



APPENDIX C

SLOUGH BOROUGH COUNCIL

REVISED DRAFT Internal Audit Plan 2023 - 2024

To be presented at the Audit and Corporate Governance Committee meeting of: 17 January 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 revised Internal Audit Plan for 2023/24 is presented for consideration by the Audit and Corporate Governance Committee (ACGC). In preparing the Internal Audit Plan for 2023/24 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.

The key points to note from this plan are:

1) Assumptions for revising the 2023/24 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.

- Reviewed the reports submitted to Department for Levelling Up, Housing and Communities (DLHUC) and to the Council.
- 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.

Our audits will look to identify root causes that resulted in the S.114 notice and support the ongoing recovery programme to ensure SBC achieves its objectives and targets.

2) 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, a Senior Internal Auditor, and an Internal Auditor. The revised Internal Audit plan agreed by the Audit and Corporate Governance Committee on 19th July 2023 meeting, was to deliver 21 audits through the financial year 2023/24, based on a fully resourced team. However, we will be delivering 15 audits in this current financial year. Our core team will continue to be supported using specialists where appropriate (for example Cyber Security and wider Technology reviews etc).

3) 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 2023/24

The table below shows each of the reviews that have suggested are undertaken as part of the internal audit plan for 2023/24, 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 (22/23) 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	✓							✓	
Adult Social Care - Transformation Programme	✓				✓				
Adult Education Service (OFSTED Inspection)		✓						✓	
CQC Regulatory Inspection									✓
Safeguarding						✓			✓
Adult Social Care – End to End Business Process							✓		
People (Childrens)									
Children Missing Education	1, 3			✓	✓				

Schools **	1, 3	✓	✓	✓	✓		✓	✓	✓	✓
Children's Centres		✓								
Slough Children First	1, 3				✓			✓	✓	✓
Enrolment, School Places and Attendance							✓			
Safeguarding	1						✓			
Place and Community										
Strategic Housing Management						✓				✓
HRA		✓								
Housing Benefits		✓	✓	✓	✓	✓		✓		
Regulatory Services (Cash Handling Arrangements)			✓							
Council Buy Backs			✓		✓				✓	
Social Lettings Team				✓						
Temporary Accommodation Strategy	5	✓	✓	✓	✓	✓			✓	
Slough Urban Renewal (SUR)		✓		✓						✓
Parking including Car Parks +++							✓			
Libraries +++							✓			
Housing, Property and Planning										
Leasehold Service Charges				✓	✓		✓		✓	
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			✓						✓	
Planning Performance Agreements (PPAs)				✓						✓

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

Payroll	10, 11, 13	✓	✓	✓	✓	✓	✓	✓	✓	✓
Capital Expenditure		✓	✓	✓	✓	✓		✓		
Creditors	10, 11, 13	✓	✓	✓	✓	✓		✓		✓
Grant audits	10	✓	✓	✓						✓
Procurement	10							✓		
Follow Up	All	✓	✓	✓	✓	✓	✓	✓	✓	✓
Strategy and Improvement										
Starters. Movers and Leavers								✓		
Corporate Health and Safety	7	✓	✓	✓	✓	✓				✓
Conflicts of Interest		✓		✓					✓	
Safety Advisory Group (SAG)			✓	✓						✓
Supplier Duplicate Payments	10				✓				✓	
Business Continuity and Emergency Planning		✓	✓	✓	✓			✓		✓
Matrix	10				✓		✓		✓	
Contract Procedure Rules		✓								
Workforce Recruitment and Retention	6					✓			✓	
Cyber Security and Cyber Risk	9			✓	✓	✓		✓		
GDPR		✓			✓				✓	
IT Business Continuity	8, 9				✓	✓				✓
Data Security and Protection Toolkit (previously Information Governance)		✓	✓					✓		
Subsidiary Companies Governance +++++	10, 12			✓		✓	✓			✓
Transformation Plan			✓	✓						
Assurance Map			✓						✓	
Risk Management	All	✓	✓	✓	✓	✓		✓		✓

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

Notes:

** The FY2023/24 Schools Audit is made of two separate audits for two separate schools – Wexham School and St Bernards School.

+++ These audits have been incorporated into the Cash Collection & Management audit.

++++ In FY2023/24 this is a Follow-Up audit to ensure previous audit recommendations have been implemented.