

Slough Borough Council

Information needed Details	
Report To:	Audit and Corporate Governance Committee
Date:	22 January 2025
Subject:	Update on outstanding Housing Internal Audit Recommendations
Chief Officer:	Pat Hayes – Executive Director Property & Housing
Contact Officer:	Lisa Keating – Director Housing
Ward(s):	n/a
Exempt:	NO
Appendices:	Appendix 1 - Housing Internal Audit Recommendations – action plan

1. Summary and Recommendations

1.1 This report sets out the progress to date and next steps to close out the housing internal audit recommendations.

Recommendations:

Committee is recommended to:

- a. Note the contents of this report;
- b. Seek assurance that management actions to address control weaknesses are progressing as part of the Housing Service Improvement Plan (HSIP) and the revised target date for closure; and
- c. The revised dates to close recommendations recognising the need to align appropriate resources and deliver the council's financial recovery and improvement journey.

Commissioner Review

The commissioners note the content of this report and the need for the directorate to align appropriate resources for quarter 4 2024/25 delivery and 2025/26 service planning and workforce strategy.

2. Report

2.1 Background

There are twenty-eight internal audit recommendations (6 high risk and 22 medium/low risk) that remain outstanding covering the period 2022/23. A review of the audit recommendations has been undertaken which identifies those risks that evidence can and will be submitted for closure during Q4,

2024/25 & Q1 2025/26 and those that require additional activity to close out and now incorporated within the HSIP.

- 2.2 The following table provides a summary of the audit recommendations. For those audit recommendations which still require management action to provide assurance to Internal Audit that management have taken action are included in Appendix 1.

This includes an action plan for each recommendation, linked to Housings Improvement Plan and realistic proposed revised dates to complete the action.

Evidence to submit ready?	Risk Level	Partial	Full	Total
Y	H	1	1	2
	M/L	9	5	14
Y Total		10	6	16
N	H	0	4	4
	M/L (partial)	0	8	8
N Total		10	12	12
Total Risks				28

3. Based on the management assessment of audit recommendations, 6 (22%) of recommendations are deemed to have sufficient evidence to submit to Internal Audit with a further ten in a position to submit partial evidence with further work underway. The remaining twelve recommendations require further action.

3. Implications of the Recommendation

3.1 Financial implications

- 3.1.1 There are no direct financial implications, however this continues to be an area of significant financial risk to the council. Failure to close down recommendations in a timely manner, continues to expose the council to financial risks, in terms of eligibility of payments being processed, fraud and loss of benefit payments to the council as partial recovery. The audit has demonstrated an internal control framework which is not robust and adequately effective.

3.2 Legal implications

- 3.2.1 There are no direct legal implications arising from this report. Failure to address those risks associated with the Directions from the Ministry of Housing, Communities & Local Government (MHCLG) will impact the ability to secure the Authority's compliance with the requirements of Part I of Local Government Act 1999. The Council has specific legal duties in relation to certain areas, such as managing health and safety risks and civil contingency. Effective internal audit is a key part of providing assurance on the adequacy of governance, risk management and internal control.

3.3 Risk management implications

3.3.1 The internal audit recommendations have been evaluated by Internal Audit as either high, medium, or low risk.

3.3.2 Management are aware of their responsibilities in ensuring that action is taken to respond and close out the recommendations

3.3.3 The Housing Service Improvement Plan (HSIP) is in draft and will be signed off by the end of 2024/25. Further work is needed to ensure we have considered the new consumer standards which we are currently self-assessing with support from Housing Quality Network. In the meantime, we have agreed five workstreams and a programme manager will meet with workstream leads on a regular basis. The plan will be monitored via monthly board meetings chaired by the Director of Housing. The Strategic Director of Property & Housing will update Corporate Leadership Team on a quarterly basis. A summary of the draft plan was shared with the Residents board in Q3, 2024/25 for discussion and feedback at an evening meeting. We have committed to provide regular updates to the chair and members during 2025/26.

3.4 Environmental implications

3.4.1 There are no direct environmental implications from this report.

3.5 Equality implications

3.5.1 There are no direct equality implications arising from this report.

4. Background Papers – None