

Gloucester City Council 2023-24 Internal Audit Progress Report - January 2024

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
<b>Completion of 2022-23 Work</b>									
1	2	2	Policy and Resources	Agency Staff	Assurance	Medium	Final Report Issued	Draft Report Issued	Final report issued November 2023.
2	2	3	Communities	Housing Strategy	Assurance	High	Final Report Issued	Final Report Issued	Final report issued June 2023.
3	3	3	Council Wide	Procurement	Assurance	High	Final Report Issued	Final Report Issued	Final report issued June 2023.
4	NEW	4	Policy and Resources	Test and Trace Support Payment Scheme	Assurance	High	Final Report Issued	Final Report Issued	Final report issued June 2023
5	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.
<b>Work Planned for 2023-24</b>									
6	1	N/A	Communities	High Street Heritage Action Zone	Assurance	Medium	Replaced by UK Shared Prosperity Fund audit		This audit was completed in 2022. It has been replaced by the UK Shared Prosperity Fund audit (added below) as agreed with management.
7	NEW	2	Place	UK Shared Prosperity Fund	Assurance	High	Field Work Completed	Field Work Started	<u>Update December 2023:</u> Audit added to the plan (Q2) as agreed with management. Fieldwork has been completed and the draft report is being produced.
8	NEW	2	ICT	Patch Management	Assurance	High	Final Report Issued	Field Work Started	Final report issued December 2023.
9	4	2	Council Wide	Leavers Processes (Off-Boarding)	Assurance	Medium	Final Report Issued	Draft Report Issued	Final report issued October 2023.
10	4	2	Policy and Resources	IR35 (Off Payroll Working)	Assurance	Medium	Final Report Issued	Draft Report Issued	Final report issued December 2023.
11	3	2	Policy and Resources	Payroll	Assurance	Financial audit	Final Report Issued	Draft Report Issued	Final report issued November 2023.
12	NEW	2	Council Wide	Assurance mapping	Consultancy	Medium	Final Report Issued	Final Report Issued	Final report issued September 2023.
13	2	2	Culture	Blackfriars Turnover Certificate	Assurance	Sign-off	Final Report Issued	Field Work Started	Final report issued December 2023.
14	2	3	Communities	Health and Safety Follow-up	Assurance	High	Final Report Issued	Final Report Issued	This audit has been completed and was reported to Committee in November 2023.
15	2	N/A	Place	City Growth Strategies	Consultancy	Consultancy	Deferred to 2024-25	Field Work Started	<u>Update December 2023</u> Following discussions with management this has been deferred to 2024-25.
16	2	2	Council Wide	Employee Wellbeing and Retention	Consultancy	Consultancy	Draft Report Issued	Field Work Started	<u>Update December 2023</u> The draft report was issued to management in November 2023.
17	NEW	3	ICT	Back-ups	Assurance	High	Field Work Started	Planned	<u>Update December 2023:</u> Field work has commenced in December 2023.
18	NEW	3	Culture	Guildhall Galvanise Project	Assurance	Grant	Final Report Issued	Final Report Issued	This audit has been completed and was reported to Committee in November 2023.
19	NEW	2	Policy and Resources	Free Hospital Trust	Assurance	Sign-off	Field Work Completed	Field Work Started	To review the statement of accounts for 2022-23 as per the Charity Commission's requirement for an annual independent examination of the accounts. <u>Update December 2023</u> Independent examination of the accounts has been completed.
20	3	3	Policy and Resources	Treasury Management	Assurance	Financial audit	Field Work Started	Field Work Started	Following the cyber incident in 2021-22, assess veracity of internal control in this area. <u>Update December 2023:</u> Fieldwork is on-going.
21	3	3	Policy and Resources	Housing Benefits & Council Tax Reduction	Assurance	Financial audit	Field Work Started	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. <u>Update December 2023</u> Fieldwork has commenced.
22	3	3	Policy and Resources	National Non Domestic Rates (NNDR)	Assurance	Financial audit	Field Work Started	Planned	Following the cyber incident in 2021-22, assess veracity of internal control in this area. <u>Update December 2023</u> Fieldwork has commenced.
23	3	N/A	Place	Planning Performance and Income	Assurance	Medium	Deferred to 2024-25	Planned	<u>Update December 2023</u> Following discussions with management this has been deferred to 2024-25.

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24	3	N/A	Place	First Homes	Assurance	Medium	Deferred to 2024-26	Planned	<u>Update December 2023</u> Following discussions with management this has been deferred to 2024-25.
25	NEW	3	Policy and Resources	Facilities Management	Assurance	High	Field Work Started	N/A	<u>Update December 2023</u> New request from management following a counter-fraud investigation.
26	3	N/A	Communities	Homeless Pathway	Assurance	Medium	Planned	Planned	Review the effectiveness of the systems for processing applications and monitoring homelessness cases <u>Update December 2023:</u> Planning meeting arranged for early January 2024.
27	3	N/A	Culture	Culture Grants (Guildhall and Museum)	Assurance	Medium	Planned	Planned	<u>Update December 2023:</u> This audit has been moved from Q2 to Q3 as agreed with Management.
28	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. <u>Update December 2023:</u> This consultancy piece of work has been moved from Q1 to Q3 as agreed with management.
29	3	3	Policy and Resources	Sickness Absence	Assurance	Medium	Field Work Started	Planned	<u>Update December 2024</u> Terms of Reference issued.
30	NEW	N/A	ICT	Third Party Hosting	Assurance	High	Planned	Planned	<u>Update December 2023:</u> This ICT audit is planned for Q3 as agreed with management.
31	4	3	Communities	Section 106 Agreements - Follow Up	Assurance	Follow-up	Field Work Started	Planned	<u>Update December 2023:</u> 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.
32	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. <u>Update December 2023:</u> This audit has been moved from Q3 to Q4 at Management's request.
33	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. <u>Update December 2023:</u> This audit has been moved from Q3 to Q4 at Management's request.
34	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. <u>Update December 2023:</u> This audit has been moved from Q3 to Q4 at Management's request.
35	4	N/A	Climate	Climate and Carbon Reduction	Assurance	High	Deferred to 2024/25	Planned	Audit scope to focus on governance arrangements. <u>Update December 2023:</u> This audit has been deferred at the request of management to 2024/25 as the new climate strategy is planned to be in place by the end of Q4.
36	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. <u>Update December 2023:</u> This audit has been moved from Q2 to Q4 at Management's request.
37	4	N/A	Culture	Cultural Recovery Fund	Assurance	Medium	N/A	Replaced by Risk Management audit follow-up	<u>Update December 2023:</u> 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.

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38	NEW	N/A	Council Wide	Risk Management audit - Follow-up	Assurance	High	Planned	Planned	<u>Update December 2023:</u> Audit added to the plan (Q4) as agreed with management.
39	4	N/A	Policy and Resources	Asset Management Strategy	Assurance	High	Deferred to 2024/25	Planned	<u>Update December 2023</u> This has been replaced by Facilities Management (above) following a request from management.
40	NEW	N/A	ICT	Tiering of Administrator Accounts	Assurance	High	Planned	Planned	<u>Update December 2023:</u> This ICT audit is planned for Q4 as agreed with management.
41	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. <u>Update December 2023:</u> This audit has been moved from Q3 to Q4 as agreed with Management.
42	4	N/A	Culture	Tourism Strategy	Consultancy	Consultancy	Deferred to 2024/25	Planned	<u>Update December 2023:</u> This audit has been deferred at the request of management to 2024/25 as the new tourism strategy is being developed.
43	4	N/A	Communities	Home Improvement Agency	Consultancy	Consultancy	Replaced by ICT audits		The 12 days allocated to this consultancy piece of work will be transferred to ICT assurance assignments.
<b>Work Planned for Throughout 2023-24</b>									
44	2	3	ICT	ICT Audits	Assurance	High	Field Work Started	Field Work Started	The Information Governance Board (IGB) has requested ARA advice on draft ICT policies. This work is in progress.
45			Council Wide	ICT Audits	Assurance	High	On-going	Ongoing	To be completed across 2023-24. <u>Update October 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.
46			Counter Fraud	Counter Fraud	Assurance	High	On-going	Ongoing	Counter Fraud activity progresses throughout the year and is reported at each Committee.
47			Risk Management	Risk Management Support	Assurance		On-going	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 October 2023:</u> Assurance mapping has been reported.
48	1	N/A	ICT	ICT Cyber Incident Support	Assurance	High	On-going	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.
	The audit commencement has been or is likely to be delayed.
	The audit is not likely to be undertaken in this financial year.

TBC  
N/A

To be confirmed.  
Not applicable.