

Gloucester City Draft Internal Audit Plan 2024-25							
Ref.	Indicative Quarter	Entity	Audit	Audit Type	Risk Score	Indicative Scope	Risk Register Ref
<b>Throughout 2024-25</b>							
1	Throughout 2024-25	Support	Audit Management and Planning	Mandatory	N/A	Audit management and planning, attendance at Committee, Board meetings.	N/A
2	Throughout 2024-25	Support	Recommendation Monitoring	Mandatory	N/A	This allocation enables Internal Audit to monitor management's progress with the implementation of Internal Audit recommendations.	N/A
3	Throughout 2024-25	Contingency	Contingency - Assurance Work	Mandatory	N/A	Contingency to allow for the flexibility of emerging risks and due to uncertainty in time required for some audits. Contingency established to be allocated to audits that merit further allocation of time.	N/A
4	Throughout 2024-25	Support	Data Analytics Support	Assurance	N/A	Time allocation to allow for data analytical support to be provided for internal audit and counter fraud activity throughout the year	N/A
5	Throughout 2024-25	Council Wide	Counter Fraud	Assurance	N/A	Counter Fraud activity progresses throughout the year and is reported at each Committee.	SRR 1.6
6	Throughout 2024-25	Support	Development and implementation of new ARA Audit Management System	Project	N/A	To ensure ARA remain and efficient and effective service a new audit management system is required to be implemented in 2024/25. The existing systems licence is due to expire in 2025. Time allocation established to allow for system development and implementation.	N/A
7	Throughout 2024-25	Risk Management	Risk Management Support	Support	N/A	On-going support for the continued development of the risk management arrangements and assurance mapping.	N/A
8	Throughout 2024-25	Support	Annual Governance Statement	Support	N/A	To provide support in the preparation of the annual governance statement	N/A
<b>Completion of 2023-24 Audits</b>							
9	1	Council Wide	Contract Management	Assurance	High	Completion of 2023-24 audit.	
10	1	Culture	Culture Grants (Guildhall and Museum)	Assurance	Medium	Completion of 2023-24 audit.	
11	1	Transformation	Tiering of Administration Accounts	Assurance	High	Completion of 2023-24 audit.	
<b>2024-25 Audits</b>							
12	1	Finance	Blackfriars Priory Turnover Certification	Sign-off	N/A	Assess whether the turnover values stated to English Heritage are in accordance with and supported by documents and records held by the Council.	N/A
13	1	Transformation	Third Party Hosting	Assurance	High	To assess veracity of internal controls in this area.	SRR 1.10
14	1	Policy & Resources	Fixed Assets and Capital Accounting	Assurance	High	To assess veracity of internal controls in this area.	SRR 1.1 & 1.6
15	1	Communities	Licensing and Food & Safety	Assurance	High	There are three different Teams that manages the following licences; - Scrap metal, gambling, Lotteries, animal - Caravan site, MHO - Taxis, private hire and premises licences There are high inherent risks associated with licences, from fraud to financial risk. Due to the cyber incident and the lack of available data, licence fee arrears have increased. The audit will review arrangements in place to manage these inherent risks as well as comparing the processes in place across the Teams to assess effectiveness.	SRR 1.9
16	1	Place	Community Infrastructure Levy (CIL)	Assurance	Medium	Assess the arrangements in place for CIL as this was outscoped during last years Section 106 audit.	SRR 1.4
17	1	Finance	Debt Recovery	Assurance	Medium	Debt recovery recovery was paused following the cyber incident and has recently commenced, but with a significant backlog. The audit will also include debtor activities to assess the veracity of control in this area.	SRR 1.6
18	2	Place	Major Projects (Greyfriars)	Consultancy	High	A consultancy review to assess the governance arrangements and progress in delivering the Greyfriars project for which £11m has been awarded, with a total budget of £14m	SRR 1.7
19	2	Culture	Ticketing Systems	Assurance	Medium	To assess veracity of internal controls in this area considering the GDPR and financial risks involved. A project is on-going to merge all the systems into one.	SRR 1.6 & 1.8
20	2	Culture	Visitor Experience (Guildhall)	Assurance	High	To assess the veracity of controls in this area relating to the effectiveness of the Team in delivering events as planned. The service has not been audited in recent years and is inherently exposed to several risks.	SRR 1.6
21	2	Place	Planning & Performance	Assurance	Medium	To assess the arrangements in place in respect of accepting, validating, publicising and determining planning applications. The Council's activities in monitoring and securing effective performance shall also be reviewed.	SRR 1.3
22	2	Culture	Cultural Development Grants	Assurance	Medium	To review the veracity of controls relating to the following grant allocations; - New Project and Communication Fund - Festival and Event Fund	SRR 1.6
23	2	Culture	Statues and Monuments	Consultancy	High	Consultancy on the Statues and Monuments. Previously deferred at management's request.	SRR 1.5

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24	2	Communities	Waste & Street Cleaning	Assurance	High	To assess the veracity of controls in place by the Team that manages the service provided by Ubico, which involves contract management risks.	SRR 1.4
25	2	Transformation	Instant Response Procedure	Assurance	Medium	To assess the effectiveness of the ICT Team in responding and triaging an IT incident to support the continuity of operations. This is a key area following the cyber incident.	SRR 1.8
26	2	Transformation	Change Management	Assurance	Medium	A change management audit will complete the Patch Management audit performed in 2023-24 to assess the adequacy and effectiveness of the controls in place.	SRR 1.8
27	2	Finance	Bank Reconciliations	Assurance	Medium	To assess veracity of controls in place following the cyber incident in 2021.	SRR 1.1
28	2	Transformation	Cyber Incident Response	Assurance	High	To review the arrangements in place in implementing the Cyber Incident Response strategy to ensure the Council is prepared to face future cyber attacks or other disasters. This follows the Patch Management audit completed in December 2023.	SRR 1.8
29	3	Policy & Resources	Freedom of Information (FOI)	Assurance	Medium	To assess the veracity of controls in this area due to the number of requests significantly increasing in this area.	SRR 1.2 & 1.8
30	3	CEO	Business Continuity Plans	Assurance	High	To assess the veracity of controls in this area as ARA have previously raised findings on the lack of Business Impact Assessments (BIA's) and also considering the cyber incident in 2021.	SRR 1.9
31	3	Finance	Investment Management	Assurance	High	To assess the veracity of controls in this area considering the investment strategy that is due to be renewed.	SRR 1.14
32	3	Finance	Procurement Cards	Assurance	Medium	To assess the veracity of controls in this area due to possible fraud and reputational risks.	SRR 1.6
33	3	CEO	Climate Change Strategy	Assurance	High	SMT requested deferral to 2024-25 due to a new Climate strategy being developed in 2023. To assess the governance arrangements and the progress towards delivering the Council's commitment in this area.	SRR 1.9
34	3	Culture	Leisure Activities	Assurance	High	To assess the veracity of controls in this area following the appointment of a new interim provider and the planned procurement exercise for a new contract.	SRR 1.5
35	3	Communities	Housing Support Fund & Community Fund Grant	Assurance	Medium	To review the veracity of controls relating to these funds.	SRR 1.9
36	3	Finance	Revenue and Benefits - Support and Service Development	Assurance	Medium	To review the veracity of the control in respect of the payment activities of the service.	SRR 1.6
37	3	Communities	First Homes	Assurance	Medium	Deferred from 2023-24 following management request. First Homes are a specific kind of discounted market sale housing and should be considered to meet the definition of 'affordable housing' for planning purposes.	SRR 1.9
38	4	Communities	Grounds Maintenance Unit	Assurance	Medium	To review the veracity of controls in this area. This Team covers several activities including tree management, which has had an increased number of insurance claims and as a consequence the budget has also increased.	SRR 1.9
39	4	Finance	Main Accounting Systems	Assurance	Medium	To assess the veracity of controls in this area following the system now being in-house.	SRR 1.1
40	4	Finance	Budgetary Control	Assurance	Medium	To assess the veracity of controls in this area following the cyber incident in 2021.	SRR 1.1
41	4	Finance	Asset Management	Assurance	High	To assess the veracity of controls in relation to valuation reviews and associated financial risks.	SRR 1.14
42	4	Transformation	Customer Services	Assurance	Medium	To assess the veracity of controls in this area due to the direct contact with customers and also due to changes in reporting lines.	SRR 1.3
43	4	CEO	Income Generation	Consultancy	Medium	Consultancy review on income generation opportunities across key services.	SRR 1.1 & 1.11
44	4	CEO	Conflict of Interest Management	Assurance	High	Conflict of Interests is reviewed as part of each audit, however this audit is proposed to review the controls at a corporate level to ensure there are effective governance arrangements in place.	SRR 1.3
45	4	Policy & Resources	Democratic and Electoral Services	Assurance	Medium	To assess the veracity of controls in place due to the upcoming elections in 2024 (local and general) with increased financial and reputational risks.	SRR 1.2 & 1.3
46	4	Communities	Asylum Seekers	Assurance	High	To assess the veracity of controls in place as Gloucester has the greatest proportion of resettlement across the South West.	SRR 1.9