

Directorate	Year	Audit	Rating	Date Final Report Issued	Target Implementation Date	Revised Implementation Date	Action Owner	Recommendation	Management Response	Management Updates	ARA Comments
Policy and Resources	2022-23	Gloucestershire Airport	Medium	30/06/22	31/07/2022		Director of Policy and Resources.	GAL should report the detail of any outstanding governance action plan issues with the indicative timescales for implementation, as part of their quarterly reporting to the Shareholders Forum. In addition, GAL report to the Shareholders Forum, progress on reviewing the airport's non-safety management policies and procedures.	Agreed. GAL will be contacted and requested to review and implement this recommendation.		The initial action owner has left the Council, this recommendation has recently been reallocated to the Head of Finance & Resources.
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.		The initial action owner has left the Council, this recommendation has recently been reallocated to the Head of Finance &
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 on-going a further update will be obtained in July 2024.
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.	A further update will be obtained in January 2024 following the revised implementation date.
Place	2022-23	Recycling Commodities	Medium	11/10/22	31/03/2023	31/10/2023	Waste, Recycling and Environment Manager	The Council should document the processes and controls that are operating for the waste and recycling activities to enable continuity of service and provide a reference point for officers and management.	We will begin to write a manual when we have a new waste officer in post.	<u>October 2023</u> Due to be completed by the end of November.	A further update will be obtained in November 2023.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	Medium	14/12/22	31/12/2022		CIL Manager	The Council should clearly record the value of monitoring fees collected from developers on the 2021-22 IFS and subsequently thereafter. The Council should ensure for future IFS, carried, and brought forward figures are correct and agree.	Accepted.	<u>August 2023</u> Part of the work is complete and part is on-going and will be fully achieved with the publication of the Infrastructure. Section 106 (S106) Action Plan also includes this as an action. The action on carried and brought forward figures relates only to S106 contributions and is being implemented, and should also be addressed with the publication of the IFS in December 2023.	A Limited Assurance Follow Up on Section 106 is due to commence January 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 concuded and not put on the system will not be as resource will be focused on open agreements not yet concluded.)	A Limited Assurance Follow Up on Section 106 is due to commence January 2024.

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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.	<p>April 2023 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.</p> <p>July 2023 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.</p> <p>October 2023 Once all the information is on Exacom, reconciliations will be possible. This cannot happen until the Exacom work is completed.</p>	A Limited Assurance Follow Up on Section 106 is due to commence January 2024.
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.	<p>April 2023 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.</p> <p>July 2023 Senior Service Area management provided a status update to the Internal Audit recommendations to the 17th July 2023 Audit and Governance Committee. Details are as follows: Agreed, and this information will be included in reporting to SMT and Committee - Completion date December 2023.</p>	A Limited Assurance Follow Up on Section 106 is due to commence January 2024.
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.	<p>April 2023 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.</p> <p>July 2023 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.</p> <p>October 2023 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.</p>	A Limited Assurance Follow Up on Section 106 is due to commence January 2024.
Place	2023-24	Community Infrastructure Levy (CIL) and Section 106	Medium	14/12/22	31/03/2023		Financial Services Manager	The Council should undertake the appropriate accounting adjustments from the S106 balance sheet general ledger account for monitoring fees.	Monitoring fees will be credited against the appropriate revenue budget. Completed as part of 2021/22 year end.		A Limited Assurance Follow Up on Section 106 is due to commence January 2024.
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. The completed reconciliations should be subject to management review and formal approval.	Exacom will support this process and it will be considered as part of the review of the role of the Officer.	<p>October 2023 Waiting for all data to be updated to Exacom.</p>	A Limited Assurance Follow Up on Section 106 is due to commence January 2024.
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.	<p>October 2023 These charges will be set as part of the policy which is being developed.</p>	A Limited Assurance Follow Up on Section 106 is due to commence January 2024.

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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 recommenced 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		
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		
Council Wide	2023-24	Procurement	High	21/06/23	31/07/2023	31/10/2023	Head of Finance & Resources	A review of the Council's requirements for the procurement advisory, oversight and monitoring role should be undertaken to confirm it is still appropriate and effective. As part of the above assessment the Council's risk appetite to procurement should be determined, documented, and used to help inform the review. The results should then be implemented.	Agree – Review of the procurement provision to be undertaken to ensure it remains appropriate.	July 2023 Interim Procurement Advisor has recently resigned. Revised target date agreed between Activity Manager and Head of Finance and Resources.	A further update will be obtained in November 2024 following the revised implementation date.
Council Wide	2023-24	Procurement	Medium	21/06/23	31/07/2023	31/10/2023	Head of Finance & Resources	Contract Rules should be promptly updated to reflect current procurement regulation changes. Officers should be promptly made aware of any new procurement regulations and changes to the Contract Rules.	Agree – contract rules to be reviewed and updated as required.		
Council Wide	2023-24	Procurement	Medium	21/06/23	31/07/2023	31/10/2023	Head of Finance & Resources	A review of user access should be undertaken by the Interim Procurement Advisor to identify and remove officers that do not require or should not have access to the procurement system. At a minimum a six-monthly review of user access should then be undertaken. Users that have not signed into the procurement system for more than four months should be contacted to confirm their access is still required or removed.	Agree – user access to be reviewed as part of the Councils wider IT strategy		