Update on Internal Audit Actions (High Risk Only)

Number of High-Risk Recommendation Overdue as at 30 September 2024

Directorate	Year 21/22	Year 22/23	Year 23/24	Total
Finance and Commercial	0	7	2	9
People (Adults)	0	0	0	0
People (Children)	0	0	0	0
Slough Children First	0	0	0	0
Strategy and Improvement	0	1	0	1
Housing, Property and Planning	0	6	1	7
Total	**0**	**14**	**3**	**17**

No High-risk overdue recommendations have been closed in the last month.

Update on Internal Audit Actions (High Risk Only)

Finance and Commercial

Year	Audit	Recommendation	Responsible	Target Date
22/23	Council Tax	The Revenues Manager will undertake a review of current Council Tax arrears cases.	Laverne Belle	30/09/2023
22/23	Housing Benefits	Implement a process whereby will cleanse the data available on accumulated aged debt and look to maximise recovery potential and write off any debt that we consider cannot be recovered.	Baljit Nijjar	30/09/2023
22/23	General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process.	Jasvinder Dalvair	31/03/2023
22/23	General Ledger	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required.	Chris Holme	31/03/2023
22/23	Rent Arrears Recovery – Full Follow Up	An action plan will be put in place and monitored in order to resolve the problems and known issues surrounding the new Housing System.	Andy Jeffs	30/06/2023
22/23	Creditors	Develop an efficient method to output new suppliers	Jasvinder Dalvair	31/10/2023
22/23	Creditors	Undertake a review of all supplier accounts on Agresso and remove any duplicates.	Jasvinder Dalvair	30/09/2023
23/24	Q1 Follow Up	Management will review governance documentation required for the full year 2023/24 and put these in place to ensure clarity on levels of authority and on financial responsibilities and controls.	Ellen Little	30/11/2023
23/24	Travel and Expenses Audit	Budget holders should reconcile monthly P-Card statements and the accounts categorisation for transactions. These then should be returned to Treasury Management in a timely manner.	Chris Holme, Halfield Jackman	31/03/2024

Update on Internal Audit Actions (High Risk Only)

Strategy and Improvement

Year	Audit	Recommendation	Responsible	Target Date
22/23	Follow Up IT Business Continuity and Disaster Recovery	DR Policy The Council will document a Disaster Recovery Policy, independent of the Disaster Recovery Plan.	Stephen Menzies	31/03/2023

Update on Internal Audit Actions (High Risk Only)

Housing, Property and Planning

Year	Audit	Recommendation	Responsible	Target Date
22/23	Temporary Accommodation	The Council will ensure that an up-to-date Housing Strategy and Homelessness Strategy is created.	Lisa Keating	31/10/2023
22/23	Rent Accounts	The Council will complete the stock reconciliations for 2018/19 2019/20, 2020/21, 2021/22 and 2022/23.	Lisa Keating	31/03/2024
22/23	Rent Accounts	The Council will carry out dip sampling of tenancy terminations on a routine basis to ensure that they are processed appropriately.	Lisa Keating	31/03/2024
22/23	Rent Accounts	Ensure that the accounts are set up promptly on the Slough Housing system.	Lisa Keating	31/03/2024
22/23	Rent Accounts	Ensure that the system issues are resolved at the earliest to make the system workable, so that it can support the various functions carried out for housing rents.	Lisa Keating	31/03/2024
22/23	Rent Accounts	The Tenancy Commencement and Sign-Up Policy will be reviewed and updated, including the removal of out-of-date references and processes. This review will also incorporate any significant amendments made to the Fact Sheets.	Lisa Keating	31/03/2024
23/24	Admissions, School Places and Attendance	The Childrens Risk Register should be updated to include the risks related to the School Places Strategy 2023-27.	Sabi Hothi	31/03/2024

Update on Internal Audit Actions (Medium and Low Risk)

Number of Medium and Low Risk Recommendation Overdue as at 30 September 2024

Directorate	Year 21/22	Year 22/23	Year 23/24	Total
Finance and Commercial	7	24	14 (10)	45 (41)
People (Adults)	0	0	1	1
People (Children)	13	0	4 (5)	17 (18)
Slough Children First	0	0	0	0
Strategy and Improvement	3 (4)	7 (8)	3	13 (15)
Housing, Property and Planning	18	9	1	28
Monitoring Officer, Democratic and Electoral Services	0	0	0	0
Council Subsidiary Companies	0	0	0	0
Total	41 (42)	40 (41)	23 (20)	104 (103)

3 Medium / Low risk overdue recommendations have been closed in the last month. Green figures denote changes.
In addition, 4 Medium / Low-risk recommendations have been overdue in the last month. Red figures denote changes.

Update on Internal Audit Actions (Medium & Low Risk Only)

Finance and Commercial

Year	Audit	Recommendation	Responsible	Target Date
23/24	Q1 Follow Up	We will document an annual company reporting timetable that sets out annual activities, deadlines and responsible officers, including expectations for reporting back into the Council.	Ellen Little,	30/11/2023
23/24	Q1 Follow Up	All subsidiary Directors will be subject to the Council's annual appraisal process. Any development points and/or training needs established will be addressed.	Ellen Little,	30/11/2023
23/24	Q1 Follow Up	Each subsidiary SLA will be signed by senior representatives of relevant parties.	Ellen Little,	30/11/2023
23/24	Cash Collection and Management	The Financial Procedure Rules (FPRs) will be formally approved with evidence of this approval retained, the FPRs will then be shared with staff.	Chris Holme,	31/03/2024
23/24	Cash Collection and Management	The Council will ensure that bank reconciliations are reviewed and approved in a timely manner with segregation of duties clearly evidenced.	Jasvinder Dalvair,	31/03/2024
23/24	Council Tax Review	The Council Tax team should prepare a comprehensive roles and responsibilities document for Council Tax related functions and shared with all relevant staff.	Kiran Vasita & Laverne Belle	31/01/2024
23/24	10.23/24 Council Tax Review	A review all current Standard Operating Procedures should be completed annually to ensure they comprehensively cover all relevant tasks within a function.\n\nAdditional SOPs should be prepared to cover gaps in missed processes to holistically capture all Council Tax functions and meet required standards.	Kiran Vasita & Laverne Belle	28/04/2024
23/24	10.23/24 Council Tax Review	Internal Council Tax team communication protocols should be agreed and documented to guide how information/knowledge will be efficiently shared and documented with different teams.	Kiran Vasita & Laverne Belle	31/01/2024

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Update on Internal Audit Actions (Medium & Low Risk Only)

Finance and Commercial (Cont.)

Year	Audit	Recommendation	Responsible	Target Date
23/24	Council Tax Review	Documentation of all Draft Council Tax rates preparation and approval should be obtained, reviewed and archived for future reference.	Kiran Vasita & Laverne Belle	31/03/2024
23/24	Council Tax Review	Key Performance Indicators should be formulated for evaluating Enforcement Agents performance. Minutes/ actions agreed of meetings with Enforcement Agents should be documented	Laverne Belle	28/02/2024
23/24	IT Assets	Ensure that the review date on the SOP cover matches the latest version history. Establish clear document control procedures to manage SOPs effectively, including version control, review cycles, and approval processes.	Rifhat Ahmed	30/09/2024
23/24	IT Assets	Upload relevant IT Asset Management policies and procedures available to Insite to ensure that Council's employees and Business Unit has access to the necessary information. Introduce housekeeping arrangements to ensure that the Insite holds the current versions of policies and procedures. Communicate updates or revisions to SOPs to relevant stakeholders.	Rifhat Ahmed	30/09/2024
23/24	IT Assets	Require Green Machine, the third party involved in asset disposal, to provide the certification, including the IT Asset Tag number that matches the record. Alternatively, IT Asset could record the disposal item details, such as the Make, Model and Serial Number in Astro.	Rifhat Ahmed	30/09/2024
23/24	IT Assets	ICT&D Team will engage with the insurance team to determine whether insurance is appropriate/ feasible.	Alex Cowen	30/09/2024
22/23	General Ledger	The Council will prepare a schedule of Agresso finance system functions/ processes to be documented. Help cards will then be prepared and uploaded to the 'Knowledge Base' section of the Freshdesk page. (Restated from 2021/22	Andy Jeffs	31/03/2023
22/23	General Ledger	Following the completion of all audits, the Council will retrospectively roll-over the periods up to 2022/23. Where there have been significant changes to balances or reported information, relevant staff and Council Members will be made aware of this and the MTFS updated accordingly. (Restated from 2021/22) Management Update January 2023 The 2018/19 Accounts audit have now been completed, the subsequent years audits will be on-going during 2023 and unlikely to be completed before March 2024.	Jonathon Ross	31/03/2024

Update on Internal Audit Actions (Medium & Low Risk Only)

Finance and Commercial (Cont.)

Year	Audit	Recommendation	Responsible	Target Date
22/23	Rent Arrears Recovery – Full Follow Up	Consideration will be made for how current and former tenant arrears reports will be produced when the new housing system is fully functional. The use and purpose of these reports will then be considered.	Andy Jeffs,	31/03/2023
22/23	Creditors	We will consolidate the Aged Creditors Manual and new Agresso AP guidance to ensure it includes current processes, systems and staff responsibilities and made available to staff via the AP shared drive.	Jasvinder Dalvair,	31/12/2023
22/23	Creditors	We will develop a payment run checklist to record the completion of each step of preparing and approving a payment run, including payment checks and run approvals.	Jasvinder Dalvair,	30/11/2023
22/23	Creditors	We will review the results of the data analytics testing from the 2022/23 Creditors audit to resolve any transactional issues and take necessary action to improve controls to ensure similar issues do not occur again.	Jasvinder Dalvair,	31/07/2024
22/23	Debtors Management	The Agresso system will be set up to require supporting evidence to be attached to all credit notes prior to credit notes being processed.	Steve Yeo	31/03/2024
22/23	Debtors Management	We will complete a monthly review of aged debtors, identifying any significant debts (by amount or period of time outstanding) and taking action to rectify these. This will include the agreement of a target to measure AR Team performance in recovering debts. This target will be incorporated and reported within the weekly reports.	Jasvinder Dalvair	31/03/2024
22/23	Treasury Management	The Treasury Manual will be reviewed and updated, to ensure contents align to the manual purpose (i.e. treasury principles) and to include a version control.	Chris Holme,	30/09/2023
22/23	Treasury Management	The Financial Accountant (Treasury) will periodically request a copy of the bank mandate and review listed signatories. Reviews will include identifying signatories that are no longer appropriate for removal.	Hallfield Jackman	31/10/2023

Update on Internal Audit Actions (Medium & Low Risk Only)

Finance and Commercial (Cont.)

Year	Audit	Recommendation	Responsible	Target Date
22/23	Treasury Management	The Council will agree, and then define within applicable guidance documents, whether authorisation should be obtained prior to making investments.	Chris Holme,	31/10/2023
22/23	Treasury Management	Following the agreement of the authorisation processes, requests to approve investments and new loans will include reasons for investment / loans and interest rates. Applicable guidance documents will also be updated.	Chris Holme,	31/10/2023
22/23	Treasury Management	The process of notifying and discussing relevant staff of new loan offers prior to entering into agreements will be updated within the 'Treasury Process Notes'. The Council will also consider whether evidence of discussions (and approval) of new loans should be retained, and whether the CHAPS receipts approval process is required.	Chris Holme,	31/10/2023
22/23	Treasury Management	Following the identification of loans due to mature, the Treasury team will reconcile interest payable to broker confirmations to ensure amounts have been correctly calculated.	Chris Holme,	30/09/2023
22/23	Treasury Management	Treasury management reporting to Cabinet will commence, in line with the minimum requirements as per the Financial Procedure Rules.	Chris Holme	31/03/2024
22/23	Treasury Management	The expected content of the monthly treasury management activity reports for the Director of Finance, which will include updated cashflow forecast positions, will be agreed. The arrangements for reviewing and discussing the reports will also be agreed.	Chris Holme	31/12/2023

Update on Internal Audit Actions (Medium & Low Risk Only)

Finance and Commercial (Cont.)

Year	Audit	Recommendation	Responsible	Target Date
22/23	Budget Setting and Budgetary Control	The Council will introduce processes that ensure budget managers and holders are involved in the development and review of local budgets. This may include having managers / holders sign off on budget proposals.	Dave McNamara	31/03/2024
22/23	Budget Setting and Budgetary Control	The Council will introduce processes that ensure budget managers and holders are involved in the allocation of agreed savings (which are supported by robust savings plans) against their local budgets. This may include having group managers / budget holders sign off on the proposed virements which will reduce budgets for the savings required to be delivered.	Dave McNamara	31/03/2024
22/23	Budget Setting and Budgetary Control	Following the agreement and implementation of budget setting and monitoring procedures, the Council will review available guidance and determine whether this is fit for purpose (including whether guidance reflects expectations and is sufficiently detailed).	Dave McNamara	31/12/2023
22/23	Budget Setting and Budgetary Control	The Council will review the skills required of budget managers and holders in light of the agreed processes for budget setting and monitoring, and introduce training as required.	Dave McNamara	31/03/2024
22/23	Rent Accounts	The Council will assign responsibility within Finance for uploading the rental, council tax, business rates and benefits postings to Agresso. This will then be uploaded to the reconciliation's documents on a daily basis for June to September 2021 and then each month thereafter, allowing the reconciliations to be completed.	Andy Jeffs	31/03/2024
22/23	Rent Accounts	Carry out daily reconciliations to ensure that any discrepancies are reviewed and resolved promptly.	Andy Jeffs	31/03/2024
22/23	Capital Expenditure	We will finalise capital expenditure guidance for 2023/24, including adding arrangements for monitoring of capital projects, and make this available to staff.	Chris Holme	31/12/2023
22/23	Capital Expenditure	We will review the capital expenditure identified as part of the audit (transactions 8020041101, 8020041101, 8020041101, 8020036716, 8020038304, 8020038671, 8020038304, 8020039540, 8020039157, 8020039199) to ensure it is valid capital expenditure and has been correctly charged to a capital project from the approved 2022/23 programme. Following this, we will implement permanent controls to prevent and detect the incorrect capitalisation of expenditure.	Chris Holme	31/12/2023

Update on Internal Audit Actions (Medium & Low Risk Only)

Finance and Commercial (Cont.)

Year	Audit	Recommendation	Responsible	Target Date
21/22	Debtors Management	The Council will review all current accounts receivable guidance available to staff, including the manual and Freshdesk help cards. Out of date guidance will be updated, whilst further documents will be prepared where there are gaps in available information.	Andy Jeffs	30/06/2022
21/22	Business Rates	The Council's business rates policies will be reviewed and formally approved, with the updated policies added to the Council business rates webpages	Laverne Belle	31/03/2023
21/22	IA Follow Up Q1	The Council will assess the current training arrangements in place for budget holders and develop a programme of training to ensure that all budget holders are sufficiently skilled/ trained to perform their function	Dave McNamara	30/09/2022
21/22	Asset Register	The Council will complete a review of available guidance and from this produce a comprehensive Procedure Document which documents the processes to be adopted in relation to maintaining the asset register and relevant asset management systems/records as well as guidance around capital expenditure and receipts.	Jonathan Ross	31/12/2022
21/22	Asset Register	Complete a review of the 2020/21 valuations and confirm these agree to the amount noted in the asset register. The Team will also ensure the £nil value assets present in the Asset Register are removed prior to finalising the Statement of Accounts. Working papers relating to calculations will be retained and workings will be subject to independent review	Jonathan Ross	31/03/2023
21/22	Asset Register	Following completion of the ongoing reconciliation between Asset Management, Finance and Legal Records, the Council will introduce a periodic reconciliation process to account for in-year transactions.	Jonathan Ross	31/07/2023
21/22	Asset Register	The Finance Team will develop a means of recording the date of last inspection for each asset. This will be used to ensure that all assets are subject to due inspection. This will be included in the revised guidance noted at MA2 and migration to using the CIPFA system as the key source of asset records	Jonathan Ross	30/04/2023

Update on Internal Audit Actions (Medium & Low Risk Only)

Strategy and Improvement

Year	Audit	Recommendation	Responsible	Target Date
23/24	Follow Up	When requesting that job positions are advertised, managers will be reminded of the requirement for recruitment panel members to complete relevant recruitment and selection training	Adrian Thomson (Recruitment Manager)	31/03/2024
23/24	Matrix –Management of Agency Staff	The Council will establish and document a clear approach to converting workers from agency contracts to permanent employment contracts in order to reduce its agency spend. This approach will be formally agreed and communicated to relevant staff.	Surjit Nagra,	31/07/2024
23/24	Matrix –Management of Agency Staff	The Council will ensure that its new contract for the provision of agency workers includes an agreed mechanism to periodically assess the value for money provided by the contract, to ensure high quality workers are being obtained at competitive rates.	Surjit Nagra,	01/04/2024
22/23	Follow Up IT Business Continuity	IT Business Continuity Plan	Stephen Menzies	31/05/2023
22/23	Follow Up IT Business Continuity	Roles and Responsibilities / Training The Council will outline the key responsibilities of each area of The Incident Hub as part of the IT Business Continuity Plan.	Stephen Menzies	29/12/2023
22/23	Follow Up IT Business Continuity	T DR & BCP Testing, including Testing of Backups	Stephen Menzies	29/12/2023
22/23	Follow Up IT Business Continuity	Business Impact Analysis (BIA)	Stephen Menzies	29/09/2023

Update on Internal Audit Actions (Medium & Low Risk Only)

Strategy and Improvement

Year	Audit	Recommendation	Responsible	Target Date
22/23	14.22/23 Follow Up IT Business Continuity and Disaster Recovery	Applications List The Council will ensure that a central register of all applications is retained with priority of recovery for applications, either individually or by group	Stephen Menzies	29/09/2023
22/23	4.22.23 Workforce recruitment and retention	The content of the Apprenticeship Policy will be reviewed and updated by the Workforce Development Team to ensure this is reflective of current processes and practice.	Shahilla Barok	30/06/2023
22/23	4.22.23 Workforce recruitment and retention	When requesting that job positions are advertised, managers will be reminded of the requirement for recruitment panel members to complete relevant recruitment and selection training.	Gemma Baker,	31/03/2023
21/22	Cyber Essentials	The Council will retain a central register of all shared accounts in use, with the justification for this recorded. This will then be subject to periodic review with a view to remove shared accounts where possible	Stephen Menzies	30/09/2022
21/22	Cyber Essentials	The Council will document a user account access management procedure covering areas.	Stephen Menzies	30/09/2022
21/22	Cyber Essentials	The Council will document an administrator account management policy/procedure covering areas	Stephen Menzies	30/09/2022

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Update on Internal Audit Actions (Medium & Low Risk Only)

Housing, Property and Planning

	Audit	Recommendation	Responsible	Target Date
23/24	Admissions, School Places and Attendance	Guidance on how to maintain and run the Pupil Number Forecasting model should be documented.	Sabi Hothi	30/03/2024
22/23	Temporary Accommodation	The TA Team will design interim measures to ensure that tenants are interacted with through periodic calls to identify any issues with their accommodation (or other related matters).	Jack Dempsey	30/11/2023
22/23	22.22/23 Temporary Accomodation	The Council will develop a diversification strategy to engaging with private rented accommodation providers.	Jack Dempsey	30/11/2023
22/23	Housing Management – Health and Safety (Gas, Electrical and Legionella)	The September 2022 iterations of the Compliance Strategy and safety policies will be uploaded to the Council website. Subsequent iterations will be uploaded to replace these once annual reviews are completed.	Jack Dempsey	31/01/2024
22/23	Housing Management – Health and Safety (Gas, Electrical and Legionella)	Following the resolution of NEC system issues, the Compliance Coordinator will resume with reconciling RAMIS and NEC property records.	Jack Dempsey	31/01/2024
22/23	Housing Management – Health and Safety (GEL)	The Council will introduce additional forward planning for properties with previous access issues for EICRs.	Tony Turnbull	30/09/2023
22/23	Housing Management – Health and Safety (GEL)	The escalation procedure for EICRs will be reviewed and updated, notably to outline the action to be taken following the sending of reminder letters (replacing legal action). The actions in this procedure will then be followed (including the timeliness of actions) where no access is granted to complete EICRs.	Tony Turnbull	30/09/2023
22/23	Rent Accounts	The Council will review the processes in place for the approval of key documents, in light of the level of remote working currently undertaken. An approach will be agreed and shared across the organisation, introducing e-signatures or the use of email trails for approvals.	Neil Euesden	31/03/2024

Update on Internal Audit Actions (Medium & Low Risk Only)

Housing, Property and Planning

Year	Audit	Recommendation	Responsible	Target Date
22/23	Rent Accounts	We will maintain the starters forms for all users. We will ensure that the system will show the date when it was updated and the leaving date for the leaver.	Lisa Keating	31/03/2024
22/23	Rent Accounts	Fact Sheets relating to rent accounts (including mutual exchanges) will be updated to reflect current processes and regulations, and these will be subject to appropriate approval. Target dates and responsible owners for the update of these fact sheets will be documented, and the updated guides will be disseminated to all relevant staff, including the Rent Accounts team.	Lisa Keating	31/03/2024
21/22	21.21/22 Temporary Accomodation	Following completion of the corporate restructure, a new performance mechanism will be developed to reflect the new service. This will include periodic consideration of Temporary Accommodation related performance indicators	Lisa Keating	31/03/2023
21/22	30.21/22 Health and Safety	The Chair of the BCG will issue a reminder to all service areas expected to attend meetings, advising them of the requirement to send a representative. In lieu of this, service areas will submit an update on compliance issues and actions that can be shared at the group in the absence of a representative	Peter Hopkins	31/08/2022
21/22	Follow Up of Previous Management Actions	The Planning Manager will request for an electronic document management system/method to be put in place to securely retain PPA related documentation	Dan Ray	31/10/2022
21/22	RMI Contract Management - Osborne	The Council will implement a checking mechanism to confirm repair target dates set by Osborne align to the timeframes defined within the RMI contract.	Ian Stone	02/06/2022
21/22	RMI Contract Management - Osborne	The internal governance arrangements for the reporting of RMI contract performance will be agreed and include an appropriate level of scrutiny.	Ian Stone	02/06/2022
21/22	Follow Up of Previous Management Actions	Sample checking of retained files will also be carried out by the Group Manager – Planning periodically, with evidence of this maintained.	Dan Ray	05/09/2022
21/22	Follow Up of Previous Management Actions	The Planning Team will add detail to the performance excel spreadsheet on why the EoT had been used for planning applications.	Dan Ray	05/09/2022

Update on Internal Audit Actions (Medium & Low Risk Only)

Housing, Property and Planning

Year	Audit	Recommendation	Responsible	Target Date
21/22	Follow Up of Previous Management Actions -	The Council will update the Recharges Policy and Procedure document to reflect current practice. The document will then be formally approved by an agreed authority. Once approved, the document will be reviewed on an annual basis.	Lisa Keating	30/09/2021
21/22	Leasehold Service Charges	The procedures relating to calculating estimated and actual leasehold charges will be updated to reflect the current corporate structure and current practice, as well as including information on version control.	Lisa Keating	31/03/2023
21/22	Leasehold Service Charges	The Council will establish an accurate and reliable means of identifying costs associated with grounds maintenance and management fees	Carole Maduka	31/12/2022
21/22	Leasehold Service Charges	As part of the annual billing process an exercise will be performed to ensure that all costs incurred relating to leaseholders are billed through service charge	Carole Maduka	31/12/2022
21/22	Follow Up of Previous Management Actions	The Council's Tenancy Management Workbook will be reviewed and updated to include updated fact sheets and next review date. Once approved, this will then be communicated to staff and implemented	Tony Turnbull	30/11/2022
21/22	Leasehold Service Charges	The Council will update the leasehold charges webpage to include comprehensive information around major works and how the Council recharges these costs	Angela Powell	30/09/2022
21/22	Leasehold Service Charges	The Council will establish a mechanism to ensure that the section 20 consultation process, including issuance of section 20 notices, is undertaken prior to capital works being started	Angela Powell	30/09/2022
21/22	RMI Contract Management - Osborne	The Council will implement a process for obtaining feedback from complainants to determine the clarity of responses received and satisfaction with these.	Vikki Swan	30/09/2022
21/22	Follow Up of Previous Management Actions	The Enforcement Policy and FPN Procedure will be revised to ensure they include all areas outlined within DEFRA guidance on Fixed Penalty Notices	Linda Corcoran	30/06/2023
21/22	Follow Up of Previous Management Actions	A clear control framework will be put in place to ensure that in line with guidance, income received from the serving of fixed penalty notices is spent on related functions	Linda Corcoran	30/06/2023
21/22	Follow Up of Previous Management Actions	The Council will develop a formal process to systematically track income due through to collection, receipting and banking. This will include guidance for undertaking regular, formal reconciliations	Linda Corcoran	30/06/2023

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Update on Internal Audit Actions (Medium & Low Risk Only)

People (Adults & Children)

Year	Audit	Recommendation	Responsible	Target Date
23/24	Adult Safeguarding	We will ensure that the audit is conducted on an annual basis and reports and findings are duly shared.	John Binding	31/12/2023
23/24	Schools Audit - Wexham	The School will ensure that the Purchase orders and the Financial approvals are obtained prior to the goods being ordered.	Lawrence Smith	30/09/2023
23/24	Schools Audit - Wexham	The School will ensure that invoices are paid within 30 days of their receipt.	Lawrence Smith	30/09/2023
23/24	Schools Audit - Wexham	The School will maintain a signatories list of all staff that can authorise the invoices.	Lawrence Smith	30/09/2023
23/24	Admissions, School Places and Attendance	The Terms of Reference for the new governance structure should be in place that should include (but not limited to):Clear roles and responsibilities, Policies, practices and procedures, Code of conduct, Relevant risk management mechanisms	Neil Hoskinson,	30/04/2024
21/22	Schools Audit – Priory School	We will ensure that the responsibilities of the Finance and Personnel Committee are consistent between the Committee's terms of reference and the School's Finance Policies and Procedures document. We will also update the Committee's meeting frequency to at least every half term. Following this, the Committee will complete an annual effectiveness review against its responsibilities. Action will be taken to ensure these are met where it is found that any are not being achieved	Harpreet Kalher, Clerk	30/06/2022
21/22	27.21/22 Schools Audit – Priory School	We will define the required number of members for a quorum for meetings of the Governing Body	Harpreet Kalher, Clerk	31/03/2022

Update on Internal Audit Actions (Medium & Low Risk Only)

People (Children)

Year	Audit	Recommendation	Responsible	Target Date
21/22	Schools Audit – Priory School	We will add progress notes to all actions recorded on the Governing Body's action log. Progress notes will be updated at each meeting and record the date of each update	Harpreet Kalher, Clerk	31/03/2022
21/22	Schools Audit – Priory School	We will ensure that all staff are requested to complete a conflict-of-interest declaration. Responses to this will be added to the register	Sarah Moore,	30/06/2022
21/22	Schools Audit – Priory School	We will amend the Finance Policies and Procedures document to include: where a recommendation is made by at least two other Schools, it is recommended, and not required, that two other quotes are obtained to confirm value for money; and a tender waiver process including circumstances when a waiver is appropriate and who must approve waivers.	Sarah Moore,	31/07/2022
21/22	Schools Audit – Priory School	We will document a list of circumstances where purchase orders are not required within the Finance Policies and Procedures document. This will include emergency purchases such as supply teachers.	Sarah Moore,	31/07/2022
21/22	Schools Audit – Priory School	We will ensure that orders for stationary follow the same purchase order approval process as all other purchases	Sarah Moore,	31/03/2022
21/22	Schools Audit – Priory School	We will sign and date purchase orders to indicate approval of the expenditure	Sarah Moore,	31/03/2022
21/22	Schools Audit – Priory School	We will develop asset management and inventory checking processes including ensuring all School assets are documented on an asset register and there is an annual check of high value / 'at risk' assets and inventory against School records. Following this, the school will undertake an independent verification exercise of assets held against the school's register and any discrepancies in the annual inventory check will be reported to the Governing Body	Sarah Moore,	31/08/2022
21/22	Schools Audit – Priory School	We will review the Teacher Appraisal Policy and Appraisal Policy and Procedures for Support Staff to ensure they reflect current guidance and practices. This will include documenting the requirement for staff to sign their appraisal form to indicate agreement of their objectives. Following this, both will be approved by the Governing Body and uploaded to the school's shared drive	Hannah Foster, Headteacher Sarah Moore, Business Manager	31/03/2022

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Update on Internal Audit Actions (Medium & Low Risk Only)

People (Children)

Year	Audit	Recommendation	Responsible	Target Date
21/22	27.21/22 Schools Audit – Priory School	We will ensure that all appraisal forms for the current year are signed by members of staff to indicate acceptance of their targets in their mid-year appraisal. We will also ensure that this is done for all appraisals in the future	Sarah Moore, Business Manager	30/04/2022
21/22	27.21/22 Schools Audit – Priory School	We will complete appraisals for all learning support staff and update the school's tracker to reflect this, and ensure a sufficient process is in place to track and report on appraisal completion rates. We will also update the Appraisal Policy and Procedures for Support Staff to document performance management of Lunchtime Support Staff via termly 1:1s with their line manager.	Sarah Moore, Business Manager	30/04/2022
21/22	27.21/22 Schools Audit – Priory School	We will add the one missing member of staff to the Single Central Record (SCR) and ensure that all employment verification exercises relating to them have been completed. Following this, we will undertake a quarterly reconciliation of all staff on the School's SIMS system to the SCR to ensure all staff have been captured on the SCR	Hannah Foster, Headteacher	31/03/2022