

Notice of Meeting



Scan here to access the public documents for this meeting

Governance Committee

Tuesday 30 September 2025 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: Monday 22 September 2025

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Thomas Radbourne on 01635 519 502
e-mail: Thomas.Radbourne1@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

To: Councillors Erik Pattenden (Chairman), Howard Woollaston (Vice-Chairman), Dominic Boeck, Jeremy Cottam, Laura Coyle, Carolyn Culver, Billy Drummond, Owen Jeffery, Stephanie Steevenson, Simon Carey and David Southgate

Substitutes: Councillors Anne Budd, Adrian Abbs, Dennis Benneyworth, Paul Dick, Janine Lewis and Alan Macro

Agenda

Part I

Page No.

- | | | |
|---|--|---------|
| 1 | Apologies
To receive apologies for inability to attend the meeting (if any). | 1 - 2 |
| 2 | Minutes
To approve as a correct record the Minutes of the meeting of this Committee held on 29 July 2025. | 3 - 8 |
| 3 | Declarations of Interest
To remind Members of the need to record the existence and nature of any personal, disclosable pecuniary or other registrable interests in items on the agenda, in accordance with the Members' Code of Conduct . | 9 - 10 |
| 4 | Forward Plan
Purpose: To consider the Forward Plan for the next 12 months. | 11 - 16 |
| 5 | Internal Audit Update Report Quarter 1 2025-26
Purpose: To update the Committee on the status of the Internal Audit work as at the end of Quarter One 2025/26 | 17 - 36 |
| 6 | Strategic Risk Register Q4 2024/25
Purpose: To highlight the corporate risks that need to be considered by the Governance Committee and to outline the actions that were taken to mitigate those risks.

The Strategic Risk Register Q4 2024/25 will be to follow. | |



7 Exclusion of Press and Public

RECOMMENDATION: That members of the press and public be excluded from the meeting during consideration of the following items as it is likely that there would be disclosure of exempt information of the description contained in the paragraphs of Schedule 12A of the Local Government Act 1972 specified in brackets in the heading of each item. [Section 10 of Part 10 of the Constitution refers.](#)

Part II

8 Strategic Risk Register Q4 2024/25
(Exempt under paragraphs 3 and 5)

Sarah Clarke.

Sarah Clarke
Executive Director - Resources

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.

If you require this information in a different format or translation, please contact Thomas Radbourne on telephone (+44)1635 519 502.

This page is intentionally left blank

Governance Committee – 30.09.2025

Item 1 – Apologies for Absence

Verbal Item

This page is intentionally left blank

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

GOVERNANCE COMMITTEE

MINUTES OF THE MEETING HELD ON TUESDAY 29 JULY 2025

Councillors Present: Howard Woollaston (Vice-Chairman in the Chair), Dennis Benneyworth (Substitute for Councillor Dominic Boeck), Laura Coyle, Carolyne Culver, Billy Drummond, Owen Jeffery, Alan Macro (Substitute for Councillor Jeremy Cottam), and Stephanie Steevenson

Also Present: Councillor Iain Cottingham (Executive Portfolio Holder for Finance and Resources), Simon Carey (Independent Member – Audit), Sam Chiverton (Zoom Host), Julie Gillhespey (Audit Manager), Elizabeth Griffiths (Deputy Section 151 Officer), Ed Mills (KPMG), David Southgate (Parish Council Representative), Nicola Thomas (Deputy Monitoring Officer and Service Lead for Legal and Democratic Services), and Darius Zarazel (Principal Democratic Services Officer)

Apologies for inability to attend the meeting: Councillor Erik Pattenden Councillor Jeremy Cottam (Substituted by Councillor Alan Macro), and Councillor Dominic Boeck (Substituted by Councillor Dennis Benneyworth)

PART I

1 Minutes

RESOLVED: That the Minutes of the meeting held on 29 April 2025 were approved as a true and correct record and signed by the Chairman.

RESOLVED: That the Minutes of the meeting held on 15 May 2025 were approved as a true and correct record and signed by the Chairman.

2 Declarations of Interest

There were no declarations of interest received.

3 Forward Plan

The Committee considered the Governance Committee Forward Plan (Agenda Item 4). Satisfied with the Plan, the Governance Committee agreed that it could be noted.

4 Annual Internal Audit Assurance Report 2024/25

The Committee considered the report (Agenda Item 5) concerning the Annual Internal Audit Assurance Report for 2024/25.

The Audit Manager introduced the report and highlighted that it was a requirement for it to be brought to the Committee annually. Members noted the conclusion of the report, that reasonable assurance could be given that the Council's governance, risk management, and internal audit control frameworks remained robust. The reason for this opinion was due to the low number of low opinions audits, as opposed to those considered satisfactory or above. In addition, the report also updated the Committee on the audits undertaken and completed over the past quarter.

GOVERNANCE COMMITTEE - 29 JULY 2025 - MINUTES

On a question about the Council's financial resilience, and what the consequences would be if the Council did not receive Emergency Financial Support (EFS) from the Department of Housing Communities and Local Government (MHCLG), the Audit Manager indicated that these types of questions were not covered by the Internal Audit Team. As their work was retrospective, ensuring that the Council was operating effectively, questions about being able to balance the budget and spending and their potential consequences would be for the Section 151 Officer and the relevant Portfolio Holder.

The Committee discussed the rate of senior management vacancies as it was considered a risk in past audits. Members were assured that only one of the top 15 positions was not filled and that, although work on recruitment was ongoing, this area was not considered to be a significant concern, as it was previously.

In response to a question about allegations of potential fraud/wrongdoing that had been raised, the Audit Manager confirmed that several external whistleblowers had raised concerns but that, upon investigation, there was no evidence to substantiate the allegations. In addition, the Executive Portfolio Holder for Finance and Resources indicated that fraud was a risk in every organisation, but that the Council had robust internal controls and a whistleblower policy to control that risk. The Audit Manager also assured Members that the allegations were not malicious and that the two external people who submitted them had been kept fully informed of the investigation outcome. As these individuals were not members of staff, victimisation as a result of whistleblowing was not applicable.

The Audit Manager went on to confirm a number of points made in the report. For example, it was highlighted that the Committee would receive progress reports on previous audits which received a limited assurance rating and that any issues relating to corporate risk management would be dealt with by the services risk registers and taken to the Committee through the regular risk management reports. The risks around Local Government Reorganisation were also noted as being a part of risk registers, although the internal audit team could scrutinise a reorganisation plan once it had been agreed. In addition, school audits were noted as providing recommendations, but that it would be up to the schools to implement them.

Members noted Appendix D to the report and enquired into if Agresso was fit for purpose given that some tasks in the system had been found to be unwieldy and time consuming. In response, the Audit Manager indicated that, as a system upgrade was imminent, resources had not been put into tailoring the system for specific tasks. However, once there had been a system upgrade, greater consideration could be given to the effectiveness of the technology and if any concerns remained.

On a question about how the level of audit plan days was calculated, the Audit Manager mentioned that this was based on the number of people in the team and a calculation of productive days possible per person. It was also mentioned that she believed their performance indicator of completing 80 per cent of the audit plan was reasonable bearing in mind the number of productive days per person was at the higher end of other council Internal Audit teams when this was benchmarked. The annual 80 per cent productivity target of the planned work was therefore considered reasonable.

As they were satisfied with the report, the Committee agreed to note the Annual Internal Audit Assurance Report for 2024/25.

5 Annual Treasury Management Review 2024/25

The Committee considered the report (Agenda Item 6) concerning the Annual Treasury Management Review for 2024/25.

The Deputy Section 151 Officer introduced the report and confirmed that the Council had complied with its investment and borrowing strategy and prudential indicators. In response to a question about why loans from the Public Works Loan Board (PWLb) from 1996, maturing in 2056, had not been paid off early, she indicated that there would likely be high early redemption costs. She assured Members that officers would have assessed the efficiency of both continuing the payments as planned against the penalties of early redemption.

Members also noted the definition of some of the terms presented in the report and that the Council had set limits around how much it would allow itself to borrow as part of the regular budget approval process. The Deputy Section 151 Officer confirmed that the Council had remained within those set borrowing limits.

On a question about if the lack of earmarked reserves for property maintenance could affect a property's value, the Committee noted that this sinking fund would be helpful but that the Council's financial position made this untenable. However, the Executive Portfolio Holder for Finance and Resources indicated that some of the capital budget could be used for maintenance but that the current tenants were responsible for repairs until the end of their leases.

The Committee noted that the balance between investments and borrowing would not likely affect the Council's access to future borrowing as most of this was done through peer-to-peer lending (by other local authorities) or by the PWLB. In addition, the Executive Portfolio Holder for Finance and Resources indicated that West Berkshire Council was borrowing about £1,600 per resident, whereas a number of other authorities were borrowing closer to £2-3,000 per resident. He also confirmed that the Council's short-term borrowing was no more than 30 per cent of total borrowing.

In response to a question about why the value of the commercial property portfolio had reduced by around £1m, and why the Council had not moved faster to reduce its exposure, Members noted that this was due to the attractiveness of this type of property having changed over time. In addition, disposal of these properties would also impact on the revenue budget as long term tenants would contribute to this through rent.

Members were assured that the revaluation of the portfolio did not affect the Council's general fund and, as it was not a revenue pressure, they would not have to find an additional £1m in cuts to services or increase council tax to cover the change.

As the Committee was satisfied with the report and that the Council complied with its approved strategy and prudential indicators, Members agreed to approve the report.

RESOLVED: That the Committee approve the annual treasury management report for 2024/25 and note that the Council's plans complied with the investment and borrowing strategy and the prudential treasury indicators for the period.

6 Financial Statements 2024/25 Highlights and Going Concern Assessment

The Committee considered the report (Agenda Item 7) concerning the Financial Statements 2024/25 Highlights and Going Concern Assessment.

The Deputy 151 Officer introduced the report and highlighted key elements from the Council's financial statements and the rationale as to why the Council was still considered to be a going concern. She also assured the Committee that the Council had financial headroom provided by the EFS and a reasonably healthy balance sheet of assets.

Members questioned the terms of the EFS provided by MHCLG, including how they would monitor the Council's effective use of the funds, what type of loan it was, and if there were any conditions attached to it. In response, the Deputy Section 151 Officer indicated that, although there were no conditions attached to the EFS, Central Government met regularly with the Council to monitor progress on its plans and to see if it was taking prudent financial decisions. In addition, Members noted that EFS was essentially a loan as it was money that would be repaid over 20 years and that the rate of interest charged would be at the rate set by the PWLB – this was in contrast to the historic figure levied against Councils who issued a Section 114 notice which were required to pay the PWLB rate of interest plus one per cent.

The Committee discussed the effects of the Fair Funding Review 2.0, noting that it would have a potential impact on the business rates received by the Council. In addition, the new calculation of need was also raised as a potential risk as it would be determined by the level of deprivation in the area, although the full impact of this change was yet to be understood.

In response to a question about how there was a reduction in the long-term pension scheme liability, Member noted that pension actuaries had come to this conclusion based on a number of metrics such as life expectancy and population growth. This type of pension liability re-examination was done every few years.

The Executive Portfolio Holder for Finance and Resources confirmed to the Committee that new internal governance arrangements had been put in place to regularly review the budget and scrutinise spending proposals and that work was also underway into the financial impact of the Ridgeway Local Government Reorganisation proposal.

As they were satisfied with the report, the Committee agreed to note the Financial Statements 2024/25 Highlights and Going Concern Assessment.

7 Annual Governance Statement 2024/25

The Committee considered the report (Agenda Item 8) concerning the Annual Governance Statement for 2024/25.

The Deputy Section 151 Officer introduced the report and highlighted that the draft Annual Governance Statement had been published in the Council's financial statement but needed to be approved by the Governance Committee. The Annual Governance Statement examined four key areas, the general Government requirements, and areas of focus for the upcoming year. These four key areas were financial resilience, delivering better value for Special Educational Needs and Disabilities (SEND) services, the transformation programme, and senior management structures.

GOVERNANCE COMMITTEE - 29 JULY 2025 - MINUTES

In response to a question about why 'embedding senior management structures to provide clear and consistent direction and stewardship for the organisation' was not included in the 2024/25 Annual Governance Statement, the Deputy Section 151 Officer confirmed that this was a result of the significant work that had been completed in 2023/24.

It was suggested that a RAG rating and a clearer way of showing the change or progress on items would be beneficial so that Members could better understand what had changed across the period.

The Committee also noted that a report was recently taken to the Schools Forum which outlined the progress made on 'delivering better value in SEND services programme', and that the cost avoidance and savings outcomes outlined had been formulated using the methodology provided by Central Government.

However, a point was raised that the issues with SEND funding, and the High Needs Block (HNB) deficit, were shared by all local authorities with responsibility for adult social care and children's services. If the Government did not put a proposal forward to deal with HNB deficits, it would continue to sit on the balance sheet and require the Council to pay significant and increasing interest payments.

On the expanded transformation programme, Members noted that the savings made in the current financial year would be presented in the quarter one 2025/26 treasury outturn report, but that progress had been made in several key areas.

As the Committee were satisfied with the Annual Governance Statement as proposed, they agreed to approve the recommendations.

RESOLVED: That the Committee approve:

- A) The Annual Governance Statement (listed as Appendix A to the report), and
- B) The updated Code of Local Governance

(The meeting commenced at 6.30pm and closed at 8.13pm)

CHAIRMAN

Date of Signature

This page is intentionally left blank

Governance Committee – 30.09.2025

Item 3 – Declarations of Interest

Verbal Item

This page is intentionally left blank

**WEST BERKSHIRE COUNCIL
GOVERNANCE COMMITTEE WORK PROGRAMME
SEPTEMBER 2025 – MAY 2026**

1. This document gives notice of decisions which the Governance Committee is expected to take.
2. The document is updated as required and is available to the public on the Council's website.
3. Copies of the Council's Constitution and agenda and minutes for all meetings of the Governance Committee may be accessed on the Council's website.
4. For copies of reports or other documents, and for detailed information regarding specific issues to be considered by the committee, please contact the named Lead Officer for the item concerned.
5. For further details on the time of meetings and general information about the Plan please email executivecycle@westberkshire.gov.uk

Publication Date: 22 September 2025

Nicola Thomas
Service Lead
Legal & Democratic Services
West Berkshire Council, Council Offices
Market Street
Newbury
RG14 5LN

Decision Due Date	Title	Purpose	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
30 September 2025				
30 Sep 2025	Internal Audit Update Report - Quarter One 2025/26	<p>To update the Committee on the status of Internal Audit work as at the end of quarter one 2025/26.</p> <p>The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>	Julie Gillhespey	
30 Sep 2025	Strategic Risk Register Q4 2024/25	To scrutinise individual items on the Risk Register.	Beatriz Teixeira	
18 November 2025				
18 Nov 2025	Strategic Risk Register Q1 2025/26	To scrutinise individual items on the Risk Register.	Beatriz Teixeira	
18 Nov 2025	Draft Financial Statements 2025/26 and Going Concern Assessment	To inform members of the key highlights from the draft financial statements 2025/26 and summarise management's assessment of the Council's ability to function as a going concern; this determination supporting the preparation of the Statement of Accounts for 2025/26.	Shannon Coleman-Slaughter, Richard Quayle	

Decision Due Date	Title	Purpose	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
27 January 2026				
27 Jan 2026	Mid-Year Treasury Report	To receive the Mid-Year Treasury Report, written in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021). One of the primary requirements of the Code is receipt by the full Council of a mid-year review report, measuring performance against the adopted annual Investment & Borrowing Strategy (I&B). This report satisfies the mid-year reporting requirement.	Richard Quayle, Chris Dagnall	
27 Jan 2026	Internal Audit Update Report - Quarter Two 2025/26	<p>To update the Committee on the status of Internal Audit work as at the end of quarter two 2025/26.</p> <p>The Global Internal Audit Standards (GIAS) in the UK Public Sector require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>	Julie Gillhespey	

Decision Due Date	Title	Purpose	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
27 Jan 2026	Strategic Risk Register Q2 2025/26	To scrutinise individual items on the Risk Register.	Beatriz Teixeira	
3 Jul 2025	Capital outturn report		Shail Vitish	Open
28 April 2026				
28 Apr 2026	External Audit Plan 2025/26		Jonathan Brown, Edward Mills	
28 Apr 2026	Internal Audit Update Report - Quarter Three 2025/26	<p>To update the Committee on the status of Internal Audit work as at the end of quarter three 2025/26.</p> <p>The Global Internal Audit Standards (GIAS) in the UK Public Sector require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.</p> <p>The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.</p>	Julie Gillhespey	
28 Apr 2026	Internal Audit Draft Plan 2026-27	The Global Internal Audit Standards (GIAS) in the UK Public Sector require the Council's Audit Plan and Internal Audit Charter to be approved by those charged with governance within the Council. The	Julie Gillhespey	

Decision Due Date		Title	Purpose	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
			purpose of this report is to set out a risk-based plan of work for Internal Audit (IA) that will provide assurance to the Governance Committee on the operation of the Council's governance, risk management and internal control frameworks, and support the Committee's review of the Council's Annual Governance Statement.		
28 Apr 2026		Strategic Risk Register Q3 2025/26	To scrutinise individual items on the Risk Register.	Beatriz Teixeira	
14 May 2026					
14 May 2026		Election of Chairman			
14 May 2026		Election of Vice-Chairman			

This page is intentionally left blank

Internal Audit Update Report – Quarter One 2025/26

Committee considering report:

Governance Committee

Date of Committee:30th September 2025

Portfolio Member:

Councillor Iain Cottingham

Report Author:

Julie Gillhespey (Audit Manager)

1 Purpose of the Report

- 1.1 To update the Committee on the status of Internal Audit work as at the end of Quarter One 2025/26.
- 1.2 The Global Internal Audit Standards (GIAS) in the UK Public Sector, require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.
- 1.3 The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.

2 Recommendation(s)

No recommendation is made, the report is to provide the Governance Committee with an update on Internal Audit Work as at the end of Quarter One 2025/26.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	None
Human Resource:	None
Legal:	None
Risk Management:	Internal Audit work helps to improve risk management processes by identifying control weaknesses in systems and procedures and making recommendations to provide

	mitigation. The aim of which is to help ensure that services and functions across the Council achieve their goals and targets, and the organisation as a whole meets its plans and objectives.			
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		
Health Impact:		X		
ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:		X		

Core Business:		X		.
Data Impact:		X		
Consultation and Engagement:	None			

4 Executive Summary

- 4.1 To update the Committee on the status of Internal Audit work as at the end of Quarter One of 2025/26.
- 4.2 The Global Internal Audit Standards (GIAS) in the UK Public Sector, require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to Committee.
- 4.3 The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.
- 4.4 There was one corporate audit completed during the period which was given a limited assurance opinion.
- 4.5 There are no significant issues of concern identified through audit work during the period that needs to be highlighted to senior officers/members.
- 4.6 The Audit Team has an in-service reportable performance target to achieve at least 80% of the audit plan for the year. As at the end of Quarter One, the projected year end figure is 96%. This projection is higher than usual at this stage of the year primarily as there has been a lower level of annual leave taken in the first quarter.

5 Supporting Information

Introduction/Background

- 5.1 For each piece of assurance work undertaken the report provides an audit assurance opinion on the effectiveness of governance, risk management and control in the area under review.
- 5.2 An assessment of the number of reviews in each opinion category is the key factor used to determine the Internal Audit annual assurance opinion. Descriptions of the assurance opinion ratings used are detailed as follows:

Opinion	Description
---------	-------------

Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Usually moderate-to-minor issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited, but are not a cause for concern.
Limited Assurance	There is a large number of moderate weaknesses and/or significant weaknesses or non-compliance issues identified which are of concern. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

- 5.3 Appendix A to this report sets out the audit work that has been finalised this quarter. The table below shows the breakdown of completed audits by opinion given. For this reporting period there was one completed corporate audit given a less than reasonable assurance opinion.

Audit Type	No Assurance	Limited Assurance	Reasonable Assurance	Substantial Assurance
Corporate Systems		1	3	
Schools				

- 5.4 We carry out a follow-up review for all audits given a less than reasonable assurance opinion. We use three categories to provide a conclusion on the level of progress with implementing agreed recommendations, **Fully Implemented**, **Satisfactory** (no issues of concern still needing to be addressed), and **Unsatisfactory** (large number of recommendations outstanding and/or weaknesses of concern not addressed). Appendix A includes the one school follow-up that was finalised in the quarter, the following table shows the progress opinion.

Follow-up Type	Unsatisfactory	Satisfactory	Fully Implemented
Corporate Systems			
Schools		1	

5.5 Limited Assurance Opinion Report - Homelessness

We found the processes and controls established for managing homelessness applications / allocations were effective. The key issues identified, which have resulted in the Limited Assurance opinion, were in relation to the rent recording and collection processes, the key issues identified were as follows:-

- (a) There had been an ongoing issue relating to the new Housing software system used to record details of rent accounts, and its ability to produce invoices and interface with two other key financial systems.
- (b) As the 3 systems were not compatible with each other, a decision was taken to not raise invoices whilst the issue was rectified. The issue took longer to resolve than anticipated resulting in a backlog of invoices, this was a known issue at the time of the audit and the backlog of invoices was being progressed.
- (c) There was a need to check and reconcile the data on each of the 3 systems to ensure that it was accurate, this was in progress at the time of the audit.
- (d) The documented processes being followed for income collection/debt management needed reviewing to bring them up to date as well as introducing more robust debt management processes e.g. aged debt analysis reviews.

5.6 Details of the audit work in progress and the stage reached are set out at Appendix B. This includes audits still in progress from last financial year, most of which are at the draft report stage and therefore are almost complete. For context, where work is commenced late in the last quarter of the year, it will inevitably roll into the next year to be completed. Also, audit work may take longer than planned for a number of reasons, we are very reliant on services providing us with the required information/managers responding to draft audit reports in a timely manner. As a small team, we also need to react to emerging changes in risk during the year, for example suspected fraud, requests for unplanned work and investigations, as well as audit advice, which may require a reprioritisation of work, and result in delays in the planned work already commenced.

5.7 Progress made against the Anti-Fraud Work Plan is set out at Appendix C.

5.8 In relation to corporate audits, Appendix D gives further detail to support the audit report opinion, setting out the scoping of each audit as well as the number and significance of recommendations made. Appendix E sets out a visual presentation to support the audit report opinion in the format of an audit risk heatmap.

5.9 The Audit Team has an in-service reportable performance target to achieve at least 80% of the audit plan for the year. As at the end of Quarter One, the projected year end figure was 96%. This projection is higher than usual at this stage of the year primarily as there has been a lower level of annual leave taken in the first quarter, it is expected that the projected percentage will reduce when calculated at the end of Quarter Two.

Proposals

This report is to update the Governance Committee of the progress of Internal Audit work at the end of Quarter One 2025/26.

6 Other options considered

The quarterly update report for the Committee is required to comply with the Council's Internal Audit Charter and professional good practice.

7 Conclusion

There was one corporate audit completed during the period given a less than reasonable assurance opinion. The volume of limited assurance reports therefore continues to be low, and there are no concerns that need to be raised with the Committee.

8 Appendices

- 8.1 Appendix A - Completed Audit Work
- 8.2 Appendix B - Current Audit Work
- 8.3 Appendix C - Anti-Fraud Work Plan Update
- 8.4 Appendix D - Completed Audits – Supporting Information
- 8.5 Appendix E - Completed Audits – Audit Risk Heatmaps

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 Overview and Scrutiny Management Committee or associated 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: 01635 519455
E-mail: julie.gillhespey@westberks.gov.uk

Document Control

Document Ref:		Date Created:	07/08/2025
Version:	01	Date Modified:	
Author:	Julie Gillhespey (Audit Manager)		
Owning Service	Strategy and Governance		

Change History

Version	Date	Description	Change ID
1			

This page is intentionally left blank

1) COMPLETED AUDITS

Directorate/Dept/Service	Audit Title	Overall Opinion
Corporate		
None		
Resources		
Finance, Property and Procurement	Insurance	Reasonable Assurance
People		
None		
Place		
Development and Housing	Renovation Grants/Disabled Facility Grants	Reasonable Assurance
Development and Housing	Homelessness	Limited Assurance
Environment	Highways Term Contract	Reasonable Assurance
Schools		
None		

NOTE

The overall opinion is derived from the number/significance of recommendations together with using professional judgement. The auditor's judgement takes into account the depth of coverage of the review (which could result in more issues being identified) together with the size/complexity of the system being reviewed).

2) COMPLETED FOLLOW UPS

<u>Directorate/Service</u>	<u>Audit Title</u>	<u>Overall Opinion - Report</u>	<u>Opinion - Implementation progress</u>
Schools			
Primary	Bucklebury	Limited Assurance	Satisfactory

3) COMPLETED ADVISORY REVIEWS/OTHER WORK

Directorate/Dept/ Service	Review Title
Education and SEND	DBV Grant sign off

1) CURRENT AUDITS

Corporate/Directorate/ Service	Audit Title	Current Position of Work	Audit Plan Year *
Corporate			
Finance, Property and Procurement	Procurement Cards	Ready for Review	2024/25
Corporate	Income Collection Spot Checks	Background	2025/26
Resources			
Finance, Property and Procurement	Council Tax	Draft Report Issued	2024/25
Finance, Property and Procurement	Accounts Payable	Testing	2025/26
Finance, Property and Procurement	Treasury Management	Testing	2025/26
Strategy and Governance	Recruitment (Talent Attraction) and Retention	Testing	2025/26
Strategy and Governance	Land Charges	Background	2025/26
People			
Education and SEND	Personal Budgets (Direct Payments)	Report Being Drafted	2024/25
Education and SEND	Dedicated Schools Grant (DSG)	Testing	2024/25
Adult Social Care	Client Financial Assessments	Draft Report Issued	2024/25
Children's Social Care	Initial Referral Framework	Draft Report Issued	2024/25
Children's Social Care	Section 17 Support	Draft Report Issued	2024/25
Adult Social Care/Procurement	Assessment of Need/Purchase of Care - Residential	Testing	2025/26
Adult Social Care	Three Conversations Model	Background	2025/26
Children's Social Care	Separated Children (Unaccompanied Asylum Seeking Children)	Background	2025/26

Corporate/Directorate/ Service	Audit Title	Current Position of Work	Audit Plan Year *
Children's Social Care	Guardianship/Child Arrangement Orders	Background	2025/26
Education and SEND	Central Management and Oversight of School Budget Deficits	Background	2025/26
Place			
Development and Housing	Migration – Resettlement Schemes	Draft Report Issued	2024/25
Environment	Public Transport	Testing	2025/26
Schools			
Secondary	The Willink School	Preparation for Visit	2025/26

* Work relating to last year – in most cases the draft report has been issued and we are waiting for responses from the service. Most of these audits will have been completed by the end of the next quarter.

2) CURRENT ADVISORY REVIEWS/INVESTIGATIONS AND OTHER WORK

Audit/Review Title	Current Position of Work
HR Grievance Investigation	Background

3) CURRENT FOLLOW-UPS

Directorate/Service	Audit Title
Resources	
None	
Place	
None	
People	
Children's Social Care	Child Care Lawyers
Schools	
Primary	Long Lane
	Bucklebury

Anti-Fraud Work Plan**(Drawn together from entries in the Audit Plan for 2025/26)**

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position (End of June 2025)</u>
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.	New data match reports received and now being reviewed by Audit/relevant services. (This is a large/time consuming exercise that is ongoing during the year.)
Income Collection Spot Checks	Spot checks on services where cash/income is collected direct from customer. The audits will check that income has been fully and accurately recorded and received.	Visits being planned
Shaw House	Income collection and recording.	Background
Community Infrastructure Levy	Effectiveness of planning approval and application of charges/exemptions.	Background
Parking	Income collection and recording processes and reconciliations to the parking machine ticket information.	Not commenced, planned for Quarter 3
Public Transport	Income collection and recording processes for the transport run in-house.	Draft Report Issued
Land Charges	Income collection and recording processes for the searches the Council is responsible for managing.	Testing
Brokerage/Care Commissioning Placement Processes	Provider selection/client placement decisions may not be made appropriately.	Terms of Reference Issued
Contract Letting/Monitoring – Care Packages	Contracts may be awarded inappropriately/not in line with legislation and/or Council Contract Rules.	Not commenced planned for Quarter 4

This page is intentionally left blank

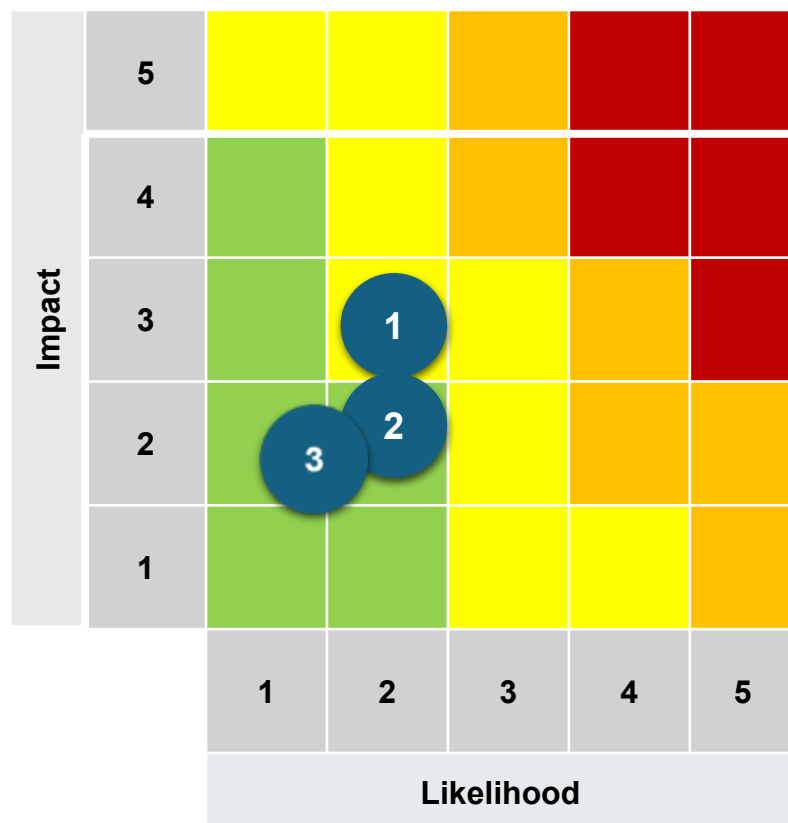
1) COMPLETED AUDITS – FURTHER DETAIL TO SUPPORT THE REPORT OPINIONS

Directorate / Service	Audit title	Overall Assurance Opinion	Audit Scoping Objective(s)	Number of Recommendations per Significance Category			
				Fundamental	Significant	Moderate	Minor
Finance, Property and Procurement	Insurance	Reasonable Assurance	1) To ensure that the Insurance Team has established procedures covering the handling of claims and communication required with the relevant services. 2) To ensure that the Insurance Team is effectively managing the progress of each claim so that claims are processed correctly and resolved timely. 3) To ensure that members of the public are aware of the claims handling process and are kept informed of the progress through the different stages using agreed communication protocols and templates.	0	0	3	5
Development and Housing	Renovation Grants/Disabled Facilities Grants	Reasonable Assurance	1) To ensure that the Council has established a framework for the processing and awarding of grant applications, which is in accordance with current legislation / national guidance and internal policies and procedures. 2) To ensure that the Service has established effective procedures for the recording and monitoring of applications, and payments of grants.	0	0	2	7
Development and Housing	Homelessness	Limited Assurance	1) To ensure that the Council's Homelessness Strategy and associated procedures meet the requirements of national guidance and legislation. In addition, the Council's key aims and targets covering homelessness have been clearly defined and are monitored to ensure they are met. 2) To ensure that there are processes in place to provide assurance that the utilisation of temporary accommodation is effectively monitored and controlled and in compliance with the Strategy and associated procedures.	0	1	5	8

APPENDIX D

Directorate / Service	Audit title	Overall Assurance Opinion	Audit Scoping Objective(s)	Number of Recommendations per Significance Category			
				Fundamental	Significant	Moderate	Minor
			3) To ensure that the costs incurred for homelessness service provision, including temporary accommodation and receipt of client payments are effectively monitored and controlled.				
Environment	Highways Term Contract	Reasonable Assurance	1) To ensure that the service has established an effective framework to monitor the delivery of the Highway Term Contract. 2) To ensure that the service has established processes for checking and monitoring the Contractor's performance.	0	0	5	3

Insurance



1

1) To ensure that the Insurance Team has established procedures covering the handling of claims and communication required with the relevant services.

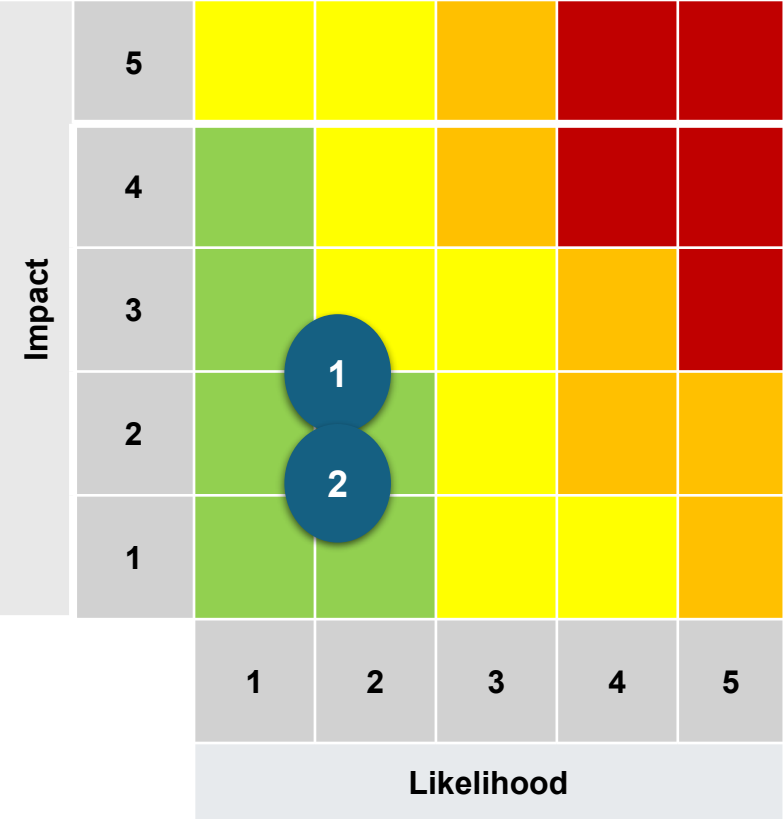
2

2) To ensure that the Insurance Team is effectively managing the progress of each claim so that claims are processed correctly and resolved timely.

3

3) To ensure that members of the public are aware of the claims handling process and are kept informed of the progress through the different stages using agreed communication protocols and templates.

Renovation Grants/Disabled Facilities Grants



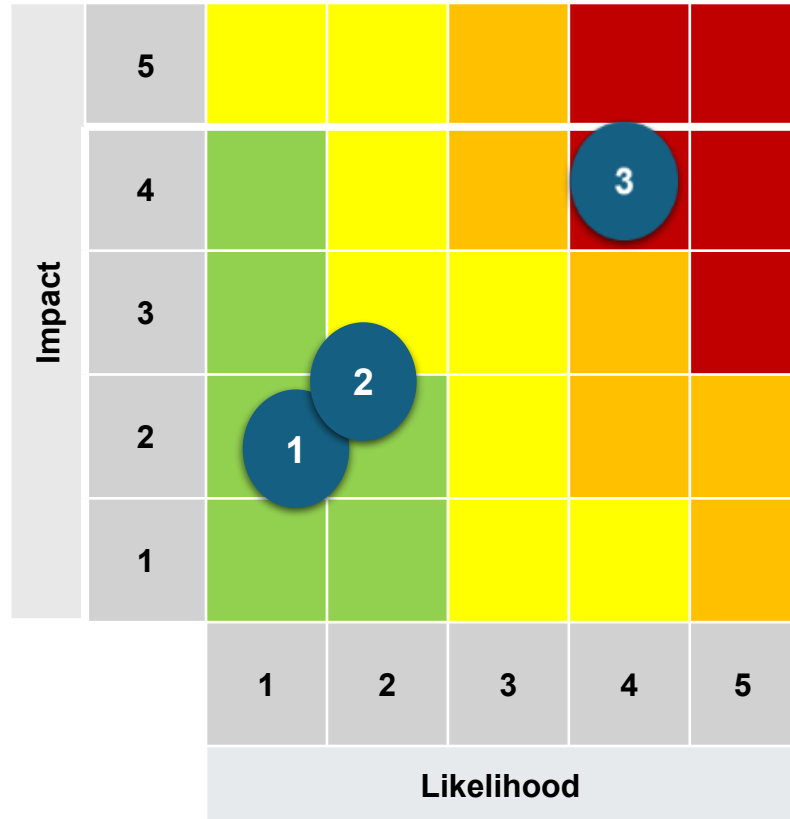
1

1) To ensure that the Council has established a framework for the processing and awarding of grant applications, which is in accordance with current legislation / national guidance and internal policies and procedures.

2

2) To ensure that the Service has established effective procedures for the recording and monitoring of applications, and payments of grants.

Homelessness



1

1) To ensure that the Council's Homelessness Strategy and associated procedures meet the requirements of national guidance and legislation. In addition, the Council's key aims and targets covering homelessness have been clearly defined and are monitored to ensure they are met.

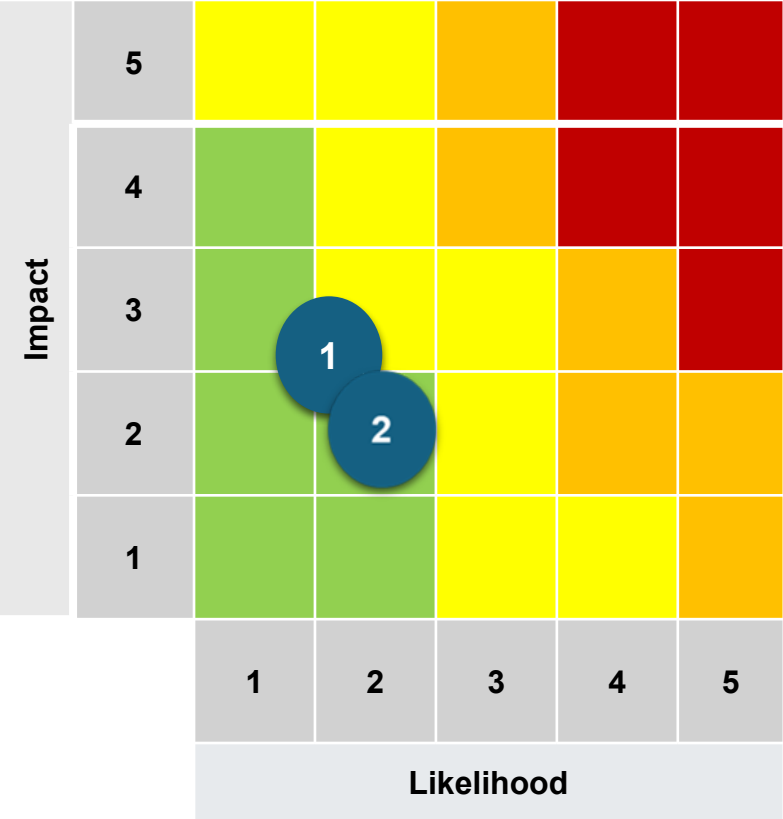
2

2) To ensure that there are processes in place to provide assurance that the utilisation of temporary accommodation is effectively monitored and controlled and in compliance with the Strategy and associated procedures.

3

3) To ensure that the costs incurred for homelessness service provision, including temporary accommodation and receipt of client payments are effectively monitored and controlled.

Highways Term Contract



1

1) To ensure that the Service has established an effective framework to monitor the delivery of the Highways Term Contract.

2

2) To ensure that the Service has established processes for checking and monitoring the Contractor's performance.