



Southern Internal Audit Partnership

Assurance through excellence
and innovation

RUNNYMEDE BOROUGH COUNCIL

INTERNAL AUDIT PLAN

2024-25

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Introduction

The role of internal audit is that of an:

'Independent, objective assurance and consulting activity 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 risk management, control and governance processes'.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risk to the achievement of the Council's objectives is identified, assessed and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of Internal Audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant stakeholders to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through the Southern Internal Audit Partnership's continued contact and liaison with those responsible for the governance of the Council.

Your Internal Audit Team

Your internal audit service is provided by the Southern Internal Audit Partnership. The strategic lead will be Neil Pitman, Head of Southern Internal Audit Partnership, supported by Jade Lakeland, Audit Manager.

Conformance with Internal Auditing Standards

The Southern Internal Audit Partnership service is designed to conform to the Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In September 2020 the Institute of Internal Auditors were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the PSIAS, Local Government Application Note and the International Professional Practices Framework.

In selecting the Institute of Internal Auditors (IIA) a conscious effort was taken to ensure the external assessment was undertaken by the most credible source. As the authors of the Standards and the leading Internal Audit authority nationally and internationally the IIA were excellently positioned to undertake the external assessment.

In considering all sources of evidence the external assessment team concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'

'We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

Conflicts of Interest

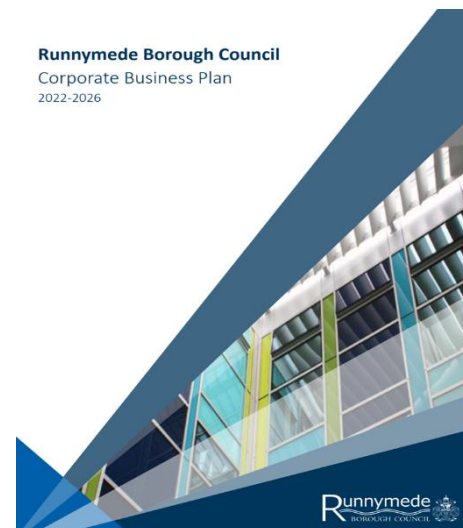
We are not aware of any relationships that may affect the independence and objectivity of the team which are required to be disclosed under internal auditing standards.

Runnymede Borough Council – Corporate Business Plan 2022 – 2026

Runnymede Borough Council agreed their Corporate Business Plan 2022 to 2026 in October 2022.

The Corporate Business Plan is the Council’s top level strategic document that together with supporting strategies sets their priority areas of work and how resources will be used to achieve them.

The Plan is based on the following themes:



Climate Change	To play a key role in creating a greener environment and effective response to climate change.
Empowering our Communities	To support groups and societies with initiatives to strengthen their communities and to represent and advocate for our residents’ interests.
Health & Wellbeing	To improve the health and wellbeing of our residents working in partnership with the NHS and other stakeholders.
Economic Development	To support sustainable growth in the local economy.
Organisational Development	Through continual monitoring, assessment and adapting the way we work, how we use technology and the way we recruit and support our people we will have the workforce and systems to deliver our public facing strategies.

These themes are underpinned by a range of aims and goals to measure the effective outcomes.

Council Risk

The corporate risks assessed by the Council are a key focus of our planning for the year to ensure it meets the organisation's assurance needs and contributes to the achievement of their objectives.

Risk Reference	Description	Residual Risk Score
F036	DLUHC impose requirement to repay % of existing loans and sell Commercial property	20
F034	Income Generation schemes fail to deliver targets	20
CRR_24	The Local Government finance settlement is delayed beyond the recommended 2018 Hudson Review date (Dec 5th)	20
NRR054	Pandemic	20
AR023	Cost of living crisis	16
AR017	Economic volatility and uncertainty	16
AR015	Panic alarms in the civic centre reception malfunction or fail.	16
F037	19/20 accounts remain outstanding from external auditors.	16
F035	Borrowing ability limited by potential DLUHC sanctions	16
F017	DLUHC/ Levelling up may force a fire sale of property	16
NR063	Nuclear miscalculation not involving the UK	16
NRR055	Outbreak of an emerging infectious disease	16
NRR050	Low temperatures and snow	16
NRR047	Severe space weather	16
NRR010	Conventional attacks on infrastructure	16
AR014	Fire/intruder alarms - Gemini/Bold System (single point of failure)	15
NRR031b	Technological failure at a UK critical financial market infrastructure	15
NRR026a	Failure of the National Electricity Transmission System (NETS)	15
NRR009	Larger-scale CBRN attacks	15
AR024	Net zero target is not achievable for operational building portfolio	12
AR022	DLUHC review impact	12

*extract of top 20 risks from Corporate Risk Register (extract 25.01.2024)

We will monitor the corporate risk register closely over the course of the year to ensure our plan remains agile to the rapidly changing landscape.

Developing the Internal Audit Plan 2024/25

In accordance with the Public Sector Internal Audit Standards there is a requirement that internal audit establish a risk-based audit plan to determine the resourcing of the internal audit service, consistent with the organisation's goals.

Based on conversations with key stakeholders, review of risk registers, key corporate documents and our understanding of the organisation, the Southern Internal Audit Partnership have developed an annual audit plan for the coming year.

Audit planning is a perpetual process throughout the course of the year to ensure we are able to react to new and emerging risks and the changing needs of the organisation.

The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.



Internal Audit Plan 2024-25

Audit Review	Audit Sponsor (Executive Director)	Indicative Scope	Corporate / Directorate Risks	Proposed Timing
Governance				
Emergency Planning & Business Continuity	Chief Executive	Assurance that Emergency Planning and Business Continuity Planning are evident, up to date and tested to ensure robustness in the event of an incident	NRR010, 26a, 31b, 47,48,50,54, 55, 60,61, CRR3	Q2
Information Governance (GDPR, FOI, SAR)	Corporate Head of Law & Governance (MO)	There are effective policies and procedures in place for the effective management of information governance arrangements including GDPR (including document retention), FOI, SAR	CRR022, DIG001, CRRM6, Corp1.2,1.3,1.4,1.5,1.6	Q1
Non-Statutory Best Value Notice - Programme	Chief Executive	Assurance through review of effective governance and programme delivery		Q2
IT				
ITIL Assurance Mapping	Assistant Chief Executive & S151 Officer	Undertake a full review of the IT environment against the Information Technology Infrastructure Library (ITIL) and map against existing assurance provision (1st, 2nd, and 3rd line) to determine most effective use of internal audit resource		Q2
IT Contingency	Assistant Chief Executive & S151 Officer	Pending outcomes of the ITIL assurance mapping process		Q4
Core Financial				
Accounts Receivable and Debt Management	Assistant Chief Executive & S151 Officer	Fundamental financial system review		Q3
Accounts Payable	Assistant Chief Executive & S151 Officer	Fundamental financial system review		Q3

Audit Review	Audit Sponsor (Executive Director)	Indicative Scope	Corporate / Directorate Risks	Proposed Timing
Savings Realisation	Assistant Chief Executive & S151 Officer	Assurance over the governance process in place for the development, monitoring, reporting and delivery of identified savings to meet known future budget pressures	F034, F033, F014	Q3
Climate Change - To play a key role in creating a greener environment and effective response to climate change.				
Climate Change	Assistance Chief Executive for Place	To review the Climate Change Strategy and delivery of objectives to meet the organisations carbon neutral target.	CC002, CC003, CC005, CC006, CC007	Q1
Tree Safety	Assistance Chief Executive for Place	Assurance on the effective governance and maintenance of tree inspections to support the discharge of the Council's responsibilities	H031	Q2
Environmental Act 2021– Waste & Recycling	Assistance Chief Executive for Place	To provide assurance on the organisation's preparedness for compliance with the pending implications of changes to the Environmental Act 2021 relating to waste & recycling.		Q3
Empowering our Communities - To support groups and societies with initiatives to strengthen their communities and to represent and advocate for our residents' interests.				
Community Safety	Assistance Chief Executive for Place	Assurance that the Council are meeting their statutory obligations		Q4
Health & Wellbeing - To improve the health and wellbeing of our residents working in partnership with the NHS and other stakeholders.				
Housing Health & Safety	Assistance Chief Executive for Place	To provide assurance that statutory checks are completed in a timely manner to safeguard the welfare of tenants (including fire, asbestos, legionella, gas, electric, lifts etc)	H005, H006, H032	Q2
Housing Repairs - Reactive	Assistance Chief Executive for Place	Assurance that reactive repairs are undertaken in accordance with expected timeframe and contractual arrangements are met	H004	Q4
Disabled Facility Grants	Assistance Chief Executive for Place	To provide assurance over the administration and compliance with local / legislative requirements		Q1
Homes for Ukraine	Assistant Chief Executive & S151 Officer	To provide assurance over processes in place for the safeguarding and administration of payments in respect of the 'Homes for Ukraine' scheme	H029	Q2

Audit Review	Audit Sponsor (Executive Director)	Indicative Scope	Corporate / Directorate Risks	Proposed Timing
Organisational Development - Through continual monitoring, assessment and adapting the way we work, how we use technology and the way we recruit and support our people we will have the workforce and systems to deliver our public facing strategies.				
Use of Volunteers	Assistant Chief Executive & S151 Officer	Governance over engagement and use of volunteers including training, health and safety, safeguarding etc. Consistency across services and accountability.	CC005	Q3
Workforce Planning	Assistant Chief Executive & S151 Officer	Assurance over effective workforce planning (capacity, recruitment, retention, succession)	CC005, AR006, AR019, AR026, ES012, F001, DSO026, CDCS7, PP1, H27	Q4
Other				
Management				Q1 – Q4
Total Days				195