Gloucester City Council 2023-24 Internal Audit Progress Report - September 2023

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
Completion of 2022-23 Work									
1	2	2	Policy and Resources	Agency Staff	Assurance	Medium	Field Work Started	Field Work Started	Fieldwork in progress. Update September 2023: the audit was started early 2023 but was subsequently paused. Fieldwork has resumed in July 2023.
2	2	3	Communities	Housing Strategy	Assurance	High	Final Report Issued	Final 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	Final Report Issued	Final report issued June 2023.
5	NEW	4	Policy and Resources	Test and Trace Support Payment Scheme	Assurance	High	Final Report Issued	Final Report Issued	Final report issued June 2023
6	NEW	1	Place	Section 31 Biodiversity Net Gain	Assurance	High	Final Report Issued	Final Report Issued	Grant audit. Notification of audit requirement received March 2023.
Work Planned for 2023-24									
7	1	N/A	Communities	High Street Heritage Action Zone	Assurance	Medium	Replaced by UK Shared Prosperity Fund audit	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. Update September 2023: This audit was completed in 2022. It has been replaced by the UK Shared Prosperity Fund audit (added below) as agreed with management. Fieldwork for this audit has started.
8	NEW	2	Place	UK Shared Prosperity Fund	Assurance	High	Field Work Started	N/A	Update September 2023: Audit added to the plan (Q2) as agreed with management.
9	NEW	2	ICT	Patch Management	Assurance	High	Field Work Started	N/A	Update September 2023: This audit started in August 2023.
10	4	2	Council Wide	Leavers Processes (Off-Boarding)	Assurance	Medium	Field Work Started	Planned	This review to assess the effectiveness of arrangements for managing the process for when employees leave the Council. Update September 2023: This audit was started in August 2023 as agreed with Management.

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11	4	2	Policy and Resources	IR35 (Off Payroll Working)	Assurance	Medium	Field Work Started	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. Update September 2023: This audit was started in August 2023 as agreed with Management.
12	3	2	Policy and Resources	Payroll	Assurance	Financial audit	Field Work Started	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. Update September 2023: This audit started in August 2023 as agreed with management.
13	NEW	2	Council Wide	Assurance mapping	Consultancy	Medium	Field Work Started	N/A	Update September 2023: This consultancy piece of work started in July 2023.
14	2	N/A	Culture	Blackfriars Turnover Certificate	Assurance	Sign-off	Planned	Planned	Assess whether turnover values stated to English Heritage are in accordance with and supported by documents and records held by the Council.
15	2	N/A	Communities	Health and Safety Follow-up	Assurance	High	Planned	Planned	Assess the effectiveness of the new framework for managing health and safety risks across the Council. Update September 2023: This audit has been moved from Q1 to Q2 at Management's request.
16	2	N/A	Place	City Growth Strategies	Consultancy	Consultancy	Planned	Planned	ARA to engage with management to confirm updated risk position and consultancy need.
17	2	N/A	Council Wide	Employee Wellbeing and Retention	Consultancy	Consultancy	Planned	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
18	NEW	N/A	ICT	Back-ups	Assurance	High	Planned	N/A	Update September 2023: This ICT audit is planned for Q3 as agreed with management.
19	3	N/A	Policy and Resources	Treasury Management	Assurance	Financial audit	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area.
20	3	N/A	Policy and Resources	Housing Benefits & Council Tax Reduc	Assurance	Financial audit	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area.

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21	3	N/A	Policy and Resources	National Non Domestic Rates (NNDR)	Assurance	Financial audit	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area.
22	3	N/A	Place	Planning Performance and Income	Assurance	Medium	Planned	Planned	Assess the arrangements in accepting, validating, publicising and determining planning applications. Update September 2023: This audit has been moved from Q1 to Q3 at Management's request.
23	3	N/A	Place	First Homes	Assurance	Medium	Planned	Planned	Discussions ongoing with service leads. Audit timing and need dependent on legislation update. Update September 2023: This audit has been moved from Q2 to Q3 as agreed with management.
24	3	N/A	Communities	Homeless Pathway	Assurance	Medium	Planned	Planned	Review the effectiveness of the systems for processing applications and monitoring homelessness cases Update September 2023: This audit has been moved from Q2 to Q3 as agreed with Management.
25	3	N/A	Culture	Culture Grants (Guildhall and Museum)	Assurance	Medium	Planned	Planned	Update September 2023: This audit has been moved from Q2 to Q3 as agreed with Management.
26	3	N/A	Culture	Statues and Monuments	Consultancy	Consultancy	Planned	Planned	Support on the Cultural Strategy and Statues and Monuments consultancy. Deferred at management's request and the updated risk position. Update September 2023: This consultancy piece of work has been moved from Q1 to Q3 as agreed with management.
27	3	N/A	Policy and Resources	Sickness and Absence	Assurance	Medium	Planned	Planned	Review of Sickness and Absence policy and procedures
28	NEW	N/A	ICT	Third Party Hosting	Assurance	High	Planned	N/A	Update September 2023: This ICT audit is planned for Q3 as agreed with management.
29	4	N/A	Communities	CIL and Section 106 Agreements - Follow Up	Assurance	Follow-up	Planned	Planned	Update September 2023: The scope will be a follow-up of the actions agreed in the previous S106 audit report (CIL will not be in scope) as agreed with Management.
30	4	N/A	Policy and Resources	Creditors	Assurance	Financial audit	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. Update September 2023: This audit has been moved from Q3 to Q4 at Management's request.

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31	4	N/A	Policy and Resources	Debtors	Assurance	Financial audit	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. Update September 2023: This audit has been moved from Q3 to Q4 at Management's request.
32	4	N/A	Policy and Resources	Main Accounting Systems, Budgetary Control and Bank Reconciliations	Assurance	Financial audit	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. Update September 2023: This audit has been moved from Q3 to Q4 at Management's request.
33	4	N/A	Climate	Climate and Carbon Reduction	Assurance	High	Planned	Planned	Audit scope to focus on governance arrangements. Update September 2023: This audit has been moved from Q2 to Q4 as agreed with Management.
34	4	N/A	Council Wide	Contract Management	Assurance	High	Planned	Planned	Procurement review to be prioritised. Contract management risk assessment and review need to be updated. Update September 2023: This audit has been moved from Q2 to Q4 at Management's request.
35	4	N/A	Culture	Cultural Recovery Fund	Assurance	Medium	Replaced by Risk Management audit follow-up	Planned	Update September 2023: 3 audits were completed in 21/22 for the Cultural recovery fund (covering the 3 rounds). The fund is now closed. The audit has been replaced by the Risk management follow-up audit (added below) as agreed with management.
36	NEW	N/A	Council Wide	Risk Management audit - Follow-up	Assurance	High	Planned	N/A	Update September 2023: Audit added to the plan (Q4) as agreed with management.

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37	4	N/A	Policy and Resources	Asset Management Strategy	Assurance	High	Planned	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
38	NEW	N/A	ICT	Tiering of Administrator Accounts	Assurance	High	Planned	N/A	Update September 2023: This ICT audit is planned for Q4 as agreed with management.
39	4	N/A	Policy and Resources	Fixed Assets & Capital Accounting	Assurance	High	Planned	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. Update September 2023: This audit has been moved from Q3 to Q4 as agreed with Management.
40	4	N/A	Culture	Marketing Strategy	Consultancy	Consultancy	Planned	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. Update September 2023: This consultancy piece of work has been moved from Q1 to Q4 at Management's request.
41	4	N/A	Communities	Home Improvement Agency	Consultancy	Consultancy	Replaced by ICT audits	Planned	Consultancy on the option of the Council to establish a Home Improvement Agency for the delivery of Disabled Facilities Grants Update September 2023: The 12 days allocated to this consultancy piece of work will not be transferred to ICT assurance assignments.
Work Planned for Throughout 2023-24									

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
42			Council Wide	ICT Audits	Assurance	High	Ongoing		To be completed across 2023-24. <u>Update September 2023</u>: 4 ICT audits will be delivered: - Patch management - Back-ups - Tiering of Administrator Accounts - Third Party hosting This will replace the change management and ICT Benefits realisation as agreed with management. These 4 ICT audits represent 32 days versus 20 days budgeted in 23/24 for ICT audits. It is agreed to deliver those 4 ICT assurance work and remove the 12 days for the consultancy piece of work on "Home improvement agency" initially planned.
43			Counter Fraud	Counter Fraud	Assurance	High	Ongoing		Counter Fraud activity progresses throughout the year and is reported at each Committee.
44			Risk Management	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. <u>Update September 2023</u>: Assurance mapping is in reporting phase.
45	1	N/A	ICT	ICT Cyber Incident Support	Assurance	High	Ongoing		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.

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.		