

Gloucester City Council 2022-23 Internal Audit Progress Report - November 2022

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
Completion of 2021-22 Work									
1		1	Communities	Section 202 Reviews	Assurance	Medium	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 2022 Committee.
2		1	Council Wide	Health and Safety Limited Assurance Second Follow Up	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 2022 Committee.
3		1	Culture	Culture Recovery Fund - Round Two	Grants	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 2022 Committee.
4		1	Culture	Culture Recovery Fund - Round Three	Grants	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 2022 Committee.
5		2	Communities / Place	Recycling Credits	Assurance	Medium	Final Report Issued	Draft Report Issued	Carry forward from 2021-22. Conclusion of the activity impacted by the City ICT position. Updated joint report outcome reported to November 2022 Committee.
6		2	Communities / Place	Recycling Commodities	Assurance	Medium	Final Report Issued	Draft Report Issued	Carry forward from 2021-22. Reported to September 2022 Committee.
7		1	Policy and Resources	Gloucestershire Airport	Assurance	High	Final Report Issued	Final Report Issued	
Audit Work Planned for Quarter 1 2022-23									
8	1	1 and 2	Place	High Street Heritage Action Zone	Assurance	Medium	Final Report Issued	Field Work Started	Deferred from 2021-22. Audit started April 2022. Management request for audit to be put on hold in May and June 2022 due to resource position. Activity recommenced in July 2022. Reported to November 2022 Committee.
9	1	1 to 3	Communities	CIL and Section 106 Agreements	Assurance	High	Field Work Started	Field Work Started	Deferred from 2021-22. Activity to be concluded in October 2022. Outcomes to be reported to January 2023 Committee.
10	1	2 and 3	Culture	Blackfriars Turnover Certificate	Assurance	High	Field Work Started	Field Work Started	Activity to be concluded in October 2022. Outcomes to be reported to January 2023 Committee.
11	1	TBC	Culture	Marketing Strategy	Consultancy	Consultancy	Planned	Planned	Deferral requested from Quarter 1. Engagement with management continuing to confirm updated risk position and appropriate timing for activity.
12	1	TBC	Culture	Statues and Monuments	Consultancy	Consultancy	Planned	Planned	Deferral requested from Quarter 1. Engagement with management continuing to confirm updated risk position and appropriate timing for activity.
13	1	TBC	ICT	Cyber Incident Support	Assurance	High	Planned	Planned	Support from ARA on this area is available and accessible. Area discussed at each ARA and Section 151 Officer monthly meeting. Draw down not required as at mid October 2022.
14	1	3	Policy and Resources	Agency Staff	Assurance	Medium	Planned	Planned	Deferred from 2021-22. Quarter 3 delivery requested by management.
Work Planned for Quarter 2 2022-23									
15	2	3	Communities	Housing Strategy	Assurance	High	Field Work Started	Planned	Planning commenced in October 2022.

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16	2	N/A	Culture	Culture Recovery Fund - Round Four	Grants	High	Not required	Not required	Round Four funding not issued by Arts Council. Audit not required.
17	2	2	Culture	Culture Grants (Guildhall and Museum)	Grants	Medium	Planned	Planned	Planning to commence in October 2022 with audit delivery from November 2022. Timing agreed with the Visitor Experience Manager.
18	2	3	ICT	ICT Audits	Assurance	High	Planned	Planned	Potential audits to be discussed and confirmed with the Information Governance Board (IGB). IGB meetings due to restart in Quarter 3.
19	2	4	Place	Planning Performance and Income	Assurance	Medium	Planned	Planned	Quarter 4 delivery requested by management. Timing to enable system update, following the cyber incident.
20	2	TBC	Place	First Homes	Assurance	Medium	Planned	Planned	Discussions ongoing with service leads. Audit timing and need dependent on legislation update.
21	2	4	Policy and Resources	Key Financial Controls	Assurance	High	Planned	Planned	Areas for review are capital accounting, revenues and benefits. Activity deferral requested to Quarter 4. Due to service focus on year end and General Ledger system update, following the cyber incident.
22	NEW	2	Policy and Resources	Contain Outbreak Management Fund (COMF)	Grants	High	Final Report Issued	Final Report Issued	New activity. Grant certification required within July 2022. Reported to September 2022 Committee.
23	NEW	2	Policy and Resources	Protect and Vaccinate 2021-22	Grants	High	Final Report Issued	Final Report Issued	New activity. Grant certification required within July 2022. Reported to September 2022 Committee.
Work Planned for Quarter 3 2022-23									
24	3	N/A	Climate	Climate and Carbon Reduction	Assurance	High	Deferred	Planned	Senior Management Team request for audit deferral to 2023/24. Audit scope to focus on governance arrangements.
25	3	TBC	Communities	Homeless Pathway	Assurance	Medium	Planned	Planned	Housing Strategy review to be prioritised. Homeless Pathway risk assessment and review need to be updated, following Housing Strategy outcomes.
26	3		Council Wide	Contract Management	Assurance	High	Planned	Planned	
27	3		Council Wide	Procurement	Assurance	High	Planned	Planned	
28	3		Place	City Growth Strategies	Consultancy	Consultancy	Planned	Planned	
29	3	TBC	Policy and Resources	IR35 (Off Payroll Working)	Assurance	Medium	Planned	Planned	Agency Staff review to be prioritised. IR35 review on hold.
30	NEW	3	Policy and Resources	Free Hospital Fund	Assurance	High	Field Work Started	N/A	New activity. Accounts review required within October 2022.
Work Planned for Quarter 4 2022-23									
31	4		Communities	Home Improvement Agency	Consultancy	Consultancy	Planned	Planned	
32	4		Council Wide	Leavers Processes (Off-Boarding)	Assurance	Medium	Planned	Planned	
33	4		Council Wide	Employee Wellbeing and Retention	Consultancy	Consultancy	Planned	Planned	
34	4		Policy and Resources	Asset Management Strategy	Assurance	High	Planned	Planned	
35	4		Policy and Resources	Sickness and Absence	Assurance	Medium	Planned	Planned	

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Work Planned for Throughout 2022-23									
36			Council Wide	Assurance Mapping	Assurance		Planned	Planned	To be completed across 2022-23.
37			Counter Fraud	Counter Fraud	Assurance		Ongoing	Ongoing	Counter Fraud activity progresses throughout the year and is reported at each Committee.

Key

- The audit has started or will start on time.
- The audit commencement has been or is likely to be delayed.
- The audit is not likely to be undertaken in this financial year.

TBC To be confirmed.
 N/A Not applicable.