



SLOUGH BOROUGH COUNCIL

DRAFT Internal Audit Plan 2024 - 2025

To be presented at the Audit and Corporate Governance Committee meeting of: 20 MARCH 2024

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, SBC Internal Audit will accept no responsibility or liability in respect of this report to any other party.

EXECUTIVE SUMMARY

Our Internal Audit Plan for 2024/25 is presented for consideration by the Audit and Corporate Governance Committee (ACGC). In preparing the Internal Audit Plan for 2024/25 we have worked with Officers to produce an audit programme which remains mindful of the Council's financial position, significant financial and operational challenges, the Council's improvement and recovery plan position and weaknesses.

Assumptions for revising the 2024/25 Internal Audit Plan:

We have done this by considering a range of factors for example, a review of the Corporate Risk Register, the Directorate risk registers made available, our knowledge of issues in the wider sector, meetings with Executive Directors, Assistant Directors, technical guidance and current Internal Audit resource capability and capacity.

- The factors that contributed to the issuance of the Section 114 notice and the ongoing efforts to implement the Recovery Plan.
- Continuing process of updating and improving the Corporate and Directorate risk registers.
- Shared all the areas of priority that were identified from our discussions with the Executive Director – Finance and Commercial and members of the Council Leadership Team.
- Reviewed the reports submitted to the Council.
- Reviewed guidance from central government departments such as Cabinet Office, DLHUC and the Government Internal Audit Agency (GIAA).
- Reviewed the audit plans of neighbouring Councils.
- Reviewed guidance from the Institute of Internal Auditors.

Our audits will look to identify areas of improvement in governance, risk management and internal control and support the ongoing recovery programme to ensure SBC achieves its objectives and targets.

Level of Resource:

We currently have a number of vacant roles, consisting of the Head of Financial Governance, Internal Audit, Counter Fraud, Risk and Insurance and an Internal Auditor. The Internal Audit plan proposes to deliver 22 audits through the financial year 2024/25, based on a fully resourced team.

Approach to Audit Engagements:

Our approach to working with you will be one where we will respond to your changing assurance needs. By employing 'agile' or a 'flexible' approach to our service delivery, we can change the focus of audits / audit delivery, keeping you informed of these changes in our progress papers to Audit and Corporate Governance Committee during the year.

PROPOSED INTERNAL AUDIT PLAN 2024/25

The table below shows each of the reviews that have suggested are undertaken as part of the internal audit plan for 2024/25, and details the strategic risks linked to these areas which management believe may warrant internal audit coverage.

Internal Audit coverage - Third Line of Assurance									
current (23/24) Corporate Risk Register Ref:	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Audit Area (split by current directorates)									
People (Adults)									
Adult Social Care - Management of Income / Financial Assessments and Charging	10	✓					✓		
Adult Social Care - Transformation Programme	2	✓			✓				
Adult Education Service (OFSTED Inspection)			✓					✓	
CQC Regulatory Inspection	15								✓
Safeguarding	15					✓			✓
Adult Social Care – End to End Business Process	2,10							✓	
People (Childrens)									
Children Missing Education	1, 3				✓	✓			
Schools	1, 3	✓	✓	✓	✓		✓	✓	✓

Children's Centres		✓								
Slough Children First – Key Financial Controls	10				✓			✓		
Enrolment, School Places and Attendance							✓			
Safeguarding	1						✓			
Housing, Property and Planning										
Strategic Housing Management						✓				✓
HRA		✓								
Housing Benefits	10	✓	✓	✓	✓	✓		✓		
Regulatory Services (Cash Handling Arrangements)	10		✓							
Council Buy Backs			✓		✓				✓	
Social Lettings Team				✓						
Temporary Accommodation Strategy	5	✓	✓	✓	✓	✓			✓	
Slough Urban Renewal (SUR)	12	✓		✓						✓
Parking including Car Parks	10						✓			
Libraries	10						✓			
Leasehold Service Charges	10,13			✓	✓		✓		✓	
Contract Management – Osbornes (Repairs, Maintenance, Investment Housing Contract, including statutory safety checks, i.e., lifts, legionella etc)		✓			✓					
Contract Management – Everyone Active (Leisure Contract)				✓						
Contract Management – Bouygues (Facilities Mgmt.)		✓								
Fire Safety	7		✓						✓	
Planning Performance Agreements (PPAs)	13,16			✓						✓
Planning Applications Response Times	13,16			✓					✓	
Rent Accounts	10	✓	✓	✓	✓	✓		✓		

Rent Arrears Recovery	10		✓	✓	✓	✓			✓	
Assets	11	✓	✓	✓	✓			✓		✓
Section 106				✓						
Allotment Charges	10		✓							
Major Infrastructure Projects (LEP)			✓							
Licensing	10								✓	
Finance, Commercial and Resources										
Capital Projects – Britwell GP Hub					✓					
Travel and Subsistence	10						✓		✓	
Transactional Audit (reconciliation/journal vouchers/suspense accounts/debit balances on AP/credit balances on AR, interface)	10						✓			
Credit Control	10								✓	
Legal Services Contract	10,13							✓		
Asset Disposal Programme	10,11						✓		✓	
Cash Collection & Management	10						✓			✓
Agresso Finance	10						✓			
Budget Setting and Budgetary Control	10, 11, 13	✓	✓			✓		✓		✓
Medium Term Financial Strategy (MTFS)	10, 11, 13					✓		✓		✓
Business Rates	10, 11, 13	✓	✓	✓	✓	✓		✓		✓
Council Tax	10, 11, 13	✓	✓	✓	✓	✓	✓		✓	
Treasury Management	10, 11, 13	✓	✓	✓		✓			✓	
General Ledger	10, 11, 13	✓	✓	✓	✓	✓		✓		✓
Debtors	10, 11, 13	✓	✓	✓	✓	✓		✓		✓
Payroll	10, 11, 13	✓	✓	✓	✓	✓	✓	✓	✓	✓
Supplier Duplicate Payments	10				✓				✓	

Capital Expenditure	10, 11, 13	✓	✓	✓	✓	✓		✓		
Creditors	10, 11, 13	✓	✓	✓	✓	✓		✓		✓
End-to-end Expenditure Control Panel Review	10, 11, 13							✓		
Grant audits	10	✓	✓	✓						✓
Procurement	10							✓		
Deputyship and Appointeeship									✓	
Follow Up	All	✓	✓	✓	✓	✓	✓		✓	✓
Strategy and Improvement										
Corporate Health and Safety	7	✓	✓	✓	✓	✓				✓
Conflicts of Interest	All	✓		✓					✓	
Safety Advisory Group (SAG)	7		✓	✓						✓
Business Continuity and Emergency Planning	8	✓	✓	✓	✓			✓		✓
Matrix	10				✓		✓		✓	
Contract Procedure Rules	All	✓								
Workforce Recruitment and Retention	6					✓			✓	
Cyber Security and Cyber Risk	9			✓	✓	✓		✓		
GDPR	18	✓			✓				✓	
IT Business Continuity	8, 9				✓	✓				✓
Data Security and Protection Toolkit (previously Information Governance)	17,18	✓	✓					✓		
Subsidiary Companies Governance	10, 12			✓		✓	✓			✓
Transformation Plan	13		✓	✓						
Assurance Map	All		✓							
Risk Management	All	✓	✓	✓	✓	✓		✓		✓
Council-wide Succession Planning and Knowledge Management	All							✓		

Governance	All		✓							✓
Governance - Overview and Scrutiny	All		✓						✓	
Governance - James Elliman Homes	12		✓	✓						
Governance – Sub Committee Effectiveness	12	✓	✓							
Agresso HR - Self-Service	6,8	✓								
Payroll and HR Interface	10,14	✓	✓							
Leavers processes	6					✓				
Remote and Hybrid Working	9,14								✓	
Starters, Movers and Leavers Process	6							✓		
Approach for Cloud Migration	9,14									✓
Democratic Services										
Whistleblowing	All	✓	✓	✓	✓	✓			✓	
Freedom of Information	All									✓
Culture	All									✓

Notes: