

Notice of Meeting

Governance & Audit Committee

Councillor Karim (Chair),

Councillor O'Regan (Vice-Chair),

Councillors Allen, Ejaz, Haffegge, Neil, Robertson and Zahuruddin

Wednesday 21 June 2023, 7.30 pm

Council Chamber - Time Square, Market Street, Bracknell, RG12

1JD



Agenda

All councillors at this meeting have adopted the Mayor's Charter which fosters constructive and respectful debate.

Item	Description	Page
1.	Apologies for Absence	
	To receive apologies for absence and to note the attendance of any substitute members.	
2.	Declarations of Interest	
	<p>Members are asked to declare any disclosable pecuniary or affected interests in respect of any matter to be considered at this meeting.</p> <p>Any Member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Democratic Services Officer in attendance that they are withdrawing as they have such an interest. If the Disclosable Pecuniary Interest is not entered on the register of Members interests the Monitoring Officer must be notified of the interest within 28 days.</p> <p>Any Member with an affected Interest in a matter must disclose the interest to the meeting. There is no requirement to withdraw from the meeting when the interest is only an affected interest, but the Monitoring Officer should be notified of the interest, if not previously notified of it, within 28 days of the meeting.</p>	
3.	Minutes of previous meeting	3 - 10
	To approve as a correct record the minutes of the meetings of the Committee held on 22 March 2023 and the Annual Meeting on 24 May 2023.	
4.	Urgent Items of Business	
	Any other items which, pursuant to Section 100B(4)(b) of the Local Government Act 1972, the Chairman decides are urgent.	

EMERGENCY EVACUATION INSTRUCTIONS

If you hear the alarm, leave the building immediately. Follow the green signs. Use the stairs not the lifts. Do not re-enter the building until told to do so.

5.	External Audit: Audit Progress Report	11 - 12
	To advise Members of the progress in completing the audit of the 2020/21 and 2021/22 financial statements. Reporting: Arthur Parker, Andrew Brittain	
6.	Internal Audit Annual Assurance Report 2022/23	13 - 46
	To deliver an annual internal audit opinion. This is timed to inform review of the Annual Governance Statement (AGS). Reporting: Sally Hendrick	

Sound recording, photographing, filming and use of social media is permitted. Please contact Lizzie Rich, 01344 352253, lizzie.rich@bracknell-forest.gov.uk, so that any special arrangements can be made.

Published: 13 June 2023

EMERGENCY EVACUATION INSTRUCTIONS

If you hear the alarm, leave the building immediately. Follow the green signs. Use the stairs not the lifts. Do not re-enter the building until told to do so.

**GOVERNANCE & AUDIT COMMITTEE
22 MARCH 2023
7.30 - 8.56 PM**



Present:

Councillors Allen (Chair) Brossard, Gbadebo, Mrs Hayes MBE, Heydon, Leake and Parker

Apologies for absence were received from:

Councillor Wade

29. Declarations of Interest

There were no declarations of interest.

30. Minutes of previous meeting

RESOLVED that the minutes of the meeting of the committee held on the 25 January 2023 be approved as a correct record.

31. Urgent Items of Business

There were no urgent items of business.

32. Internal Audit Update

The Committee received and considered the Internal Audit Update.

This report summarised the activities of Internal Audit for the period April to February 2022 drawing together progress on the Annual Internal Audit Plan, risk management and other activities carried out by Internal Audit.

Between April 2022 and 28 February 2023, 7 grant audits and 23 reports/memos were finalised, 2 reports/memos were issued in draft awaiting management responses, 1 was in draft awaiting quality review and 16 audits were work in progress. Comparative figures from the same point at the previous year had been included within the report and the outcomes from those Audits. Since the report had been published further reports had been issued on the Open Learning Centre, Debt Management, Street Lighting and one of the School Fallout reports as well as having certified another grant. None of these reports had a partial opinion.

There were no new significant findings to report since the last meeting in January 2023.

The resources available for internal audit had been affected during 2022/23 with recruitment of the internal audit apprentices being delayed and a permanent senior auditor left the Council on 2 January 2023. Therefore, there had been a delay in audits throughout the year, but the team were hoping to catch up on some of these audits in the final quarter with many audits currenting in progress.

In the plan there had been 67 audits scheduled for the year. The Team has 35 audits in final and draft out and 16 still in progress. Several audits had been deferred or were no longer relevant to undertake such as recording of decisions where separate work had been undertaken by the Borough Solicitor, so this audit hadn't been required. A detailed summary of this could be circulated to the Committee if they wished.

As a result of the update provided, and as a result of the Committee's comments and questions, the following points were made:

- The SARS audit had been asked by management to be pushed back as new procedures had been introduced and they wanted those to bed in before an audit was undertaken.
- IR35 Audit was originally in the plan, but it was unclear what was required.
- The issues with the Amazon Card had since been addressed so that audit could be picked back up.
- The IT audits were on hold and would be revisited at a later date.
- PPR was deferred as new processes were being put in place.
- Larchwood hadn't been undertaken due to capacity within the Audit Team.
- The Parenting Assessment Audit had been deferred at the request of the Assistant Director.
- The second housing benefit audit had been cancelled so that there wasn't two undertaken in the same year due to a previous audit being deferred.
- Homelessness hadn't been undertaken as Housing Allocations were already being audited and it would have been too much pressure on the team.
- Domiciliary Care had been deferred due to the Team capacity.
- The pupil referral unit audit had been pushed back at the request of the Assistant Director to December 2023.
- One school had been academized so wouldn't require an audit anymore.
- The apprenticeships within the team had been in post since November 2022 and had had a positive impact. It was hoped that they would be brought to the next meeting to meet the Committee.
- It was planned that the plan for the next year would be more flexible going forward to allow for changes.
- The Audit Team were hoping to recruit a Principal Auditor with leadings towards IT Audits and Information Governance Audits so that external audit resources weren't relied on.
- An IT Audit needs assessment would be undertaken to see what audits were required to see where the key areas of audit were.
- The 16 audits in progress would go against the data for this year. These audits were very near completion.
- Endorsement from the Committee was sought for departments to complete the Audit Recommendation tracker.

The Committee noted the update on progress on the Internal Audit Plan for 2022/23.

33. **Internal Audit Plan for 2023/24**

The Committee received and considered the Internal Audit Plan 2023/24.

The purpose of the report was to set out the underlying principles applied in the Internal Audit planning process.

The plan had been developed through discussions with management, IT auditors and risk register reviewed across the Council. The risk register was currently in a state of

flux, being reviewed by CMT and there would be a new Council Plan following the Elections in May. The plan was not set in stone and was reviewed on a regular basis throughout the year, with changes made as appropriate.

The priorities of the plan and the audits would be agreed with the Chief Executive.

Following the Committees comments and questions, the following points were made:

- Data quality work could be undertaken on the information the Council produced as part of the Climate Change Action Plan.
- A Section 113 agreement was in place with Wokingham Borough Council, and they sold audit services to several authorities.
- IT Audit resource was bought externally.
- The IT Audit contract was coming to the end of the contract period. There had been issues towards the end of the contract.
- An audit of policies and procedures had been undertaken on security cameras around the borough – a follow up would be undertaken.
- Essential audits had to be undertaken as the requirement of the grant they were linked too and were mandatory.
- There were challenges around gathering the information required for the Public Sector Internal Audit Standards (PSIAS) external quality assessment which was undertaken every 5 years. Following the review, it was confirmed that the Council fully conformed.
- The 3 school audits would be undertaken in Quarter 1. There was still hangover from Covid where Audit were unable to visit schools.

RESOLVED that the Internal Audit Plan for 2023/24 was approved.

34. **Recording of Officer Executive Decisions**

The Committee received a report asking them to review the existing arrangements for the recording of Officer Executive decisions.

The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 stipulated that a decision be recorded as soon as reasonably practicable after a decision has been taken.

Whilst the requirement had been straightforward to comply with in terms of Executive and Executive Member decisions, (which Democratic Services retained oversight) the recording of officer Executive decisions had been more challenging due to a lack of consistency in approach. The requirement applied whether or not the decision is a key decision with numerous executive decisions being undertaken by officers on a daily basis and a large number of these were administrative. A line therefore needed to be drawn as to what type of executive decision should be recorded as it could result in an administrative nightmare for all officer executive decisions to be recorded.

The Department of Communities and Local Government ('DCLG') published guidance in 2012 which provided that it was not intended that administrative and operational decisions were to be recorded.

Clarification had previously been sought by CMT over issues such as the continuing viability of this £10k threshold criteria, whether expenditure already agreed in the budget needed to be recorded and whether the requirement applied to Contract Standing Order Waivers. CMT tasked the Borough Solicitor to review the thresholds with a view to reporting to Governance and Audit Committee as to what may be

more appropriate today in the light of experience. As a result, the Borough Solicitor has undertaken a desktop analysis of the criteria applied across a handful of other local authorities and the results of that analysis were included in Annex A with the proposed amendments detailed at 5.8 in the report.

As a result of the Committees comments and questions, the following points were made:

- Cumulative spend was considered under contract standard orders and was not required for Executive Decisions.
- Under contract standard orders there was a requirement to ensure spend was aggregated.
- It was important that preferential treatment was not given to providers.
- It had been introduced in the criteria that Any Executive decision taken contrary to legal advice and that any Executive decision which conflicts with the Council's Budget and Policy Framework.
- There was not a criterion to search by value on the website.
- 20 -25 decisions were recorded per year.
- There were no issues with the arrangements being too much work.
- It was expected that there would be more decisions recorded as awareness would be better communicated.
- The requirement would be communicated and reinforced to officers following the Committees decision.
- The communication plan hadn't yet been decided but it had been thought there would be a session at the Senior Leadership group and the process detailed on the Councils intranet pages.
- There were concerns with how the wording around the amount was written, and it was requested that this be worded as a one off spend.
- Any cool off would have gone through a previous Executive decision.
- There were concerns about the £25,000 figure being too high, and that £20,000 would have been a better figure.
- Asset of Community Value were recorded under transparency; therefore this was deleting duplication of work.

Following the Committees debate, it was proposed and agreed that the criteria detailed within the report be amended at Point 1 and 2 with the value to be reduced from £25,000 to £20,000.

Therefore, the two points of the criteria would be:

1 - Any Executive decision arising directly from a constitutional delegation under Part 2 Section 6 involving expenditure or savings in excess of £20,000.

2. Any Executive decision which is taken in exercise of an express delegation made to an officer by the Executive, an Executive Committee or an individual Executive Member involving expenditure or savings in excess of £20,000

RESOLVED that the Governance & Audit Committee approve the changes to the existing criteria for recording Officer Executive Decisions set out in paragraph 5.8 with the above amendments at point 1 and 2.

CHAIRMAN

This page is intentionally left blank

GOVERNANCE & AUDIT COMMITTEE
24 MAY 2023
8.36 - 8.38 PM



Present:

Councillors Karim (Chair), O'Regan (Vice-Chair), Allen, Ejaz, Haffegge, Neil, Robertson and Zahuruddin

1. **Election of Chair**

RESOLVED that Councillor Karim be elected Chair of the Governance & Audit Committee for the municipal year 2023-24.

2. **Appointment of Vice-Chair**

RESOLVED that Councillor O'Regan be appointed Vice-Chair of the Governance & Audit Committee for the municipal year 2023-24.

3. **Appointment of Code of Conduct Panels - Sub Committees of Governance and Audit Committee**

RESOLVED that the Code of Conduct Panels be confirmed as a sub-committee as follows:

Code of Conduct Panel

Sub Committee of Governance & Audit Committee

Any three councillors drawn from the membership of the Governance & Audit Committee (including substitutes) based on availability, plus one co-opted independent member or parish/town council representative drawn from a pool based on availability.

Independent Co-opted Members Pool

(for complaints concerning Borough councillors)

Vacancy - Independent Co-opted Member of Governance & Audit Committee

Khan Juna

Vacancy

Parish/Town Council Representatives

(for complaints concerning Parish / Town Cllrs)

Cllr TBA – Binfield Parish Council

Cllr Keen – Bracknell Town Council

Independent Persons

Heather Quillish

(Four year term of office from November 2022 until November 2026)

Vacancy (reserve)

CHAIRMAN

This page is intentionally left blank

TO: GOVERNANCE AND AUDIT COMMITTEE
21 June 2023

EXTERNAL AUDIT: AUDIT PROGRESS REPORT
(Executive Director: Resources)

1 PURPOSE OF REPORT

- 1.1 This report advises Members of the progress in completing the audit of the 2020/21 and 2021/22 financial statements.

2 SUPPORTING INFORMATION

2.1 Financial Statements for 2020/21

- 2.1.1 In accordance with the Accounts and Audit Regulations 2015 (as amended by the Accounts and Audit (Amendment) Regulations 2021), draft accounts were required to be signed by the 31 July 2021 and audited by the 30 September 2021. The Executive Director: Resources signed the draft 2020/21 Statement of Accounts on 28 May 2021. The accounts were then made available on the Council's website.

- 2.1.2 It was not possible to meet the 30 September deadline due to delays in the completion of the audit of Royal County of Berkshire Pension Fund by Deloitte LLP. A revised Assurance Letter has now been received by our external auditors Ernst and Young (EY) which will enable the audit to be finalised

- 2.1.3 Andrew Brittain, an Associate Partner at EY, will give a verbal update at the meeting on the latest position.

2.2 Financial Statements for 2021/22

- 2.2.1 In accordance with the Accounts and Audit Regulations 2015 (as amended by the Accounts and Audit (Amendment) Regulations 2022), draft accounts were required to be signed by the 31 July 2022 and audited by the 30 November 2022. The Executive Director: Resources signed the draft 2021/22 Statement of Accounts on 22 June 2022.

- 2.2.2 The audit of RBWM's 2021/22 accounts, both main and pension fund, is not expected to commence until summer 2023. Without assurances on the pension fund this Council's audit cannot be completed. In addition to this, there are a number of areas of audit EY still needs to complete on Bracknell Forest's accounts. These outstanding areas are scheduled to be audited in July and August 2023.

Contacts for further information

Stuart McKellar – 01344 352180
Stuart.mckellar@bracknell-forest.gov.uk

Arthur Parker – 01344 352158
Arthur.parker@bracknell-forest.gov.uk

This page is intentionally left blank

TO: GOVERNANCE AND AUDIT COMMITTEE
DATE: 21 JUNE 2023

INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2022/23 **(Head of Audit and Risk Management)**

1.PURPOSE OF REPORT

- 1.1 Under the Public Sector Internal Audit Standards, the Head of Audit is required to deliver an annual internal audit opinion. This is timed to inform review of the Annual Governance Statement (AGS).

2.RECOMMENDATION

- 2.1 The Governance and Audit Committee note the Head of Audit and Risk Management's Annual Report setting out the Head of Internal Audit's Opinion for 2022/23.**

3.REASONS FOR RECOMMENDATION

- 3.1 To support assurances set out in the Annual Governance Statement and ensure compliance with the Public Sector Internal Audit Standards.

4.ALTERNATIVE OPTIONS CONSIDERED

- 4.1 The Committee could choose not to receive the Head of Audit and Risk Management's Annual Report setting out the Head of Internal Audit's Opinion but would then not be aware of the relevant assurances from Internal Audit supporting the Annual Governance Statement and would not be complying with the Public Sector Internal Audit Standards.

5.SUPPORTING INFORMATION

- 5.1 The Council is required under the Accounts and Audit (Amendment)(England) Regulations to "undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control".
- 5.2 The Public Sector Internal Audit Standards applicable to local government require the Head of Internal Audit to provide a written report to those charged with governance timed to support the Annual Governance Statement. This report should include an overall opinion on the adequacy of the control environment, a summary of the work that supports the opinion and a statement on conformance with the Public Sector Internal Audit Standards (PSIAS).
- 5.3 The attached report sets out the Head of Internal Audit's Opinion for 2022/23 summarising the results and conclusions of Internal Audit's work for 2022/23 and a statement on compliance with PSIAS. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. This opinion can, therefore, only provide reasonable and not absolute assurance based on the work undertaken and areas audited.

- 5.4 In addition, a formal independent external assessment of compliance with mandatory Public Sector Internal Audit Standards has been completed as set out in appendix 3 which has concluded we are fully compliant.

6.ADVISE FROM STATUTORY OFFICERS

6.1 Executive Director: Resources

There are no financial implications arising from this report. The work of Internal Audit is key to providing assurance about the effectiveness of the Council's internal control environment.

6.2 Borough Solicitor

The report has helped inform the contents of the Annual Governance Statement prepared by the Borough Solicitor which is included as a separate item on the agenda

6.3 Equalities Impact Assessment

Not applicable.

6.4 Strategic Risk Management Issues

The Head of Internal Audit's Annual Report provides her opinion on the control environment in place at the Council. Internal control is based upon an ongoing process designed to identify and prioritise risks and to evaluate the likelihood of those risks being realised and the impact should they arise. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure altogether.

7 CONSULTATION

- 7.1 Not applicable.

Contact for further information

Sally Hendrick – 01344 352092
Sally.hendrick@bracknell-forest.gov.uk

Doc. Ref

Accounts and Audit Regulations
Public Sector Internal Audit Standards

BRACKNELL FOREST

HEAD OF AUDIT AND RISK MANAGEMENT'S ANNUAL REPORT

June 2023

Sally Hendrick
Head of Audit and Risk Management
Sally.hendrick@bracknell-forest.gov.uk
01344 352092

1.BACKGROUND

The Council is required under the Accounts and Audit (Amendment) (England) Regulations to “undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.”

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide a written report to those charged with governance timed to support the Annual Governance Statement.

2. PURPOSE AND SCOPE OF THE HEAD OF INTERNAL AUDIT'S ANNUAL REPORT

The Head of Internal Audit's annual report

- Includes an opinion on the overall adequacy and effectiveness of the organisation's control environment.
- Discloses any qualifications to that opinion together with the reasons for that qualification.
- Presents a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draws attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement.
- Compares the work actually undertaken with the work that was planned and summarises the performance of the internal audit function against its performance measures and targets; and
- Comments on compliance with Public Sector Internal Audit Standards and communicates the results of the internal audit quality assurance programme.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure altogether. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. This statement and opinion can, therefore, only provide reasonable and not absolute assurance. Internal control is based upon an ongoing process designed to identify and prioritise risks and to evaluate the likelihood of those risks being realised and the impact should they arise.

3. HEAD OF INTERNAL AUDIT OPINION 2022/23 AND KEY HEADLINES

HEAD OF AUDIT AND RISK MANAGEMENT'S OPINION

Based on internal audit work undertaken, the Head of Audit and Risk management is able to confirm that progress on the internal control environment was sustained during 2022/23 and the Head of Audit and Risk Management is able to give a **partial** assurance opinion on the adequacy of the internal control, risk management and governance framework for 2022/23. This opinion is appropriate due to the number of areas of weakness identified in the reviews undertaken during the year, which indicate improvements are still required to reach a sound or satisfactory position across the organisation overall.

CONFORMANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS)

Based on the independent external assessment undertaken in March 2022 and update of the internal assessment in May 2023 as set out in Section 5.1, the Head of Audit and Risk Management can confirm that Bracknell Forest internal audit conforms with PSIAS requirements. The Head of Audit and Risk Management can confirm organisational independence of internal audit activity and absence of impairment to objectivity or independence during 2020/21.

SUMMARY OF 2022/23 AUDIT OUTCOMES

2022/23 TO DATE ASSURANCE LEVELS	NUMBER OF AUDITS	2021/22 ASSURANCE LEVELS	NUMBER OF AUDITS
Good	0	Good	2
Satisfactory	19 (including 5 with major recommendations)	Adequate	17
Partial	7	Partial	11
Inadequate	0	Inadequate	3
No assurance	0	No assurance	0
Total for Audits with an Opinion	26	Total for Audits with an Opinion	33
Memos and reports with Major Recommendations/Observations and no Opinion	12	Memos and reports with Major Recommendation and no Opinion	8
Other Follow Up Memos/ Reports with no Opinion	8	Other Follow Up Memos/ Reports with no Opinion	5
Total Audits	46	Total Audits	48

Grant Certifications/Submissions	8	Grant Certifications	7
Overall Total	54	Overall Total	53

DEFINITIONS FOR ASSURANCE OPINION LEVELS AND RECOMMENDATION PRIORITIES

We categorise our audit opinions according to our assessment of the controls in place and the level of compliance with these controls as set out below. It should be noted that from 1 April 2022 we renamed our second level assurance category from adequate to satisfactory to better reflect the positivity of this level of opinion.

	Good - There is a sound system of internal control designed to achieve the objectives of the system/process and manage the risks to the achievement of objectives and this is being complied with. Recommendations will only be of low priority.
	Satisfactory - there is basically a sound system of control but there are some areas of minor weakness and/or some areas of non-compliance which put the system/process objectives at risk. Recommendations will only be low or moderate in priority.
	Partial - there are areas of weakness and/or non-compliance with control which put the system/process objectives at risk and undermine the system's overall integrity. Recommendations may include major recommendations but could only include critical priority recommendations if mitigated by significant strengths elsewhere.
	Inadequate - controls are weak across a number areas of the control environment and/or not complied with putting the system/process objectives at significant risk. Recommendations will include major and/or critical recommendations.
	None - There is no control framework in place and management is inadequate leaving the system open to risk of significant error or fraud.

We categorise our recommendations according to their level of priority as set out below:

	Critical - Critical and urgent in that failure to address the risk could lead to factors such as significant financial loss, significant fraud, serious safeguarding breach, critical loss of service, critical information loss, failure of major projects, intense political or media scrutiny. Remedial action must be taken immediately.
	Major - failure to address issues identified by the audit could have significant impact such as high financial loss, safeguarding breach, significant disruption to services, major information loss, significant reputational damage or adverse scrutiny by external agencies. Remedial action to be taken urgently.
	Moderate - failure to address issues identified by the audit could lead to moderate risk factors materialising such as medium financial loss, fraud, short term disruption to non-core activities, scrutiny by internal committees, limited reputational damage from unfavourable media coverage. Prompt specific remedial should be taken.
	Low - failure to address issues identified by the audit could lead to low level risks materialising such as minor errors in system operations or processes, minor delays without impact on service or small financial loss. Remedial action is required.

4. INTERNAL CONTROL

4.1 Corporate Management Team Action to Address Significant Control Weaknesses

The Corporate Management Team and Departmental Management Teams (DMTs) are playing a key role in improving the Council's control environment through supporting the introduction of an audit recommendation tracker. This has been developed with the assistance of ICT to provide clearer management information on the status of actions to address significant weaknesses coming out of the audits. All audits from 2019/20 onwards have been uploaded onto the tracker and managers are being encouraged to populate this with updates. Training sessions and guidance notes have been provided to assist managers.

4.2 Delivery of the Internal Audit Plan 2022/23

The resources available for internal audit are finite and not all areas can be covered every year. Therefore, internal audit resources are allocated using a risk-based approach. The Internal Audit Plan for 2022/23 was considered and approved by the Governance and Audit Committee on 23rd March 2022. The delivery of the individual audits in the Internal Audit Plan for 2022/23 was primarily delivered by the in-house Internal Audit team, around one third of the audits were undertaken by Wokingham Borough Council's Internal Audit teams under an agreement under S113 of the Local Government Act 1972 and TIAA Ltd carried out all IT audits. There have been difficulties in recruiting permanent staff and hence the in-house team has been bolstered by the use of a temporary senior auditors over the past 12 months. Two Internal Audit Apprentices were also recruited and joined the team at the end of November 2022.

At the time of writing this report, 32 audits were finalised, 8 grants were certified, 14 audit reports were issued in draft, 1 was issued as a report for discussion awaiting amendment and 1 was work in progress.

4.3 Significant Control Weaknesses

In forming her annual opinion, the Head of Audit and Risk Management is required to comment on the adequacy of the internal control environment, which includes consideration of risk or governance issues and control weaknesses identified. The table below summarises the findings on the audits where significant issues were found during 2022/23:

AUDITS WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED SINCE THE LAST UPDATE IN THE INTERNAL AUDIT 21/22 ANNUAL REPORT		
<ul style="list-style-type: none"> FORESTCARE GENERAL ICT CONTROLS (21/22 AUDIT) 	<p>One major recommendation was raised in relation to service performance monitoring.</p>	<p>ASSURANCE OPINION: PARTIAL</p>
<ul style="list-style-type: none"> SEND (21/22 AUDIT) 	<p>This audit was requested by the by senior management following a change of management within the People Directorate and SEND in Autumn 2021. Four major weaknesses were identified in relation to the tendering process for the home tuition service, in-house tutor safeguarding training and DBS checking, SLA monitoring and applying the requirements of the SLA and controls over IT equipment.</p>	<p>FOUR MAJOR RECOMMENDATIONS ON AN ADVISORY REVIEW HENCE NO OPINION</p>
<ul style="list-style-type: none"> DISABLED FACILITES GRANT 	<p>Three major recommendations were raised relating to proof of identification and residency, verification of passporting benefits and tendering processes.</p>	<p>ASSURANCE OPINION: PARTIAL</p>
<ul style="list-style-type: none"> PERMANENCY PLANNING FOLLOW UP 	<p>One major recommendation raised at the time of the original audit in relation to timeliness of meetings (statutory requirement) has been reiterated as a major recommendation in the follow up audit.</p>	<p>ONE MAJOR RECOMMENDATION ON AN ADVISORY REVIEW HENCE NO OPINION</p>
<ul style="list-style-type: none"> DATA INDICATORS 	<p>Three major recommendations were raised relating to processes for collation and monitoring of data indicators, consistent reporting of data indicators and complete and timely updating of data indicators.</p>	<p>ASSURANCE OPINION: PARTIAL</p>
<ul style="list-style-type: none"> BUSINESS CHANGE SUPPORT COSTS 	<p>The audit was an advisory review where risk observations were raised for management to consider. One major observation was raised around the transparency of project management costs of delivering individual business change projects.</p>	<p>THREE MAJOR RECOMMENDATIONS ON AN ADVISORY REVIEW HENCE NO OPINION</p>

<ul style="list-style-type: none"> ● HOUSING BILLING 	<p>The audit was carried out at the request of the Executive Director: Resources who requested an advisory review of the current arrangements in place for billing and debt management of housing rental income. A major recommendation was raised to should consider the viability of using the housing system, Abrisas system for recording rental income and debt.</p>	<p>ADVISORY REVIEW WITH ONE MAJOR RECOMMENDATION</p>
<ul style="list-style-type: none"> ● COMPLAINTS PROCESS FOLLOW UP 	<p>The follow up audit identified that 2 major recommendations had not been implemented and two majors and had been only partially implemented. One unimplemented moderate recommendation was escalated to major.</p>	<p>FOLLOW UP MEMO WITH FIVE MAJOR RECOMMENDATIONS</p>
<ul style="list-style-type: none"> ● EDS MISCELLANEOUS SPEND 	<p>Two major priority areas were identified relating to the need for supporting information for purchase card transactions and the need for improved control over expenses.</p>	<p>ADVISORY REVIEW WITH TWO MAJOR RECOMMENDATIONS</p>
<ul style="list-style-type: none"> ● OVERVIEW AND SCRUTINY REPORTS PROCESSES 	<p>Three major priority areas were raised relating to scoping of reviews, the audit trail from supporting evidence to report findings and reporting.</p>	<p>ADVISORY REVIEW WITH THREE MAJOR PRIORITY AREAS</p>
<ul style="list-style-type: none"> ● COMMERCIAL PROPERTIES FOLLOW UP 	<p>One major recommendation raised at the last audit had not been addressed. This related to checking rents billed through the accounting system agree to underlying lease agreements</p>	<p>FOLLOW UP MEMO WITH ONE MAJOR RECOMMENDATION</p>
<ul style="list-style-type: none"> ● SERVICES TO SCHOOLS FOLLOW UP 	<p>Two major recommendations have been reiterated relating to the costing basis for each service and the basis for applying overheads.</p>	<p>FOLLOW UP MEMO WITH TWO MAJOR RECOMMENDATIONS</p>

<ul style="list-style-type: none"> ● E+ CARD FOLLOW UP 	One major recommendation re-raised relating to mapping data flows between SmartConnect and interfacing systems.	FOLLOW UP MEMO WITH ONE MAJOR RECOMMENDATION
<ul style="list-style-type: none"> ● DEBT MANAGEMENT 	Whilst raising one major recommendation on aged debt monitoring and pursuit, we have given an overall opinion of satisfactory assurance.	SATISFACTORY OPINION GIVEN OVERALL BUT ONE MAJOR RECOMMENDATION RAISED
<ul style="list-style-type: none"> ● SUPPLIER PAYMENTS 	A satisfactory opinion has been raised for the current audit although a major weakness has been raised around the low level of purchase orders.	SATISFACTORY OPINION GIVEN OVERALL BUT ONE MAJOR RECOMMENDATION RAISED
<ul style="list-style-type: none"> ● COMMUNITY AND CONTINUING EDUCATION 	Whilst one major recommendation has been made in respect of uncertainty around whether procedures are ensuring insurance for hirers is in place, an overall Satisfactory assurance opinion has been given.	SATISFACTORY OPINION GIVEN OVERALL BUT ONE MAJOR RECOMMENDATION RAISED
<ul style="list-style-type: none"> ● APPRENTICESHIP LEVY 	Whilst satisfactory overall, one major recommendation has been raised due to the level of actual and forecast expired apprenticeship levy funds available to the Council to draw down and the need to improve provision of management information to CMT on progress against the scheme	SATISFACTORY OPINION GIVEN OVERALL BUT ONE MAJOR RECOMMENDATION RAISED

SCHOOL AUDITS FOR GOVERNING BODIES WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED		
<ul style="list-style-type: none"> ● SCHOOL I 	Three major recommendations were raised in relation to budget monitoring, purchasing and expenses.	ASSURANCE OPINION: PARTIAL
<ul style="list-style-type: none"> ● SCHOOL M 	One major recommendation was raised due to weaknesses in purchasing procedures.	ASSURANCE OPINION: PARTIAL

● SCHOOL B	One major recommendation raised on private funds relating to the high level of balances, missing data to support £120k transactions in the private funds and whether all due income is being properly moved the school account.	FOLLOW UP MEMO WITH ONE MAJOR RECOMMENDATION
● SCHOOL S	Five major recommendations relating to the purchasing process, payments in advance of need, the procurement card, the School's inventory and the private fund.	ASSURANCE OPINION: PARTIAL
● SCHOOL T	Two major recommendations raised. The first major recommendation is to address governance weaknesses where minutes of FGB meetings are not providing clear record of key decisions. The second major recommendation relates to the segregation of duties i	ASSURANCE OPINION: PARTIAL
● SCHOOL U	Four major recommendations relating to delegated powers for the Headteacher and Deputy Headteacher, the purchasing process, DBS checks for governors and the private fund.	ADVISORY REVIEW WITH FOUR MAJOR RECOMMENDATIONS
● SCHOOL N	One major recommendation to address the timely completion of governor DBS checks.	SATISFACTORY OPINION GIVEN OVERALL BUT ONE MAJOR RECOMMENDATION RAISE

4.4 Follow up of Previous Limited Assurance Opinions

The Internal Audit procedure is for areas with major or critical recommendations to be re-audited in the following year. The table below provides a summary of the latest position. The impact of COVID has limited progress in some cases as well as delaying some re-audits:

2021/22 AUDITS IDENTIFYING SIGNIFICANT ISSUES		
AUDIT	RATING	CURRENT AUDIT STATUS
● Debt Management	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	Re-audited in quarter 4 and satisfactory opinion given but with one major recommendation raised as noted in section 4.3

2021/22 AUDITS IDENTIFYING SIGNIFICANT ISSUES		
AUDIT	RATING	CURRENT AUDIT STATUS
● Supplier Payments	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	Re-audited in quarter 4 and satisfactory opinion given but with one major recommendation raised as noted in section 4.3
● Complaints Process	PARTIAL	Follow up completed in quarter 4 and five major recommendations raised.
● E+Card General & IT Controls	PARTIAL	Follow up completed in quarter 4 and one major recommendation raised.
● Council Tax & Business Rates	PARTIAL	Re-audit in progress
● Tree Services	PARTIAL	To be followed up in quarter 3 of 23/24.
● Larchwood	PARTIAL	To be re-audited in quarter 3 of 23/24.
● Services to Schools	PARTIAL	Follow up completed in quarter 4 and two major recommendations raised as noted in section 4.3
● Permanency Planning	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	Followed up in Q1 of 22/23 and a major recommendation has been re-raised. See section 4.3.
● SEND	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	To be followed up with management in quarter 2 of 23/24
● Supervision (ASC & Mental Health)	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	To be followed up with management in quarter 2 of 23/24
● Agresso IT System Follow Up	FOLLOW UP HENCE NO OPINION BUT MAJOR RECOMMENDATION RAISED	Management update has confirmed this is still outstanding
● Cyber Liability Follow Up	NO OPINION BUT MAJOR OBSERVATION RAISED	To be followed up as part of the gap analysis in 23/24
● Health & Social Care ICT Care System Integration	PARTIAL	To be followed up as part of the gap analysis in 23/24

2021/22 AUDITS IDENTIFYING SIGNIFICANT ISSUES		
AUDIT	RATING	CURRENT AUDIT STATUS
● Forestcare General ICT Controls	PARTIAL	To be followed up as part of the gap analysis in 23/24

2021/22 AUDITS IDENTIFYING SIGNIFICANT ISSUES		
AUDIT	RATING	CURRENT AUDIT STATUS
● School D	INADEQUATE	Audit due to start 26/6/23.
● School B	PARTIAL	Follow up completed and 1 major recommendation raised. See Section 4.3.
● School E	PARTIAL	Audit due to start 14/6/23.
● School H	PARTIAL	Follow up completed and major issues had been addressed.

4.5 Follow up of Audit Recommendations

An audit recommendation tracker is now in place and managers have been asked to populate this with updates on progress made on action to address recommendations raised at the 2020/21 and 2021/22 audits. The results are shown in Appendix 2. This identified that, from feedback from managers, out of 253 recommendations 129 (51%) had been implemented and 57 (23%) were in progress hence 26% had not been started although it should be noted that this includes 30 (12%) recommendations where no update was provided.

5. REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

5.1 Compliance with Public Sector Internal Audit Standards

The Public Sector Internal Audit Standards (PSIAS) came into effect on 1 April 2013. These standards provide a consistent framework for all internal audit services in the public sector across the UK. There is a requirement in the Standards for the Head of Audit and Risk Management to report on conformance with the PSIAS in her annual

report based on the outcome of internal and external assessment of compliance. PSIAS Standard 1312 states that “*External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation...*”

In March 2022 an external assessment of Bracknell Forest Council’s internal audit services was carried out by CIPFA and the conclusion was that the service is fully compliant with Public Sector internal audit standards. One recommendation and two advisory points were raised by CIPFA. An update on actions to address these matters are summarised below:

1. Instigate regular private meetings between the Head of Audit and risk Management and the Chair of the Governance and Audit Committee (Medium priority)		
Agreed Action	Action Responsibility	Update
The Head of Audit and Risk Management will arrange private meetings with the Chair of the Governance and Audit Committee to coincide with the scheduled Committee meetings	Head of Audit and Risk Management	Private meetings have been held with the Chair of the Governance and Audit Committee since July 2022 <u>Complete and ongoing</u>
2. Make greater use of data analytical techniques (Advisory)		
Agreed Action	Action Responsibility	Update
We are due to recruit replacement staff and will undertake further training once they are in post and look to apply this in practice.	Head of Audit and Risk Management	There is currently one vacant post that is due to be re-evaluated prior to recruitment. Further training will be completed once this post is filled. <u>Not yet implemented</u>
3. Consider employing trainee or apprentice auditors (Advisory)		
Agreed Action	Action Responsibility	Update
Now that one of the senior auditor posts has become vacant, we have taken the decision to take on an apprentice and are working with Learning and	Head of Audit and Risk Management	Two Internal Audit Apprentices were recruited and joined the Council

Development to recruit an apprentice to start in September 2022.		at the end of November 2023. <u>Complete</u>
--	--	---

An internal assessment was carried out by the by the Head of Audit and Risk Management in May 2023 which confirmed the Council’s continuing compliance with PSIAS during 2020/21.

5.2 Summary of Internal Audit Performance

	Client Questionnaires		Draft Report Produced within 15 Days of Exit meeting
	Received	Satisfactory	
2022/23	7	86%	63%
2021/22	19	90%	68%

5.3 Feedback from Client Quality Questionnaires

From the limited number of client questionnaires returned for 2022/23, the level of satisfaction was generally positive with only one auditee saying their audits was not satisfactory. In this case the auditee gave an unsatisfactory assessment due to significant delays during the audit and the number of issues requiring clarification at the exit meeting. These points were discussed with the auditor who has since this time left the Council.

5.4 Performance Against Key Indicator

Our key indicator is delivery of draft reports within 15 days of the exit meeting. Continuing resource pressures during 2022/23 have resulted in delays in delivery.

6. EXTERNAL INSPECTIONS

In accordance with Public Sector Internal Audit Standards the Head of Audit and Risk Management is required to consider the outcome of the external inspections and assessments to inform the development and ongoing review of the Internal Audit Plan for the current and future years and assess if there are any issues relating to the control environment which need to be taken into account in drawing up the annual Head of Internal Audit Opinion. The findings of the various assessments

considered when finalising the Head of Internal Audit Opinion for 2022/23 are as follows:

- **Ofsted inspection of Children's Services in June 2022.** Conclusion was that overall effectiveness was outstanding.
- **School Financial Value Standard.** The schools financial value standard (SFVS) is a mandatory requirement for local authority (LA) maintained schools in managing their finances and to give assurance that they have secure financial management in place. Schools are required to complete the checklist every year and arrange for this to be signed by the Chair of Governors. Education Finance were able to confirm that all schools have now submitted this.
- **External Auditors' Annual Audit Letter 2020/21 and 2021/22.** The Annual Audit Letter from the external auditors would generally inform the annual Head of internal Audit Opinion. However, at the time of writing this report, EY have still to produce their final conclusions for 2020/21 and 2021/22 due to delays in Deloitte's audit assessment of the pension fund which and delays in EY's own audit processes.

7. RISK MANAGEMENT

The Strategic Risk Register was reviewed four times by the Strategic Risk Management Group (SRMG), three times by the Corporate Management Team (CMT) and twice by the Governance and Audit Committee in 2022/23. In January 2023 CMT identified the need to undertake a fundamental review of the risks to be included Strategic Risk Register following the pandemic to ensure this still focused on the key risks to the Council's objectives. This review concluded that there are 7 key risks to be included in the Strategic Risk Register and work is ongoing to develop the new Register encompassing these risks.

There is a process for recording and monitoring significant operational risks through directorate risk registers that are reviewed on a quarterly basis and these are used to inform the Strategic Risk Register. Project managers are also required to maintain separate risk registers for all major projects and programmes.

During 2022/23, the programme of updating the Council's business continuity arrangements was further progressed by the shared service for Emergency Planning hosted by West Berkshire Council. At the year end work was still ongoing to develop the corporate Council Business Continuity Plan and prioritise critical functions and IT systems.

8. CORPORATE GOVERNANCE

During 2022/23, the Annual Governance Statement was produced by Legal Services and an action plan was developed to address gaps in weaknesses. The 2022/23 Internal Audit Plan focused on a number of governance areas including data indicators, Overview and Scrutiny reports and complaints processes. A number of major recommendations were raised as set out in section 4.3.

9. FRAUD AND IRREGULARITY

9.1 Benefits Investigations

On 1st December 2014, the Council's Benefit Fraud Investigation Officers transferred to the Single Fraud Investigation Service (SFIS) within the Department for Work and Pensions (DWP) as part of the national government programme of centralising the investigation of welfare benefit fraud. The Welfare Service passes cases of overpayments in excess of £3k and cases where fraud is suspected to SFIS for investigation. Members of the public are directed to contact the DWP directly where fraud is suspected and so SFIS refers further fraud information requests where fraud has been reported from another source. During the period 1 April 2022 to 31 March 2023 there were 31 referrals to SFIS. We have received outcomes for 6 of these cases however these have not resulted in any administration penalties or prosecutions. During the financial year 2021/22 26 cases were referred however in response to the Covid-19 crisis and redeployment of their staff, the DWP suspended all Compliance and Investigation activity from March 2020 which has resulted in a backlog of cases. Compliance activity has since resumed from January 2021 and Investigation activity from approximately September 2021, and we have been notified of 12 outcomes relating to these cases one of which has resulted in an administration penalty.

From 1st April 2014, if a claimant is notified that they have been overpaid Housing Benefit by £250 or more, which must have occurred wholly after 1st October 2012, Bracknell Forest Borough Council has been able to impose a set Civil Penalty of £50 and a Council Tax Penalty of £70. The Civil Penalty applies if benefit is overpaid because the claimant negligently gave incorrect information and didn't take reasonable steps to correct their mistake or failed to tell the Council about a change or failed to give them information without a reasonable excuse. Between 1 April 2022 and 31 March 2023, the service has applied 3 Civil Penalties and 12 Council Tax Penalties.

Since January 2018 the DWP no longer issue mandatory referrals for Real Time Information (RTI) system for Housing Benefit to detect undeclared income. This has been replaced by the Verify Earnings and Pensions (VEP) Alerts service which provides local authorities with the capability to prevent fraud and error arising through real time identification of changes in income. The service provides Alerts to users to prompt them to access the service when there is a change in the claimants or partner's employment or pension. The DWP commenced the roll out to Local Authorities from May 2018 with Bracknell Forest Council using the service from October 2018. Between 1 April 2022 and 31 March 2023, 376 changes of circumstances to Housing Benefit were recorded as actioned due to VEP of

which approximately 65.7% resulted in a decrease to Housing Benefit, and approximately 17.6% resulted in an increase to Housing Benefit.

Since April 2022 all local authorities are required to participate in the DWP Housing Benefit Award Accuracy Initiative (HBAA). Local authorities are required to undertake full case reviews on cases that have been identified by the DWP via a risk model that predicts the probability of a housing benefit case having a change of circumstance. This ensures benefit awards are correct and that those who are entitled receive the right amount. From 1 April 2022 to 31 March 2023, 587 changes of circumstances to Housing Benefit were recorded as actioned due to the service undertaking a HBAA full case review of which approximately 30.8% resulted in a decrease to Housing Benefit, and approximately 14.8% resulted in an increase to Housing Benefit.

9.2 Benefits Investigations Joint Working

The decision was taken to trial a joint investigation with DWP into one suspected benefit fraud. This related to a claimant who was in undeclared employment throughout the period she had been claiming benefit. The Housing Benefit team created an overpayment and the case was referred to Reading Corporate Investigation Team for their investigation help and a joint working case with DWP. The outcome was that the claimant was found to have been overpaid Housing Benefit and Council Tax support and a penalty could be applied in respect of her failure to declare.

This is significant in a number of ways. In addition to stopping further fraudulent benefit for this individual and acting as a deterrent for other potential fraudsters, her admission under caution means that the overpayment is now classed as fraud for recovery purposes and therefore would be outside any debt insolvency measures and an additional penalty amount of over £2,200 which will be recovered through ongoing deductions to benefits before her overpayment as the penalty will be recovered first. In addition, an overpayment arising from a proven fraud is recovered at a higher weekly deduction.

Joint working will now be considered moving forward to determine case by case if this is as an appropriate approach for investigation of suspected fraud. At present, a further investigation for a suspected benefit fraud in excess of £30k is currently being investigated by Reading Corporate investigation team

9.3 Blue Badge Investigations

A business plan to pilot additional £50k funding counter fraud was agreed at the Corporate Management Team on 6 May 2020. Due to COVID, we were not able to progress the pilot as intended and to date the only work undertaken has been in relation to fraud investigations which were severely limited during COVID and a proactive review of the housing waiting list including data matching undertaken by Oxford City Council Fraud Team and previously reported to the Committee.

An exercise on Blue Badges was undertaken by the Reading Corporate Investigation Team with the assistance of the Council's Parking team and the Council's parking enforcement contractor, NSL. This identified a number of cases of misuse of badges and in addition to penalty fines, warning letters have been issued to the users of these badges. Following this exercise, NSL are now raising cases of suspected abuse for investigation.

9.3 Potential Irregularities

An investigation was undertaken by Reading Corporate Investigations Team into a suspected fraudulent application for a Blue Badge which is now going forward for

prosecution. The outcome of this will be reported back to the Governance and Audit Committee.

9.4. National Fraud Initiative

The NFI is a biennial data matching exercise first introduced in 1996 and conducted by the Cabinet Office to assist in the prevention and detection of fraud and error in public bodies. The latest submission was in December 2022. Data used for matching relates to the following areas:

- payroll
- pensions
- trade creditors' payment history and trade creditors' standing data
- housing (current tenants) and right to buy
- housing waiting lists
- housing benefits (provided by the DWP)
- council tax reduction scheme
- council tax (required annually)
- electoral register (required annually)
- transport passes and permits (including residents' parking, blue badges and concessionary travel)
- licences – taxi driver

Matches have now been received for investigation. To date , one case of potential duplicate employment has been identified by NFI and is currently being investigated by both councils affected.

The outcome of the overall NFI exercise will be reported to the Governance and Audit Committee by the Head of Audit and Risk Management following completion of investigations.

2021/22 INTERNAL AUDIT PLAN OUTCOMES NOT PREVIOUSLY REPORTED

*Key indicator- Draft report issued within 15 days of exit meeting

“D”- deferred at management request from 21/22 to 22/23

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendation Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Emergency Duty Service IT Audit	07/03/22	16/06/22	✓		✓					3	5	Final report
Forestcare IT Audit	21/03/22	30/06/22	✓			✓			1	6	1	Final report
DSPT	21/03/22	05/08/22	✓	Not applicable. Review of organisation self-assessment.								Final report
SEND	January 2022	23/06/22	✓	Not applicable, Advisory Memo					4	3		Final memo
School G follow up	June 2022	18/07/22	✓	Not applicable, follow up review.						4		Final memo
School K follow up	June 2022	20/06/22	✓	Not applicable, follow up review.						2		Final memo

32

2022/23 INTERNAL AUDIT PLAN

1.GOVERNANCE

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Data indicators	April 2022	30/06/22	✓			✓			3	4	3	Final report issued
Project management of	7/3/23	27/5/23	✓	N/A Advisory report					3	2		Draft report issued

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
O&S reviews and subsequent action plan implementation												
Recording of decisions												Audit cancelled at management request
Complaints Process follow up (partial assurance opinion 2021/22)	13/2/23	10/5/23	✓	Not applicable, follow up review.					5	3	1	Final report issued
CCTV follow up (partial assurance opinion 2021/22)												Audit deferred to Quarter 1 of 23/24
IR-35												Audit deferred to 23/24
SARs												Audit deferred at management request to 2023/24
Grant Certifications Business Covid Support Grants, quarter 1 and quarter 3												Management advised that no audit assurance required on this.
Bus Service Operator	August 2022	27/9/22	✓	N/A – grant certification								Certified
DOH Weight management allocation	February 2023	February 2023	✓	N/A – grant certification								Certification information provided

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Troubled Families – September submission	20/9/22	22/9/22	✓	N/A – grant submission								Audit completed for payment by results submission
Troubled Families – December submission	20/12/22	28/12/22	✓	N/A – grant submission								Audit completed for payment by results submission
Troubled Families – March submission	20/3/23	28/3/23	✓	N/A – grant submission								Audit completed for payment by results submission
Test & Trace Support Payments	July 2022	29/07/22	✓	N/A – grant certification								Certification complete
COMF	July 2022	11/07/22	✓	N/A – grant certification								Certification complete
Universal Drug Treatment	July 2022	27/07/22	✓	N/A – grant certification								Certification complete

2. COUNCIL WIDE

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Amazon Business Card												Audit deferred at management

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
												request. Now scheduled for qtr 1 of 23/24
Debt management	15/1/23	22/3/23	✓		✓				1	3	2	Draft report issued
Income invoicing												Cancelled
Town Centre Maintenance Planning	Late September 2022	11/1/23	✓		✓					1	3	Finalised
Business Continuity	June 2022	30/9/22	X		✓					6	1	Finalised
Housing Billing (NEW audit added at S151 officer request)	September 2022	1/12/22	✓	N/A- Advisory memo with no opinion					1	9	1	Finalised
E+ card IT and general audit follow up	February 2023	21/4/23	X	N/A- Follow up memo with no opinion					1			Final memo issued

3. RESOURCES

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Staff establishment costs (Joint HR and Payroll audit)	3/1/23	15/6/23	X	Not applicable, follow up review							2	Draft memo issued

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Apprenticeship Levy advisory audit	3/10/22	1/12/22	✓		✓				1	5	1	Finalised
Council Tax and Business Rates	20/12/22											Work in progress but based
Supplier payments	20/12/22		✓		✓				1	2	1	Draft report issued

4. IT AUDIT

IT AUDIT	Start Date	Date of Draft Report	Key Indicator Me*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
ICT Supplier Management (Software Product Usage, Licensing and Cloud Services)												Audit cancelled at management request
Intranet Controls	1/12/22	8/2/23	✓		✓					2	2	Finalised
Windows Virtual Desktop Review)												Audit cancelled at management request
Cyber Security – Incident Management and Resilience												Audit cancelled at management request
On-Line payments												Audit cancelled
SharePoint usage	12/9/22	7/2/23	X		✓					7		Final report issued

5. PLACE, PLANNING, AND REGENERATION

AUDIT	Start Date	Date of Draft Report	Key Indicator met	Assurance Level				Recommendation priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Highways Reactive Maintenance												Agreed with management to defer to 23/24
Highways Adoptions	March 2023	23/5/23	✓		✓					3	2	Draft report issued
Tree service - follow up (partial assurance opinion 2021/22)												Deferred to quarter 2 of 23/24t
Street lighting follow up (partial assurance opinion 2019/20)	1/12/22	22/3/23	✓	Not applicable, follow up review								Final Memo Issued
The Look Out	July 2022	26/08/22	✓		✓					4	4	Final Report Issued
Public Health	June 2022	15/9/22	✓		✓					5	2	Final Report Issued

37

6. CHIEF EXECUTIVE'S OFFICE

AUDIT	Start Date	Date of Draft Report	Key Indicator or met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Business change support costs advisory review	June 2022	5/9/22	✓	Not applicable, Advisory Memo					1	2	3	Final memo issued

7. DELIVERY

AUDIT	Start Date	Date of Draft Report	Key Indicator met*	Assurance level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Commercial properties Follow up (partial assurance opinion 2021/22)	11/11/22	18/5/23	X	Not applicable, follow up review					1	2		Draft report issued
PPR follow up brought forward from 21/22												Deferred to Q1 of 23/34 at management request

8. PEOPLE

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance levels				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
EDS misc spend (NEW audit)	1/2/23	21/4/23		Not applicable, Advisory Memo					2	1	1	Draft report issued
Open Learning Centre	9/1/23	21/3/23	X		✓				1	6	2	Final report issued
Services to Schools Follow up	1/12/22	22/5/23	X	Not applicable, follow up review.					2	4		Draft follow up memo issued
SEND targeted reviews												Removed from plan as no longer required
Pupil Referral Unit												Deferred to 23/24

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance levels				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Transition children to adults	1/2/23	6/6/23	X		✓					4	1	Draft report issued
Children's social care placements	1/11/22											Draft report issued for discussion and now being amended
Larchwood follow up												Deferred to 23/24
Permanency planning follow up	July 2022		✓	Not applicable, Advisory Memo					1	2		Final memo issued
Post Leaving Care	April 2022	16/08/22	✓		✓					3	3	Final report issued
Parenting assessments follow up												Management have requested this be deferred to 23/24
Recording of Direct work, including Youth Justice, MAKE Safe and Permanency hub												Cancelled as no longer required
Housing Benefit and Council Tax Reduction	June 2022	05/08/22	✓		✓					1	2	Final report issued
Housing allocations	23/1/23	2/5/23	✓		✓					3		Final report issued
Homelessness	15/5/23											Deferred at management request to 23/24

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance levels				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
												and commenced 15 th May 2023
Disabled Facilities Grants	May 2022	02/08/22	✓			✓			3	12		Final report issued
Transport in CTPLD-advisory piece	July 2022	30/11/22	✓	Not applicable, Advisory Memo						7	1	Final report issued
Domiciliary Care												Deferred to 23/24 and due to start in July 2023
Direct payments-advisory piece on fraud triggers												Proposal for undertaking as a fraudit currently being discussed.

40

9. SCHOOLS

AUDIT	Start Date	Date of Draft Report	Key Indicator Met	Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	Status
School I (reaudit - Ltd 2018/19)	June 2022	20/07/22	✓			✓			3	7		Final report issued
School J follow up	June 2022	05/08/22	✓	N/A follow up review						3		Final report issued
School D (re-audit inadequate 21/22)												Deferred and now starting 14/6/23

AUDIT	Start Date	Date of Draft Report	Key Indicator Met	Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	Status
School B (follow up partial 21/22)	17/2/23	17/5/23	✓	Not applicable, follow up review.					1	1	1	Draft follow up memo issued
School E (follow up partial 21/22)												Deferred to 2023/24 and now starting on 14/6/23
School H (follow up partial 21/22)	17/2/23	22/3/23	✓	Not applicable, follow up review						1		Final memo issued
School R												Deferred at request of school and now starting 6/6/23
School O	7/11/22	16/1/23	X		✓					8	1	Final report issued
School P	17/10/22	9/12/22	X		✓					6	2	Final report issued
School N	28/2/23	26/5/23	X	X	✓				1	7	3	Draft report issued
School T	7/2/23	26/5/23	X			✓			2	5	2	Draft report issued
School M	15/9/22	14/10/22	✓			✓			1	8	2	Final report issued
School S	13/3/23	27/5/23	X			✓			5	6	2	Draft report issued
School U	21/2/22	27/5/23	X	Not applicable, Advisory Memo					4	9	2	Draft advisory report issued
School Q												Audit cancelled as School academised

FOLLOW UP OF AUDITS ON THE RECOMMENDATION TRACKER

2020/21 AUDITS

AUDITS 2020/21	Priority of Recommendations Raised				Priority of Recommendations Implemented as at 12/6/23				Priority of Recommendations In Progress as at 12/6/23			
	Critical	Major	Moderate	Low	Critical	Major	Moderate	Low	Critical	Major	Moderate	Low
COUNCIL WIDE	0	0	2	0	0	0	2	0	0	0	0	0
Purchase Cards												
Officers Expenses	0	0	4	2	0	0	2	0	0	0	0	0
Mileage and Essential Car Users	0	1	3	1	0	0	3	1	0	1	0	0
RESOURCES	0	0	2	1	0	0	2	1	0	0	0	0
Main Accounting												
DELIVERY	0	0	2	2	0	0	2	2	0	0	0	0
Car Parks												
Health and Safety	0	0	5	0	0	0	4	0	0	0	1	0
Security Cameras	0	3	2	0	0	2	1	0	0	1	0	0
ICT Digital Strategy and Strategic Planning	0	0	0	7	0	0	0	5	0	0	0	2
PPR	0	0	4	1	0	0	1	1	0	0	3	0
SANGs (Suitable Alternative Natural Greenspace) Part 1												
Uniform IT System	0	0	0	1	0	0	0	1	0	0	0	0
PEOPLE	0	0	4	1	0	0	4	1	0	0	0	0
Deferred Payments												
Emergency Duty Service	0	0	4	0	0	0	4	0	0	0	0	0
Equipment Spend Advisory Review	0	0	3	0	0	0	1	0	0	0	0	0
Housing Management	0	0	3	1	0	0	3	1	0	0	0	0
Parenting Assessments	0	3	3	0	0	2	1	0	0	0	2	0

Covid Support to Providers	0	0	0	1	0	0	0	0	0	0	0	1
Foster Panel Processes Advisory Review	0	0	0	1	0	0	0	1	0	0	0	0
Foster Panel Compliance	0	0	4	2	0	0	0	0	0	0	0	0
Multi Agency Strategy Reviews	0	0	1	5	0	0	0	4	0	0	1	1
ONE System	0	0	7	3	0	0	0	1	0	0	0	1
TOTAL	0	7	53	29	0	4	30	19	0	2	7	5

2021/22 AUDITS

43

AUDITS 2021/22	Priority of Recommendations Raised				Priority of Recommendations Implemented as at 12/6/23				Priority of Recommendations In Progress as at 12/6/23			
	Critical	Major	Moderate	Low	Critical	Major	Moderate	Low	Critical	Major	Moderate	Low
COUNCIL WIDE E+ Care IT and General Controls	0	2	6	3	0	1	2	0	0	1	1	0
Climate Change	0	1	2	0	0	1	1	0	0	0	0	0
RESOURCES Agresso Follow Up	0	1	0	0	0	0	0	0	0	1	0	0
Reconciliations	0	1	4	2	0	0	2	1	0	0	0	1
DELIVERY Cemetery and Crematorium	0	0	9	1	0	0	7	1	0	0	2	0
Cyber Security Follow Up	0	2	0	2	0	0	0	1	0	2	0	1
Home to School Transport IT System	0	0	2	2	0	0	0	0	0	0	0	0
PPR Tree Services	0	2	4	1	0	1	0	1	0	1	4	0

Building Control and Land Charges	0	0	6	1	0	0	2	1	0	0	4	0
Development Control	0	0	6	1	0	0	4	1	0	0	1	0
S106	0	0	0	5	0	0	0	4	0	0	0	1
SANGs (Suitable Alternative Natural Greenspace) Part 2	0	0	0	1	0	0	0	1	0	0	0	0
PEOPLE Glenfield Mental Health Supported Living	0	0	3	0	0	0	2	0	0	0	1	0
Larchwood	0	3	4	1	0	0	1	1	0	3	3	0
Deputyships and Appointees	0	0	2	3	0	0	1	2	0	0	1	1
Financial Assessments	0	0	7	0	0	0	5	0	0	0	1	0
Homelessness Procurement	0	0	1	3	0	0	1	3	0	0	0	0
Early Years Free Entitlement	0	1	1	2	0	1	1	2	0	0	0	0
Forestcare	0	1	5	4	0	1	2	2	0	0	1	2
Utilisation of SEND Funding	0	4	3	0	0	2	1	0	0	1	1	0
Continuing Health Care	0	0	5	1	0	0	5	1	0	0	0	0
Breakthrough Supported Employment Service Follow Up	0	0	4	1	0	0	0	0	0	0	4	0
Housing Benefit and CTR	0	0	1	2	0	0	0	0	0	0	0	0
Supervision in Adult Social Care	0	2	7	1	0	0	0	0	0	0	0	0
Health and Social Care ICT Connected Care Systems Integration	0	4	5	0	0	2	3	0	0	0	0	0

Forestcare IT System	0	1	5	1	0	1	2	0	0	0	2	0
EDS IT System	0	1	3	4	0	0	0	1	0	0	0	1
DSPT	0	0	0	1	0	0	0	1	0	0	0	0
TOTAL	0	26	95	43	0	10	42	24	0	9	26	7

AUDITS	Priority of Recommendations Raised				Priority of Recommendations Implemented as at 12/6/23				Priority of Recommendations In Progress as at 12/6/23			
	Critical	Major	Moderate	Low	Critical	Major	Moderate	Low	Critical	Major	Moderate	Low
TOTAL 20/21	0	7	53	29	0	4	30	19	0	2	7	5
TOTAL 21/22	0	26	95	43	0	10	42	24	0	9	26	7
OVERALL TOTAL FOR BOTH YEARS	0	33	148	72	0	14	72	43	0	11	33	12

This page is intentionally left blank