

Internal Audit Future Operating Model – Options Appraisal



Version 2: 16.5.2025

Internal Audit Options Appraisal April 2025

1. Introduction

- 1.1 Over the last 2 years Internal Audit at Slough Borough Council has gone through a period of significant change. During that period:
 - The service returned in-house from an external arrangement with RSM
 - Has had four Heads of Internal Audit
 - Has been subject to high staff turnover
 - Has become reliant on interim resources to support delivery
 - Has failed to provide an audit opinion for 2023/24
 - Has failed to provide a level of coverage in 2024/25 that provides those charged with governance with assurance on controls, risk management and governance.
- 1.2 The Executive Director Corporate Resources (S151), having recognised these issues, has commissioned external support to address the immediate delivery issues. This has provided some relative stability for the service and the approval, at Audit & Corporate Governance Committee, of a fully resourced Internal Audit Plan for 2025/26. In addition, an options appraisal for the future, long-term operating model for the Internal Audit service has been requested.
- 1.3 This report presents the findings from the options appraisal and makes a recommendation as to the optimum model moving forward, including team make up and indicative timescales for implementation.

2. Context

- 2.1 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 proper arrangements for the administration of their financial affairs”. Regulation 6 of the Accounts and Audit (England) Regulations (Amended) 2021 more specifically require 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”.
- 2.2 Following the issue of its section 114 notice in July 2021, the Council was subject to two separate reviews by the Chartered Institute of Public Finance & Accountancy (CIPFA) and the Ministry for Housing, Communities and (MHCLG), later the Department for Levelling Up, Housing & Communities (DLUHC). Both reports were issued in October 2021.

2.3 Both reports were critical of the Internal Audit services, which were being delivered through and outsourced arrangement with RSM and made specific recommendations to drive improvement. CIPFA recommended that:

“The Council commissions an independent review of the internal audit arrangements to ensure that they are effective and provide sufficient coverage to give it the assurance that it needs during this period of financial challenge”

The DLUHC report more specifically recommended that:

“The Council conducts an independent review of the internal audit contract and establish an ‘in-house’ function which will enable the internal audit team to work alongside colleagues, whilst retaining their independence, as is practice in many councils”.

2.4 Following the publication of the CIPFA and DLUHC reports, the Council commissioned and independent review of the service and an appraisal of potential operating models for future delivery. The review considered a range of options from doing nothing, retaining an outsourced arrangement, to establishing an in-house function. The review report was presented to the Audit & Corporate Governance Committee on 9 December 2021 and, given the timescales related to the end of the RSM contract and the time required to stand up any new arrangement, the Committee approved a 1 year extension of the RSM contract for the year 2022/23 and to establish an in-house function from 1 April 2023.

2.5 When established for 1 April 2023, the service became part of a remit that included, alongside Internal Audit, Financial Governance, Counter-fraud and Risk. Currently, the service is managed by an interim Head of Internal Audit who also has responsibility for counter-fraud. This options appraisal considers only the Internal Audit function.

2.6 The Council has been subject to Government intervention for a significant period of time and will remain so until at least the end of 2026. Although there is evidence of improvement in a number of areas, there is still some way to go. The need, therefore, for an impactful, independent internal audit function is arguably stronger than ever.

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

The GIAS came into force on 1 April and it is important that any future model of delivery in Slough takes account of the Standards and the requirement to comply with them.

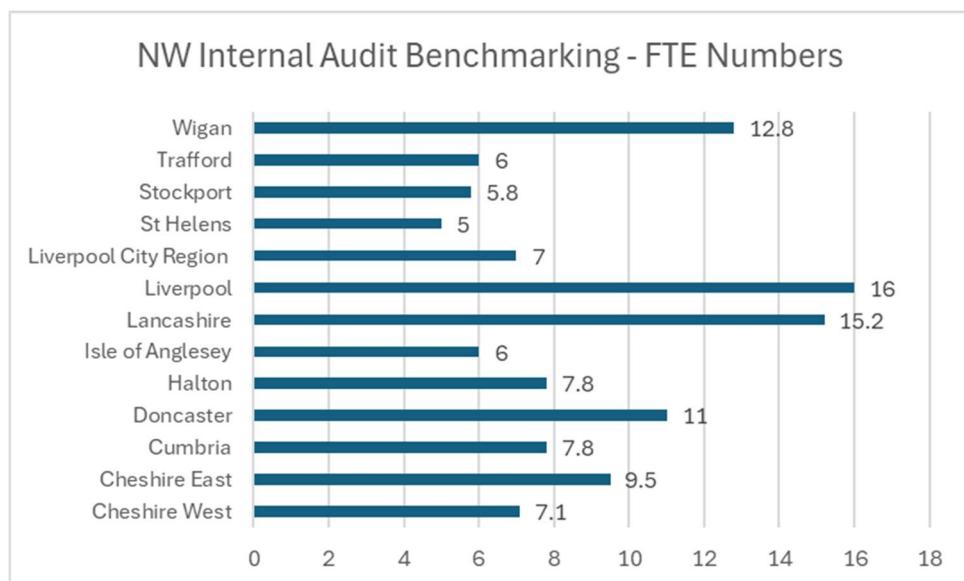
3. Resourcing

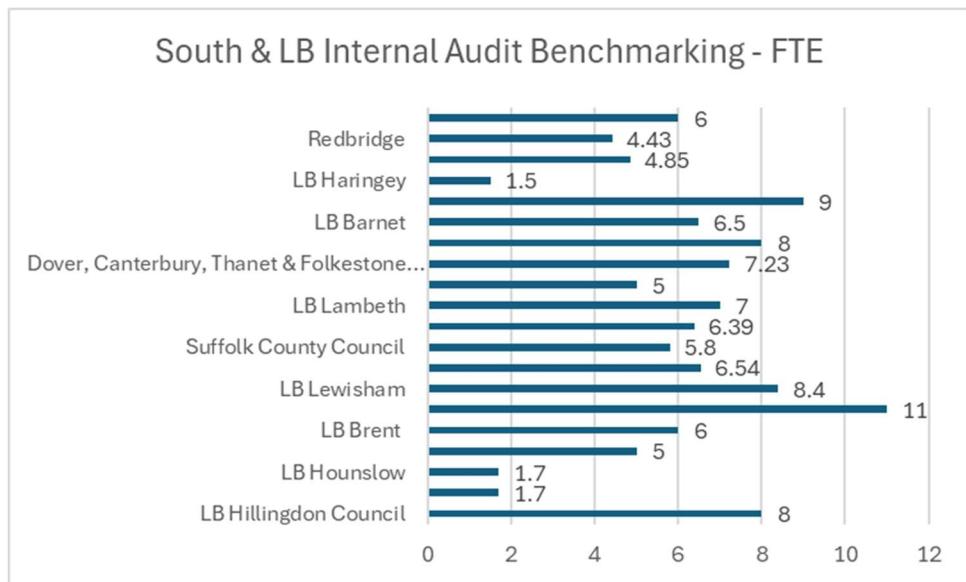
- 3.1 Prior to considering what the right delivery model might be, it is important to establish the right level of resource that is required for an authority of Slough's size and risk profile.
- 3.2 In their three-quarter review/opinion, the previous Head of Internal Audit, in post from April 2024 to January 2025, was critical of the 2021 options appraisal and the resultant core resources within the internal audit team. They argued that three full-time equivalent auditors, one of whom was on maternity leave, was insufficient to deliver an effective audit plan for 2024/25 and provide effective assurance and an audit opinion, a requirement of the both the Public Sector Internal Audit Standards (PSIAS) and the Global Internal Audit Standards (GIAS) that replaced the PSIAS from 1 April 2025.
- 3.3 During 2024/25, the Council sought to address these concerns by supplementing the team with the addition of two interim resources to support the core team. Recognising the increasingly positive impact of the team, and the additional resources, the Council has underlined its commitment to internal audit by supporting the 2025/26 Plan delivery by ring-fencing £250,000 of transformation contingency budget to cover the additional costs of the two interim auditors and the interim Head of Service. However, this is not a sustainable model in terms of cost of provision or the permanence/stability of the Internal Audit team that the Authority needs.
- 3.4 The current 2025/26 Internal Audit Plan provides a total of 630 audit days, delivered by the Head of Internal Audit and five full-time equivalent (FTE) auditors, three permanent and two interim. To inform this options appraisal and the potential team structure moving forward, the outputs of two separate independent benchmarking exercises have been considered. Both were conducted in 2023, the first was conducted by the London Audit Group, arguably more comparable with Slough, and covered a number of comparative areas, but pertinent to this appraisal, FTE numbers and audit days. The second was conducted by the North West Chief Auditors and although more limited than that of the London Audit Group, did provide an analysis of FTE numbers, enabling a degree of sense checking/comparison. 20 authorities or partnerships took part in the London Audit Group survey, 13 took part in the North West exercise.

3.5 It is interesting to note that of the London Audit Group authorities just over half had a designated Head of Internal Audit role compared to the North West authorities who, apart from one, all had a designated head of role. This clearly reflects the greater number of partnership models in operation across the London cohort, further evidenced as four authorities had either a part-time or shared role. For the purposes of this exercise, the team size will assess core team requirements plus the head of service. For example the current team, including interims, would be described as five FTE plus the Head of Service.

3.6 FTE comparisons between and within each cohort are not straightforward. In the London Audit Group cohorts, as previously stated, there are a number of partnerships arrangements and authority types including districts, unitary London boroughs and a county council. Within the North West Group authority types include unitaries, counties and even a city region.

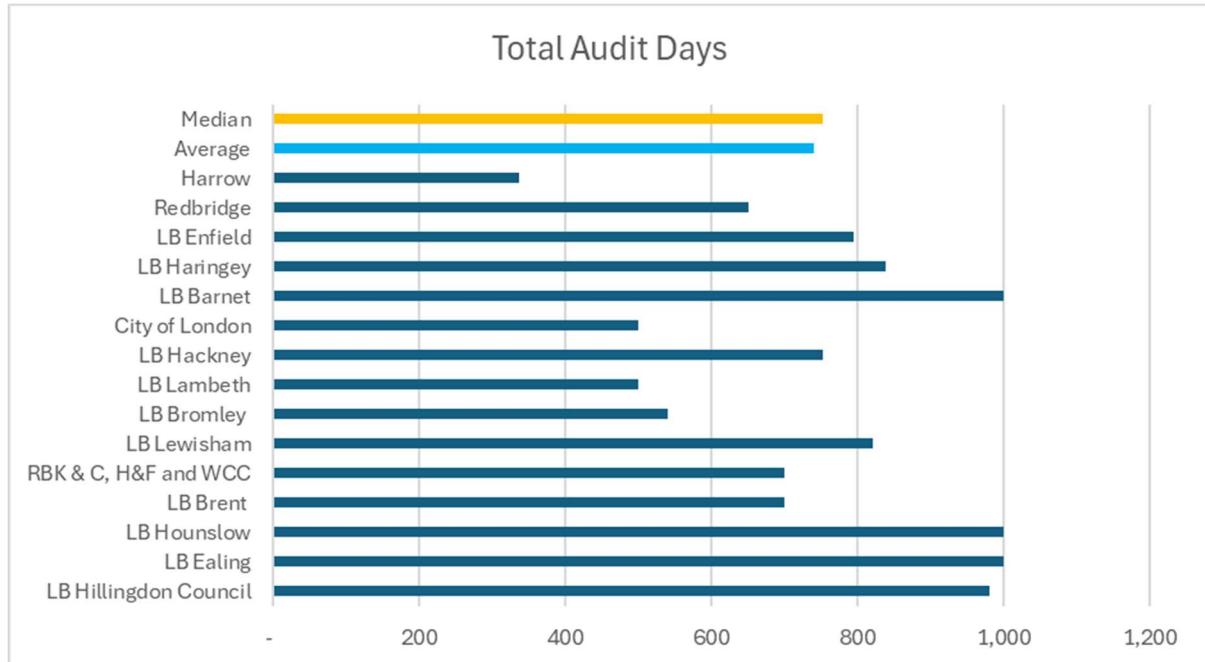
3.7 Internal Audit team size varies significantly between 1.5 and 11 FTE in the London Group and 5 to 16 in the North West Group. To inform the Slough future model, the median value has been used in each cohort. Using the median allows for a more representative value than the average as outliers, at either end of the data range, are less influential. The diagrams below show the range of FTE values across the two cohorts.





The median value for the London Group is 6.2 FTE, including a Head of Internal Audit, for the North West group the median value was higher at 7.8 FTE. The value of both groups' medians is 7 FTE.

3.8 A further, important consideration is the number of audit days delivered. The figures collected by the London Audit Group are shown below:



The range of total days again varies significantly, from Harrow at 336 audit days to a cluster of authorities with 1,000 day Plans. The average number of days within this cohort is 741 days, shown light blue in the diagram above, and the median value is 753 audit days. Given the geographical and demographic similarities of this cohort to

Slough, it is not unreasonable to suggest target audit coverage for Slough should be in the region of **750 days**.

- 3.9 The 2025/26 Internal Audit Plan for Slough provides for 630 direct days of audit work, with the average auditor allocated 126 days. Based on the analysis above, the Slough team requires 1 additional FTE to be in a position to deliver c.750 audit days. If we include the Head of Internal Audit position and take the current interim-inclusive resource plus an additional FTE, this would equate to 7 FTE which matches the median value between the North West and London cohorts.
- 3.10 The inclusion of a Head of Internal Audit role in any future structure will be dependent on the chosen model. It is anticipated that within any outsourced, shared or partnership model that a Head of Internal Audit would be provided to the Council. One of the criticisms levied at the Council in respect of the former RSM contract, was that the contract was not effectively managed meaning the contractor was not challenged or held to account for delivery of the necessary assurances required. For the purposes of appraisal and cost calculation, any model other than an in-house variant should include at least 0.5 FTE for contract management and oversight. This may appear a little generous but given the issues under the previous externalised regime and to ensure that any future contract delivers the required levels of assurance and audit quality, is appropriate. Of course this could be reduced over time depending on delivery performance.

4.0 Structure

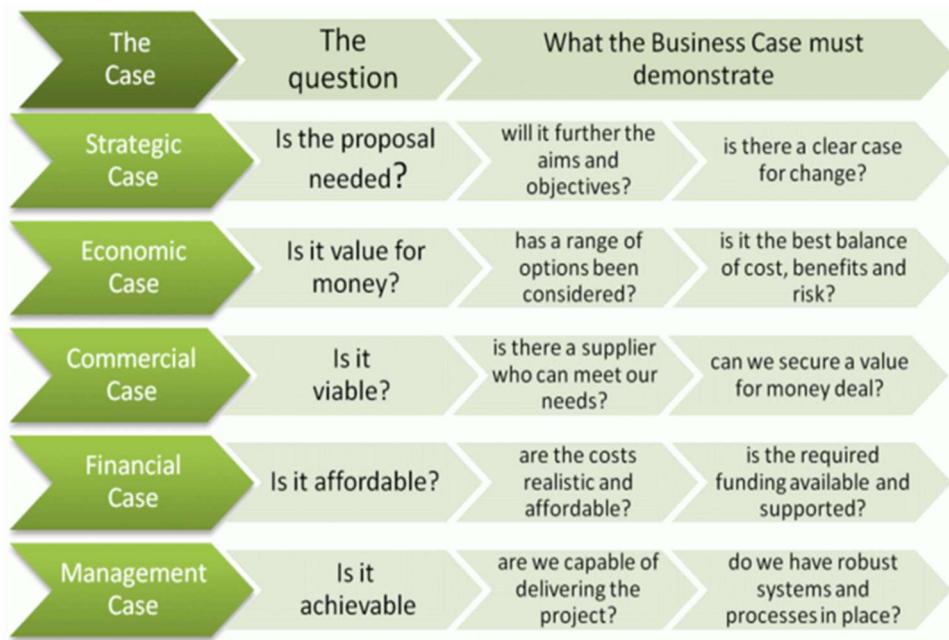
4.1 Based on the benchmarking in section 3 it is possible to consider what an ideal structure might look like and how the development of a future operating might deliver this. The table below is illustrative only and this will vary depending on the chosen model. For example, an outsourced model would be based upon a number of delivery days rather than a set structure.

Job Role & Salary Point*	Indicative (Slough) Salary*	Comments
Chief Audit Executive (CAE – Head of Internal Audit) – SML114	£76,341	<p>This position is a requirement of the GIAS and needs to be suitably senior to enable the effective delivery at all levels of the organisation, with direct line of sight to both senior management and the Audit & Corporate Governance Committee.</p> <p>In an outsourced model, the CAE would be provided by the contractor.</p> <p>Salary level also reflects, for Slough, the responsibility for Counter-Fraud.</p> <p>A shared model would likely see a reduction in salary requirement for the CAE.</p>
Audit Manager – Level 10	£64,045	<p>This role provides the operational leadership of the team and is suitably experienced, qualified and competent to stand in for the CAE when required to do so.</p> <p>Level 10 matches this role with the lead role in Counter-fraud, these two roles reporting directly to the CAE.</p>
4 x Internal Auditors – Level 7	£44,757	<p>The core team delivering the majority of audit assignments between them. Skills and experience would ideally be diverse and allow for wider Plan delivery and comprehensive coverage.</p>
1 x Trainee Auditor – Level 4	£28,333	<p>The inclusion of a trainee role, linked to professional training, would enable a degree of succession planning, support to the auditors on more complex assignments and the ability to support the team more widely through additional tasks such as performance data collation.</p>
Indicative FTE = 7	Indicative Salary Budget =	
	£302,990	

*Based on published salary scales at the penultimate point and inclusive of local weighting.

5.0 Options Appraisal Approach & Methodology

5.1 The options appraisal was founded in the HM Treasury Green Book 5 Case based methodology. The model and the key challenge questions are shown in the diagram below:



The benefits of using the five case model are that:

- It provides a clear, structured methodology to assess current and future delivery options
- The model enables a thorough analysis of the appropriateness of options based on strategic, economic, commercial, financial, and management fit
- It informs decision-making by offering a detailed evaluation of potential solutions, helping decision-makers make informed choices
- The model includes a systematic approach to identifying and mitigating risks and identifying optimum opportunities, which is crucial for the successful delivery of outcomes
- It provides a basis for stakeholder engagement, promoting communication and the transparent analysis of stated options.
- It is recognised as best practice by HM Treasury, it is scalable and proportionate, making it adaptable to projects of various sizes and complexities
- The model scores each element 1 to 5 with 5 being the most advantageous. However, it also allows for enhanced prioritisation through the application of weightings. For example, if strategic fit was most important to Slough BC, then a x3 weighting could be added to that element of the appraisal.

- 5.2 The initial options appraisal was undertaken solely by the author to test the process and to capture key considerations informing their scoring. However, a single person view carries a perception/bias risk and to mitigate this relevant stakeholder input was sought.
- 5.3 A cohort comprising the Council's Statutory Officers together with the Chair and Vice Chair of the Audit & Corporate Governance Committee were invited to a short workshop to give an overview of the process, the options considered, to agree any weightings and to be invited to score the options.
- 5.4 Having considered the HM Treasury Model and its 5 cases, it was agreed that the following weightings would be applied:
 - Strategic Case (x2 multiplier) – the Group were clear that any future option needed to align with the organisation's goals and ambitions and be integral to its improvement journey.
 - Economic Case (x2 Multiplier) – it was agreed that the future options should deliver value for money, a combination of both cost and quality.
 - Commercial Case (No Multiplier)
 - Financial Case (No Multiplier)
 - Management Case (x3 Multiplier) – most important to the Group was the management case, the ability, skills to deliver it as a solution. This includes the ability to procure and/or recruit.

6.0 Options Considered

The options considered for this options appraisal are broadly similar to those assessed for the November 2021 report that resulted in the in-sourcing of the service from RSM, although they are not identical. The options considered for the 2025 review were:

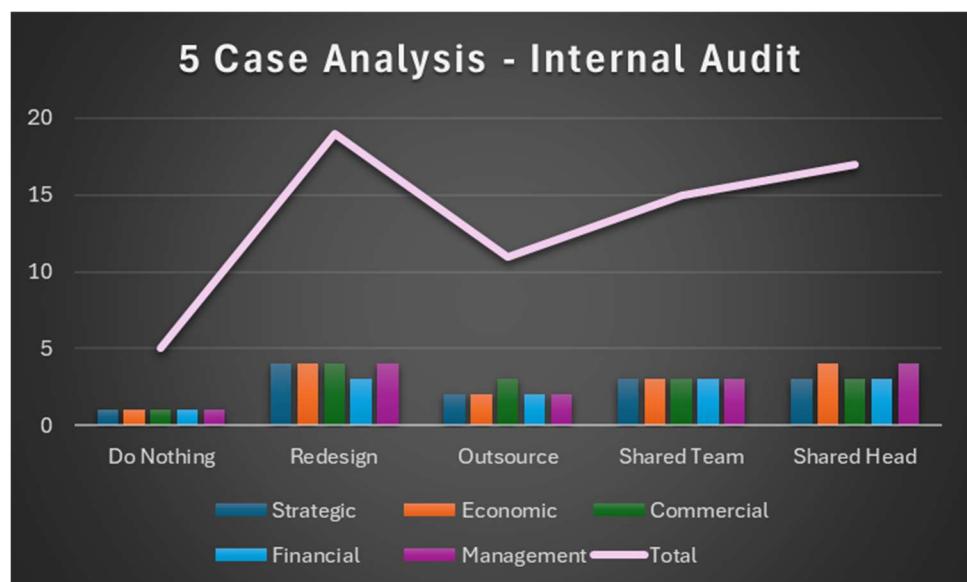
1. **Do Nothing:** Although it might seem odd to include a 'do nothing' option when assessing a range of options, the evaluation of this option provides an evidence base for change, highlighting the drawbacks with current opportunities and where, potentially, other options provide a more stable base for the delivery of internal audit.
2. **In-House Redesign:** Recognising the progress made in recent months, this option is considered to reflect a continuation of progress, but going beyond minimum requirements to provide a more compliant, with Standards, base for future delivery.
3. **External Outsource:** This option, similar to the Council's previous contract with RSM, would see a competitive procurement process to identify and appoint an external provider to deliver Internal Audit on behalf of the Council.

4. **Shared Service (Partnership/Consortia):** This model would see internal audit services delivered by/with another council or councils, or an outsourced partnership model, usually with a small number of other councils. A number of examples exist across the London Boroughs.
5. **Shared Head of Audit:** This model would see Slough share a Head of Internal Audit with another, usually neighbouring, council.

7.0 Options Appraisal

7.1 For the purposes of the initial appraisal, no weightings were applied to any of the 5 elements of the Treasury Model. The summary scores, based upon the assessment of the single evaluator were as follows:

	Do Nothing	Redesign	Outsource	Shared Team	Shared Head
Strategic	1	4	2	3	3
Economic	1	4	2	3	4
Commercial	1	4	3	3	3
Financial	1	3	2	3	3
Management	1	4	2	3	4
Total	5	19	11	15	17



7.2 The pros and cons of each option, as part of the initial evaluation only, are explored in more detail in the table that follows:

Case	1. Do Nothing	2. Redesign	3. Outsource	4. Shared Service	5. Shared Head
Strategic	<p>Slough has for a number of years and particularly in light of its 2021 Section 114, struggled to improve its control environment, reduce risk and improve governance.</p> <p>During that time Internal Audit has been brought back in-house from an outsourced model. The insourcing process has left the establishment under-resourced and is now reliant on interim support.</p> <p>This approach is not sustainable financially.</p>	<p>If we agree that doing nothing is not an option, then whatever happens some form of internal redesign work is necessary.</p> <p>The service now has a plan in place, is to undertake a self-assessment against the Global Standards and be subject to external assessment.</p> <p>Given available benchmarking, the service is under resourced by at least 2, of which 1 would be a new Head of Service.</p> <p>Although requiring a higher budget than the current 2025/26 budget this is an option that meets the Council's strategic intent.</p>	<p>Until April 2023, the Internal Audit function was outsourced to RSM.</p> <p>Failings in delivery where highlighted in the wake of the s114 notice and in its governance review, DLUHC specifically recommended that an independent review of the internal audit contract was undertaken and that the Council establishes an 'in-house' function.</p> <p>Although, a further outsourcing of the function could be a viable option, with the market offering some choice, an outsourced model does not feel right for Slough at this moment in time.</p> <p>Internal Audit is required to be independent yes, but</p>	<p>Shared Internal Audit functions are not a new concept. However, the organisation must be absolutely clear about how their individual requirements will be met and, in particular, how the shared arrangement can respond to 'off-plan' activity and issue response.</p> <p>What is clear is that Slough remains subject to intervention. The Internal Audit function and its added-value contribution to the improvement ambition may require a period of stability/working well prior to any form of shared arrangement.</p> <p>Local Government Re-organisation is a factor when considering any future partnership or shared arrangement.</p>	<p>The potential to share a Head of Internal Audit, has the advantages of reducing cost (assume that a c.50:50 split would be agreed) and bringing a shared knowledge and understanding of similar organisations.</p> <p>Again, the drawbacks are finding an authority and/or individual to share and the perceived commitment/equity of the share.</p> <p>Local Government Re-organisation is a factor when considering any future partnership or shared arrangement.</p>

Case	1. Do Nothing	2. Redesign	3. Outsource	4. Shared Service	5. Shared Head
			flexible to respond to current issues and emerging risks, this is likely to be less manageable and more costly in an outsourced model.		
Economic	<p>Current arrangements do not provide value for money for the long-term.</p> <p>It can be argued that short-term benefits from the employment of 3 interim officers is driving improvement, but at a higher cost than would be achieved through a stable in-house structure or outsourced/shared option.</p>	<p>Building upon the foundations set within the current team environment, the development of a model that is resourced in line with recognised benchmarks and includes the recruitment of a permanent Head of Service offers a real opportunity to secure value for money.</p> <p>VFM for Internal Audit would be measured by compliance with standards, delivery of the Plan, with appropriate flexibilities, improvements to the control environment and reduction of risk.</p> <p>Although always independent, any sort of outsourced model</p>	<p>Internal Audit was outsourced at Slough until April 2023, when it was brought back in-house following a DLUHC recommendation to do so.</p> <p>Although the market for Internal Audit is well established with a number of firms providing such service, a procurement process would be potentially lengthy and potentially costly when you take into account advertising, officer time and transfer/transition to new arrangements.</p> <p>Although some arrangements work perfectly well, the loss of flexibility in planning, with additional audits at</p>	<p>A wholly shared service would see a central or single authority-hosted team effectively supporting two or more Internal Audit plans, one for each participating council. If each Plan is truly risk-based then it is likely that a shared resource will not be shared equitably in terms of audit days. This model has the following, potential drawbacks:</p> <ul style="list-style-type: none"> - The perception may be that one Plan is more generous than the other in terms of audit days, meaning that resources are likely to be split equitably and then not truly risk based - Ad hoc or emergency work may divert resource from one authority to the other, 	<p>The potential to share a Head of Internal Audit, has the advantages of reducing cost (assume that a c.50:50 split would be agreed) and bringing a shared knowledge and understanding of similar organisations.</p> <p>Again, the drawbacks are finding an authority and/or individual to share and the perceived commitment/equity of the share.</p>

Case	1. Do Nothing	2. Redesign	3. Outsource	4. Shared Service	5. Shared Head
Commercial		would potentially diminish/dilute the relevance to Slough.	cost, it would be difficult to see how this option could be 'sold' politically, with officers and commissioners.	limiting audit coverage and potentially the ability to deliver one authority's Plan and fuelling the 'favoured' perception above.	
	This option is viable, but fails to deliver a compliant, service that is adequately resourced to deliver an effective contribution to overall control.	A redesign of the current internal service will deliver a costlier model than current arrangements. The redesigned service would be appropriately resourced and will recruit a permanent Head of Audit. In-house redesign would build upon the work undertaken since January, resource the team to at least current levels and exploit technology to support delivery.	The market can provide an outsourced model to deliver Internal Audit for Slough. However, and notwithstanding the Council's experience with RSM, an increase in base budget will be required to deliver to the level of the current Plan. A degree of 'distancing' is always prevalent in an outsourced contract, Slough would want to retain a degree of strategic control, particularly in terms of flexibility, this will require a strong client function and potentially increased costs as a result.	A number of shared arrangements and wider partnerships do operate and deliver internal audit services within the local government sector (the South West Audit Partnership – SWAP for example) These arrangements do offer a degree of shared resourcing, knowledge and sector-specific insights. The risks are that, again, the degree of separation from the Council limits flexibility and fails to be sufficiently Slough-focused. There is also the potential perception that one council/host is favoured over others.	Although successful examples, such as the Warrington/Salford shared head of service model, do exist within the sector, these arrangements only make up about 3% of all arrangements (CIPFA – 2022). Risks include presenteeism of the individual; perceived favouring one authority over another; and Political concerns where authorities may be of different Political leadership.
Financial	Doing nothing is absolutely affordable within the current base budget allocation if the	In-house redesign will require additional funding above base budget. The authority	Outsourcing the service potentially offers greater control over costs. A procurement	A shared or partnership audit team would need some degree of market testing to ensure that	Assuming that some degree of redesign and financial commitment to current levels could be

Case	1. Do Nothing	2. Redesign	3. Outsource	4. Shared Service	5. Shared Head
	<p>additional expenditure on interims is ended. However, funding at that current level will not deliver the 2025/26 Plan or any future Plan to a level that positively supports value add across the Council or delivers an opinion that is compliant with Global Standards.</p>	<p>has committed to supporting the 2025/26 Plan delivery, but to do this has ringfenced funding of £250k from transformation contingencies.</p> <p>Recruiting permanent resource across the team, as opposed to interims, should reduce future year funding requirement, this would be a key driver of redesign.</p>	<p>exercise based on an annual fee, or even a day rate offers some certainty. However, careful consideration would need to be given to cost vs quality and meeting the Council's requirements.</p> <p>The route to market will also be an additional cost in terms of the procurement process and officer time to support it.</p> <p>Consideration would also need to be given to an 'intelligent client' function to ensure that this option is more robust than perhaps the previous outsourced arrangement, with the contractor routinely held to account for delivery.</p>	<p>the partner offered the right solution for Slough at a cost it is willing to fund.</p> <p>Clearly, the partner is not going to do work for free and it is likely that some form of redesign would be required prior to transfer.</p> <p>System alignment may mean additional ICT costs to cover licensing etc and some degree of client control would need to be built in.</p>	<p>achieved, then this model may offer a lower cost option on the Head of Internal role.</p> <p>As previously stated, it is not a risk-free option and would depend on the individual's capacity to manage two settings in 2.5 days - which is potentially limiting.</p>
Management	<p>Doing nothing is not an option - without action the team is under-resourced to deliver its Plan and contribute to the overall control environment.</p>	<p>Improvements to the existing arrangements are already underway with a new collaborative approach to Internal Audit that has been supplemented</p>	<p>Previous experience with RSM would suggest that Slough would struggle with the effective management and delivery of an outsourced function and indeed the political</p>	<p>The process to test the market and negotiate a working arrangement would need to be carefully managed.</p> <p>It is important that any partner meets Slough's</p>	<p>The process to test the market, negotiate a working arrangement would need to be carefully managed.</p> <p>It is important that any partner meets Slough's</p>

Case	1. Do Nothing	2. Redesign	3. Outsource	4. Shared Service	5. Shared Head
	Effective audit cannot be delivered/achieve compliance with Standards in its current form.	by the addition of interim resources. A project to review, transform and stand up a new Internal Audit function is manageable in terms of direction, project support and deliverability. However, it will require identified permanent funding, higher than current levels, it will require job description/ job evaluation reviews and a rigorous recruitment process.	support to make it happen. The requirement for an intelligent client, to oversee the contract and hold the contractor to account, would need to be defined and costed.	requirements, including their compliance with Standards.	requirements, including their compliance with Standards. The requirement for line management/ accountability would need to be defined.
Total Score	5	19	11	15	17

	Recommended Option
	Credible alternatives
	Dismissed Option

7.3 Following the input of three additional stakeholders, the overall scores, both unweighted and weighted were collated and are presented for information below.

Unweighted					
	Do Nothing	Redesign	Outsource	Shared Team	Shared Head
Appraiser 1	5	19	11	15	17
Appraiser 2	5	22	5	16	21
Appraiser 3	5	25	10	20	15
Appraiser 4	5	16	16	23	17
Total	20	82	42	74	70
Average	5	20.5	10.5	18.5	17.5

Weighted					
	Do Nothing	Redesign	Outsource	Shared Team	Shared Head
Appraiser 1	9	35	19	27	32
Appraiser 2	9	41	9	28	37
Appraiser 3	9	45	18	36	27
Appraiser 4	9	30	28	42	30
Total	36	151	74	133	126
Average	9	37.75	18.5	33.25	31.5

Although additional commentary was minimal, the key points/risks raised related to the potential for local government reorganisation and how this may impact the Council, and therefore internal audit, beyond say the next 3 years. Additionally, concerns were raised about the ability to recruit, particularly at Head of Internal Audit level in what is currently a challenging market.

However despite these concerns, in-house redesign is clearly the highest scoring and therefore recommended option for Slough.

8.0 Recommended Option

8.1 The option scoring highest, both unweighted and weighted, and therefore the 'recommended option' is to support a permanent redesign of the current internal arrangements in line with benchmarked FTE and audit day numbers.

This option provides Slough-specific coverage with the degree of flexibility to respond to issues as they emerge. However, the key risk remains recruitment and the ability to recruit a suitable Head of Service and/or the wider audit team.

8.2 The Council's ability to recruit to a new in-house structure is to some extent untested and represents a risk. If the recommended option is taken forward then a risk mitigation strategy should be included as part of any implementation plan. Risk mitigation may include soft market testing on outsourced or partnership models to provide a Plan B approach if required.

9.0 Timescales

9.1 Timescales are, to some extent, dependent on the preferred option taken forward, for example it may be quicker to recruit a permanent Head of Internal Audit than to procure an external provider. However, an indicative project plan was produced to support this options appraisal and an extract of it is shown below. The plan and associated timings will change as the project progresses.

On this basis, a target date for the revised Internal Audit function to go live should be the 2 January 2026.

TASK	ASSIGNED TO	START	END
Options Appraisal		1/4/25	
Options Identification	Ian Kirby	1/4/25	25/4/25
Benchmarking		11/4/25	18/4/25
Initial Costing		18/4/25	22/4/25
Draft Options Report		22/4/25	30/4/25
Review, Revision & Sign-Off	Ian Kirby		
Initial Presentation to S151		2/5/25	2/5/25
Refinement/Revision		2/5/25	12/5/25
Presentation to Statutory Officers		15/5/25	15/5/25
Presentation to Chair of A&CG		16/5/25	16/5/25
Presentation to Assurance CLT		22/5/25	22/5/25
A&CG Approval/Sign-off		15/6/25	15/6/25
Procurement/Recruitment		16/6/25	31/8/25
Agreed Model Dependant		16/4/25	21/4/25
Recruitment of new Head/Team, or		22/4/25	26/4/25
Procurement of Delivery Partner, or		27/4/25	2/5/25
Formal Partnering arrangement		3/5/25	7/5/25
Implementation/Transition		31/8/25	1/4/26
Implementation/Transition Phase		31/8/25	31/12/25
Earliest Go-live		2/1/26	2/2/26
Go-live (External Model)		1/4/26	1/4/26
Project End		1/4/26	1/4/26