

Progress Report including Assurance Opinions

Department	Activity Name	Priority	Activity Status	Risk Opinion	Control Opinion	Reported to Audit and Governance Committee	Comments
Exempt	Exempt	1	Final Report Issued	Satisfactory	Satisfactory	15/11/2021	Brought Forward from 20/21 plan.
Council Wide	Health and Safety Limited Assurance Second Follow Up	1	Final Report Issued	Acceptable		18/07/2022	New ARA assurance opinion approach applied. 'Acceptable' opinion is equivalent to 'Satisfactory'.
Council Wide	Complaints Procedure	2	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Council Wide	Agency Staff	2	Deferred				Following an initial start in 21/22, audit deferred to the approved Internal Audit Plan 22/23 due to the impact of the City ICT position. Risk position to be reassessed with senior management within 22/23.
Council Wide	Employee Code of Conduct	1	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Council Wide	Effective use of Probationary period	2	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Council Wide	Patch Management	1	Final Report Issued	Substantial	Substantial	13/09/2021	Brought Forward from 20/21 plan.
Council Wide	Cyber Security	1	Cancelled				Activity progressed within 21/22 (up to October 21). Risk and outcome position then superseded by the City ICT incident and position. Activity cancelled and initial findings reported to the Information Governance Board.
Council Wide	Change Management	1	Deferred				Audit deferred to the approved Internal Audit Plan 22/23, due to the impact of the City ICT position. ICT risk themes and audit activities to be re-assessed with senior management in Q2 22/23. Change management will be considered as part of this exercise.
Council Wide	PCI DSS	2	Deferred				Audit deferred to the approved Internal Audit Plan 22/23, due to the impact of the City ICT position. ICT risk themes and audit activities to be re-assessed with senior management in Q2 22/23. PCI DSS will be considered as part of this exercise.
Council Wide	Climate Change Strategy	1	Deferred				Audit deferred to the approved Internal Audit Plan 22/23, due to the impact of the City ICT position. Based on updated in year risk assessment, 22/23 activity scope adjusted to 'Climate / Carbon Reduction'.
Council Wide	Covid Recovery Scheme - Plan and Financial Pressures	1	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Council Wide	Data Breaches and Breach Reporting	2	Final Report Issued	Satisfactory	Satisfactory	15/11/2021	
Communities	Section 202 reviews	2	Final Report Issued	Acceptable		18/07/2022	New ARA assurance opinion approach applied. 'Acceptable' opinion is equivalent to 'Satisfactory'.
Communities	Tenancy Rescue	2	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Communities	Social Values Policy	1	Final Report Issued	Not Applicable	Not Applicable	15/11/2021	
Communities	Disabled Facilities Grant	2	Final Report Issued	Satisfactory	Satisfactory	17/01/2022	
Communities	Homeless Outreach	2	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23. The Internal Audit Plan 22/23 Plan includes a Homeless Pathway review.
Communities	Compliance and Enforcement Grant	1	Final Report Issued	Not Applicable	Not Applicable	13/09/2021	New Activity.
Cultural Services	Cultural Strategy Review	1	Consultancy	Not Applicable	Not Applicable	18/07/2022	Consultancy review across 21/22. Outcomes reported within the 21/22 Annual Report.
Cultural Services	Culture Recovery Fund - Round One	1	Final Report Issued	Not Applicable	Not Applicable	15/11/2021	New Activity.
Cultural Services	Culture Recovery Fund - Round Two	1	Final Report Issued	Not Applicable	Not Applicable	18/07/2022	New Activity.
Cultural Services	Culture Recovery Fund - Round Three	1	Final Report Issued	Not Applicable	Not Applicable	18/07/2022	New Activity.
Place	Community Infrastructure Levy (CIL) and Section 106	1	Deferred				Following an initial start in 21/22, audit deferred to the approved Internal Audit Plan 22/23 due to the impact of the City ICT position. 22/23 risk position re-assessed with senior management. Terms of reference updated and issued in May 22. Audit commenced in June 22.

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Department	Activity Name	Priority	Activity Status	Risk Opinion	Control Opinion	Reported to Audit and Governance Committee	Comments
Place	High Street Heritage Action Zone	2	Deferred				Audit deferred to the approved Internal Audit Plan 22/23, due to the impact of the City ICT position. The activity commenced in June 22.
Place	Recycling Commodities	2	Draft Report Issued				Conclusion of activity impacted by the City ICT position. Joint Recycling Credits and Recycling Commodities summary outcome drafted in June 22. To be finalised by August 22.
Place	Recycling Credits	2	Draft Report Issued				Conclusion of activity impacted by the City ICT position. Joint Recycling Credits and Recycling Commodities summary outcome drafted in June 22. To be finalised by August 22.
Place	Planning - Processing and Performance	2	Deferred				Audit deferred to the approved Internal Audit Plan 22/23, due to the impact of the City ICT position. Based on updated in year risk assessment, 22/23 activity scope adjusted to 'Planning - Performance and Income'.
Policy and Resources	Bank Reconciliation	1	Cancelled				Following an initial start in 21/22, audit cancelled due to the impact of the City ICT position and the understanding that year end bank reconciliation review will be captured through the Statement of Accounts 21/22 external audit.
Policy and Resources	Cemeteries and Crematorium – compliance with GDPR	2	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Policy and Resources	Election Accounts	1	Final Report Issued	Not Applicable	Not Applicable	17/01/2022	Elections postponed to May 21. Deferral from 20/21 agreed through the Revised Internal Audit Plan 20/21.
Policy and Resources	Blackfriars Priory Turnover Certificate	1	Final Report Issued	Not Applicable	Not Applicable	13/09/2021	
Policy and Resources	Investment Portfolio Risk	1	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23.
Policy and Resources	Technology Forge	1	Consultancy	Not Applicable	Not Applicable	18/07/2022	Internal Audit activity adapted to consultancy support input in year, via the Principal Auditor linking into the wider Tech Forge (property and asset management) implementation programme. Summary paragraph not required.
Policy and Resources	Procurement Cards	2	Final Report Issued	Satisfactory	Satisfactory	15/11/2021	
Policy and Resources	Disposals - HKP	2	Cancelled				Activity cancelled based on updated in year risk assessment. Position agreed through review and approval of the Internal Audit Plan 22/23. The Internal Audit Plan 22/23 Plan includes a Key Financial Controls (Capital Accounting, including disposals) review.
Policy and Resources	Gloucestershire Airport	1	Draft Report Issued				
Policy and Resources	Lost Sales, Fees and Charges Claim Three	1	Final Report Issued	Not Applicable	Not Applicable	13/09/2021	
Policy and Resources	Accounts Receivable	1	Final Report Issued	Satisfactory	Satisfactory	17/01/2022	
Policy and Resources	Risk Management - Independent Review	1	Final Report Issued	Not Applicable	Not Applicable	18/07/2022	With agreement from SMT and the Audit & Governance Committee, the independent review was commissioned by ARA in 21/22. The outcomes are captured through the Risk Management Annual Report 21/22.