

Gloucester City Council 2022-23 Internal Audit Progress Report - January 2023

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	Final 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	Final Report Issued	
7		1	Policy and Resources	Gloucestershire Airport	Assurance	High	Final Report Issued	Final Report Issued	Carry forward from 2021-22. Reported to September 2022 Committee.
Audit Work Planned for Quarter 1 2022-23									
8	1	1 and 2	Place	High Street Heritage Action Zone	Assurance	Medium	Final Report Issued	Final Report Issued	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	Section 106 Agreements	Assurance	High	Final Report Issued	Field Work Started	Reported to January 2023 Committee.
10	1	2 and 3	Culture	Blackfriars Turnover Certificate	Assurance	High	Final Report Issued	Field Work Started	Reported to January 2023 Committee.
11	1	N/A	Culture	Marketing Strategy	Consultancy	Consultancy	Deferred	Planned	Deferral based on engagement with management and the updated risk position. Activity to be considered within the 2023-24 internal audit plan risk assessment.
12	1	N/A	Culture	Statues and Monuments	Consultancy	Consultancy	Deferred	Planned	Deferral based on engagement with management and the updated risk position. Activity to be considered within the 2023-24 internal audit plan risk assessment.
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 December 2022.
14	1	3 and 4	Policy and Resources	Agency Staff	Assurance	Medium	Field Work Started	Planned	Planning in progress. Main audit work to commence from January 2023.
Work Planned for Quarter 2 2022-23									
15	2	3	Communities	Housing Strategy	Assurance	High	Field Work Started	Field Work Started	
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	3	Culture	Culture Grants (Guildhall and Museum)	Grants	Medium	Field Work Started	Planned	Draft report due to be issued in January 2023.

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18	2	3	ICT	ICT Audits	Assurance	High	Field Work Started	Planned	The Information Governance Board (IGB) has requested ARA feedback on draft ICT policies. This work is in progress.
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	Deferred	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	TBC	Council Wide	Contract Management	Assurance	High	Planned	Planned	Procurement review to be prioritised. Contract management risk assessment and review need to be updated.
27	3	3	Council Wide	Procurement	Assurance	High	Field Work Started	Planned	Terms of reference issued December 2022.
28	3	TBC	Place	City Growth Strategies	Consultancy	Consultancy	Planned	Planned	ARA to engage with management to confirm updated risk position and consultancy need.
29	3	N/A	Policy and Resources	IR35 (Off Payroll Working)	Assurance	Medium	Deferred	Planned	IR35 review held, due to central government IR35 announcements in Quarter 3. Activity deferred for consideration within the 2023-24 internal audit plan risk assessment.
30	NEW	3	Policy and Resources	Free Hospital Fund	Assurance	High	Final Report Issued	Field Work Started	New activity. Reported to January 2023 Committee.
Work Planned for Quarter 4 2022-23									
31	NEW	4	Policy and Resources	Test and Trace Support Payment Scheme	Assurance	High	Planned	N/A	New activity. Grant certification required across seven funding streams. Audit fieldwork to start in January 2023.

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32	4		Communities	Home Improvement Agency	Consultancy	Consultancy	Planned	Planned	
33	4		Council Wide	Leavers Processes (Off-Boarding)	Assurance	Medium	Planned	Planned	
34	4		Council Wide	Employee Wellbeing and Retention	Consultancy	Consultancy	Planned	Planned	
35	4		Policy and Resources	Asset Management Strategy	Assurance	High	Planned	Planned	
36	4		Policy and Resources	Sickness and Absence	Assurance	Medium	Planned	Planned	
Work Planned for Throughout 2022-23									
37			Council Wide	Assurance Mapping	Assurance		Planned	Planned	To be completed across 2022-23.
38			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.