

Notice of Meeting



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Governance Committee

Monday 20th November 2023 at 6.30 pm

in the Council Chamber, Council Offices,
Market Street, Newbury

Note: This meeting can be streamed live here: <https://www.westberks.gov.uk/governanceethicscommitteelive>

Date of despatch of Agenda: Thursday, 9 November 2023

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Sadie Owen on 01635 519052
e-mail: Sadie.Owen1@westberks.gov.uk

Further information and Minutes are also available on the Council's website at www.westberks.gov.uk



WestBerkshire
C O U N C I L

Agenda - Governance Committee to be held on Monday, 20 November 2023 (continued)

- To:** Councillors Erik Pattenden (Chairman), Howard Woollaston (Vice-Chairman), Dominic Boeck, Jeremy Cottam, Iain Cottingham, Owen Jeffery, David Marsh, Christopher Read, Louise Sturgess, Simon Carey, Bill Graham and David Southgate
- Substitutes:** Councillors Anne Budd, Dennis Benneyworth, Carolyne Culver, Paul Dick, Janine Lewis and Stephanie Steevenson
-

Agenda

Part I

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Purpose: under the Public Sector Internal Audit Standards (PSIAS), there is a requirement for councils to have an external assessment of their Internal Audit Service at least once every five years. The assessment is to check to what extent the Internal Audit Service complies with the PSIAS, which are a mandatory requirement. A review was undertaken in June of this year, this report provides members with the outcome of the review.

Sarah Clarke
Service Director: Strategy and Governance

West Berkshire Council is committed to equality of opportunity. We will treat everyone with respect, regardless of race, disability, gender, age, religion or sexual orientation.

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Governance Committee – 20 November 2023

Item 1 – Apologies for absence

Verbal Item

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Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

GOVERNANCE COMMITTEE

MINUTES OF THE MEETING HELD ON MONDAY, 25 SEPTEMBER 2023

Councillors Present: Howard Woollaston (Vice-Chair, in the Chair), Dominic Boeck, Jeremy Cottam, David Marsh, Christopher Read, Louise Sturgess and Bill Graham

Also Present: Simon Carey (Independent Person), Bill Graham (Parish Council Representative) and David Southgate (Parish Council Representative)

Officers Present: Sarah Clarke (Service Director, Strategy & Governance) Julie Gillhespey (Audit Manager), Joseph Holmes (Executive Director - Resources), Gordon Oliver (Principal Democratic Services Officer) and Sadie Owen (Principal Democratic Services Officer)

Also in attendance: David Johnson (External Auditor-Grant Thornton)

Apologies for inability to attend the meeting: Councillor Erik Pattenden, Councillor Iain Cottingham and Councillor Owen Jeffery

1 Apologies

Apologies were received from Councillor's Erick Pattenden, Iain Cottingham and Owen Jeffery.

2 Minutes

Councillor Howard Woollaston requested that the minutes of the special meeting reflect that he was not present due to a conflict of interest.

The Minutes of the meetings held on 26 June 2023 were approved as true and correct records and signed by the Chairman.

3 Declarations of Interest

There were no declarations of interest received.

4 Forward Plan

The Committee considered the Governance Committee Forward Plan (Agenda Item 4).

Julie Gillhespey requested that a report detailing the 'Outcome of the External Assessment of Internal Audit' be added to the November agenda.

Joseph Holmes noted that there would be a Treasury Management Mid-Year Review paper at the November meeting and an Investment and Borrowing Strategy paper at the January meeting.

In response to a query from Councillor David Marsh, it was explained that there was an intention to reconvene the Constitution Review Task Group. Members were requested to nominate candidates for the task group to be approved by Governance Committee at future meeting.

RESOLVED that: the Governance Committee Forward Plan be noted.

5 Monitoring Officer's Annual Report 2022/23 - Conduct and Ethics (C4412)

Sarah Clarke introduced a report (Agenda Item 5), which was due to be presented to Council in October and related to conduct and ethics. It was noted that standards of ethical conduct across the district remained good.

Sarah Clarke reported that in 2022/23 there had been notification of twenty-two complaints which had been a drop of ten from the previous year. It was felt that generally there was no overall pattern to the complaints, but that social media appeared in many, which was not something that was unique to West Berkshire.

It was recognised that there was a need for officers ensure better communication with the parties involved in a complaint once a matter was referred for investigation.

Councillor Staphanie Steevenson referred to page 22 of the agenda pack and queried why there were still three 'outcome awaited' cases for the years 2019/20 and 2020/21. Sarah Clarke clarified that there were currently no outstanding complaint investigations or outcomes awaited and would correct the report prior to referring it to Council.

Councillor Dominic Boeck suggested that there were 62 town and parish councils, rather than the 56 referred to at section 5.15 of the report. Sarah Clarke suggested that it was because parish meetings did not have elected members, and so different rules would apply. Councillor Boeck suggested that there were seven parish meetings and consequently the figures remained incorrect.

Councillor David Marsh queried whether it was acceptable for complaints to be received from anywhere, particularly outside West Berkshire. Sarah Clarke commented that under the Localism Act 2011, the Council was required to have procedures in place to consider allegations and did not provide the facility to exclude complaints from beyond the district boundary. It was however noted that within the framework of the constitution there was the ability to reject any complaints considered vexatious or malicious.

Councillor Marsh referred to instances that an informal resolution required an apology, but the apology was not forthcoming, and queried whether there were any sanctions that could be imposed or an alternative way to pursue the matter. Sarah Clarke commented that there was no power to compel a member to apologise or comply with the suggested resolution.

Councillor Marsh suggested that subject access requests should be actioned within a strict time period and queried the reason that one case that he was aware of had not been actioned even after six months, Sarah Clarke confirmed that the Council was required to respond within a set deadline and commented that there were a combination of factors leading to delays but that she would revert to Councillor Marsh with an update from the officer leading the case.

Councillor Marsh queried whether the code of conduct was fit for purpose, particularly in relation to Members' communications on social media. Sarah Clarke responded that the Code of Conduct would be fully reviewed when the Constitution Review Task Group progressed to part 13 of the Constitution.

Simon Carey referred to page 18 of the agenda pack and section 5.7 which stated that 'It was agreed by Council that the Independent Person may be consulted directly either by the person who has made the complaint or the person the complaint has been made about'. Simon Carey queried why the Council had agreed to allow the complainant to consult the Independent Person, when parliament did not make the provision for this. Sarah Clarke agreed to make a note of the query and raise it with the Constitution Review Task Group when the matter was reviewed.

GOVERNANCE COMMITTEE - 25 SEPTEMBER 2023 - MINUTES

Simon Carey referred to section 5.33, table 1 of the report and noted that of the twenty-two complaints received only four had been upheld, which had been similar to previous years. Simon Carey queried whether those complaints not upheld had been analysed with a view to providing examples to future complainants of those allegations unlikely to be progressed as a valid complaint. It was clarified that the four cases had not been upheld but had been deemed to have passed the complaint threshold. Sarah Clarke confirmed that analysis was undertaken and agreed to take the matter away with a view to producing some examples of allegations that would not pass the threshold.

In response to a query from Councillor Chris Read, Sarah Clarke clarified that membership of the Advisory Panel was determined annually by Council.

Sarah Clarke clarified that complaints were against individuals and that should a complaint be received relating to a parish council it would be rejected as the Council had no authority over parish councils.

RESOLVED that:

- Members note the content of the report.
- Note that the report would be circulated to all Parish/Town Councils in the District for information.

6 Annual Report - Governance and Ethics Committee (C4323)

Joseph Holmes introduced a report (Agenda Item 6), which provided an annual summary of the activities of the Governance Committee for the 2022-23 municipal year.

Councillor Stephanie Steevenson queried whether the delays relating to the work of the external auditors was a nationwide problem. Joseph Holmes confirmed that it was, noting that for 2021/22, only 12% of local authority audits had been signed off. It was suggested that this was due to a number of reasons; notably the pandemic, greater oversight by the Financial Reporting Council, significant additional focus for external auditors to look at infrastructure assets, and, particular to West Berkshire, delays to the Royal Borough of Windsor and Maidenhead Council's audit which had an impact as they ran the Berkshire Pension Fund.

RESOLVED that Governance Committee noted the report.

7 Internal Audit Update Report (G4430)

Julie Gillhespey introduced a report (Agenda Item 7), which updated the Committee on the status of Internal Audit work as at the end of quarter one 2023/24. Julie Gillhespey highlighted page 36 of the agenda pack which noted that no significant issues of concern had been identified through audit work during the period.

Councillor Louise Sturges queried whether there was a scale within each of the opinion gradings. Julie Gillhespey responded that they were based on professional opinion, supported by a scoring methodology, but that there were only three ultimate gradings.

Simon Carey queried whether recommendations were followed up. Julie Gillhespey explained that there was a follow up process six months after the initial audit, for any 'less than satisfactory' audits. Such a process would not review every finding, only those that had raised the most concern.

Julie Gillhespey explained that some audits were pure compliance work against set procedures, however a lot of work depended on the audit team identifying and testing against anticipated and key risks with reference to external legislation. Joseph Holmes further added that the Council annually underwent external assessment of the audit framework by the Chartered Institute of Public Finance and Accountancy (CIPFA).

GOVERNANCE COMMITTEE - 25 SEPTEMBER 2023 - MINUTES

Parish Councillor David Southgate referred to Appendix B of the report which referenced a number of current audits that were dated 2022/23, with a comment suggesting that the audits would be completed by the next quarter. Parish Councillor Southgate suggested that specific aspirational dates should be recorded against each audit. Julie Gillhespey noted that a similar comment had been made the previous year and that at the Committee's suggestion an analysis for each audit had been produced which indicated that there was no underlying consistent reason for each delay. Parish Councillor Southgate suggested that applying an aspirational date to each audit may expose departments that were delaying the team's work and encourage compliance and assistance.

RESOLVED that Governance Committee noted the report.

8 **External Audit Annual Audit Report - 2020/21 (G4455)**

Joseph Holmes introduced a report (Agenda Item 8), which provided members with the final annual audit report provided by Grant Thornton in respect of their external review of the 2020/21 Financial Statements.

David Johnson, of Grant Thornton noted that there had been a change in audit approach in 2021, whereby previously reporting would have been by exception, but that now it was based on the three criteria of financial sustainability, governance and improving economy, efficiency, and effectiveness. It was noted that the value for money executive summary noted that there were no significant weaknesses to report.

David Johnson reported that work had now been completed on the 2020/21 financial statements and that an opinion would be issued soon to close the review.

David Johnson acknowledged that the delay to the reporting was unsustainable and commented that the next value for money report would cover the two-year period of 2021/22 and 2022/23. It was noted that the current financial sustainability and deficit position in the forecast outturn of the Council would be noted as a potential significant risk.

Councillor Jeremy Cottam queried whether David Johnson felt that the Executive was reacting sufficiently to the projected overspend. David Johnson responded that he was not able to comment but that the two-year combined review was commencing and that one of the areas reviewed would be how the Executive had managed the current financial situation.

In response to a query from Councillor Cottam as to how well recommendations were being implemented by the Council, David Johnson commented that the forthcoming audit would be reviewing implementation and progress against previous recommendations.

Councillor Jeremy Cottam proposed and Councillor Dominic Boeck seconded the recommendations within the report.

RESOLVED that:

- Authority to approve the 2020/21 Financial Statements is delegated to the Council's Executive Director for Resources (S151 Officer) in consultation with the Chair of the Governance Committee, adjusting the financial statements for the changes included within the Grant Thornton reports and updated for revised signatures of the new political administration.
- That the Committee approves the letter of representation included in appendix B.

9 Internal Audit Annual Assurance Report 2022/23 (GE4359)

Julie Gillhespey introduced a report (Agenda Item 9), and highlighted section 4.4 which noted that from the assurance work undertaken and other sources of control/governance information, the Audit Manager was able to conclude that reasonable assurance could be given that the governance, risk management and control framework remains robust.

Councillor Chris Read noted that business continuity had received a weak audit report and queried what the main issue had been. Julie Gillhespey commented that when reviewed the area had been a 'work in progress' but had been subject to delays due to obtaining responses from a variety of service areas. It was however explained that quarterly update reports on the business continuity progress were reviewed by Corporate Board and consequently there was regular oversight of the matter.

Councillor Louise Sturgess queried whether schools that had received a weak rating were provided with any support to assist them to achieve a higher rating., Julie Gillhespey explained that it was not the role of the audit team to implement the recommendations, but that sufficient guidance was provided to assist with the implementation.

Simon Carey referred to section 5.8. of the report and the increase in vacancies at senior manager level during the year, and subsequent increase to the level of interim and acting up arrangements for those senior management positions. Simon Carey queried whether the Monitoring officer had oversight of the situation. Joseph Holmes explained that the Chief Executive would have general oversight of senior management recruitment, however due to its significance the risk had also been included within one of the top four corporate risks to the council. In mitigation it was noted that a new Executive Director would be joining the Council within weeks and that the interim posts were being held by internal personnel rather than external consultants, which would assist with succession planning.

RESOLVED that: Governance Committee noted the report.

(The meeting commenced at 6.30 pm and closed at 8.00 pm)

CHAIRMAN

Date of Signature

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Governance Committee –20 November 2023

Item 3 – Declarations of Interest

Verbal Item

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Provisional Governance Committee Forward Plan 20 November 2023 – 18 March 2024

29 January 2024						
1.		Internal Audit Update Report Quarter 2 2023/24		Julie Gillhespey		
2.	G4470	Risk Management Q2 2023/24 Report		Catalin Bogos		
3.	G4459	Treasury Management Mid-Year Review	To inform the Governance committee of the compliance and performance against the Treasury Management Strategy	Shannon Coleman-Slaughter		
4.		Investment and Borrowing Strategy Paper		Shannon Coleman-Slaughter		
5.		2021/22 and 2022/23 Value for Money External Audit Report		Shannon Coleman-Slaughter		
18 March 2024						
6.		Review of CIPFA's guidance for Audit Committees		Joseph Holmes		
7.		Internal Audit Update Report Quarter 3 2023/24		Julie Gillhespey		
8.		Risk Management Strategy		Catalin Bogos		
9.		Constitutional Update		Sarah Clarke		
10.		Internal Audit Plan 2024-25		Julie Gillhespey		
11.		2022-2023 External Auditors Report		Joseph Holmes		
12.		2023/24 KPMG Audit Plan				

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External audit letter – financial sustainability

Committee considering report:	Governance Committee
Date of Committee:	20 November 2023
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Joseph Holmes
Forward Plan Ref:	G4464

1 Purpose of the Report

- 1.1 The purpose of the report is to inform members that Grant Thornton (GT) have written to the Council about concerns on financial sustainability. The letter is shared with the committee to consider and provide questions to the external auditors or management of the implications of the letter.
- 1.2 Grant Thornton are the Council’s external auditors until completion of their work on the 2021-22 and 2022-23 financial year’s financial statements and Value for Money work.

2 Recommendation

- 2.1 To note the letter.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	There are no financial implications directly arising from the letter from Grant Thornton.
Human Resource:	None
Legal:	Grant Thornton have requirements to publish information and recommendations in line with Local Audit and Accountability Act 2014.
Risk Management:	

Property:	None			
Policy:	None			
	Positive	Neutral	Negative	Commentary
Equalities Impact:				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Environmental Impact:		X		None
Health Impact:		x		None
ICT Impact:		X		None
Digital Services Impact:		X		None
Council Strategy Priorities:		X		None
Core Business:		x		None

Data Impact:		X		None
Consultation and Engagement:	Grant Thornton have written the Chief Executive and this letter has been shared with the portfolio holder for finance in advance of the meeting.			

4 Executive Summary

- 4.1 The Council’s external auditors are undertaking their Value for Money (VfM) work on the 2021-22 and 2022-23 financial years. As reported at the September Governance Committee, Grant Thornton (GT) who are the Council’s external auditors, are combining their 2021-22 and 2022-23 VfM work and expect to report to the Governance Committee in January 2024. As considered at other Governance Committee meetings, the external audit report, including the VfM work is usually concluded and reported to those charged with governance by the end of September of that relevant financial year end. As part of their work, they are also looking at the current year (2023-24) financial position, though for 2023-24 the Council’s external auditors will be KPMG.
- 4.2 As part of GT’s VfM work, which will be report to the Governance committee at its January 2024 meeting, they are considering the financial sustainability of the Council. As part of the Council’s Annual Governance Statement, financial resilience is the number one item highlighted for the year ahead. The quarter 1 forecast position shows a forecast overspend of £6.3m which would significantly deplete the Council’s reserves and the quarter 1 reports which went to the Scrutiny Commission and Executive in September 2023 detail the reasons and activity taking place to address this position.
- 4.3 GT have reviewed the quarter 1 financial reports and have written to the Chief Executive. Their letter is included as an appendix to this report.

5 Other options considered

- 5.1 The Council could opt to not include the letter for the Governance committee, though this has been discounted due to the importance of the issue, GT’s ability to directly correspond with the Governance Committee, and the importance of transparency over the Council’s financial position.

6 Conclusion

- 6.1 Members are asked to consider the letter and any further information that the Committee may require from the external auditors or management.

7 Appendices

- 7.1 Appendix A – GT letter on financial sustainability

Background Papers:

GT Annual audit letter 2020-21 (September '23 Governance Committee)

<https://decisionmaking.westberks.gov.uk/ieListDocuments.aspx?CId=388&MId=7348>

WBC Q1 revenue budget monitoring report (September '23 Executive meeting)

<https://decisionmaking.westberks.gov.uk/documents/s116287/7.%20Fin%20Perf%20Report%20Revenue%20Q1%20OSMC%20Exec.pdf>

WBC Annual Governance Statement (July '23 Governance Committee)

<https://decisionmaking.westberks.gov.uk/documents/s114213/6.%20AGS%202022-23%20SCS%20revised.pdf>

Subject to Call-In:

Yes: No:

- The item is due to be referred to Council for final approval
- Delays in implementation could have serious financial implications for the Council
- Delays in implementation could compromise the Council's position
- Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months
- Item is Urgent Key Decision
- Report is to note only

Wards affected: All

Officer details:

Name: Joseph Holmes
Job Title: Executive Director (Resources)
Tel No: 01635 503540
E-mail: Joseph.holmes1@westberks.gov.uk

Nigel Lynn
 Chief Executive
 West Berkshire Council
 Council Offices
 Market Street
 Newbury RG14 5LD

Grant Thornton UK LLP
 30 Finsbury Square
 London
 EC2A 1AG
 T +44 (0)20 7383 5100

cc: Joseph Holmes, Executive Director – Resources and S151 Officer

26 September 2023

Dear Nigel

West Berkshire Council – Financial Sustainability

Following recent conversations between Grant Thornton and the Council, I am writing to express our concern over the Council's arrangements in place for securing financial sustainability.

Background

In our Auditor's Annual Report on West Berkshire Council for 2020-21, presented to Governance and Ethics Committee on 25 September 2023, we made the following statement:

“The Council is currently managing a challenging financial position as detailed within the 2023-24 Revenue Financial Performance Quarter One Report considered by the Scrutiny Commission on 14 September 2023. This report outlined a forecast overspend of £6.3m for 2023-24 and detailed new Council measures, including the introduction of spending controls and the formation of a financial review panel to closely assess ongoing Council spending. The Council's current financial challenges present risk to the financial sustainability of the Council. We consider the Council needs to place a significant focus on the development of wider plans, during 2023-24, to manage the financial challenges it faces. This is an area that will be followed up in more detail within our 2021-22 and 2022-23 Auditor's Annual Report.”

The above is set out as a concern in relation to the Council's financial sustainability, and flags that we will carry out further review. On this basis we have identified there to be a potential significant weakness in the Council's financial planning arrangements, which was communicated to management on 20 September 2023 and to those charged with governance verbally, at Governance Committee on 25 September 2023. The Value for Money (VfM) work we are currently undertaking at the Council will feed into our Auditor's Annual Report for the joint years of 2021-22 and 2022-23 which is planned to be issued in January 2024. We met with your Section 151 officer on 26 September 2023 to confirm our approach for the 2021-22 and 2022-23 VfM work.

Initial findings

Our early VfM work already highlights concern that financial sustainability is a potential risk of significant weakness for the Council.

- The forecast position at 2023-24 quarter 1 is for a £6.3m overspend. The estimated overspend is net of £0.9m of earmarked reserves support and with the Council assuming delivery of £3.6m of mitigations planned. If mitigations do not work the current worst case outcome would be £9.9m deficit.
- We see that much of the forecast overspend sits with the People directorate, c£5.8m. Spend for children in care at the Council has increased significantly with numbers of children increasing from 166 in April 2022 to 209 in June 2023, with a small amount of cases accounting for high levels of spend.
- The unearmarked General Fund balance is at £7.2m, with the Council's minimum recommended level of General Fund reserves being £7m. If the £6.3m overspend remains at year end the General Fund balance would fall to £0.9m. The level of earmarked reserves is also low, expected to be £4.48m following application of £0.9m to support the in-year deficit.
- The minimum level of General Fund balance recommended by the S151 officer is £7m and if this is significantly reduced impact on future budget setting would require focus on greater budget savings, above initial forecasts for 2024-25, to replenish reserve levels going forward, in conjunction with already challenging savings targets planned for 2024-25.
- The 2023-24 Revenue Financial Performance Quarter One Report considered by the Scrutiny Commission on 14 September 2023 outlines specific spending controls in place from July 2023 to reduce financial pressures. These include:
 - Greater scrutiny and approval of expenditure over £1,000.
 - Review of action plans by overspending services to provide further mitigations to reduce overspends.
 - Review of the flexible use of capital receipts and seek to raise funding through capital receipts to fund eligible transformation spend.
 - Greater in-year budget monitoring review of overspending services.

Spending controls are to be overseen by the Financial Review Panel (FRP) consisting of the Chief Executive, Executive Director Resources, Service Director Transformation, Heads of Finance & Property, Legal and HR representatives, plus the Leader, Deputy Leader, and Portfolio Holder for Finance.

- Direction is also given to Council services whereby all spend up to £1,000 can only be approved if it is statutory or unavoidable, approved by Head of Service or Executive Director as appropriate. With spend over £1,000 to be reviewed by a Spending Review Panel for approval, the Panel consisting of the Chief Executive, Executive Director Resources, and the Heads of Finance & Property. There is also a recruitment pause with any exceptions to be reviewed by the FRP.
- In 2022-23 the Council delivered 77% of £5.3m planned savings. For 2023-24 the budgeted savings requirement is c£4m higher at £9.1m, of which 48% was achieved at the end of 2023-24 quarter 1.
- The Council is currently not proposing to request a capitalisation directive, but this is not being ruled out until the current in-year position is brought closer to break even.

The current position

In our meeting on 20 September your S151 officer informed us that the Council met with the Department for Levelling Up, Housing and Communities to inform the Department of the Council's financial position. At this stage there is no intention to issue a section 114 notice or request a capitalisation directive.

The Council has a plan in place to address the forecast in-year deficit and management is confident that they can achieve a position close to break even by the end of the 2023-24 financial year by implementing the proposed spending controls. It is vital that the Council is able to deliver proposed mitigations and close monitoring of the financial position will be crucial in managing the identified in-year deficit. We will continue to monitor the progress made by the Council on this matter as we continue our VfM work. As part of our work, we will consider what actions if any, we take as auditors under the Local Audit and Accountability Act 2014.

Yours sincerely

Sophia Brown

Sophia Brown, Key Audit Partner

For Grant Thornton UK LLP

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Outcome of the External Assessment of Internal Audit

Committee considering report:	Governance Committee
Date of Committee:	20 November 2023
Portfolio Member:	Councillor Jeff Brooks
Report Author:	Julie Gillhespey (Audit Manager)
Forward Plan Ref:	G4465

1 Purpose of the Report

Under the Public Sector Internal Audit Standards (PSIAS), there is a requirement for councils to have an external assessment of their Internal Audit Service at least once every five years. The assessment is to check to what extent the Internal Audit Service complies with the PSIAS, which are a mandatory requirement. A review was undertaken in June of this year, this report provides members with the outcome of the review.

2 Recommendation

For the report content to be noted.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	None
Human Resource:	None
Legal:	None
Risk Management:	None
Property:	None
Policy:	None

Outcome of the External Assessment of Internal Audit

	Positive	Neutral	Negative	Commentary
Equalities Impact:				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Environmental Impact:		X		
Health Impact:		X		
ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:		X		
Core Business:		X		
Data Impact:		X		
Consultation and Engagement:				

4 Executive Summary

- 4.1 Under the Public Sector Internal Audit Standards (PSIAS), there is a requirement to have an external assessment of the Council's Internal Audit Service at least once every five years. The assessment is to give an independent assessment as to the level of compliance with the PSIAS, which are a mandatory requirement.
- 4.2 The external assessment was undertaken by CIPFA (Chartered Institute of Public Finance and Accountancy), week commencing 26th June 2023. The outcome of the assessment was that the Council's Internal Audit team 'Fully Conforms' with the PSIAS requirements, which is the highest category of compliance.
- 4.3 We carried out an initial self-assessment, and although this hadn't identified any obvious gaps in our processes, it is still very reassuring to receive external validation of our full compliance with professional standards, as well as providing independent assurance for our stakeholders.

5 Supporting Information

Introduction

- 5.1 The PSIAS set out the professional standards and working practices required to be followed by local authority internal audit teams, compliance with these standards is mandatory.
- 5.2 One of the requirements set out in the standards is for there to be an external assessment of a council's Internal Audit Service at least once every five years. The assessment is to give an independent assessment as to the level of compliance with the PSIAS and make recommendations where there are any gaps identified and need for remedial action.

Background

- 5.3 We commissioned CIPFA to undertake the review as was the case for the review in 2018. Also, as was the case last time, we opted to undertake an initial self-assessment which was then validated by the external assessor, as this involves a shorter review and therefore is a cheaper option.
- 5.4 The assessment does not have to be carried out by CIPFA, it could be another professional body or another local authority's Internal Audit team. We had assessed the options when organising the last review, when we had originally looked at a tri-party reciprocal arrangement with other local unitary authorities, but this was not progressed due to lack of capacity in each of the audit teams. As the costs for CIPFA were on a par with those of another professional body, and taking into account CIPFA was heavily involved in setting the PSIAS, and had carried out our previous review, it was agreed to commission them again.
- 5.5 We have been given the highest outcome category as was the case for our previous review undertaken in 2018. The previous review report included four recommendations, the current report has not made any recommendations and only two advisory points.

5.6 Maintaining the highest outcome category and not receiving any recommendations for this review shows that the team took remedial action to address the small number of points raised last time, and has continued to maintain compliance with all other requirements set out in Internal Audit professional standards, which are extensive.

Proposals

That the Governance Committee note the outcome of the external assessment report.

6 Other options considered

Not applicable.

7 Conclusion

The outcome of the external assessor's report concludes that the Council's Audit Team 'Fully Conforms' with the PSIAS, no recommendations for improvement were made.

8 Appendices

8.1 Appendix A – External Quality Assessment of Conformance to the Public Sector Internal Audit Standards

Subject to Call-In:

Yes: No:

- | | |
|---|-------------------------------------|
| The item is due to be referred to Council for final approval | <input type="checkbox"/> |
| Delays in implementation could have serious financial implications for the Council | <input type="checkbox"/> |
| Delays in implementation could compromise the Council's position | <input type="checkbox"/> |
| Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months | <input type="checkbox"/> |
| Item is Urgent Key Decision | <input type="checkbox"/> |
| Report is to note only | <input checked="" type="checkbox"/> |

Officer details:

Name: Julie Gillhespey
Job Title: Audit Manager
Tel No: 0165 519455 (ext 2455)
E-mail: Julie.gillhespey@westberks.gov.uk



External Quality Assessment of Conformance to the Public Sector Internal Audit Standards

West Berkshire Council's Internal Audit Service

Final Report

Lead Associate: Ray Gard, CPFA, FCCA, CFIIA, DMS

Quality Assessment: Diana Melville, FCPFA

18 July 2023

West Berkshire Council's Internal Audit Service

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1. Introduction

- 1.1 Internal audit within the public sector in the United Kingdom is governed by the Public Sector Internal Audit Standards (PSIAS), which have been in place since 1st April 2013 (revised 2016 and 2017). All public sector internal audit services are required to measure how well they are conforming to the standards. This can be achieved through undertaking periodic self-assessments, external quality assessments (EQA), or a combination of both methods. However, the standards state that an external reviewer must undertake a full assessment or validate the Internal Audit Service's own self-assessment at least once in a five-year period.

2. Background

- 2.1 The Internal Audit Service provides internal audit and consultancy services to West Berkshire Council. The Chief Audit Executive is the Council's Audit Manager. She is supported by a Principal Auditor and three Senior Auditor posts (one of which was vacant at the time of the EQA).
- 2.2 The Audit Manager is an experienced internal audit professional who is a Chartered Internal Auditor. The Principal Auditor is also an experienced internal audit professional and is a CCAB qualified accountant (ACA) The two Senior Auditors in post are also experienced internal audit professionals and hold relevant qualifications.
- 2.3 From an operational perspective, the Internal Audit Service is part of the Resources Directorate, with the Audit Manager reporting directly to the Service Director – Strategy and Governance who is the Council's Monitoring Officer. The Audit Manager meets frequently with the Section 151 Officer and the Monitoring Officer.
- 2.4 The Internal Audit Service has been operating under PSIAS since its launch in 2013, and this is the second external quality assessment (EQA) that they have commissioned, the previous one being in 2018 and was also undertaken by CIPFA.
- 2.5 Internal Audit has an audit manual that provides the auditors with a comprehensive guide to all aspects of performing an internal audit or consultancy assignment and is cross referenced to the PSIAS and the LGAN. The Service uses standard templates for all terms of reference, engagement working papers, testing schedules, and audit reports, with completed documents retained in the Service's dedicated network drive. Supervision of the engagements takes place at every stage of the process and is recorded on the appropriate documentation.
- 2.6 There is a quality assurance process in place that includes internal and external quality assessments of the Service, reviews of live engagements, a post-audit client feedback survey, and final clearance of all completed reports by the Audit Manager, all of which feed into the Internal Audit Service's Quality Assurance and Improvement Programme (QAIP).

3. Validation Process

- 3.1 This validation of the Service's self-assessment comprised a combination of a review of the evidence provided by Internal Audit; a review of a sample of completed internal audits; a survey that was sent to and completed by a range of stakeholders; and interviews with key stakeholders, using MS Teams. The interviews focussed on determining the strengths and weaknesses of Internal Audit and assessed the Service against the four broad themes of Purpose and Positioning; Structure and Resources; Audit Execution; and Impact.
- 3.2 The Internal Audit Service provided a comprehensive range of documents that they used as evidence to support their self-assessment, and these were available for examination prior to and during this validation review. These documents included the:

- self-assessment against the standards;
- quality assurance and improvement plan (QAIP);
- evidence file to support the self-assessment;
- the audit charter;
- the annual report and opinions
- the audit plan and strategy;
- audit procedures manual;
- a range of documents and records relating to the team members;
- progress and other reports to the Governance Committee.

All the above documents were examined during this EQA.

- 3.3 The main phase of the validation process was carried out during the week commencing 26 June 2023, with further work and interviews undertaken during the following weeks. This phase of the EQA involved a review of a sample of audit files and interviews with a wide sample of key stakeholders. Overall, the feedback from the interviewees was positive with clients valuing the professional, knowledgeable, and objective way the Internal Audit Service delivered their services.
- 3.4 A survey was sent to a range of key stakeholders and the results analysed during the review. Details of the survey findings have been provided to the Audit Manager and a summary table has been included in this report.
- 3.5 The assessor reviewed examples of completed audits, to confirm his understanding of the audit process used at the Council, and to determine how Internal Audit has applied the PSIAS and LGAN in practice.

4. Opinion

It is our opinion that the self-assessment for the West Berkshire Council's Internal Audit Service is accurate, and we therefore conclude that the Internal Audit Service FULLY CONFORMS to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.

- 4.1 The table below shows the Internal Audit Service's level of conformance to the individual standards assessed during this external quality assessment:

Standard / Area Assessed	Level of Conformance
Mission Statement	Fully Conforms
Core principles	Fully Conforms
Code of ethics	Fully Conforms
Attribute standard 1000 – Purpose, Authority and Responsibility	Fully Conforms

Standard / Area Assessed	Level of Conformance
Attribute standard 1100 – Independence and Objectivity	Fully Conforms
Attribute standard 1200 – Proficiency and Due Professional Care	Fully Conforms
Attribute standard 1300 – Quality Assurance and Improvement Programmes	Fully Conforms
Performance standard 2000 – Managing the Internal Audit Activity	Fully Conforms
Performance standard 2100 – Nature of Work	Fully Conforms
Performance standard 2200 – Engagement Planning	Fully Conforms
Performance standard 2300 – Performing the Engagement	Fully Conforms
Performance standard 2400 – Communicating Results	Fully Conforms
Performance standard 2500 – Monitoring Progress	Fully Conforms
Performance standard 2600 – Communicating the Acceptance of Risk	Fully Conforms

5. Areas of full conformance with the Public Sector Internal Audit Standards

5.1 Mission Statement and Definition of Internal Audit

The mission statement and definition of internal audit from the PSIAS are included in the audit charter.

5.2 Core Principles for the Professional Practice of Internal Auditing

The Core Principles, taken as a whole, articulate an Internal Audit function's effectiveness, and provide a basis for considering the organisation's level of conformance with the Attribute and Performance standards of the PSIAS.

The clear indication from this EQA is that the Core Principles are embedded in Internal Audit's procedures and working methodologies and they are a very competent, experienced, and professional Service that conforms to all ten elements of the Core Principles.

5.3 Code of Ethics

The purpose of the Institute of Internal Auditors' Code of Ethics is to promote an ethical culture in the profession of internal auditing, and is necessary and appropriate for the

profession, founded as it is on the trust placed in its objective assurance about risk management, control, and governance. The Code of Ethics provides guidance to internal auditors and in essence, it sets out the rules of conduct that describe behavioural norms expected of internal auditors and are intended to guide their ethical conduct. The Code of Ethics applies to both individuals and the entities that provide internal auditing services.

The clear indication from this EQA is that the Internal Audit Service conforms to the Code of Ethics, and this is embedded in their procedures, and their audit methodologies. The code of ethics is part of their overarching culture and underpins the way the Service operates.

5.4 Attribute Standard 1000 – Purpose, Authority and Responsibility

The purpose, authority and responsibility of the Internal Audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing). The internal audit charter must be reviewed regularly and presented to senior management and the audit panel for approval.

There is an audit charter in place, and this is reviewed on an annual basis. We reviewed this document and found it to be comprehensive and well written and contains all the elements that the PSIAS expects to be included in an audit charter. We are satisfied that the Internal Audit Service conforms to attribute standard 1000 and the LGAN.

5.5 Attribute Standard 1100 – Independence and Objectivity

Standard 1100 states that the Internal Audit activity must be independent, and internal auditors must be objective in performing their work.

The need for independence and objectivity is an integral part of any Internal Audit Service's culture. The Audit Manager reports in her own name directly to the Senior Management Team and to the Governance Committee. All employees declare any potential impairment to their independence or objectivity on an annual basis.

We have reviewed the Internal Audit Service's procedures and their standard documentation; their quality assurance and improvement plan; and a small sample of completed audits. We have also reviewed their reporting lines and their positioning within the organisation. The Audit Manager does not have responsibilities for any functions other than Internal Audit.

We are satisfied that the Internal Audit Service conforms with attribute standard 1100 and the LGAN.

5.6 Attribute Standard 1200 – Proficiency and Due Professional Care

Attribute standard 1200 requires the Internal Audit Services' engagements are performed with proficiency and due professional care, having regard to the skills and qualifications of the staff, and how they apply their knowledge in practice.

It is evident from this EQA that the Internal Audit Service has a professional, experienced, and suitably qualified workforce. The Audit Manager is an experienced internal audit professional who is a Chartered Internal Auditor (CFIIA) and additionally holds the Certified Information Systems Auditor (CISA) qualification. The Principal Auditor is also an experienced internal audit professional and is a CCAB qualified accountant (ACA). The two Senior auditors that are in post are also experienced internal audit professionals and hold relevant qualifications. At the time of the EQA the Service had one vacant Senior Audit post although they have successfully recruited at an Auditor level, with the person to join the Team in early July 2023. Although the new

person does not have any direct internal audit experience, they have highly transferrable skills as they are very experienced in compliance/quality assurance work, with the expectation that they could become a Senior Auditor once they obtain a relevant audit or finance qualification and some internal audit experience. The Audit Manager and the Principal Auditor are experienced and/or qualified to undertake most of the ICT audits, and all the Team members have sufficient knowledge of the operation of high-level IT controls, and they can incorporate these in their testing for the audits they undertake.

The Standards require internal audit services to consider the use of data analytics when performing their audit reviews. The Service has a licence for the IDEA data analytics software and considers the use of the application when planning the audits. The Principal Auditor is proficient in using IDEA and other forms of data analytics although all of the Team members are able to use IDEA. Notwithstanding the above, there is an opportunity to further broaden the use of data analytics by making use of external sources of data for benchmarking purposes, such as the local authority data held in the CIPFA statistics and 'Nearest Neighbour Model' applications, which the Council should already have access to. These are now adaptable tools that should not be overlooked, particularly when auditors are preparing the terms of reference for audits, as benchmarking can highlight areas where there may be scope to add value to the Council's operations, or at least challenge the current thinking. We have included this as an advisory action for management to consider in section 9 of this report.

It is evident from this review that the Internal Audit Service's employees are experienced and well qualified and perform their duties with due professional care. We are therefore satisfied that the Internal Audit Service complies with attribute standard 1200 and the LGAN.

5.7 Attribute Standard 1300 – Quality Assurance and Improvement Programmes

This standard requires the Head of Audit to develop and maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit activity.

The Internal Audit Service has developed an effective quality assurance process which feeds into their quality assurance and improvement programme that ensures engagements are performed to a high standard. Supervision of audit engagements is carried out at all stages of the audit and is recorded throughout the audit process in the Service's Galileo audit management application. The Service uses post audit client satisfaction surveys for the audits they undertake, and in addition to the quinquennial EQA, carry out annual self-assessments of their conformance to the Standards and the LGAN. All these feed into the Service's quality assurance and improvement plan (QAIP). Updates on completing the actions in the QAIP are made to the Governance Committee.

We have examined the supporting evidence provided by the Internal Audit Service during this EQA and notwithstanding the observation above, we are satisfied that they conform to attribute standard 1300 and the LGAN.

5.8 Performance Standard 2000 – Managing the Internal Audit Activity

The remit of this standard is wide and requires the Chief Audit Executive to manage the Internal Audit activity effectively to ensure it adds value to its clients. Value is added to a client and its stakeholders when Internal Audit considers their strategies, objectives, and risks; strives to offer ways to enhance their governance, risk management, and control processes; and objectively provides relevant assurance to them. To achieve this, the Chief Audit Executive must produce an audit plan and communicate this and the Service's resource requirements, including the impact of resource limitations, to senior management and the Governance Committee for their review and approval. The Chief Audit Executive must ensure that Internal Audit's resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.

The standard also requires the Chief Audit Executive to establish policies and procedures to guide the Internal Audit activity, and to share information, co-ordinate activities and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimise duplication of efforts.

Last, but by no means least, the standard requires the Chief Audit Executive to report periodically to senior management and the Governance Committee on Internal Audit's activities, purpose, authority, responsibility, and performance relative to its plan, and on its conformance with the Code of Ethics and the Standards. Reporting must also include significant risk and control issues, including fraud risks, governance issues and other matters that require the attention of senior management and/or the audit committee.

The Internal Audit Service has a comprehensive audit manual in place that covers all aspects of the Internal Audit Service. They have developed comprehensive planning processes that take into consideration the Council's risks and objectives; the risk management and governance frameworks; the Council's objectives and priorities; any other relevant and reliable sources of assurance that are available; key issues identified by managers during planning meetings; the Service's own risk and audit needs assessments; and any emerging risks identified through horizon scanning and networking with other organisations. The Service produces a combined risk-based strategic and operational audit plan that is aligned to the Council's objectives and is designed to provide the Council with relevant assurance on their governance, risk management and control frameworks. The audit plan is reviewed and approved by the Senior Management Team and the Governance Committee.

Details of the completed audits, together with regular updates on the progress being made on delivering the audit plan and the performance of the Internal Audit Service, are reported regularly to the Senior Management Team and the Governance Committee. An annual report and opinion are also issued at the end of the year and presented to the Senior Management Team and the Governance Committee.

The clear indication from this EQA is that the Internal Audit Service is managed effectively and conforms to standard 2000 and the LGAN.

5.9 Performance Standard 2100 – Nature of Work

Standard 2100 covers the way the Internal Audit activity evaluates and contributes to the improvement of the organisation's risk management and governance framework and internal control processes, using a systematic, disciplined and risk-based approach.

This is the approach adopted by the Internal Audit Service and is embedded in their working methodologies. During this EQA, we reviewed a sample of completed audits and examined them to see if they conformed to standard 2100, the LGAN and Internal Audit's own methodologies. We found that all the sample audit files examined during the EQA complied with all three.

The clear indication from this EQA is that the Internal Audit Service conforms to performance standard 2100 and the LGAN.

5.10 Performance Standard 2200 – Engagement Planning

Performance standard 2200 requires Internal Auditors to develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. The plan must consider the organisation's strategies, objectives, and risks relevant to the engagement.

The Service has an audit manual and robust supervision processes in place that include engagement planning that meets the requirements of the PSIAS. From the sample of audits that we examined during the EQA, we found that they all conformed to standard

2200, the LGAN, and the Service's own audit procedures, and we therefore conclude that Internal Audit conforms to performance standard 2200 and the LGAN.

5.11 **Performance Standard 2300 – Performing the Engagement**

Performance standard 2300 seeks to confirm that Internal Auditors analyse, evaluate and document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions, and that all engagements are properly supervised.

As we have mentioned above, the Internal Audit Service has an audit manual, sound supervision arrangements, and quality assurance processes in place that meet the requirements of the standards. We reviewed the evidence provided in support of the Service's self-assessment, together with a sample of audit files to see if they conformed to the standards, and Internal Audit's own working methodologies. We found that all the evidence we examined conformed to the standards and Internal Audit's own procedures and methodologies. We therefore conclude that Internal Audit conforms to performance standard 2300 and the LGAN.

5.12 **Performance Standard 2400 – Communicating Results**

This standard requires Internal Auditors to communicate the results of engagements to clients and sets out what should be included in each audit report, as well as the annual report and opinion. When an overall opinion is issued, it must take into account the strategies, objectives and risks of the clients and the expectations of their senior management, the audit committee and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information. Where an internal audit function is deemed to conform to the PSIAS, reports should indicate this by including the phrase "conducted in conformance with the International Standards for the Professional Practice of Internal Auditing".

The Service's procedures and supervision processes cover the communication of results of individual audits and meet the requirements of the PSIAS. During the EQA we reviewed the evidence provided in support of the Service's self-assessment and the audit reports issued for a sample of audits to establish if they conformed to the standards. We found that all the evidence we examined conformed to the standards and Internal Audit's own procedures and methodologies.

We also reviewed the progress and annual reports presented to the Governance Committee and found that these also conformed to the standards and the Service's own internal procedures.

We therefore conclude that the Internal Audit Service conforms to performance standard 2400 and the LGAN.

5.13 **Performance Standard 2500 – Monitoring Progress**

There is a comprehensive follow-up process in place, the objective of which is to monitor the client's progress towards the implementation of agreed actions. The results of the follow-up reviews are reported to the Governance Committee. From this EQA, it is evident that the Internal Audit Service conforms to performance standard 2500 and the LGAN.

5.14 **Performance Standard 2600 – Communicating the Acceptance of Risk**

Standard 2600 considers the arrangements which should apply if the Audit Manager has concluded that managers have accepted a level of risk that may be unacceptable to the organisation. Situations of this kind are expected to be rare, consequently, we did not see any examples of this during this review. From this EQA, it is evident that the Internal Audit Service conforms to performance standard 2600 and the LGAN.

6. Areas of partial conformance with the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note

- 6.1 There are no areas of partial conformance with the Public Sector Internal Audit Standards or the CIPFA Local Government Application Note.

7. Areas of non-conformance with the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note

- 7.1 There are no areas of non-conformance with the Public Sector Internal Audit Standards or the CIPFA Local Government Application Note.

8. Survey results

- 8.1 Overall, the results of the survey of key stakeholders were positive with respondents valuing the services provided by them. The overall number of 'do not agree' responses were very low with most respondents agreeing or partially agreeing with the survey statements. The detailed findings from the survey have been shared with the Audit Manager to enable them to explore the responses in more depth. A summary of the survey results is included in this report at Appendix A.

9. Issues for management action

- 9.1 From our review of the Service's self-assessment we have

Just two advisory issues that management should consider. One relates to the operation of the service and not the Service's conformance to the standards, and one is a generic issue relating to the future of the PSIAS for the Audit Manager to consider. These are all set out in the table below:

Issues for management action	Priority
Internal Audit should consider using the local authority data held in the CIPFA statistics and 'Nearest Neighbour Model' applications, which the Council should already be able to access. These are now adaptable tools that should not be overlooked, particularly when preparing audit terms of reference as they can highlight areas where there may be scope to add value to the Council.	Advisory
Management should be mindful of the fact that a consultation on revising the Institute of Internal Auditors Global IPPF which is incorporated into the PSIAS, has recently taken place and any changes to the Standards arising from the consultation may affect the Service's future conformance to the Standards. It is, therefore, suggested that the Audit Manager keeps a watching brief on the developments to the Standards and how this may impact the Service in the medium term.	Advisory

10. Definitions

Level of Conformity	Description
Fully Conforms	The Internal Audit Service complies with the standards with only minor deviations. The relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the individual Standard, the element of the Code of Ethics, and the Local Government Application Note in all material respects. This means that there is general conformance to a majority of the individual Standards, elements of the Code of Ethics, or the Local Government Application note, and at least partial conformance to the others.
Partially Conforms	The Internal Audit Service is endeavouring to deliver an effective service however, they are falling short of achieving some of their objectives and/or generally conforming to a majority of the individual Standards, elements of the Code of Ethics, or the Local Government Application note and at least partial conformance to the others. There will usually be significant opportunities to improve the delivery of effective internal audit, and enhance conformance to the Standards, elements of the Code of Ethics, and/or the Local Government Application Note. The Internal Audit Service may be aware of some of these opportunities and the areas they need to develop. Some identified deficiencies may be beyond the control of Internal Audit and may result in actions for Senior Management or the Board of the organisation to address.
Does Not Conform	The Internal Audit Service is not aware of; not making efforts to comply with; or is failing to achieve many/all of the individual Standards, elements of the Code of Ethics, or the Local Government Application Note. These deficiencies will usually have a significant adverse impact on Internal Audit's effectiveness and its potential to add value and are likely to represent significant opportunities for improvement to Internal Audit. Some identified deficiencies may be beyond the control of Internal Audit and may result in recommendations to Senior Management or the Board of the organisation.

Action Priorities	Criteria
High priority	The Internal Audit Service needs to rectify a significant issue of non-conformance with the standards. Remedial action to resolve the issue should be taken urgently.
Medium priority	The Internal Audit Service needs to rectify a moderate issue of conformance with the standards. Remedial action to resolve the issue should be taken, ideally within a reasonable time scale, for example six months.

Low priority	The Internal Audit Service should consider rectifying a minor issue of conformance with the standards. Remedial action to resolve the issue should be considered but the issue is not urgent.
Advisory	These are issues identified during the course of the EQA that do not adversely impact the service's conformance with the standards. Typically, they include areas of enhancement to existing operations and the adoption of best practice.

The co-operation of the Audit Manager in providing the information requested for the EQA, is greatly appreciated. Our thanks also go to the Chair of the Governance Committee and the key stakeholders that made themselves available for interview during the EQAs and/or completed the survey.

Ray Gard, CPFA, FCCA, FCIIA, DMS

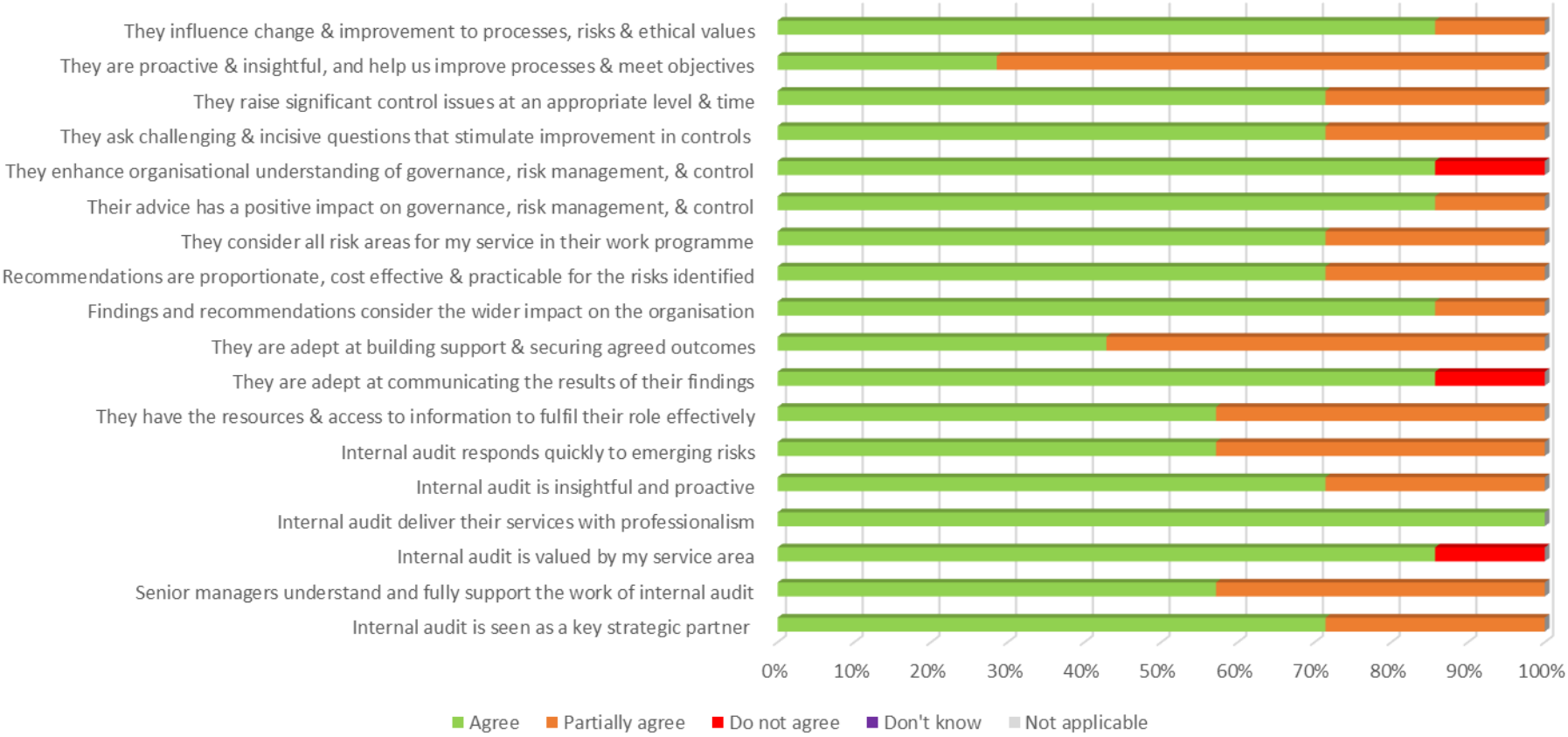
18 July 2023

11. Disclaimer

This report has been prepared by CIPFA at the request of the West Berkshire Council, and the terms for the preparation and scope of the report have been agreed with them. The matters raised are only those that came to our attention during our work. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, we have only been able to base findings on the information and documentation provided to us. Consequently, no complete guarantee can be given that this report is necessarily a comprehensive statement of all the issues that exist with their conformance to the Public Sector Internal Audit Standards that exist, or of all the improvements that may be required.

The report was prepared solely for the use and benefit of West Berkshire Council's Internal Audit Service, including the Officers and elected Members of the Council, and to the fullest extent permitted by law, CIPFA accepts no responsibility and disclaims all liability to any other third party who purports to use or rely, for any reason whatsoever on the report, its contents, conclusions, any extract, and/or reinterpretation of its contents. Accordingly, any reliance placed on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

West Berkshire Council - Internal Audit Survey



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