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 2022-23 Work**								
1	1	3 and 4	Policy and Resources	Agency Staff	Assurance	Medium	Field Work Started	Field Work Started	Fieldwork in progress.
2	2	3	Communities	Housing Strategy	Assurance	High	Final Report Issued	Draft Report Issued	Final report issued
3	2	3	ICT	ICT Audits	Assurance	High	Field Work Started	Field Work Started	The Information Governance Board (IGB) has requested ARA feedback on draft ICT policies. This work is in progress.
4	3	3	Council Wide	Procurement	Assurance	High	Final Report Issued	Field Work Started	Final report issued June 2023.
5	NEW	4	Policy and Resources	Test and Trace Support Payment Scheme	Assurance	High	Final Report Issued	Planned	Final report issued June 2023
6	NEW	4		Section 31 Biodiversity Net Gain	Assurance	High	Final Report Issued		Grant audit. Notification of audit requirement received March 2023.
**Work Planned for 2023-24**								
11	1	N/A	Culture	Marketing Strategy	Consultancy	Consultancy	Planned		Assess the governance arrangements and the progress towards delivering the Council's commitment in this area. Deferred at management request and the updated risk position.
12	1	N/A	Culture	Statues and Monuments	Consultancy	Consultancy	Planned		Support on the Cultural Strategy and Statues and Monuments consultancy. Deferred at management's request and the updated risk position.
13	1	N/A	ICT	ICT Cyber Incident Support	Assurance	High	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 June 2023.
19	1	N/A	Place	Planning Performance and Income	Assurance	Medium	Planned		Assess the arrangements in accepting, validating, publicising and determining planning applications.
	1	N/A	Communities	Health and Safety Follow-up			Planned		Assess the effectiveness of the new framework for managing health and safety risks across the Council.
	1	N/A	Communities	High Street Heritage Action Zone			Planned		Review the systems for processing applications and monitoring grant expenditure. Review the application process, to assess compliance with the guidance, and to establish the level of monitoring undertaken once the grant has been awarded.
	2	N/A	Communities	CIL and Section 106 Agreements			Planned		Assess the setting up of agreements, following on from the monitoring audit of S106/CIL.
	2	N/A	Culture	Blackfriars Turnover Certificate			Planned		Assess whether turnover values stated to English Heritage are in accordance with and supported by documents and records held by the Council.

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20	2	N/A	Place	First Homes	Assurance	Medium	Planned		Discussions ongoing with service leads. Audit timing and need dependent on legislation update.
24	2	N/A	Climate	Climate and Carbon Reduction	Assurance	High	Planned		Audit scope to focus on governance arrangements.
25	2	N/A	Communities	Homeless Pathway	Assurance	Medium	Planned		Review the effectiveness of the systems for processing applications and monitoring homelessness cases
26	2	N/A	Council Wide	Contract Management	Assurance	High	Planned		Procurement review to be prioritised. Contract management risk assessment and review need to be updated.
28	2	N/A	Place	City Growth Strategies	Consultancy	Consultancy	Planned		ARA to engage with management to confirm updated risk position and consultancy need.
	2	N/A	Culture	Cultural Recovery Fund	Assurance	Medium	Planned		
	2	N/A	Culture	Culture Grants (Guildhall and Museum	Assurance	Medium	Planned		
	3	N/A	Policy and Resources	Creditors	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	3	N/A	Policy and Resources	Debtors	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	3	N/A	Policy and Resources	Payroll	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	3	N/A	Policy and Resources	Main Accounting Systems, Budgetary Control and Bank Reconciliations	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	3	N/A	Policy and Resources	Fixed Assets & Capital Accounting	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	3	N/A	Policy and Resources	Housing Benefits & Council Tax Reduction	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	3	N/A	Policy and Resources	National Non Domestic Rates (NNDR)	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
	4	N/A	Policy and Resources	Treasury Management	Assurance		Planned		Following the cyber incident in 2021-22, assess veracity of internal control in this area.
29	4	N/A	Policy and Resources	IR35 (Off Payroll Working)	Assurance	Medium	Planned		To review the systems, policies and procedures in place to ensure that new and existing off-payroll workers are identified, assessed and paid in accordance with IR35 requirements.
32	4	N/A	Communities	Home Improvement Agency	Consultancy	Consultancy	Planned		Consultancy on the option of the Council to establish a Home Improvement Agency for the delivery of Disabled Facilities Grants

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33	4	N/A	Council Wide	Leavers Processes (Off-Boarding)	Assurance	Medium	Planned		This review to assess the effectiveness of arrangements for managing the process for when employees leave the Council.
34	4	N/A	Council Wide	Employee Wellbeing and Retention	Consultancy	Consultancy	Planned		Consultancy on employee wellbeing themes: Employee training and retention schemes; A review of the Mental Health & Wellbeing Policy against best practice and industry leaders; and A review of the Agile Working Policy
35	4	N/A	Policy and Resources	Asset Management Strategy	Assurance	High	Planned		Three main lines of consideration: (i) Do the Strategy, policies and guidance, including roles and responsibilities, provide for effective management of assets. (ii) Are processes, systems and tools to manage assets effective and efficient to ensure complete and timely recording, capitalization, depreciation and tagging of assets, tracking of internal and external asset movements and periodic verification and reconciliation of assets. (iii) Are assets adequately safeguarded and utilized as intended
36	4	N/A	Policy and Resources	Sickness and Absence	Assurance	Medium	Planned		Review of Sickness and Absence policy and procedures
			Work Planned for Throughout 2023-24						
37			Council Wide	Counter Fraud	Assurance		Ongoing		To be completed across 2023-24.
38			Counter Fraud	ICT Audits	Assurance	High	Ongoing		Counter Fraud activity progresses throughout the year and is reported at each Committee.
				Risk Management Support	Assurance		Ongoing		Advise on the improvements to risk management including but not limited to the Strategic Risk Register, Risk Management Strategy, Risk Appetite and assurance mapping to identify the key sources of assurance.

Key

🟩	The audit has started or will start on time.	TBC — To be confirmed.
🟧	The audit commencement has been or is likely to be delayed.	N/A — Not applicable.
🟥	The audit is not likely to be undertaken in this financial year.	