



# SLOUGH BOROUGH COUNCIL

Internal Audit Strategy 2022/23

Presented at the Audit and Corporate Governance Committee meetings of: 1 March 2022 and 28 July 2022

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

## EXECUTIVE SUMMARY

In preparing our Internal Audit Plan for 2022/23 we have worked with Officers and the Audit and Corporate Governance Committee (ACGC) to produce an audit programme which remains mindful of the continuing developments and challenges around Covid-19, the Council's financial position and the Council's improvement and recovery planning position. The draft 2022/23 plan was presented for consideration by the Committee in March 2022 and was further updated and refined following feedback at that meeting and a subsequent meeting with the Director of Finance and the Interim Financial Advisor. We will continue to hold regular meetings with Officers during the year, to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in these ever-changing circumstances and in consideration of the challenges facing the Council. Specifically, we have monthly meetings with the S151 Officer and quarterly meetings with the Monitoring Officer, and we will also stay in regular contact with audit sponsors to ensure the timing and coverage of the planned audits remains fit for purpose as the Councils recovery and renewal plan progresses. We also attend and provide regular updates to the Risk and Audit Board on our work programme.

The key points to note from our plan are:



**2022/23 Internal Audit priorities:** Internal audit activity for 2022/23 is based on analysing your corporate objectives, risk profile and Corporate Risk Register as well as other factors affecting you in the year ahead. It should however be noted that the Council did not have any Directorate risk registers in place at the time of drafting the plan, so we have used the Corporate risk register and further informed this with discussions with a range of stakeholders. For example, we have also met with a number of Executive Directors, the Finance Director and Monitoring Officer and the lead commissioner (Finance) and the External Auditor to discuss our approach to considering internal audit priorities. The approach includes changes within the sector, horizon scanning across the Local Authority Chief Internal Auditor network and reflecting on a number of the key challenges facing the Council.

Our detailed draft plan for 2022/23 is included at Section 2, but includes risk based / driven coverage (linked to your Corporate Risk Register where relevant) of the following areas: **Workforce Recruitment and Retention, Budget Setting and Control, Medium Term Financial Strategy (MTFS), the Adult Social Care Transformation Plan, Corporate Health and Safety, Cyber Security, Children Missing Education, Temporary Accommodation and IT Business Continuity.**



**Level of Resource:** Level of Resource: We will continue to utilise our core internal audit team to deliver our plan of work and they will continue to be supported by the use of specialists where appropriate, for example Data Analytics, Contract Management, Cyber Security and wider Technology reviews, Risk Management specialists etc.

We will continue using technology when undertaking operational audits in 2022/23. This will strengthen our sampling, increasing the level of assurance provided. Please refer to Section 2 for further detail on the nature of the reviews proposed.

It should be noted that we have removed a number of the initially scheduled reviews from the draft 2022/23 internal audit plan presented to the March 2022 Committee following discussions with the Director of Finance and Interim Financial Advisor. We appreciate that the Council is faced with a very challenged and unprecedented financial position and therefore the full range of reviews initially included in the draft plan for 2022/23 will not be delivered. Please see below re reliance on other sources of assurance to support our year end opinion.



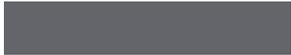
**Reliance on Other Sources of Assurance:** RSM will need to rely on other sources of assurance to inform the year end opinion on risk management, governance and internal control in 2022/23 given the reduction in the number of audits being delivered in 2022/23. For example, we would like to review and use the SBC externally commissioned Procurement / Contract Management internal audit review. We may also need to review other assurance provider(s) reports and consider using these to support and inform our year end opinion for 22/23.



**Core Assurance:** The core assurance reviews for the 2022/23 audit plan includes reviews of: Risk Management, the Key Financial Systems (such as Accounts Payable / Accounts Receivable / Payroll / Rent Accounts / Treasury Management / General Ledger) and Key Revenues and Benefits systems (Council Tax, Business Rates and Housing Benefits). A number of these reviews received a negative assurance opinion in 2021/22 (and prior years) and we will agree the best way to approach these reviews with the Director of Finance (for example, some will include data analytics, some may require a follow up and others will be subject to a full re-audit). The approach to the review will largely depend on the progress made by management to implement previous management actions.



**'Agile' approach:** Our approach to working with you has always been one where we will respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery; keeping you informed of these changes in our progress papers to the ACGC during the year. For 2022/23, we recognise that this plan will be subject to an ongoing agile review and that the areas of coverage will change depending on the Council's risk profile and priority areas of coverage. To ensure that any changes are communicated appropriately to the ACGC and Corporate Leadership Team (CLT), we will be holding regular meetings with the Monitoring Officer and the S151 Officer.



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# 1. YOUR INTERNAL AUDIT PLAN 2022/23

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 in 2021/22 and consider that we cannot place full reliance on the Corporate Risk Register to inform the internal audit strategy. In the absence of Directorate risk registers we have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the CLT, key officers and the ACGC. The Commissioners have also received a copy of the draft plan and will provide feedback as appropriate.

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 2022/23

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2022/23. The table details the strategic risks that we have linked our coverage to 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.

However, we appreciate that the Council is still developing its risk management framework, does not currently use sources of assurance to inform strategic risks and controls, does not currently use departmental risk registers and has a significant number of actions and recommendations to address from various reports (CIPFA, DLUHC, External Consultants etc). We have some assignments designed to provide assurance or advisory input around specific risks, the strategy also includes time for tracking the implementation of agreed management actions and an audit management allocation.

Audit Title (Directorate)	Proposed Coverage (including link to risk title / consequence where appropriate)	Rationale for coverage	Est Timing & (ACGC)
<b>Risk Based Assurance – Split by current directorates</b>			
<b>People (Children)</b>			
Children Missing Education (CME)	As part of the 2021/22 Internal Audit Plan, a 'minimal' assurance opinion had been provided in relation to the Attendance Service for CME. Significant issues were identified around case management and closure resulting in examples of the Council potentially not complying with their statutory duties. The purpose of this review will be to identify what changes have been made within the Attendance Service following our previous review and allow the Council to take assurance over the area.  <b>Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspections</b>	Linked to strategic risk 21/22 Negative opinion	Q1 (July 2022)
<b>People (Adults)</b>			
Adult Social Care Transformation Plan	At the request of the Executive Director - People (Adults), we will undertake a review, and considering the significant savings target associated with this plan, we propose to undertake a review to allow the Council to take assurance over the following key controls listed within the Council's Corporate Risk Register: <ul style="list-style-type: none"> <li>• Adult Social Care Business Case and implementation plans</li> <li>• Adult Social care Transformation Board</li> <li>• Tracking of actions and savings</li> <li>• Support and challenge from People Too consultant partners</li> </ul> <b>Risk 1: Delivery of the Adults Social Care (ASC) Transformation Programme</b>	Linked to strategic risk Requested by Director	Q2 (September 2022)

Audit Title (Directorate)	Proposed Coverage (including link to risk title / consequence where appropriate)	Rationale for coverage	Est Timing & (ACGC)
<b>Place and Community</b>			
Temporary Accommodation	<p>Following a 'minimal' assurance opinion provided in 2021/22, and negative opinions provided in this area since 2018/19 we will undertake a full review of the area to provide assurance that actions have been implemented to improve the robustness of the control framework in place 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 to allow the council to take assurance that they are not in breach of statutory responsibilities.</p> <p><b>Risk 3: Temporary Accommodation</b></p>	<p>Linked to strategic risk Requested by Director 21/22 negative opinion</p>	<p>Q3 (December 2022)</p>
<b>Finance and Resources</b>			
Budget Setting and Budgetary Control	<p>There has been a continued reduction to the Council's budget exacerbated by the COVID-19 pandemic and subsequent external reviews by DLUHC, CIPFA and the Council's Interim Finance Team. In addition, risks in relation to changes in personnel and the approach to budget setting and management with a significant number of vacancies and interim staff means the Council should seek assurance that the correct controls are now in place.</p> <p>The audit will review the effectiveness of arrangements in place for setting the budget for 22/23 and the systems in place to ensure effective budgetary control arrangements are in place.</p> <p><b>Risk 5: Financial sustainability, accounting, processes, commercial and other matters</b></p>	<p>Linked to strategic risk Requested by Director Deferred from 21/22</p>	<p>Q1 (September 2022)</p>
Medium Term Financial Strategy	<p>This review was initially deferred into 22/23 at the request of the Council due to ongoing work to address deficiencies in the accounts process.</p> <p>The Council must:</p> <ul style="list-style-type: none"> <li>• Set a balanced budget each year;</li> <li>• Ensure it is financially sustainable in the medium term; and</li> <li>• Maintain adequate reserves.</li> </ul> <p>The MTFS brings together all known factors affecting the Council's financial position and its financial sustainability into one process.</p>	<p>Linked to strategic risk Requested by Director Deferred from 21/22</p>	<p>Q1 (September 2022)</p>

Audit Title (Directorate)	Proposed Coverage (including link to risk title / consequence where appropriate)	Rationale for coverage	Est Timing & (ACGC)
	<p>We will undertake a review of the Council's MTFS to understand whether the underlying assumptions are based on robust plans.</p> <p><b>Risk 5: Financial sustainability, accounting, processes, commercial and other matters</b></p>		
Corporate Health and Safety	<p>Following 'partial' (negative) assurance opinions in 2019/20 and 2020/21 (2021/22 review to be completed) and being a key risk on the Council's Strategic Risk Register, 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> <p><b>Risk 6: The Council does not take adequate mitigations to reduce the risk of injury or death from incidents within the Council</b></p>	Linked to strategic risk 21/22 negative opinion	Q4 (March 2023)
Workforce Recruitment and Retention	<p>This is a key risk area highlighted in the Council's Corporate Risk Register and has the potential to impact a number of the other documented strategic risks. The audit will be scoped with the relevant sponsor but could include:</p> <ul style="list-style-type: none"> <li>• Reporting of vacancy rates to CLT and other committees</li> <li>• Use of the apprenticeship programmes to help 'grow your own'</li> <li>• Whether effective performance management and appraisal processes are in place</li> <li>• Recruitment and retention policies and compliance with these</li> <li>• Timeliness of the recruitment process (ie notification of leavers, advert, interview, through to offer)</li> <li>• Retention initiatives and compliance with these</li> </ul> <p><b>Risk 10: Service delivery risk due to workforce recruitment and retention issues</b></p>	Linked to strategic risk	Q2 (December 2022)
Cyber Essentials	<p>Coverage requested from IT Business Development Manager (in the absence of Head of IT) following on from the advisory reviews completed in 2020/21 and 2021/22 where some significant issues have been identified.</p> <p>Our audit would allow the Council to understand whether a robust control framework in relation to cyber security has been put in place.</p>	Linked to strategic risk Requested by lead in IT	Q4 (March 2023)

Audit Title (Directorate)	Proposed Coverage (including link to risk title / consequence where appropriate)	Rationale for coverage	Est Timing & (ACGC)
	<p>We would utilise our Technology Risk Assurance team and the exact scope will be agreed with the Director of Finance and IT officers within the Council.</p> <p><b>Risk 12: Cyber Security</b></p> <p><b>Risk 13: Information Governance and GDPR</b></p>	<p>21/22 negative opinion</p>	
IT Business Continuity	<p>As part of the advisory 2021/22 review around IT Business Continuity, significant issues / gaps were identified within the existing control framework, resulting in one 'high and six 'medium' priority actions being agreed. Most notably, issues were identified around the content of both the IT Disaster Recovery and Business Continuity Plans. The audit will seek to identify actions to taken to address these issues.</p> <p><b>Risk 9: Business Continuity and Emergency Planning</b></p> <p><b>Risk 13: Information Governance and GDPR</b></p> <p><b>Risk 12: Cyber Security</b></p>	<p>Linked to strategic risk  Requested by lead in IT  21/22 negative opinion</p>	<p>Q2 (September 2022)</p>
<b>Core Assurance (split by current directorates)</b>			
<b>Place and Community</b>			
Rent Accounts	<p>The objective of this review is to assess rent accounting function and its ability to collect rental income. As part of the 2021/22 review, a 'partial' assurance opinion was provided, owing to significant issues around the receipt of rental income and the completion of stock reconciliations. Our audit will also seek to assess progress made in this area.</p>	<p>Requested by Director  21/22 negative opinion</p>	<p>Q2 (September 2022)</p>
Rent Arrears Recovery	<p>As part of this audit, we will review the controls in place to ensure rent arrears are effectively recovered, minimising the risk to the Council of not achieving their rent collection targets. This review will also assess the progress in addressing actions from the 2021/22 audit, where a 'partial' assurance opinion was provided.</p>	<p>Requested by Director  21/22 negative opinion</p>	<p>Q2 (September 2022)</p>
Assets	<p>We will assess the accuracy and recording of asset acquisitions and disposals as well as the management over the Council's Asset Register and other asset records. This review will also assess the progress in addressing actions from the 2021/22 audit, where a 'partial' assurance opinion was provided.</p>	<p>Linked to strategic risk</p>	<p>Q3 (December 2022)</p>

Audit Title (Directorate)	Proposed Coverage (including link to risk title / consequence where appropriate)	Rationale for coverage	Est Timing & (ACGC)
	<p>We will also seek to understand what if any coverage is required in relation to the Councils asset disposal programme.</p> <p><b>Risk 4: Disposal of Assets</b></p>	<p>Requested by Director</p> <p>21/22 negative opinion</p>	
Strategic Housing Management	<p>With changes to the structure of the Housing service, the Council may need to obtain assurance that its housing stock is being managed appropriately. As a result, we will undertake a review of the function to establish how the housing stock (c6000 properties) and the wider service is being managed. The exact nature of the scope will be agreed with the Executive Director for Place and Communities.</p> <p><b>Risk 4: Disposal of Assets</b></p>	<p>Linked to strategic risk</p> <p>Requested by Director</p>	<p>Q4 (March 2023)</p>
<b>Finance and Resources</b>			
Debtors Management	<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> <p><b>Risk 4 – Disposal of Assets</b></p> <p><b>Risk 5: Financial Sustainability</b></p> <p><b>Risk 8 – Recovery and renewal plan</b></p>	<p>Linked to strategic risks</p> <p>Requested by Director</p> <p>21/22 various negative opinions</p>	<p>Q3 (Dec 2022 / March 2023)</p>
General Ledger			
Creditors			
Payroll			
Council Tax			
Business Rates			
Treasury Management			
Capital Expenditure			
Housing Benefits			
Whistleblowing	<p>Following an advisory review in 2018/19, and ‘partial assurance’ opinions in 2020/21 and 2021/22, 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. We will also cover the actions raised as part of the previous review.</p>	<p>Requested by Monitoring Officer</p> <p>21/22 negative opinion</p>	<p>Q3 (December 2022)</p>

Audit Title (Directorate)	Proposed Coverage (including link to risk title / consequence where appropriate)	Rationale for coverage	Est Timing & (ACGC)
Risk Management	<p>Following a 'partial' assurance opinion in 21/22 and the significant changes in the processes for managing risk, this review will 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 departmental level risk registers which have now been developed.</p> <p><b>Cross cutting - Strategic Risks 1 - 15</b></p>	<p>Drives strategic risks</p> <p>Requested by Director</p> <p>21/22 negative opinion</p>	<p>Q2 (September 2022)</p>
Payroll and HR Interface	<p>With the Council introducing a new Payroll and HR interface within Agresso, we will review the implementation and governance processes to ensure that data is appropriately migrated and sufficient training and guidance is in place to aid in the use of the new system. As part of this, we will look at on-going reconciliation control processes to make sure the systems don't get out of sync.</p>	<p>Changes to existing system</p>	<p>Q3 (December 2022)</p>
<b>Other Internal Audit Activity</b>			
Follow Up	<p>We will conduct two follow up audits on a six monthly basis to provide assurance that agreed actions have been implemented and that there is sufficient evidence to demonstrate their implementation.</p> <p><b>Cross cutting - Strategic Risks 1 - 15</b></p>	<p>Linked to strategic risk</p> <p>21/22 negative opinion</p>	<p>Q2 and Q4 (September 2022 and March 2023)</p>
Management Meeting Attendance	<p>This will include attendance at all meetings (Directorate / Department meetings, CLT, Risk and Audit Board, Governance meetings, ad-hoc meetings)</p>	<p>N/A</p>	<p>N/A</p>
Management	<p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual Planning meetings and draft strategy</li> <li>• Preparation for, and attendance at, ACGC</li> <li>• Attending LG Chief Auditors Network</li> <li>• Regular liaison and progress updates</li> <li>• Meetings with Chief Executive, S151 Officer, Monitoring Officer, Chair of Audit and Corporate Governance</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual Head of Internal Audit opinion and IA Charter</li> <li>• 2<sup>nd</sup> partner review process</li> </ul>	<p>N/A</p>	<p>N/A</p>

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.

**Further areas of potential coverage not included in the 22/23 plan above (Sector issues and Horizon Scanning / previous years coverage):**

Please see below some additional areas that could be considered for inclusion in an internal audit strategy. None of these areas were specifically identified as priority areas of coverage for 2022/23 following our discussions with Executive Directors, however a number of areas were suggested as potential areas in a 3 year strategy or are areas that we believe could be considered and as part of the horizon scanning carried out by RSM and the Chief Internal Auditors network. However, we have stopped short of including these in a new 3 year strategy as we agreed with the Executive to produce a detailed one year plan, with areas of potential coverage with future years, and then subsequently to develop a new 3 year strategy for 2023/24 – 2025/26.

<b>People (Adults)</b>	Strategic Risk Ref
Adult Social Care (ASC) - Care Practice and Quality Assurance	1
ASC - Practice and CMHT	1
ASC - Financial Assessments and Charging	1
ASC Budget Management	1
ASC caseload management	1
ASC workforce planning	1
Social care placements and monitoring	1
Care Homes - Quality of Care	1
Care Homes - Deferred payments	1
Care Homes - Placement Process	1
Continuing Health Care Commissioning and Procurement	1
ASC - Data and performance information	1
<b>People (Childrens)</b>	
PFI Contract – Schools	5
Children Social Care (CSC) - Budget management	5

Child Safety (focus on social care assessments)	
CSC Caseload management	
CSC residential contract management	
CSC Recruitment and Retention	
SEND (Special Educational Needs & Disability) * Compliance with Time Targets * Forward plans and anticipated needs * Partnership working	11
SEND Funding	11
Dedicated Schools Grant	8, 11
<b>Place and Community</b>	
Gas Servicing	6
Planned and Responsive Maintenance	
Planning - Local Plan	8
Housing White Paper	
Governance of the Housing Delivery Action Plan	
Asset Disposals	4
Homelessness	
Houses of Multiple Occupation	
New Homes Bonus Scheme	
Planning Control	
Allocations	
Local Government Transparency Code	
Property Services	

<b>Finance and Resources</b>	
Recovery and Renewal plan	8
Insurance Service	5
Elections	7
IT Education and Awareness	12
Policies and Procedures	5
Savings Plans	5
Commercialisation	5
Investment Projects	5, 8
Income Collection - Debt Collection Management and use of Enforcement Agents	5
Workforce – Appraisals	10, 15
Workforce – Equality and Diversity	10, 15
Workforce – Wellbeing	10, 15
Workforce - Absence Management	10, 15
Workforce - Organisational Culture	10, 15
Contract Management - Everyone Active	
Capital Projects – Stoke Wharf	
Data Quality and Performance Management (KPIs)	
<b>Other</b>	
Counter Fraud Service	
ESG (Environmental, Social, and Governance) Maturity Assessment	5,10,15
Supply Chains and third party risk (incl Modern Slavery Act compliance)	

Domestic Violence - Strategy, Communications and awareness processes	
Domestic Violence - Multi Agency referral and Partnership Working	

As reported each year since 2019/20, RSM Internal Audit cannot review this area as RSM Consultants are assisting the Council in the Operational delivery of Procurement activity. As has been reported to the AC and S151 Officers for the previous 4 years, an independent internal audit review of Procurement services could be commissioned separately of RSM.

## 2.1 Working with other assurance providers

The ACGC 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 UK Risk Assurance Services LLP. The team will be led by Daniel Harris as your Head of Internal Audit, supported by Mark Jones (National Head of Internal Audit, 2<sup>nd</sup> Partner) Anna O’Keeffe as your Senior Manager and Fiona Ho as your Manager.

## Core team

The delivery of the 2022/23 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, Risk Management specialists, 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 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM ‘generally conforms\* to the requirements of the IIA Standards’ and that ‘RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards’.

\* The rating of ‘generally conforms’ is the highest rating that can be achieved, in line with the IIA’s EQA assessment model.

## Conflicts of interest

We continue to deliver operational support to the Council in relation to the Procurement Function. We also supply some software solutions to help the Council manage their policy management and risk capture although we note that these are not currently being used by the Council. All of this work is 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 will continue to keep the Section 151 Officer sighted and informed throughout the year of potential conflicts and how these have been considered and managed.

## APPENDIX B: INTERNAL AUDIT STRATEGY 2022/23

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 and the Executive summary above.

		Internal Audit coverage - Third Line of Assurance					
Assurance Provided:		current (21/22) Strategic Risk Register Ref:	2018/19	2019/20	2020/21	2021/22	2022/23
	Red - Minimal Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory / AUP						
<b>Audit Area (split by current directorates)</b>							
<b>People (Adults)</b>							
Adult Social Care - Management of Income / Financial Assessments and Charging	1						
Adult Social Care - Transformation Programme	1						✓
Adult Education Service (OFSTED Inspection)							
<b>People (Childrens)</b>							
Children Missing Education	11						✓
Schools		✓	✓	✓	✓	✓	
Children's Centres							
SC First	15					✓	
<b>Place and Community</b>							
Strategic Housing Management							✓
HRA							
Housing Benefits	5						✓
Regulatory Services (Cash Handling Arrangements)							
Council Buy Backs							

Social Lettings Team						
Temporary Accommodation Strategy	3					✓
Slough Urban Renewal (SUR)	14					
DSO (refuse and recycling, fleet etc) (*Note, this was being covered by RSM Specialists in 2020/21 but work stopped at Council request)						
Matrix	5					✓
Leasehold Service Charges						✓
Contract Management – Osbornes (Repairs, Maintenance, Investment Housing Contract, including statutory safety checks, ie lifts, legionella etc)	5					✓
Contract Management – Everyone Active (Leisure Contract)*	5					
Contract Management – Bouygues (Facilities Mgmt)	5					
Fire Safety	6					
Planning Performance Agreements (PPAs)						
Planning Applications Response Times						
Rent Accounts	5					✓
Rent Arrears Recovery	5					✓
Assets	4, 5					✓
Section 106						
Allotment Charges						
Major Infrastructure Projects (LEP)						
<b>Finance and Resources</b>						
Capital Projects – Britwell GP Hub						✓
Corporate Health and Safety	6					✓
Conflicts of Interest						
Safety Advisory Group (SAG)	6					
Supplier Duplicate Payments	5					
Business Continuity and Emergency Planning	9					

Whistleblowing						✓
Contract Procedure Rules						
Budget Setting and Budgetary Control	5					✓
Medium Term Financial Strategy (MTFS)	5					✓
Workforce Recruitment and Retention	10					✓
Cyber Security and Cyber Risk	12				✓	✓
GDPR	13				✓	
IT Business Continuity	9, 12					✓
Data Security and Protection Toolkit (previously Information Governance)	12, 13					
Procurement *	5		*	*	*	*
Subsidiary Companies Governance	5, 14				✓	
Transformation Plan	1, 8			✓		
Business Rates	5				✓	✓
Council Tax	5					✓
Treasury Management	5				✓	✓
General Ledger	5					✓
Debtors	5					✓
Payroll	5, 10					✓
Capital Expenditure	5					✓
Creditors	5					✓
Assurance Map	All					
Risk Management	All					✓
Governance						
Governance - Overview and Scrutiny	5					
Governance - James Elliman Homes	14					

Governance – Sub Committee Effectiveness						
Agresso HR - Self-Service						
Freedom of Information						
Cash Collection & Management	13					
Payroll and HR Interface						✓
Grant audits	5	✓	✓	✓	✓	
Follow Up	All	✓	✓	✓	✓	✓

\* As reported each year since 2019/20, RSM Internal Audit cannot review this area as RSM Consultants are assisting the Council in the Operational delivery of Procurement activity. As has been reported to the AC and S151 Officers for the previous 4 years, an independent internal audit review of Procurement services could be commissioned separately of RSM.

Internal Audit Charter – please note, to allow focus on the proposed coverage for 2022/23, we have not included the Internal Audit Charter in this version of our plan (The IA Charter was previously approved by the ACGC in March 2022).

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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 UK 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 UK 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.

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

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