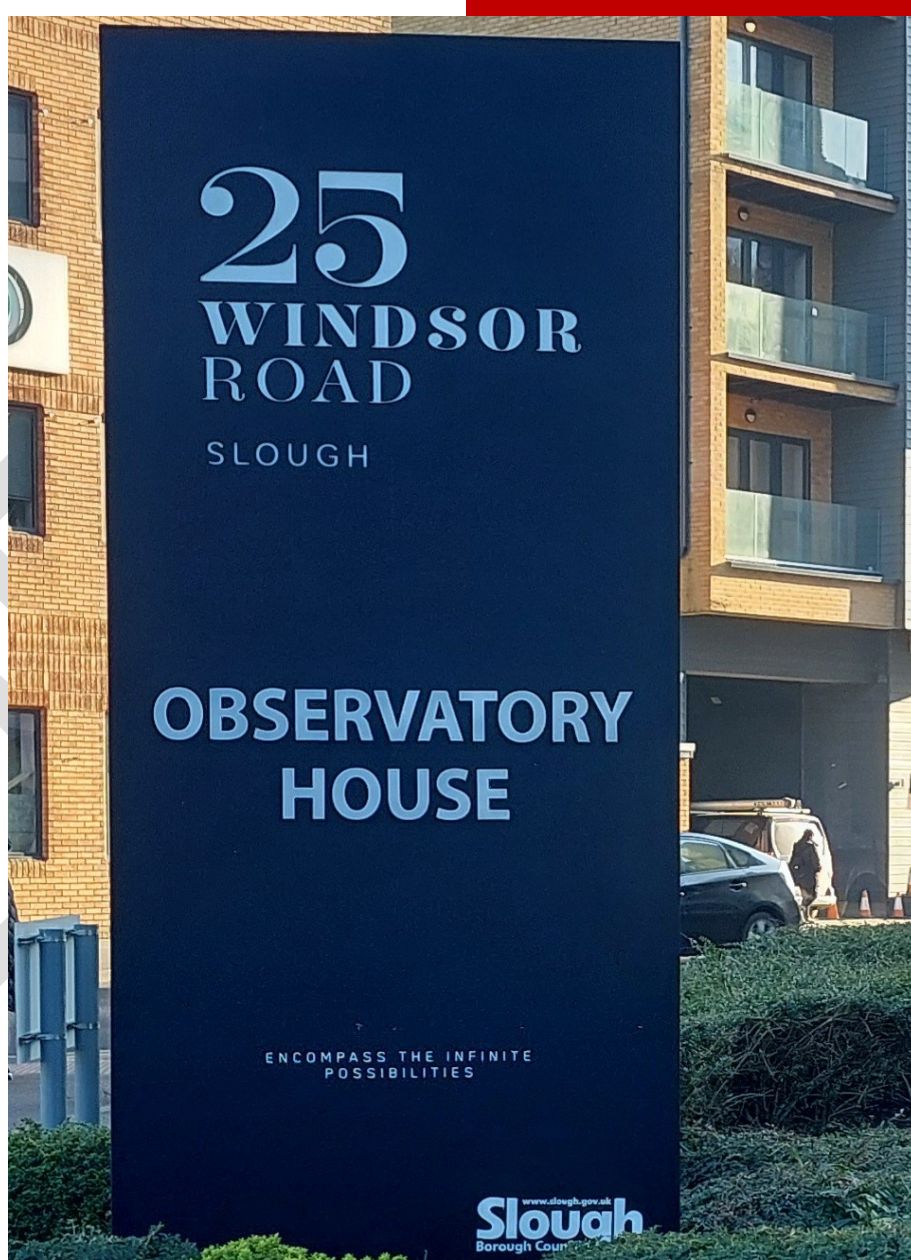


Internal Audit Plan & Charter



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1.0 Background

- 1.1 The authority for setting standards for internal audit in the UK public sector rests with the relevant Internal Audit Standards Setters (RIASS), which includes the Chartered Institute of Public Finance and Accountancy (CIPFA). The RIASS have determined that, subject to the interpretations for the UK public sector set out in their December 2024 application note, the Global Internal Audit Standards (GIAS) are a suitable basis for the practice of internal auditing in the UK public sector.

The 2025/26 Internal Audit Plan for Slough Borough Council has been prepared in accordance with both the GIAS and the application note, hereafter referred to collectively as the Standards. The Standards are set out over five domains:

- i. Purpose of Internal Auditing
- ii. Ethics & Professionalism
- iii. Governance of the Internal Audit function
- iv. Managing the Internal Audit function
- v. Performing Internal Audit services

It is a requirement of the Standards that internal audit activity is defined in an internal audit charter that is consistent with the definition of internal audit, the code of ethics and the Standards.

- 1.2 This document sets out how Slough Borough Council's Internal Audit service will meet the requirements of the Standards and incorporates the Council's Internal Audit Plan 2025/26, identifying the risk-based approach to the team's work over the next twelve months. The Charter and Plan have been developed in consultation with our External Auditors, with the Chief Executive and Corporate Leadership Team and with the Audit & Corporate Governance Committee.
- 1.3 Conformance with the wider Standards will be determined in 2025/26 through an internal self-assessment in Quarter 1, the development of an associated action plan to address any identified gaps and then validated through an external assessment of the Internal Audit Service in Quarter 3.

2.0 Strategy Statement

- 2.1 The overall strategy for Internal Audit is:

“To add value and encourage improvement in all areas of the Council’s business through the delivery of a risk-based Internal Audit Plan in a professional, independent manner, providing the organisation with an opinion on the level of assurance it can place upon its risk management, internal control, governance systems, Value for Money and performance”

Specifically, individual audits within the Plan have been aligned to support one or more of the Council's five Corporate Plan (2023-27) principles of:

- (Being) Resident focused
- Providing financial sustainability
- Enabling residents and communities
- Strengthening partnerships

- Building trust.

3.0 Statutory Basis for Internal Audit

- 3.1 The requirement for an Internal Audit function for local authorities is implied by section 151 of the Local Government Act 1972, which requires authorities to “make arrangements for the proper administration of their financial affairs”.
- 3.2 Regulation 6 of the Accounts and Audit (England) Regulations (Amended) 2021, more specifically, requires that the Council “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.

Terms of Reference

4.0 Definition and Objectives

- 4.1 As per the Global Internal Audit standards (GIAS), applicable 1 April 2025, Internal Auditing is:

“A professional individual or group responsible for providing an organisation with assurance and advisory services”.

The Public Sector Internal Audit Standards (PSIAS) had a more detailed definition of Internal Audit and although replaced by the GIAS, this wider definition is still relevant:

“An independent, objective assurance and advisory service, designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes”.

- 4.2 The Standards refer to the lead Internal Auditor role as the Chief Audit Executive. For Slough Borough Council and the purposes of this Charter, Plan and its delivery, the Chief Audit Executive role will be undertaken by the Head of Internal Audit.
- 4.3 For Slough Borough Council the Standards’ references to the ‘board’ will mean Audit & Corporate Governance Committee; and for ‘senior management’ will mean Corporate Leadership Team and/or Statutory Officers Group.
- 4.4 Whilst Internal Audit primarily provides an independent and objective opinion to the organisation on the control environment, the service can and will undertake pro-active, consultative audits in key operational areas. Involved throughout systems implementation, Internal Audit can support the development of the control and risk management requirements from the outset rather than offering a critique of them post-implementation.
- 4.5 The service may also undertake other non-assurance work at the request of the organisation, subject to availability of skills and resources. This can include consultancy work and an allocation of resource time for this is included within our planned work for 2025/26.

5.0 Annual Internal Audit Opinion

- 5.1 The Internal Audit function is required to examine, evaluate and report upon the adequacy of internal controls operated throughout the Authority. The Head of Internal Audit is responsible for producing and executing a plan of internal audit that takes appropriate account of the risks associated with each area of the Council's activity. The Standards require that the Head of Internal Audit should issue an annual "internal audit opinion". This opinion forms part of the Annual Report of the Head of Internal Audit, which informs the Annual Governance Statement.

6.0 Status and Independence of Internal Audit

- 6.1 Slough Borough Council has delegated responsibility for ensuring that statutory Internal Audit arrangements are in place to the Executive Director of Corporate Resources (Section 151 Officer). On a day-to-day basis the Head of Internal Audit and the Internal Audit team provide internal audit services to the Council on behalf of the Executive Director of Corporate Resources. However, Internal Audit is independent in its planning and operation and has no responsibility for delivering or managing non-audit services. The Head of Internal Audit, although reporting structurally to the Executive Director of Corporate Resources, has open lines of communication with and access to:

- The Chief Executive
- The Section 151 officer
- The Monitoring Officer
- Commissioners
- Corporate Leadership Team
- The Leader of the Council
- The Chair of Audit & Governance Committee
- The External Auditors

In order to undertake its role effectively, Internal Audit will have the authority to:

- Enter at all reasonable times any Council establishment
- Have access to all records, documents, information and correspondence relating to any financial and other transaction as considered necessary
- Evaluate the adequacy and effectiveness of internal controls designed to secure assets and data to assist management in preventing and deterring fraud
- Request explanations as considered necessary to satisfy themselves as to the correctness of any matter under examination
- Require any employee of the Council to produce cash, materials or any other Council property in their possession or under their control
- Access records belonging to third parties, such as contractors or partners, when required and appropriate.

- 6.2 Internal Audit will seek to avoid conflicts of interest when allocating audit reviews by ensuring that auditors do not undertake assignments in areas where they have noted a conflict of interest on their annual declaration.

- 6.3 It should be noted that whilst Internal Audit will review the systems of control within the Council, it is a management responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and outcomes achieved.

7.0 Delivery of the Internal Audit Service & the Code of Ethics

- 7.1 In addition to their own adherence to ethical and professional behaviours, the Standards emphasise the importance of internal auditors encouraging and promoting an ethics-based culture within their organisation. This is especially relevant within the UK public sector where those delivering public services are both public servants and stewards of public funds. The Government has set out the seven principles of public life that apply to all public servants:

- **Selflessness** – acting only in the public interest
- **Integrity** – establishing trust and providing the basis for reliance on Internal Audit's judgement
- **Objectivity** – exhibiting the highest level of objectivity in gathering, evaluating and communicating information about the activity or process being examined
- **Accountability** – being accountable to the public for decision-making and submitting to the scrutiny necessary to ensure this
- **Openness** – acting and taking decisions in an open and transparent manner. Information should not be withheld without clear and lawful reason for doing so
- **Honest** – holders of public office should be truthful
- **Leadership** – The exhibition of these principles in behaviours, treating others with respect and in doing so support the principles and challenge behaviours where this is not the case.

To ensure that this can be achieved, there are appropriate arrangements for:

- Determining and planning the work to be carried out through the development of an Internal Audit Plan based on an assessment of risk
- Providing the resources required to deliver the Internal Audit Plan (principally the level of staff and external input), the necessary skills (both in general audit and technical areas) and support facilities (such as IT facilities, equipment, management and administration processes)
- Ensuring through appraisal, training and personal development planning that resources to deliver the Plan are suitably qualified, knowledgeable and experienced.

- 7.2 The Internal Audit service will be delivered on the basis of a detailed, one-year operational Internal Audit Plan for 2025/26 (Appendix C). The Plan contains an ambitious and diverse programme of work, aligned to the Council's corporate principles and risk. The Plan sets out the number of days required for Internal Audit to adequately review the areas involved and indicates the priority level for each planned audit assignment.
- 7.3 The objective of this approach is to ensure that Internal Audit is able to present an independent and objective opinion on the effectiveness of the control environment, risk management and governance arrangements. It will do this using the formal

corporate risk assessment process to direct adequate resources based on the relative risks of the operations, resources and the services involved,.

- 7.4 Internal Audit will take into consideration other forms of assurance when delivering its risk-based Plan, including, where appropriate, placing reliance on the work of our External Auditors (Grant Thornton) and external inspection agencies such as Ofsted and the Care Quality Commission where this has a direct impact on the control environment.

8.0 Risk Assessment

- 8.1 The Council's Internal Audit Plan will be updated on an annual basis. The Plan is based upon a risk assessment of all the Council's systems, processes and services together with intelligence gathered through our 2024/25 Plan delivery, formal and informal discussions with the Chief Executive, the Chair of Audit & Corporate Governance Committee, the Commissioners, Corporate Leadership Team, the Audit & Corporate Governance Committee and our External Auditors. The Council's high-scoring corporate and service risks, identified by Corporate and Directorate Management Teams and Members, were reviewed and assessed prior to the determination of this Plan.

- 8.2 Using the corporate process as a base, the risk assessment process takes account of a range of strategic, corporate and service factors, which include:

- **Materiality** – significance of the system/service's income/expenditure
- **Control Environment** – adequacy of control within the area under review, including the risk of fraud occurring
- **Reputation/Legality** – impact upon the Council's reputation, or extent of potential legal problems if the area under review/system is ineffective
- **Performance** – significance of the area under review's impact upon the Corporate Plan, significant partnership arrangements and Service Business Plan objectives
- **Reliance on External Funding** – significance of the service's level of grant/third party funding that is linked to outputs, outcomes and performance
- **Stability** – the likelihood of significant changes in service delivery or systems in place to support the service

- 8.3 The risk assessment and Plan have been informed by extensive consultation with stakeholders to ensure that their views and the risks within their departments are reasonably identified and reflected within the Plan. Consultees include:

- Chief Executive and Executive Directors
- Heads of Service
- Risk Manager
- Chair and Members of Audit & Corporate Governance Committee
- Key contacts within Services and lead officers for key projects
- External Audit, to ensure that resources are used to the best effect and reliance can be placed on the work of Internal Audit, where it is appropriate to do so, and duplication is avoided

- 8.4 This Plan is set in the context of an organisation that remains in a challenging financial situation. The Plan recognises and seeks to assure against the continuing response to the issue of a s114 Notice in July 2021, intervention from MHCLG

Commissioners, the requirement to be a Best Value Council and the need to deliver a balanced budget.

- 8.5 Where resources available are not considered by the Head of Internal Audit to be adequate for an audit opinion to be provided, this will be reported to the organisation.

The Plan balances the following requirements:

- The need to ensure the Internal Audit Plan is completed to a good practice level
- The need to ensure the controls mitigating the key risks facing the organisation are in place and operating effectively
- The need to appropriately review other strategic, operational and governance arrangements
- The need to have uncommitted time available to deal with unplanned issues which may need to be investigated, and
- To enable positive timely input to assist corporate and service developments.

- 8.6 An informal joint working protocol has been agreed with our External Auditors (Grant Thornton), with clear objectives to:

- Provide a framework for co-operation in planning and conducting our respective audit work
- Promote effective joint working, within the bounds of our respective roles
- Maximise the benefit from available audit resources, through agreed coordination arrangements
- Help the Audit & Corporate Governance Committee to fulfil its responsibility for overseeing effective liaison between us.

9.0 Anti-Fraud and Corruption

- 9.1 The Council's 'Counter Fraud and Corruption Strategy', September 2021, outlines the Council's commitment to creating a counter fraud culture and maintaining high ethical standards in its administration of public funds, specifically:

"Slough Borough Council operates a 'zero tolerance' approach towards fraud and corruption and we will use the full range of sanctions available against any individual or organisation found to be committing fraud. Every pound taken by theft or fraud reduces our ability to provide services to the people who need them the most."

The Head of Internal Audit is responsible for the management of, and delivery by the Council's Counter Fraud Team. The team is responsible for:

- Providing a pro-active corporate anti-fraud function to facilitate the identification and subsequent investigation of alleged acts of fraud or corruption
- Investigating any and all investigations of fraud and corruption that do not fall within the remit of other investigative bodies
- Receiving and reviewing notifications of frauds reported within the Council, monitoring all investigations and analysing fraud risk

- Making appropriate arrangements to co-ordinate the Council's work on National Fraud Initiatives
- Undertaking internal data matching across Council systems
- Reporting and liaising with the local police on individual cases
- Issuing guidance to Members and Management in relation to fraud and corruption related legislation and procedures
- Promoting Fraud Awareness and training
- Acting as the Council's consultant on issues of fraud and corruption

10.0 Resourcing the Plan

- 10.1 The Internal Audit Service is predominantly provided by an internal team of employees, which includes the equivalent of two full-time equivalent interim auditors. Where necessary to ensure an adequate, effective and professional audit service, the Head of Internal Audit may buy in, subject to budget approval, resources from external providers to supplement internal resources. An example of this is for IT computer audits, where a high degree of specialist skill and knowledge is required.
- 10.2 Resource planning assumptions for 2025/26 have been reviewed following consultation with staff to ensure that there is sufficient time allocated to 'indirect' work – for example training and development, enhancement of audit working practices and appropriate and effective supervision.
- 10.3 The Plan is based upon a 12-month period and a full complement of staff. The total number of planned audit days in the year, less around 5% for contingencies, is as follows:

2025/26
600 (Internal Audit Only)

Appendix B provides a detailed breakdown of the resources available for audit work.

- 10.4 The approach of Internal Audit is to use risk-based reviews, supplemented by the use of Value for Money and regularity audits, control self-assessment and themed reviews. All audits have regard to management's arrangements for:
- Securing the proper, economic, efficient and effective use of resources
 - Compliance with relevant policies or procedures
 - Achieving key objectives and priority outcomes
 - Preventing fraud and irregularity, and
 - Managing and controlling risks.
- 10.5 In addition to these audits and the advice given on controls in specific development areas, which are separately identified within the Plan, there are a number of generic areas where demands upon Internal Audit cannot be planned in advance. For this reason, time is built into the Plan to cover the following areas:
- Contingency - to provide capacity for special audits, investigations into potential irregularities, and any unplanned work

- Advice and Guidance - an allowance to cover the provision of any ad hoc consultancy and advisory services to departments.

10.6 The Internal Audit Plan has to be flexible in order to take account of any changes in risk affecting the achievement of the Council's key objectives. It is proposed that corporate and service risk dashboards are monitored and managed through the Council's risk management framework. Close working between Internal Audit and Risk Management will ensure that risks impacting upon the overall control environment are appropriately and expediently addressed.

11.0 Reporting of the Internal Audit Plan

- 11.1 Progress against the Plan, and the content of the Plan itself including any changes, will be kept under review by the Head of Internal Audit in liaison with the Executive Director of Corporate Resources. Given the time span of the Internal Audit Plan this ongoing review will be particularly important to ensure it continues to tackle topical issues and is aligned to key risks facing the organisation.
- 11.2 Where there is a need for material changes to the Plan, a revised Plan will be re-submitted to the Audit & Corporate Governance Committee for approval. This Committee will also be advised of performance against the Plan throughout the year along with key findings from individual audits.
- 11.3 In the delivery of each assignment, Internal Audit will determine a ranking as follows:

Substantial	Substantial Assurance The framework of governance, risk management and control <u>is</u> adequate and effective.
Reasonable	Reasonable Assurance Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Partial	Partial Assurance There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Minimal	Minimal Assurance There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Internal Audit will make practical recommendations based on the findings of the work and discuss these with management such that management commit to an appropriate Action Plan for implementing any necessary improvements to the control environment. Where appropriate, the team will work with service Heads on

a consultative basis to identify the most appropriate and efficient means of implementing recommendations. Our recommendation will be prioritised as follows:

Priority	Definition	Action required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

A copy of our report will be provided to all relevant officers including the appropriate Heads of Service and Executive Directors, and audits ranked 'Minimal' or 'Partial' will be reported formally to Audit & Corporate Governance Committee.

- 11.4 Internal Audit follow up all audit recommendations to ensure that the audit process is adding value to the organisation. It is management's responsibility to ensure that agreed recommendations are implemented. Where appropriate Internal Audit will conduct detailed follow up, including an element of re-testing, to ensure that recommendations have been implemented and identified risks have been appropriately mitigated. Recommendations that have not been implemented by the agreed date, without just cause, will be reported to both Corporate Leadership Team and the Audit & Corporate Governance Committee.

12.0 Quality Service Delivery

- 12.1 The Internal Audit Team is committed to providing Corporate Leadership Team, Audit & Corporate Governance Committee, our External Auditors and its customers with assurance that all audit work will be managed and operated to an appropriate, consistent and quality standard.
- 12.2 Internal Audit will adhere to all elements of the Standards. The Head of Internal Audit will monitor compliance with these Standards and in particular the planning, conduct, and reporting of audit assignments. Relevant training will be identified to ensure Auditors have the level of skills necessary to undertake their roles.
- 12.3 Internal Audit has set itself a number of challenging performance targets that will provide evidence as to the economy, efficiency, effectiveness of the service it offers to the Council. These are detailed in Appendix D.
- 12.4 All working papers and reports are subject to quality review procedures prior to any report being issued.

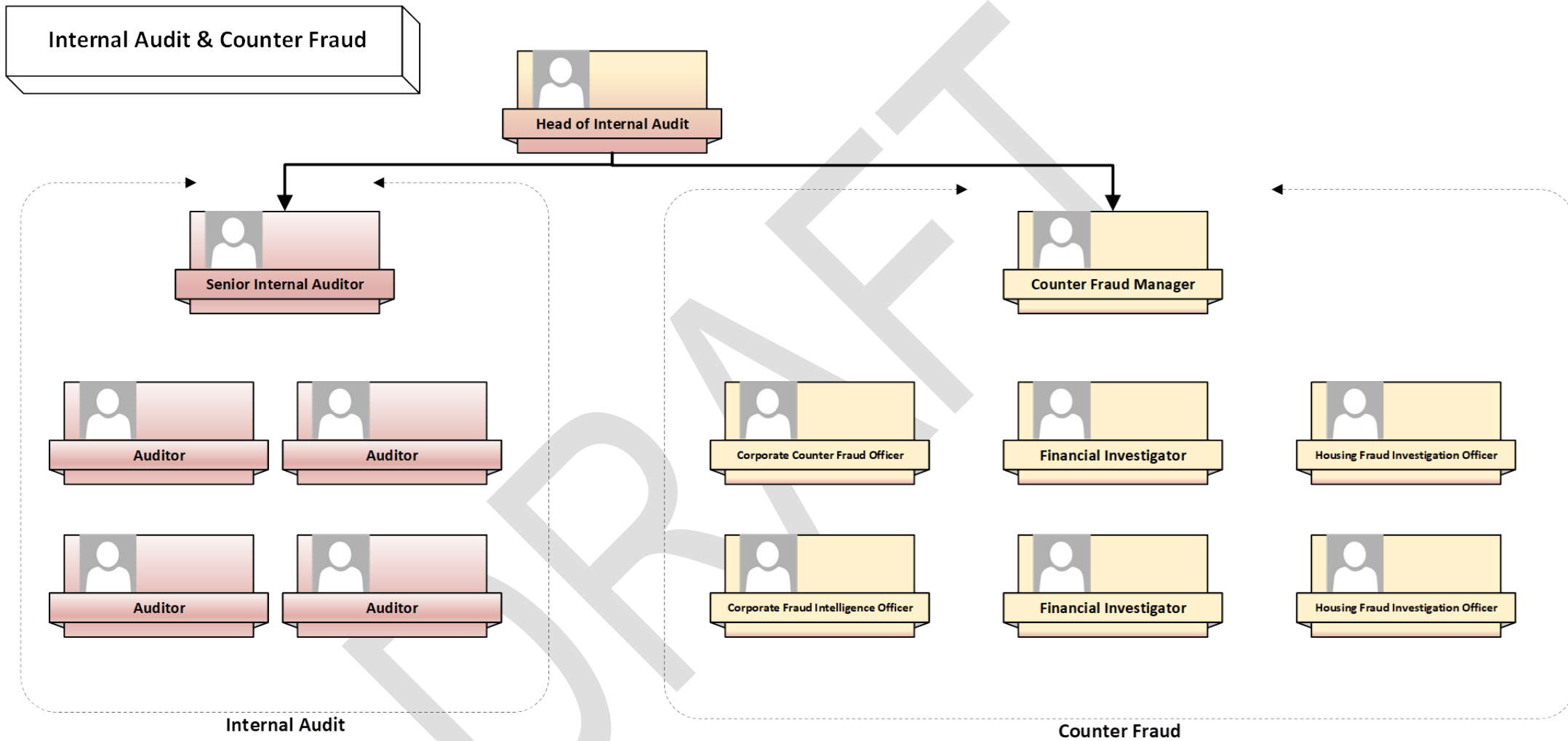
An audit satisfaction survey is being developed and will be issued to relevant officers following the completion of every audit. The feedback from these surveys is

reviewed and reported with relevant action taken where standards fall below the level required.

13.0 Key Priorities for 2025/26

13.1 In developing this Plan and providing a more stable Internal Audit service moving forward, Internal Audit has set a number of key objectives for 2025/26:

- To deliver the Internal Audit Plan to the input and quality performance targets set out in Appendix D
- To ensure audit recommendations are appropriate, based upon evidence and implemented in a timely manner
- To deliver and test internal audit services against the GIAS
- To exploit the audit management application, AuditBoard, to support the team's delivery of best practice internal audit services
- To further develop and, where appropriate, enhance the relationship with External Audit (Grant Thornton)
- To provide an impactful, quantifiable counter fraud service that raises fraud awareness, deters fraud from happening and investigates thoroughly when it does
- To consider partnership working, with other local authorities, where there is a demonstrable benefit for doing so.



Internal Audit Resource Availability

	Total Days 2025/26
Total Days Available	1222.00
Less:	
Bank Holidays (Inc stat days)	48.00
Annual Leave	154.00
Other Absence	22.00
Total Available Days for Audit	998.00
Less Non Chargeable Days:	
Study Leave	0.00
Training and Development	10.00
Staff and Team Management	65.00
Audit Planning	22.00
Managers Liaison	80.00
IT Issues	10.00
Performance Management	75.00
Audit & Governance/ Audit Working Group	12.00
System Administration	10.00
Office Administration	84.00
Total Non Chargeable Days	368.00
Days Available for Direct Audit Work	630.00

Internal Audit Plan 2025/26

Explanatory Notes:

1. Risk Management References

Each audit identified within the Plan is derived from and aligned to the corporate risk dashboards as at quarter 3 of 2024/25. The risk references are as follows:

Corporate Risk	Corporate Risk
CR01: Safeguarding Children and Young People – Child Death	CR08: ICT incident resulting in significant data and/or service
CR02: Failure to meet demands on Adult Social Care	CR09: Failure to achieve financial sustainability and a balanced MTFS
CR03: Failure of Special Educational Needs and Disability (SEND)	CR10: Failure of General Fund Asset Disposal Programme
CR04: Failure to Provide Safe Temporary Accommodation within Budget	CR11: Failure to become a Best Value Council
CR05: Failure to Attract Retain & Engage with Our People	CR12: Failure to deliver Market Sustainability across Council
CR06: Health & Safety We fail to prevent physical injury or mental harm	CR13: We fail to comply with GDPR data protection obligations
CR07: Insufficient Operational Resilience and Crisis Management	

2. Priority Assessment

Each audit, in addition to alignment with corporate risks and corporate plan principles, has been prioritised based on the following, broad descriptions.

Priority	Description
High	A corporate risk and/or an area identified critical to the overall control environment.
Medium	An audit area identified through subject matter input, audit experience and/or dialogue with key stakeholders
Low	An area that would be useful to assess but only subject to resource availability or an adverse change in risk
Optional	An area that is as yet unallocated, such as 'contingency' or an area for which there may be other sources of assurance such as grants administration

Internal Audit Plan – 2025/26

Quarter 1

Directorate	Audit Area	Days Allocated	Corporate Risk	Corporate Plan Principle	Priority
Chief Executive's	HR Workforce - Sickness Absence Management	15	CR07	Building Trust	High
	HR Workforce - Starters & Leavers	10	CR05	Building Trust	High
	Customer Journey & Engagement	15	CR11	Enabling Residents & Communities	Medium
Finance & Commercial	Compliance with the CIPFA FM Code	5	CR09	Financial Sustainability	High
	Debt Recovery & Write-off	10	CR09	Financial Sustainability	Medium
Law & Governance	Officer Decision-Making - Records Management	10	CR11	Building Trust	High
Adults' Services	Mental Health	15	CR02	Resident Focus	High
Public Health & Public Protection	Health & Safety	10	CR06	Building Trust	High
	Leisure Services Contract	10	CR12	Building Trust/ Enabling Residents & Communities	Medium
Regeneration, Housing & Environment	Asset Management & Disposals	15	CR10	Building Trust/ Financial Sustainability	Medium

Quarter 2

Directorate	Audit Area	Days Allocated	Corporate Risk	Corporate Plan Principle	Priority
Chief Executive's	Cyber Crime	10	CR08	Building Trust	High
	IT Access Control Follow Up	10	CR08	Building Trust	High
	Data Quality Management	10	CR13	Building Trust	High
Finance & Commercial	Treasury Management	10	CR09	Financial Sustainability	Medium
	Housing Benefit	15	CR09	Resident Focus/ Financial Sustainability	Medium
	Accounts Receivable/Payable	15	CR09	Financial Sustainability	High
	Grants Administration	10	CR11	Financial Sustainability	Optional
	ECP Process - Lessons Learned	10	CR09	Financial Sustainability	Medium
Law & Governance	Trusts & Partnership Governance	10	CR11	Strategic Partnerships	Medium
Slough Children First	Governance & Reporting	10	CR11	Building Trust	Medium
Public Health & Public Protection	Emergency Planning & Business Continuity	10	CR07	Building Trust	Medium
Regeneration, Housing & Environment	Temporary Accommodation - Risk & Control Impact	15	CR04	Financial Sustainability/ Resident Focus	High

Quarter 3

Directorate	Audit Area	Days Allocated	Corporate Risk	Corporate Plan Principle	Priority
Chief Executive's	Best Value Duty	10	CR11	Building Trust/ Financial Sustainability	High
	Future Operating Model	15	CR12	Building Trust/ Financial Sustainability	Medium
	Improvement & Recovery Plan	15	CR11	Building Trust/ Financial Sustainability	High
Finance & Commercial	Finance Improvement Programme	15	CR09	Financial Sustainability/ Building Trust	High
	Financial Sustainability	10	CR09	Financial Sustainability	High
	Council Tax - Discounts	10	CR09	Resident Focus	Medium
Law & Governance	Whistleblowing Policy & Application	10	CR05	Building Trust	Medium
	Statutory Plans & Strategies	10	CR11	Resident Focus/ Building Trust/ Financial Sustainability	Medium
Adults' Services	Practice Quality & Performance	10	CR02	Enabling Residents & Communities	Medium
Regeneration, Housing & Environment	The Big 6 (plus Mould & Damp)	15	CR04	Resident Focus	High
Children's Services	SEND Provision	10	CR03	Enabling Residents & Communities	High

Quarter 4

Directorate	Audit Area	Days Allocated	Corporate Risk	Corporate Plan Principle	Priority
Finance & Commercial	Fixed Assets - Property, Plant & Equipment	15	CR10	Financial Sustainability/ Building Trust	Medium
Law & Governance	Council Companies - Company Governance	10	CR11	Strengthening Partnerships	Medium
Slough Children First	Internal Audit - Buy Back of Services	30	CR01	Strengthening Partnerships	High

**Cross-cutting/
Unallocated**

Directorate	Audit Area	Days Allocated	Corporate Risk	Corporate Plan Principle	Priority
Cross-cutting	Strategic Commissioning	20	CR02; CR09	Building Trust/ Financial Sustainability	High
	Information Governance	15	CR13	Building Trust	Medium
	Major Projects' Support & Assurance Includes: - Financial System Implementation and key controls - Finance Improvement Plan	30	CR12	Building Trust	High
	Grant Claims - Review/Sign-off	20	CR09	Building Trust	Medium
Unallocated	Internal Audit Plan Contingency	30	CR11	Building Trust/ Financial Sustainability	Optional
	Internal Audit 2024/25 Carry-forward	20	CR11	Building Trust/ Financial Sustainability	Optional
	Schools' Audits	40	CR01	Enabling Residents & Communities	Optional
	Internal Audit General Advice & Guidance	20	CR11	Building Trust/ Financial Sustainability	Optional

Reserve Audits

Directorate	Audit Area	Days Allocated	Corporate Risk	Corporate Plan Principle	Priority
Chief Executive's	HR Workforce - Salary Sacrifice Schemes	10	CR09	Financial Sustainability	Low
Finance & Commercial	Risk Management	10	CR06; CR07	Building Trust	Low
	Imprest Accounts (Petty Cash)	10	CR09	Financial Sustainability	Low
Regeneration, Housing & Environment	Fleet Management	10	CR09; CR11	Financial Sustainability	Low

Key Performance Measures and Targets – 2025/26

Key Performance Indicator	Measure of	Est. 2024/25	Target 2025/26	Monitoring
Delivery of the Annual Audit Plan	Efficiency/ Effectiveness	New for 2025/26	80%	Monthly monitoring
Percentage of time spent on direct audit work	Efficiency	New for 2025/26	63.0%	Monthly monitoring
Percentage of audits completed within days allocated	Efficiency/ Effectiveness	New for 2025/26	75%	Monthly monitoring using Galileo
Elapsed Time – The total number of working days to undertake an audit assignment, from agreement of the terms of reference to the issue of the draft report.	Efficiency/ Effectiveness	New for 2025/26	30 calendar days (average)	Monthly monitoring
Report to Final – time taken from the issue of a draft report to the issue of a final report.	Efficiency/ Effectiveness	New for 2025/26	10 working days	Monthly Monitoring
Percentage of audit actions overdue	Effectiveness	11.9%	5%	Monthly monitoring
Value Added: Percentage of Auditees either 'satisfied' or 'very satisfied' overall with the audit work undertaken	Effectiveness	89%	88%	Monthly using new Satisfaction Survey
Value Added: Percentage of Auditees expressing overall satisfaction with 'Audit Report'	Effectiveness	88%	85%	Monthly using new Satisfaction Survey

Reporting

Performance against these key measures will be managed within the team and routinely reported the Executive Director Corporate Resources, Assurance - Corporate Leadership Team and the Audit & Corporate Governance Committee.