

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit and Corporate Governance Committee

DATE: 11th January 2017

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WARD(S): ALL

PART I **FOR COMMENT & CONSIDERATION**

INTERNAL AUDIT UPDATE – QUARTER 2 2016-2017

1. **Purpose of Report**

The purpose of this report is to report to members on the progress against the 2016/17 Internal Audit Plan up to Quarter 2.

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

That the Audit & Corporate Governance Committee comment on and note the report.

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

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

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

The report indirectly supports all of the strategic priorities and cross cutting themes.

The maintenance of excellent governance within the Council to ensure that it is efficient, effective and economic in everything it does is achieved through the improvement of corporate governance and democracy by ensuring effective management practice is in place.

The report helps achieve the corporate objectives by detailing how the Council is delivering the Council's budget in line with the approved budget.

4. **Other Implications**

(a) Financial

There are no direct financial implications of this report, however failure to implement actions raised could have an impact on the Council's ability to achieve its financial objectives.

(b) Risk Management

This report is concerned with the risk management and other governance arrangements of the Council

(c) Human Rights Act and Other Legal Implications

There are no human rights issues arising from this report

(d) Equalities Impact Assessment

There are no equality issues arising from this report

5. **Supporting Information**

- 5.1 The Council have finalised the following ten reports relating to the 2015/16 plan since the previous Audit and Corporate Governance Committee meeting.
- 5.2 The IT Business Continuity and Disaster Recovery, Income and Debtors, Asset Register and Treasury Management audits resulted in only 'Partial Assurance' and the Follow Up report demonstrated that only 'Little' progress had been made in implementing previous recommendations.
- 5.3 The opinions and numbers of recommendations have been reported previously for these reports as part of RSM's Internal Audit Annual Report.
- Treasury Management – Partial Assurance
 - Income and Debtors – Partial Assurance
 - IT Business Continuity and Disaster Recovery - Partial Assurance
 - Asset Register – Partial Assurance
 - Follow Up – Little Progress
 - Five Year Plan Outcomes – Reasonable Assurance
 - Rent Accounts – Reasonable Assurance
 - Governance – Reasonable Assurance
 - IT Strategy – Reasonable Assurance
 - Khalsa Primary School - Reasonable Assurance
- 5.4 2016/17 Internal Audit Plan
- The Council have finalised eight reports relating to the 2016/17 plan since the previous Audit and Corporate Governance Committee meeting. These are in the following areas:
- Business Continuity – No Assurance
 - Budgetary Control and Financial Reporting – Partial Assurance

- Budget Setting – Reasonable Assurance
- School Financial Value Standard – Reasonable Assurance
- Agresso: Transfer of Balances – Partial Assurance
- Voids – No Assurance
- Information Governance – No Assurance
- Cippenham Nursery School – Substantial Assurance

5.5 Five of these reports; Information Governance, Voids, Budgetary Control, Agresso: Transfer of Balances and Business Continuity resulted in negative assurance opinions.

5.6 The rest of this report summarises the results of our work to date with the 2016/17 plan and highlights the key actions identified for the audits where partial or no assurance was provided.

6. **Comments of Other Committees**

N/A.

7. **Conclusion**

That Members note the progress made against the 2016/17 Internal Audit Plan upto Quarter 2.

8. **Appendices Attached**

Internal Audit Progress Report

9. **Background Papers**

None