

Directorate	Year	Audit	Rating	Date Final Report Issued	Target Implementation Date	Revised Implementation Date	Action Owner	Recommendation	Management Response	Management Updates	ARA Comments
Council Wide	2022-23	Health and Safety Limited Assurance Second Follow Up	High	04/04/22	31/07/2022	30/11/2022 31/01/2023 31/03/2023 30/06/2024	Property Commissioning Manager New Officer Responsible Senior Building Works Surveyor	The Property and Commissioning Manager should provide clarity to building managers on where the division of responsibilities lay regarding premise related health and safety issues.	Prior to the Audit we had commenced a gap analysis of our records, although inspections have been carried out jointly by Property Management and Community Wellbeing officers the records were incomplete. To complete this process, we are now on site carrying out property compliance inspections and will have finished this exercise by the end of March, steps are in place following this to close any gaps in our records and ensure that actions are picked up and all timescales complied with. We will also assist in drafting a manual for service managers and also one for Property Management officers. Any outstanding tests in the examples above have either been completed or contractors have been instructed. For the sake of clarity, it should be noted that there is no requirement for further asbestos testing at our properties unless work is being carried out.	<u>Update September 2019:</u> We are liaising with building managers direct and through the Strategic Health and Safety Management Group to provide clarity on the division of responsibility for compliance. When time allows, we hope to draft building manuals for the operational properties that will record the split. Any gaps in our records have now been filled in and any outstanding test revealed have been completed. We have an inspection regime in place, and we are also starting to inspect and check the compliance of any of our leased-out properties. <u>Update April 2022:</u> Subject to the accessibility of IT systems being restored, the project will identify staff resourcing needs and milestones for buildings health and safety issues which is integral to the Techforge project. This process is expected to be implemented by July 2022. <u>October 2023</u> The Council decided to implement a new system called Techforge back in 2020 and to write and embed building manuals, including the roles and responsibilities with regards to Health and Safety. However, following the Cyber incident and a lack of available resources, the project of implementing Techforge was paused. Property Services has relaunched the project and meetings have been agreed with Techforge in November 2023 to redesign the project plan.	Following the update received in October 2023 this recommendation is ongoing a further update will be obtained in July 2024.
Policy and Resources	2022-23	Gloucestershire Airport	Medium	30/06/22	31/07/2022		Director of Policy and Resources.	The Airport to undertake annual Board effectiveness reviews with the outcome being reported to Shareholders.	GAL will be contacted and requested to review and implement this recommendation.	<u>February 2024</u> The Director of Policy and Resources is contacting the Chair of the Board to progress this recommendation.	A further update will be obtained in May 2024 to assess progress.
Place	2022-23	Recycling Commodities	High	11/10/22	31/03/2023	31/12/2023	Waste, Recycling and Environment Manager	Senior management should continue to engage with Gloucestershire County Council to table for consideration of the procurement of a contract to recycle street and road sweepings for all Gloucestershire councils.	This is something I have pressed for since 2015, but it is out of the district authority control. The WDA is responsible for this waste and is already in a contract with Urbaser through Javelin Park. Gloucester City Council will continue to look for opportunities with Gloucestershire County Council to recycle road sweepings and raise in the joint waste partnership meetings for discussion.	<u>Update March 2023</u> I continue to raise this at every meeting and I have been assured it is on County's agenda for this year, they are currently in conversation with processors. As you are aware this is something not in my control, but I am told each district are equally keen to see this waste stream recycled, as our the County Council, it is just a matter of time and priorities for them <u>October 2023</u> This is an ongoing action which is happening and was happening at the time of the audit. There has been no progress as the decision making sits with the county council and this is not being prioritised by them. <u>December 2023</u> This is outside of our control and down to county. We can keep raising it, which we will, but its not up to us. Lets keep it open for a few more months and then take a view.	A further update will be obtained in February 2024.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	High	14/12/22	31/03/2023	30/06/2023	Director of Communities	Exacom should be nominated the priority system for the administration of S106 agreements and fully utilised. The use of spreadsheets, which can be manually intensive and have a heightened risk of data inaccuracy including a lack of an effective audit trail, should be stopped. Work should be undertaken to identify all operating S106 agreements (both financial and non-financial) and to update the appropriate information into the Exacom system.	Agreed- prior to the cyber incident work had begun to use Exacom for this process. This is the preferred system for managing all of S106 and work is being planned to move to this as the sole system asap.	<u>October 2023</u> All new agreements and some old agreements are already on Exacom. Those that have been concuked and not put on the system will not be as resource will be focused on open agreements not yet concluded.) <u>February 2024</u> The Section 151 officer's update to the November 2023 Audit and Governance committee stated: "Exacom is the central system for all 'live' agreements".	Following the completion of the Limited Assurance Follow Up this recommendation remains open and a further update will be requested from management in May 2024 to continue to monitor progress.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	High	14/12/22	31/03/2023	30/06/2023 31/12/2023	Director of Communities	As a minimum, quarterly reconciliations should be completed between Exacom, Uniform and the general ledger to confirm all records agree. The reconciliations should be subject to management review and sign off.	Agreed. The review is incorporating the need for cross team reconciliation and regular overview to ensure effective monitoring of the breadth of S106.	<u>April 2023</u> The Director of Communities advised Internal Audit on 26th April that the external review of the S106 process has been completed and she is now in the process of creating the action plan off the back of the recommendations. <u>July 2023</u> Senior Service Area management provided a status update to the recommendations raised by Internal Audit at the 17th July 2023 Audit and Governance Committee. Details are as follows: Now that the finance system is back up and running, we will look at opportunities to link to Exacom - Completion date September - December 2023. <u>October 2023</u> Once all the information is on Exacom, reconciliations will be possible. This cannot happen until the Exacom work is completed. <u>February 2024</u> The Section 151 Officer's update to the November 2023 Audit and Governance committee: "Exacom and the Finance system will be regularly reconciled. All new agreements will be uploaded to Exacom as soon as agreements are made for monitoring and reporting purposes".	Following the completion of the Limited Assurance Follow Up this recommendation remains open and a further update will be requested from management in May 2024 to continue to monitor progress.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	High	14/12/22	31/03/2023	30/06/2023 31/12/2023	Director of Communities	Once the planning and document management systems have been successfully restored, management should provide Internal Audit with details of the developer contributions calculations and figures (including the monitoring fee). Documentary evidence of management review and approval should also be provided.	This will be considered as part of the review and stored and managed via Exacom.	<u>April 2023</u> The Director of Communities advised Internal Audit on 26th April that the external review of the S106 process has been completed and she is now in the process of creating the action plan off the back of the recommendations. <u>July 2023</u> Senior Service Area management provided a status update to the Internal Audit recommendations to the 17th July 2023 Audit and Governance Committee. Agreed, and this information will be included in reporting to SMT and Committee - Completion date December 2023. <u>February 2024</u> The Section 151 officer's update to the November 2023 Audit and Governance committee: "This work has now been completed by Officers, all agreements are accessible, and a policy is in creation to ensure all charges are clear and in the Fees and	Following the completion of the Limited Assurance Follow Up this is partially implemented and remains open. A further update will be requested from management in May 2024 to continue to monitor progress.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	High	14/12/22	31/03/2023	30/06/2023 31/12/2023	Director of Communities	Management should at least quarterly obtain summary information of the status and position of all operating S106 agreements to confirm effective monitoring and that developer obligations are being fulfilled. In addition, a review of developer contributions spend should be undertaken to confirm deadlines are being met, there are no overspends and, where appropriate, developer money is returned. Consideration should be given to providing the Planning Committee with a half yearly report of the status of all S106 agreements.	Managing funds consistently through Exacom as the central system will support these improvements and reduce the risk of contributions not being paid.	<u>April 2023</u> The Director of Communities advised Internal Audit on 26th April that the external review of the S106 process has been completed and she is now in the process of creating the action plan off the back of the recommendations. <u>July 2023</u> Senior Service Area management provided a status update to the Internal Audit recommendations at the 17th July 2023 Audit and Governance Committee. Details are as follows: A S106 report template will be developed which will include current and outstanding S106 agreements and funds to ensure that deadlines are being met, there are no overspends and that underspends are identified quickly - Completion date September 2023. The Senior Management Team will receive and discuss quarterly S106 reports - Completion date October 2023. The Head of Place will prepare 6 monthly reports to the Planning Committee initially. This may then become annual in line with other reporting - Completion date December 2023. <u>October 2023</u> Once all the information is on Exacom, reports will be shared with SMT on a regular basis. The review of developer contributions where there have been questions raised, is nearly complete. <u>February 2024</u> The Section 151 Officer's update to the November 2023 Audit and Governance committee stated: i The finance summary report to committee highlights all funds reviewed as part of the audit were committed or spent within the specified timescales. ii All of the mentioned 'overspent' budgets were covered by S106 funding available at that time which were able to be used across the whole City, so none of the budgets were overspent. However, the council sometimes wishes to develop an area beyond the minimum scope of the S106 agreement and will look at using other funds, including its own, to deliver these improvements for residents. iii Officer follow ups will be able to be recorded on Exacom for monitoring purposes. iv The unpaid contributions detailed are subject to Council recovery process. v The £85k for affordable homes are available to the Council to spend until at least 2026 and the Council expects to fully spend these funds.	Following the completion of the Limited Assurance Follow Up this recommendation remains open. A further update will be requested from management in May 2024 to continue to monitor progress.

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Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	Medium	14/12/22	31/03/2023		Director of Communities	The Council should update the Land Charges register to reflect the discharge of a developer's obligations following agreement from management that they have successfully completed the requirements of the S106 agreement. This should then be maintained going forward and as a minimum, a quarterly reconciliation should be undertaken between the two systems to confirm agreement.	Exacom will support this process and it will be considered as part of the review of the role of the Officer.	October 2023 Waiting for all data to be updated to Exacom. February 2024 Section 151 officer's update to the November Audit and Governance committee: "The land charges work will commence now that Exacom is the central system".	Following the completion of the Limited Assurance Follow Up this remains open. A further update will be requested from management in May 2024 to continue to monitor progress.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	Medium	14/12/22	28/02/2023		Director of Communities	Monitoring fees and design and management fees (if proven to be applied) should be recorded on the Council's Fees and Charges schedule and subject to annual review and approval by Members.	Monitoring Fees will be added to the Fees and Charges book. 2023-24 Council Approval Feb 2023.	October 2023 These charges will be set as part of the policy which is being developed. February 2024 The Section 151 Officer's update to the November 2023 Audit and Governance committee stated: "Fees and charges will be clearly set out in our Fees and Charges Book 2024/25".	Following the completion of the Limited Assurance Follow Up this remains open. A further update will be requested from management in May 2024 to continue to monitor progress.
Communities	2023-24	Housing Strategy	High	06/06/23	03/05/2023	30/09/2023	Director of Communities	Formally document the linkage between the actions and outcomes against the four key performance measures in the HH&RS Strategy and to those in the Housing Service Plan.	This is a 5-year high level strategy which was developed with a wide range of partners, some of whom deliver the activity detailed. The outcomes and actions are mainly qualitative, with the more detailed activity being shown in service plans, personal performance plans and measured via a range of indicators on Pentana. We do not agree that there is no golden thread as the strategy was specifically designed to ensure it was a meaningful document which would be delivered on. When preparing the next report for Cabinet, Officers will ensure it is clear how activity links to the strategy and will also consider this in planning for the new strategy for 2025.	July 2023 Response back from Housing Innovation Manager. As set out in the management comments we intend to include this action in our next report for Cabinet which I don't believe has been programmed as yet. October 2023 The next cabinet report is due around April 2024 and the new strategy is due by April 2026.	A further update will be obtained in April 2024 following the revised implementation date.
Council Wide	2023-24	Procurement	High	21/06/23	31/07/2023	31/12/2023	Head of Finance & Resources	Procurement training should be recommended and provided to all authorised officers and new starters as part of their mandatory induction training. Contract management and procurement guidance should then form part of the Council's mandatory programme of regular officer training.	Agree – procurement training will be reinstated asap	February 2024 The Procurement Officer is working with individuals to help them complete the procurement process, but they haven't done any wider training to date.	
Council Wide	2023-24	Procurement	High	21/06/23	31/07/2023	31/10/2023	Head of Finance & Resources	Regular monitoring of expenditure by the Interim Procurement Advisor should be reintroduced to: i. Identify non-compliance with Contract Rules and provide appropriate training or escalate to senior management; ii. Explore opportunities where a composite corporate contract could be established; and iii. Ensure an accurate contracts register is maintained to record all contracts for goods and services with a value that exceeds £5,000. A quarterly review of ProContract procurement activity should be undertaken to confirm that all events are promptly and properly completed and that no events have been deleted. Consideration should be given to providing an annual report to the Audit and Governance Committee of identified procurement issues.	Agree – quarterly reviews to be reintroduced	July 2023 Interim Procurement Advisor has recently resigned. Revised target date agreed between Activity Manager and Head of Finance and Resources. February 2024 The Head of Finance and Resources confirmed that this recommendation remains on-going.	A further update will be obtained in May 2024 to assess progress.
Policy and Resources	2023-24	Leavers Process - Off-boarding	Medium	20/10/23	31/12/2023		HR Business partner	HR should cease sending leaver information relating to GCIC to the Appointments and People Sourcing Team at Gloucestershire County Council. This information should be sent across to the custodians at GCIC to facilitate in their reconciliation of leavers and outstanding ID badges.	Agree – HR Business partner to HR process		An update has been requested from the HR Business Partner and we are awaiting their response.
Transformation and Commissioning	2023-24	Payroll	High	23/11/23	29/02/24		Payroll and Pensions Manager - BSC, Gloucestershire County Council & Head of Transformation and Commissioning	The Payroll and Pensions Manager (BSC) should confirm to the Council at each quarterly liaison committee that user access reviews have been performed. At the same quarterly liaison committees, the Head of Transformation and Commissioning should seek on-going assurance from BSC that the appropriate reviews have been undertaken and have reduced the risks to an acceptable level.	Payroll and Pensions Manager (BSC) - We have given access to Gloucester City Council payroll data to all BSC staff to ensure continuity of the service. BSC will provide a schedule of all SAP users at the quarterly liaison meetings with rationale for access and provide updates of any starters and leavers in the BSC. In addition, BSC will provide in that meeting a list of staff who accessed the Council's payroll data during the quarter with rationale for access. Head of Transformation and Commissioning - Agree. We will monitor the implementation of the actions by BSC at the quarterly liaison meeting.		An update will be requested from management in March 2024 in line with the target implementation date.
Transformation and Commissioning	2023-24	Payroll	High	23/11/23	29/02/24		Payroll and Pensions Manager - BSC, Gloucestershire County Council & Head of Transformation and Commissioning	The Payroll and Pensions Manager (BSC) should ensure that the Council's staff payroll information in SAP is verified independently by another member of staff in the Payroll Team. This includes the modification of sensitive data (for example pay scales), and the files manually uploaded to SAP as part of the Onboarding process. At the quarterly liaison committees, the Head of Transformation and Commissioning should seek on-going assurance from BSC that the appropriate controls have been undertaken and have reduced the risks to an acceptable level.	Payroll and Pensions Manager (BSC) - Current BSC resource does not support one inputter and one verifier on data input. A reconciliation between Successfactor and SAP (possibly on a sample basis) will be performed to confirm that manually uploaded information into SAP is accurate. The results will be reported to City Council at the quarterly liaison committee. Head of Transformation and Commissioning - Agree. We will monitor the implementation of the actions by BSC at the quarterly liaison meeting.		

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Transformation and Commissioning	2023-24	Payroll	High	23/11/23	31/01/24		Payroll and Pensions Manager - BSC, Gloucestershire County Council	BSC should formalise the authentication procedure to follow when Council staff request bank account details to be changed. This procedure should promote the use of the employee portal (self-service) for Council staff to change their personal details. BSC should then distribute the procedure to the BSC Payroll team in charge of staff details modifications in SAP.	BSC operating procedures for bank changes will be reviewed and updated as necessary to ensure all bank details are processed via ESS and/or confirmed with originator prior to making change.		ARA have requested an update from management and are awaiting a response.
Policy and Resources	2023-24	Agency Staff	Medium	27/11/23	29/02/2024		Head of Transformation and Commissioning	HR Business Partner and Head of Transformation and Commissioning should update the current procedure on the intranet by removing the reference to the neutral vendor (Geometric Results International), as this contract has now expired. Once a new neutral vendor contract has been agreed, this should be communicated to all staff, together with a reminder on how to recruit agency staff.	Agree – The Head of Transformation and Commissioning will update the Agency Staff procedure and upload it onto the intranet (including removing the reference to the old neutral vendor).		An update will be requested from management in March 2024 in line with the target implementation date.
Policy and Resources	2023-24	Agency Staff	Medium	27/11/23	29/02/2024		Head of Transformation and Commissioning	The HR Business Partner and Head of Transformation and Commissioning should send a reminder to hiring staff to use the Vacancy Request Form when requesting engagement of agency staff. A robust process should be introduced to ensure that the VRF is fully completed and approved prior to agency staff being recruited. The delegation of authorities should be reviewed to reflect the current structure (one Director and four Heads of Service).	Agree – The Head of Transformation and Commissioning will update the Vacancy Request Form and remind managers of the process. Procedure to be updated to reflect the current SMT structure.		
Policy and Resources	2023-24	Agency Staff	Medium	27/11/23	31/03/2024		Head of Transformation and Commissioning	SMT should undertake a review of the existing temporary positions to establish whether they are still required. SMT should also receive a report on Agency Staff costs on a regular basis to monitor actuals against budget. An end date should be specified on the VRF. The decision to continue with the temporary position past this date should be agreed with the relevant Heads of Service.	Agree – The Head of Transformation and Commissioning will clarify the roles and responsibilities with regards to Agency Staff monitoring (staffing, costs, agency staff schedule) and ensure that this is reported to SMT on a quarterly basis.		An update will be requested from management in April 2024 in line with the target implementation date.
Policy and Resources	2023-24	IR35 (Off-Payroll Working)	Medium	05/12/23	31/03/24		Financial Services Manager and HR Training Manager	The Council should continue to provide IR35 training sessions on a regular basis to all managers involved in hiring contractors to ensure the roles and responsibilities with regards to IR35 HMRC requirements are understood and acknowledged.	The Financial Services Manager and HR Training Manager will add a refresher training session from our Tax Advisors to the annual training plan and should be included on a bi-annual basis for all within the Gloucester Management Team / Service Manager Forum cohort.		An update will be requested from management in April 2024 in line with the target implementation date.
Policy and Resources	2023-24	IR35 (Off-Payroll Working)	Medium	05/12/23	29/02/24		Head of Transformation and Commissioning	The Council should update the IR35 procedure to add the requirement to perform an assessment for each new contract agreed with a PSC and retain assessments in a central file accessible to Finance. In addition, an annual review of the contractual situation with PSC should be conducted to confirm that the initial assessment is still relevant.	Agree. The Head of Transformation & Commissioning will update the Council procedure to reflect this requirement. An annual review of the contractual situation with PSC will be conducted to confirm that the initial assessment is still relevant.		An update will be requested from management in March 2024 in line with the target implementation date.
Policy and Resources	2023-24	IR35 (Off-Payroll Working)	Medium	05/12/23	30/04/24		Head of Transformation and Commissioning	The implementation of an oversight control should be reassessed and considered on a regular basis based on materiality.	Agree. Agency staff costs will be reported to SMT as recommended in the Agency Staff audit report issued in November 2023 (recommendation 3 owned by the Head of Transformation and Commissioning). The Financial Services Manager will identify and review any new PSC costs if material. The Head of Transformation and Commissioning and the Head of Finance will discuss the ownership of IR35 risks at the April 2024 SMT and confirm in which register these should be recorded if not mitigated.		An update will be requested from management in May 2024 in line with the target implementation date.