate Risk Register

6. **Comments of Other Committees**

There are no comments from other Committees.

7. **Conclusion**

Members are requested to consider details of the report.







8. **Appendices Attached**




Appendix 1 – Corporate Risk Register  
Appendix 2 – Corporate Risk Actions Outstanding




9. **Background Papers**







None



5 Year Plan Outcomes	Risk Ref	Risk Title	Risk Owner	Description & Consequence	Inherent Risk Priority	Risk Control	Residual Risk Priority	Action Required	Target Risk Priority	Risk Review Details
All 5 year plan outcomes	CR 8	Ensuring the effectiveness of resilience plans/continuity plans for key locations and services.	Dean Trussler	<p>Description:</p> <p>The Council's business continuity plan was last reviewed in 2013. The internal audit report in 2016 would provide no assurance that adequate controls are in place. The BCP has not been tested through desk top or simulation exercises.</p> <p>Consequence:</p> <p>Failure to have an up to date BCP places the Council at risk of being unable to continue its business should a serious event cause disruption.</p>	<p>I = 4 L = 6 24</p> 	Dedicated Business Continuity Officer	<p>I = 4 L = 3 12</p> 	To conclude the delivery programme for implementing Business Continuity Management throughout the authority	<p>I = 2 L = 3 6</p> 	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, "="), 'No', Fields.RiskReviewOverdue) Review Required From: 01 Feb 2020\r Latest Review Date: 09 Jan 2020 Latest Review By: Phil Brown Last Review Comments: Updated at Risk Management Board 9th Jan 2020</p>
						External assistance to help develop the plan		Person Responsible: Dean Trussler To be implemented by: 30 Jun 2020		
						There is a documented process for undertaking business impact analysis and risk assessments at Service, Directorate and Council-wide level		Training for managers is booked for June 2020. Awaiting to get e learning package online.		
								Person Responsible: Dean Trussler To be implemented by: 30 Jun 2020		
All 5 year plan outcomes	C&C 10	Termination of arvato contract	Neil Wilcox	<p>Description:</p> <p>The Council leadership have decided to terminate the contract with arvato w.e.f. 1st Nov 2019. and bring the services back in house.</p> <p>The original termination date of the contract was 2022.</p> <p>The Council now has to TUPE staff back into the council and set up appropriate management structures.</p> <p>Consequence:</p> <p>Reduction in income collection arvato indifference to fulfilling the terms of the existing contract. Late payment to creditors Halting of various ICT projects with impacts on other major projects Opportunity to reshape the delivery of key inward and outward facing services Damage to reputation</p>	<p>I = 4 L = 5 20</p> 	Council-wide arvato group set up	<p>I = 3 L = 2 6</p> 	Mediation in early March 2020. This will give a steer on how to proceed	<p>I = 3 L = 2 6</p> 	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, "="), 'No', Fields.RiskReviewOverdue) Review Required From: 01 Mar 2020\r Latest Review Date: 20 Feb 2020 Latest Review By: Phil Brown Last Review Comments: Reviewed at CMT</p>
						Internal Governance set up		Person Responsible: Neil Wilcox To be implemented by: 01 Apr 2020		
						Project group set up				
						RAID log jointly managed				
						Strategic Meetings every month to ensure business as usual				

All 5 year plan outcomes	F&A 27	Failure to ensure financial sustainability.	Neil Wilcox	<p>Description:</p> <p>The revenue support grant is declining whilst the population in the Borough is growing. In addition there is an increasing demand for the Council's Services. Efficiency savings still need to be made to reduce expenditure, whilst the financial sustainability of the Council in the longer term is reliant on increased levels of income being generated by attracting new businesses to the area and increasing council tax (subject to Central Government imposed limits). Slough Children's Services Trust have recently published 2018-19 accounts indicating that there is a material uncertainty to its going concern status due to there being no agreed plan to repay the £4m initial start-up liabilities owed to the Council from July 2021. There is a risk that directors may need to declare insolvency in..</p> <p>Consequence:</p> <p>Failures or delays in the Council delivering its savings targets for the forthcoming financial year; or increased in-year demands on its services, over and above those anticipated during the budget setting process, would result in the Council needing to make in-year savings which will in turn impact the quality of services that can be delivered and result in a failure to meet the corporate objectives.</p> <p>If SCST were to be deemed insolvent, or no realistic plan from SCST for repaying its liabilities is forthcoming, the Council may be unable to recover its substantial debts in the future. This would require the Council to utilise 34% of its estimated general reserves (at the end of 2020/21) and would leave the Council's reserves at only £1.3m more than the Section 151 Officer has deemed..</p>	<p>I = 4 L = 5 20</p> 	<p>Budget Monitoring Reports to Members, Corporate Management Team, Departmental Management Teams</p> <p>External experts used to carry out financial analysis. 5 Year Plan in place</p> <p>Legal advice obtained on historic SCST liabilities</p> <p>Medium term financial strategy 2019 to 2024 in place</p> <p>Regular and ongoing discussions with DfE/MHCLG regarding SCST</p> <p>SBC Finance working closely with SCST Finance to agree transparent financial reporting mechanisms</p> <p>SCST financial position included in Quarterly Cabinet Monitoring Reports</p>	<p>I = 4 L = 4 16</p> 	<p>Agree future of SCST with DfE and treatment of liabilities</p> <p>Person Responsible: Neil Wilcox To be implemented by: 31 Mar 2020</p> <p>On-going system of budget monitoring by accountants with DMT's and take immediate action to mitigate any overspends if identified in year</p> <p>Person Responsible: Barry Stratfull To be implemented by: 31 Mar 2020</p>	<p>I = 4 L = 2 8</p> 	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, "")=" ", 'No', Fields.RiskReviewOverdue) Review Required From: 30 Apr 2020\r Latest Review Date: 21 Feb 2020 Latest Review By: Phil Brown Last Review Comments: Updated by Neil Wilcox</p>
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All 5 year plan outcomes	Gov 2	Ensuring the Council's internal control environment is fit for future.	Neil Wilcox	<p>Description: Continued changes in personnel / vacancy / service change have resulted in loss of corporate memory and deterioration in the control framework including adherence with policy, systems, process and procedures. This can result in decisions being made without a firm policy footing or decisions being made often late or without sufficient due process etc. This is applicable to both officers and members.</p> <p>Consequence: The Council is therefore at greater risk of being challenged or making a poor decision with sub optimal outcomes.</p>	<p>I = 3 L = 5 15</p> 	<p>Policy review mapped</p> <hr/> <p>Reviewed Code of Conduct for 2018</p> <hr/> <p>Reviewed Constitution</p> <hr/> <p>RSM Internal Audit provides assurance Implementation of Agresso has increased controls</p> <hr/> <p>Updated financial procedure rules</p>	<p>I = 3 L = 3 9</p> 	<p>LGA Governance Review</p> <p>Person Responsible: Sushil Thobhani To be implemented by: 31 Mar 2020</p> <hr/> <p>Preparation of AGS for CMT and A&amp;CG</p> <p>Person Responsible: Barry Stratfull To be implemented by: 31 Mar 2020</p> <hr/> <p>on-going review of HR policies</p> <p>Person Responsible: Surjit Nagra To be implemented by: 31 Mar 2020</p> <hr/> <p>There is an on-going action of annual reviewing the Constitution</p> <p>Person Responsible: Sushil Thobhani To be implemented by: 31 May 2020</p>	<p>I = 2 L = 2 4</p> 	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, ""))=, 'No', Fields.RiskReviewOverdue) Review Required From: 01 Feb 2020\r Latest Review Date: 09 Jan 2020 Latest Review By: Phil Brown Last Review Comments: Reviewed at Risk Management Board</p>
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Our residents will have access to good quality homes	78	Health & Safety in Properties	Richard West	<p>Description: if Properties are not being checked e.g. Gas Certs etc., then there could be a detrimental effect to the department as well as the organisation.</p> <p>Currently in the process of checking/inspecting safety risks of buildings. May be a high risk of fires as we SBC are still investigating.</p> <p>Consequence: Reputational damage Injury to clients/users</p>	<p>I = 4 L = 2 8</p> 	<p>Ensure that regular safety risks are being conducted and that we are liaising with the correct departments. Also monitoring this regularly and putting the customers first if there are any safety issues. Making sure that we understand the procedure and that it is consistent when dealing with Emergency Planning.</p> <p>Having a dedicated Supply Manager/Property Acquisitions who will be responsible to these checks. They will conduct checks on a regular basis.</p>	<p>I = 2 L = 2 4</p> 	On-going action to coordinate whose responsibility it is to conduct these checks - and follow up	<p>I = 2 L = 1 2</p> 	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, ""))="," 'No', Fields.RiskReviewOverdue) Review Required From: 01 Feb 2020\r Latest Review Date: 09 Jan 2020 Latest Review By: Phil Brown Last Review Comments: Reviewed at Risk Management Group</p>
Slough children will grow up to be happy, healthy and successful.	33	Failure of Children's Social Care	Cate Duffy	<p>Description: Children's social care services are currently judged as RI having improved from Inadequate. It is important that the improvement journey continues Slough Children's Services Trust have recently published 2018-19 accounts indicating that there is a material uncertainty to going concern status due to there being no agreed plan to repay liabilities to the Council. There is a risk that directors may need to declare insolvency in the next 12 months. The publication of these accounts may lead to reputational damage to SCST and potentially to a lack of confidence from providers and staff. This in turn may impact negatively on outcomes for children.</p> <p>Consequence: Poor outcomes for vulnerable children include risks to safeguarding. Reputational damage to the council.</p>	<p>I = 4 L = 5 20</p> 	<p>SBC Director of Children's Services attending SCST board as an observer and receiving all papers.</p> <p>Contract Monitoring Monthly Review and Quarterly partnership Board - SBC receive regular budget monitoring reports including updates on savings and on progress with implementation of additional financial controls by SBC.</p> <p>Contract KPI and progress against the improvement plan is also monitored at these meetings.</p> <p>Finance directors from SBC and SCST met regularly as does the Chief Exec of SCST and the SBC Director of Children's Services.</p>	<p>I = 4 L = 4 16</p> 	<p>Consider service and contractual requirements. Ensure that we agree contingency plans with DfE.</p> <p>Person Responsible: Cate Duffy To be implemented by: 01 Apr 2020</p>	<p>I = 3 L = 4 12</p> 	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, ""))="," 'No', Fields.RiskReviewOverdue) Review Required From: 01 Mar 2020\r Latest Review Date: 19 Feb 2020 Latest Review By: Cate Duffy Last Review Comments: Updated following publication of SCST 2018-19 accounts.</p>

Joint Parenting Panel i.e. through the Corporate Parenting Strategy and related Action Plan, that JPP ensures the effective discharge of the corporate parenting role.

Regular high level discussions with DfE about the best model for the future sustainable delivery of children's services. Discussions are supported by external reports and an independent advisor.

Review of model for delivery of children's services from undertaken in partnership with SCST, DfE and external partners

Updated Improvement Action Plan (revised to reflect the findings of the January 2019 ILACS). Progress on the plan reported annually to SBC Education and Children's Services Scrutiny Panel

Slough will attract, retain and grow businesses and investment to provide jobs and opportunities for our residents	D&SIT 1	information Governance and GDPR	Simon Pallett	<p>Description: GDPR came in May 2018. .</p> <p>There needs to be a corporate and local response to the implementation of GDPR</p> <p>The section that deal with Information Governance lacks resource</p> <p>As the "go-live" date for GDPR approaches this has meant that workers who understand GDPR and how to mitigate the effects are becoming more valuable to all sectors, making it harder to fill posts with responsibility for GDPR</p> <p>Consequence: If there is not an adequate response to GDPR there is a chance that there may fines, criticism from the information Commissioner</p> <p>Damage to reputations</p> <p>Civil Claims for damages</p>	<p>I = 3 L = 4 12</p> <p>▬</p> <p>▬</p>	<p>Initial data mapping completed by RSM</p> <hr/> <p>The Corporate Addendum has been accepted.</p> <hr/> <p>Vacant post being temporarily ocovered</p>	<p>I = 3 L = 3 9</p> <p>▬</p> <p>▬</p>	<p>advertise Data Protection officer post</p> <p>Person Responsible: Simon Pallett</p> <p>To be implemented by: 31 Oct 2019</p>	<p>I = 3 L = 2 6</p> <p>▬</p> <p>▬</p>	<p>Risk Review Overdue: If(IsNull(Fields.RiskReviewOverdue, "")=" ", 'No', Fields.RiskReviewOverdue) Review Required From: 29 Feb 2020\r Latest Review Date: 09 Jan 2020 Latest Review By: Phil Brown Last Review Comments: Need to re-describe risk as discussed at Risk Management Board</p>
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# Action Plan – Outstanding Appendix 2

<b>Report Date</b>	24 Feb 2020
<b>Risk Status</b>	Open
<b>Risk Level</b>	
<b>Action Status</b>	Outstanding
<b>To be implemented by</b>	In the past 3 Year(s)

## Action Plan - Outstanding

Risk Ref	Risk Title	Residual Risk Priority	Action Required	Risk Owner	To be implemented by	Progress Notes	
D&SIT 1	information Governance and GDPR	I = 3 L = 3 9	advertise Data Protection officer post	Simon Pallett	31 Oct 2019		



**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Audit & Corporate Governance Committee

**DATE:** 5<sup>th</sup> March 2020

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

**(For all Enquiries)** (01753) 875368

**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 &amp; 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**

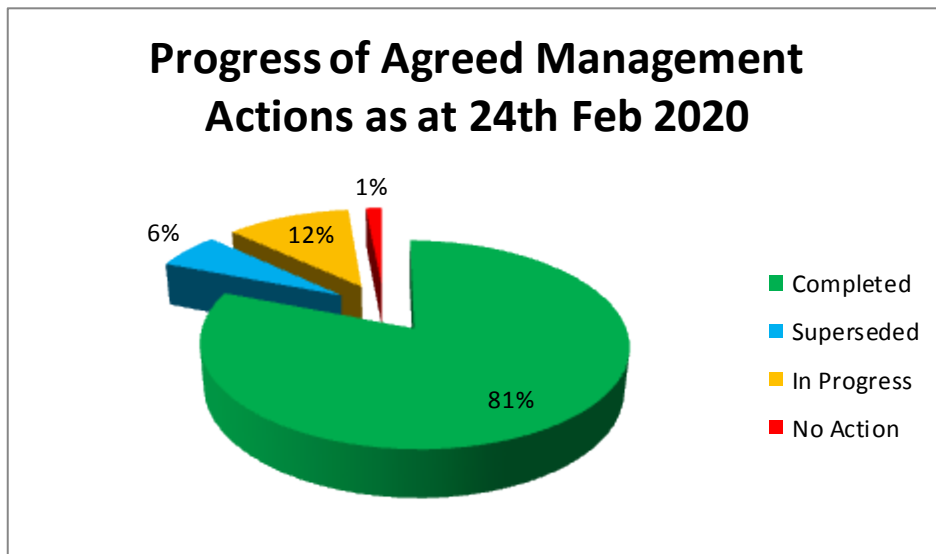
5.1 **Finalising Internal Audit Reports**

5.1.1 The table below shows those “Assurance” Internal Audits that remain in draft and were to be finalised by 11<sup>th</sup> 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 <sup>st</sup> 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

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Appendix 1 Outstanding Medium Rated Agreed Management Actions

Audit Title	Target Date	Person Responsible	Internal Audit Finding	Agreed Management Response	Date of Last Update	Update Detail
Capital Expenditure (26.18/19)	28/2/2019	Sushil Thobhani	<p>Capital Project Business Cases</p> <p>We selected a sample of five projects which have project start dates between April and October 2018 from the Programme Management Office's Project Tracker.</p> <p>The projects selected were:</p> <ul style="list-style-type: none"> <li>•Slough Academy Talent Management;</li> <li>•SEN &amp; PRU Expansion Programme – Thomas Grey and Milan Centre Refurbishment;</li> <li>•Alternative replacement care provision;</li> <li>•Early Years' service capital development; and</li> <li>•Montem/TVU demolition.</li> </ul> <p>We confirmed for each project, a Capital Business Case had been completed.</p> <p>We identified in four cases, a standardised template had been fully completed. In the outstanding case (relating to the Montem/TVU demolition project), we noted that the business case was in a different format.</p> <p>We were advised by Procurement Specialist that this template was a new template that has recently been developed and that this template had been completed as part of a pilot run.</p> <p>Through our review, we confirmed each of the five business cases raised had cited the need for procurement to be engaged with.</p> <p>In four instances a Procurement Business Case had also been raised and we confirmed the procurement path for the project had been stated.</p> <p>The Business Case also detailed approval from members of the Procurement Review Board evidenced through signature in each case.</p> <p>We also obtained evidence to confirm the procurement route as approved by the members of the Procurement Review Board had been completed. We noted in one instance, a Procurement Business Case had not been raised. Through further inspection of the original Capital Business Case, we identified that this related to additional funds (£244k) being raised for an ongoing project.</p> <p>Through discussion with Procurement Specialist, we were advised that in this case, a Procurement Business Case had not been escalated to procurement and therefore did not receive approval over the tendering requirements.</p> <p>We were subsequently advised by the Procurement Specialist that as per OJEU rules, where additional funds are required, if these are more than 50% of the original project, this contract must go back out for tender. In this case, the amount was under this amount.</p> <p>However, we were subsequently advised by the Procurement Specialist that the procurement department is often not engaged to confirm the procurement path to be followed is appropriate.</p> <p>We noted as part of our review of training provided, there is limited guidance in place with regards to engaging with procurement when raising business cases.</p> <p>An action has been raised in this regard (please see action two). Where not consulted, there is a risk of financial losses being incurred where Procurement are not engaged with to ensure sufficient value for money is obtained for the Council. As per above, we were advised that the Council are considering the use a new Business Case template.</p>	<p>The Council will put in place a joint Capital and Procurement Business Case.</p> <p>Prior to being utilised, the new Business Case will be formally reviewed by both the PMO and Procurement team to ensure it captures all necessary information.</p> <p>Following approval, the Business Case will be made available for use via the Staff Intranet and will be used in the approval process of all capital projects.</p>	30/1/2020	<p>SMT - This action has been restated in the 19/20 but it is unclear if this desirable. As PMO's would need to be clear about their procurement route before having the Capital Expenditure approved</p>

Appendix 1 Outstanding Medium Rated Agreed Management Actions

Audit Title	Target Date	Person Responsible	Internal Audit Finding	Agreed Management Response	Date of Last Update	Update Detail
Debtors Management	31/10/2019	Barry Stratfull	<p>We confirmed that the Council has in place a debt recovery policy, however through discussion with Head of Transactional Finance identified that this is not being followed as the policy is not fit for purpose and is out of date. Through discussion with the Service Lead – Finance, we were advised that the Service Assurance Technical Specialist has drafted a revised policy that is due to be escalated to Cabinet in January 2019. Due to staff absence, we were unable to obtain a copy of the draft policy to review for adequacy.</p> <p>As part of our sample testing outlined below, we noted that following the Accounts Receivable Team sending a final reminder letter, there is currently no consistently applied procedure to ensure debts are chased in a systematic manner to ensure all debts are chased as appropriate.</p> <p>Without a clearly defined debt recovery policy, there is a risk that practices administered with regards to debt recovery are not consistently applied. This may lead to inadequate chasing of debt leading to financial losses where debt cannot be recovered.</p>	<p>The Council will produce a revised Debt Recovery Policy.</p> <p>The Policy will be reviewed and approved via appropriate forums which include the Operations Board as to ensure oversight from arvato.</p> <p>The policy will be designed to provide guidance to staff chase debt in a systematic manner.</p>	30/1/2020	DMT - Head of Transactional Finance is tasked with completing action by 31st March
Governance - Overview & Scrutiny	30/4/2019	Dean Tyler	<p>Through discussion with the Scrutiny Officer, we were advised that the Annual Scrutiny Report for 2017/18 had been submitted to the Overview and Scrutiny Committee meeting dated 12 April 2018. Although draft minutes were not available for this Committee at the time of review, we confirmed that the report's submission was scheduled on the agenda for the meeting and was contained within the paper pack.</p> <p>Through review of the Forward Work Programme 2017/18, we identified that the annual report was included and was due for completion on 14 April 2018. As such, we confirmed that the preparation of the Annual Scrutiny Report 2017/18 was completed on schedule.</p> <p>We obtained the full Council's 24 April 2018 meeting minutes and through review confirmed the report had been submitted to the Council and had been unanimously endorsed by the members, noting that all members of the OSC were also present as members at the full Council meeting.</p> <p>Through review of the annual report, we confirmed that the key objectives of the OSC and of the three sub-panels were provided and that they were aligned with the remit and Terms of References for the groups as within the Constitution. We therefore reviewed the report against these objectives and confirmed that the completion of key objectives had been evidenced within, and that the report referred to the work undertaken by each of the sub panels. For example, through our review of 2017/18 OSC minutes we had noted that there had been two 'Call-in' events that had happened, where OSC members had raised Council decisions for scrutiny and decision. We confirmed that both 'call-in' events had been included in the report and that the outcomes of these had been outlined in the report.</p> <p>Through review of the Council meeting minutes dated 24th April 2018, we could not identify any evidence to confirm the Council had provided the OSC with feedback upon review of the Annual Report, only that the report had been endorsed by members.</p> <p>Through discussion with the Scrutiny Officer we were informed that there is limited feedback obtained from the Council, with most evaluative work being fulfilled internally by the Committee themselves.</p> <p>We noted that the report referred to the Committee's requirement to evaluate their own effectiveness, using the following criteria:</p> <ul style="list-style-type: none"> <li>•Is it (the Committee) effectively holding decision-makers to account?</li> <li>•Is it helping to improve services?</li> <li>•Is it building links between the Council, its partners and the community?</li> <li>•Is it helping to improve the quality of life for local people?</li> <li>•Is it adding value?</li> </ul> <p>Through subsequent review of the report, we identified that an explicit effectiveness review concerning the above criteria has not taken place. Rather, the report refers to the performance of the Committee and Panels through a description of the key work done through the year.</p> <p>However, without this explicit evaluation being performed or feedback being received, either from the Council or internally from the OSC, there is a risk that the functions of the OSC and their sub-panels are not being adequately evaluated. As such, performance-based issues may not be identified and consequently rectified in a timely manner. There is therefore the risk that the Council is not effectively administering their function where appropriate evaluation has not occurred.</p>	<p>As part of the Overview and Scrutiny Committee annual report process, the report will explicitly review the Committee's own effectiveness against the group's objectives, and this will feed into a 'Lessons learnt' action plan that will better enable the Council to review and comment on the report to provide feedback.</p>	31/1/2019	Management action re-assigned to user: Dean Tyler

Appendix 1 Outstanding Medium Rated Agreed Management Actions

Audit Title	Target Date	Person Responsible	Internal Audit Finding	Agreed Management Response	Date of Last Update	Update Detail
HR Policies and Procedures	31/3/2019	Dean Tyler	Through discussion with the OD/HR Lead, we identified that an overarching procedural document was not in place to inform staff of the process for creation, approval, review and communication of policies and procedures (including the consultation process as part of new and reviewed policies and procedures). This can lead to an inconsistent approach being undertaken, leading to the mismanagement of policies and procedures. This was also evident from our sample testing of ten policies and procedures during the review, whereby we noted inconsistencies such as: <ul style="list-style-type: none"> <li>•The Policy Schedule page had not been used for one policy which had been updated after the new Schedule page was introduced (Smart Working Policy and Procedure);</li> <li>•Evidence of approval by the People Services SMT was only retained for one policy; and</li> <li>•There was only evidence of updated/new policy communication to staff for six policies.</li> </ul> If there is an overarching procedural document to inform staff these inconsistencies can be avoided, resulting in a more robust set of up to date informative policies and procedures, enabling staff to effectively carry out their duties.	The Council will formulate an overarching procedural document to inform staff on the processes for the creation, approval, review and communication of all Council policies and procedures. This will include the consultation process as part of new/reviewed policies and procedures.	28/11/2019	Management action re-assigned to user: Dean Tyler
James Elliman Homes (8.19/20)	31/12/2019	Colin Moone	We obtained the SLA in place between the Council and JEH and through review noted that it included the relationship between the two organisations with regards to services provided, charges, required information, use of sub-contractors and notices. In addition to this, we found that the agreement detailed the specific services to be provided by the Council's accounting and finance, asset management, communications, facilities and property and lettings areas. Through further review and discussion with the Service Lead for Governance, we noted that the SLA has not been formally signed by either a representative from the Council or by JEH. We were further advised that a copy of the SLA had been signed, however this could not be located. If the SLA is not formally signed off by both representatives of the Council and James Elliman Homes and retained, there is an increased likelihood that the SLA may not be perceived as binding, thus leading to potential issues in the provision of SBC staff for JEH.	The chair of the JEH Board will ensure that the SBC / JEH SLA is formally signed by authorised representatives from each body. This will also be regularly reviewed, with progress against agreed actions also presented.	21/2/2020	This action will be completed by 28th Feb 2020
Management of Housing Stock	31/3/2017	Karen Lewis	We reviewed the Tenancy Strategy and Policy 2013-2018, accessible via the Council's website, and confirmed that this covered in sufficient detail the areas required by the Act. However, we noted that it still made reference to the Sustainable Community Strategy and the Corporate Plan, which have since been replaced by the Five Year Plan, and the Slough demographic and housing context data referred to within the document was from 2012.	The Tenancy Strategy and Policy will be reviewed and updated to ensure it is aligned to the strategic priorities set out within the Five Year Plan. The strategy will then be issued to CMT and Cabinet for approval, and subject to the required consultation. Once finalised, it will be updated on the Council website and then reviewed annually thereafter.	13/2/2020	This will be completed by December 2020
Neighbourhood ASB Enforcement	31/10/2017	Ian Blake	Through discussion with two of the Enforcement Team Leaders, we identified that monthly supervisions were not being held monthly. There is therefore the risk that cases may not be appropriately responded to without regular oversight from Team Leaders. Through review with the Tenancy Team Leaders, we confirmed existence of a system control within Capita requiring Team Leaders to review cases at monthly intervals. However, following review of the ASB Policy, Team Leaders must ensure that, as part of this review, consistent application of the policy is monitored, and non-compliance flagged for corrective action.	Team Leaders will ensure that ASB cases are reviewed monthly, and following review and approval, and subsequent dissemination of the ASB Policy, that consistent application of the policy is monitored.	22/1/2020	email to Ian Blake
Purchasing Cards	31/3/2018	Sushil Thobhani	We discussed the lack of update with the Head of Procurement who stated that Procurement are reliant on Finance for reports on expenditure from Agresso, and the lack of oversight and communication of responsibilities for this process. This has meant that the Council have not been publishing expenditure on purchase cards. The code requires that Local authorities must publish details of every transaction on a Government Purchasing Cards and therefore could have an impact on the perceived transparency of the organisation if up to date data on expenditure is not available.	As part of the Councils Transparency code, the Council will publish expenditure on purchase cards, broken down by merchant, on its public internet site.	30/1/2020	DMT - Barry to send info to CP to publish on intranet to complete action by 31st March 2020
SUR	31/1/2019	Stephen Gibson	Approval of Plans As identified as part of finding 3, we identified that JV Partner meetings are not occurring as the membership of the two would be overlapping. The JV partners who can approve draft indicative plans would be present at the Business Board meetings. We were advised by the General Manager (SUR) that in addition to the approved minutes, where decisions of approval are made, a decision note is signed and agreed by the JV Partners. We requested the decision notes associated to the approval of Draft Indicative SDPs/ CPPs and Draft Formal SDPs/ CPPs and were advised that these could not be obtained at the date of review as the formal Board minutes are located with the company secretary and are in archive due to building works at the PSPs office. In the absence of decision notes, we reviewed the latest governance tracker dated 31 August 2018 and confirmed that each of the projects had been approved by the Business Board. However, without the decision note, we cannot confirm the accuracy of the Governance Tracker, nor can we confirm whether the appropriate individuals had approved the plans. As such, we cannot provide assurance that JV Partners had approved the plans in line with the Partnership Agreement. If plans are not approved in line with the Partnership Agreement, there is a risk that inadequate scrutiny and oversight has taken place in the planning of SUR schemes.	The Council will seek assurance that the plans have been approved by JV Partner members prior to the planning of projects. SUR will create a shared drive (restricted to relevant personnel) to enable access to legal documentation.	19/2/2020	Management action re-assigned to user: Stephen Gibson

Appendix 1 Outstanding Medium Rated Agreed Management Actions

Audit Title	Target Date	Person Responsible	Internal Audit Finding	Agreed Management Response	Date of Last Update	Update Detail
SUR	31/12/2018	Stephen Gibson	<p>We obtained the most recent three available meeting minutes of the BB dated March 2018, May 2018 and July 2018. We reviewed to confirm compliance against the terms set out within the partnership agreement. Through our review, we confirmed the Board have met in line with their required quarterly meeting frequency.</p> <p>We additionally confirmed that they hold a consistent discussion aligning to the delegation policy with specific reference to:</p> <ul style="list-style-type: none"> <li>•Governance;</li> <li>•Board approvals;</li> <li>•Development Manager's report enabling oversight of ongoing projects;</li> <li>•Community Benefits;</li> <li>•Financial planning and reporting;</li> <li>•Commercial site developments; and</li> <li>•Risk management.</li> </ul> <p>We noted, however the required quorum has not been met. More specifically;</p> <ul style="list-style-type: none"> <li>•In March 2018, one Council representative was present and two PSP representatives;</li> <li>•In May 2018, only one Council and PSP representative was present; and</li> <li>•In July 2018, one Council representative was present and two PSP representatives.</li> </ul> <p>Through review of the Partnership Agreement, for meetings to be quorate, two Council representatives and two PSP Representatives, one of whom shall be the Chair (or his alternate) must be present.</p> <p>We were advised by the General Manager (SUR) that this was due to staff unavailability. As part of finding 4, we identified that the membership of the SUR Board is obtaining ample notice of the meetings with calendar invites distributed in January 2018 for the meetings outlined above. As such, we can discredit this as a cause of the meeting attendance.</p> <p>The General Manger advised by not meeting due to the attendance not being quorate, the operational capacity of the SUR may be hindered (for example by delaying approval for STPs and CPPs).</p> <p>However, if the Business Board meetings are not quorate, there is a risk that collective oversight is not sought through the Business Board's decision making and approval processes. Additionally, the Board are making decisions without appropriate authority given that the required attendance is not achieved.</p> <p>We also identified a lack of continuity of membership with amendments to personnel noted at the January, May and July 2018 meetings. Whilst we note that staff turnover and required changes to the roles of members on the Business Board is necessary, the continuity of long term members should be considered when appointing future representatives.</p>	The Board will ensure that at least two representatives from each Partner will attend Business Board meetings.	19/2/2020	Management action re-assigned to user: Stephen Gibson



**APPENDIX 2**

<b>Audit Title</b>	<b>Person Responsible</b>	<b>Agreed Management Response</b>	<b>Date of Last Update</b>	<b>Update Detail</b>
Regulatory Services – Cash Handling Arrangements (5.19/20)	Sushil Thobhani	The Council will ensure that the 'Money Laundering' training module is updated to include the processes and procedures expected in instances of potential money laundering activities.	19/2/2020	Progress reviewed at CMT Action will be implemented by 31st March 2020

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**AUDIT AND CORPORATE GOVERNANCE COMMITTEE**  
**WORK PROGRAMME 2020/2021**

Meeting Date
30 July 2020
<ul style="list-style-type: none"><li>• Exception Reporting to Overview &amp; Scrutiny Committee</li><li>• Schedule of Activity – Code of Conduct Complaints</li><li>• Local Government and Social Care Ombudsman - Complaints, Findings &amp; Recommendations</li><li>• Audit and Risk Management Update Q1 2020/21</li><li>• Internal Audit Progress Report Q1 2020/21</li></ul>

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**MEMBERS' ATTENDANCE RECORD 2019/20**  
**AUDIT AND CORPORATE GOVERNANCE COMMITTEE**

<b>COUNCILLOR</b>	<b>30/07/19</b>	<b>19/09/19</b>	<b>09/12/19</b>	<b>05/03/19</b>
Akram	P	Ap	P	
Ali	P	P* (left 7.15pm)	P	
D Parmar	P	P	P	
S Parmar	P	P	P	
Plenty	P	P	P	
Sabah	P	P	P	
Wright	P* (from 6.36pm)	P	P	
<b>CO-OPTED INDEPENDENT MEMBERS</b>				
Iqbal Zafar	P	P	P	
Alan Sunderland	P	P	P	

P = Present for whole meeting  
 Ap = Apologies given

P\* = Present for part of meeting  
 Ab = Absent, no apologies given

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