

Ref	Plan Quarter	Actual Quarter	Directorate	Audit Activity	Comment	Risk	Status Now	Status Last Quarter	Comments
<b>Completion of 2023-24 Work</b>									
1	C/fwd	1	Children's Services	Foster Carer Bandings and Payments	Assurance	Medium	Draft Report Issued	Draft Report Issued	Draft report issued December 2024, awaiting management responses.
2	C/fwd	1	Corporate Resources	Adult Social Care Debt Collection	Assurance	High	Field Work Completed	Field Work Completed	Field work has been completed and it is expected to issue the draft report in July 2024.
3	C/fwd	1	Adults	Small value contracts within Prevention, wellbeing and Communities (PWC)	Assurance	Medium	Field Work Started	Planned	Work in progress.
4	C/fwd	1	Adults	Gloucester Industrial Services (GIS)	Assurance	High	Draft Report Issued	Field Work Started	The draft report was issued to management in June 2024.
5	C/fwd	1	Adults	Voids within Order of St. Johns (OSJ) homes	Assurance	High	Final Report Issued	Field Work Started	Final report was issued to management in April 2024.
6	C/fwd	1	Adults	In-house Learning Disability provision	Assurance	High	Field Work Completed	Field Work Started	Field work has been completed and it is expected to issue the draft report in July 2024.
7	C/fwd	1	Adults	Blue Badges	Assurance	High	Field Work Completed	Field Work Started	Field work has been completed and it is expected to issue the draft report in July 2024.
8	C/fwd	1	Children's Services	Decision-making process for taking children into care	Assurance	Medium	Final Report Issued	Draft Report Issued	Final report was issued to management in June 2024.
9	C/fwd	1	Children's Services	Direct Payments - Personal Budgets	Assurance	High	Final Report Issued	Field Work Completed	Final report was issued to management in June 2024.
10	C/fwd	1	Children's Services	Household Support Fund (HSF)	Assurance	Medium	Draft Report Issued	Draft Report Issued	Draft report was issued in March 2024, awaiting management responses.
11	C/fwd	1	Children's Services	Joint SEND (Special Educational Needs & Disabilities), Social Care and Health placements	Assurance	High	Field Work Completed	Field Work Started	Field work has been completed and it is expected to issue the draft report in July 2024.
12	C/fwd	1	Children's Services	School movements for Children in Care	Assurance	High	Draft Report Issued	Field Work Completed	Draft report issued April 2024, awaiting management responses.
13	C/fwd	1	Corporate Resources	Legal Value for Money Review	Advisory		Final Report Issued	Field Work Started	Final report was issued to management in April 2024.
14	C/fwd	1	Corporate Resources	Asset Valuation Process	Assurance	High	Final Report Issued	Field Work Started	Final report was issued to management in April 2024.
15	C/fwd	1	Corporate Resources	Strategic Procurement Controls	Advisory		Draft Report Issued	Field Work Started	Draft report issued May 2024, awaiting management responses.
16	C/fwd	1	Corporate Resources	The Health and Safety Risk Assessment Process	Assurance	Medium	Final Report Issued	Draft Report Issued	Final report was issued to management in May 2024.
17	C/fwd	1	Corporate Resources	Major IT incident management	Assurance	High	Field Work Started	Field Work Started	Work in progress.
18	C/fwd	1	Corporate Resources	Operation of the Service Desk Efficiency	Assurance	High	Field Work Completed	Field Work Started	Field work has been completed and it is expected to issue the draft report in July 2024.
19	C/fwd	1	Corporate Resources	Operation of the Project Management Office	Assurance	Medium	Draft Report Issued	Field Work Started	Draft report issued in June 2024, awaiting management responses.
20	C/fwd	1	Corporate Resources	Annual Governance Statement (AGS)	Advisory		Draft Report Issued	Field Work Started	Draft report issued in June 2024, awaiting management responses.
21	C/fwd	1	Corporate Resources	Disaster Recovery Follow Up	Assurance	High	Field Work Started	Field Work Started	Work in progress.
22	C/fwd	1	Corporate Resources	ICT Event Alerting	Assurance	High	Final Report Issued	Draft Report Issued	Final report was issued to management in June 2024.
<b>Quarter 1 2024-25</b>									
23	1	N/A	Grant (Children's Services)	High Needs Provision Capital Allocations (HNPCA)	Grant Certification	N/A	Cancelled	N/A	Department for Education have confirmed that they have removed requirement for Internal Audit sign off from grant determination. No longer required to be undertaken.
24	1	1	Grant (Adults)	COVID-19 Test and Trace Contain Outbreak Management Fund (COMF)	Grant Certification	N/A	Final Report Issued	N/A	Final report was issued to management in June 2024.
25	1	1	Grant (Adults)	Covid-19 Test and Trace Service Support	Grant Certification	N/A	Field Work Started	N/A	Work in progress.
26	1	1	Grant (Adults)	Community Capacity Grant	Grant Certification	N/A	Final Report Issued	N/A	Final report was issued to management in June 2024.
27	1	1	Grant (Economy, Environment and Infrastructure)	Growth Hub	Grant Certification	N/A	Final Report Issued	N/A	Final report was issued to management in May 2024.
28	NEW	1	Grant (Economy, Environment and Infrastructure)	Multiply Grant	Grant Certification	N/A	Field Work Started	N/A	Work in progress.
29	1	1	Children's Services	Due diligence in the QA process for alternative provision (not the alternative provision schools)	Assurance	High	Field Work Started	N/A	Work in progress.
30	1	1	Children's Services	Children Missing Education	Advisory		Field Work Started	N/A	Work in progress.
31	1	1	Adults	Health and Wellbeing and Integrated Care Partnership Boards Governance	Assurance	High	Field Work Started	N/A	Work in progress.
<b>Quarter 2 2024-25</b>									
32	2	N/A	Adults	Care homes, nursing homes or homecare (external care)	Assurance	High	Planned	N/A	To review either care homes, nursing homes or home care. To ensure that payments made are correct and robust contract management arrangements are in place and to assess service quality.
33	2	N/A	Adults	Requests for Uplifts	Assurance	High	Planned	N/A	To review the process for the approval of uplifts within adults of working age to ensure fairness between providers.
34	2	N/A	Adults	Public Health Enhanced Services	Assurance	Medium	Planned	N/A	A number of services within Public Health are contracted from GP's or pharmacies. This review will consider the payments being made to providers.

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35	2	N/A	Children's Services	Child Death Overview Panel (CDOP)	Assurance	High	Planned	N/A	It is the responsibility of the Local Authority and the Clinical Commissioning Group (CCG) to ensure that a review of each death of a child normally resident in its area is undertaken by CDOP. The key functions of a CDOP are to review all child deaths, excluding those babies who are stillborn and planned terminations of pregnancy carried out within the law and determine whether the death was preventable (if there were modifiable factors which may have contributed to the death). This audit will provide assurance that the Council's responsibilities are being fulfilled.
36	2	N/A	Children's Services	Extra Familial Harm	Assurance	High	Planned	N/A	Extra-familial harm is defined as risks to the welfare of children that arise within the community or peer group, including sexual and criminal exploitation. This audit would review systems and processes in place to safeguard children and young people in this area.
37	2	N/A	Children's Services	Parallel payment process	Assurance	Medium	Planned	N/A	A new matter has just been identified relative to the risk of parallel payment processes which could result in double payments for the same service rendered. Due to the recency of Internal Audit being informed, further information is to be obtained, however an initial allocation has been made to review and assess the payment processes.
38	2	N/A	Corporate Resource	Quayside House Lessons Learnt	Assurance	High	Planned	N/A	To review the effectiveness of the lessons learnt process for the Quayside House project.
39	2	N/A	Corporate Resource	Workforce Safeguarding Records (Disclosure and Barring Service).	Assurance	High	Planned	N/A	To assess the adequacy of workforce records in specific relation to safeguarding.
40	2	N/A	Economy, Environment and Infrastructure	Parking Permit Controls	Assurance	High	Planned	N/A	To review the controls over parking permits.
41	2	N/A	Economy, Environment and Infrastructure	Street Works Compliance	Assurance	High	Planned	N/A	To review the controls over street works.
42	2	N/A	Economy, Environment and Infrastructure	Claim Process	Assurance	High	Planned	N/A	To review the claim process for a major highways supplier.
43	2	N/A	Grant (Adults)	Disabled Facilities Grant	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
44	2	N/A	Grant (Children's Services)	Supporting families 1	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
45	2	N/A	Grant (Economy, Environment and Infrastructure)	Local Transport Capital Funding - Highways Maintenance Block incentive element - Highways Maintenance Block needs element - Integrated Transport Block	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
46	2	N/A	Grant (Economy, Environment and Infrastructure)	Additional Highways Funding - Budget 2023	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
47	2	N/A	Grant (Economy, Environment and Infrastructure)	Pothole Fund	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
48	2	N/A	Grant (Economy, Environment and Infrastructure)	Bus subsidy ring-fenced (revenue) grant	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
49	2	N/A	Council Wide	Effectiveness of Audit & Governance Committee	Assurance	High	Planned	N/A	In line with CIPFA guidance, it is best practice for Audit & Governance Committees to carry out periodic reviews of their effectiveness. The last review was undertaken in May 2019 so timely for another review.
<b>Quarter 3 2024-25</b>									
50	3	N/A	Adults	Contact Centre	Assurance	High	Planned	N/A	A review of the contact centre focusing on safeguarding following the introduction of the single point of access.
51	3	N/A	Adults	Advocacy	Assurance	High	Planned	N/A	Under the Care Act individuals with specific needs are entitled to advocacy. This review is to review the use of these services.
52	3	N/A	Adults	Shared Lives	Assurance	High	Planned	N/A	Shared Lives is where people are supported by a family and community network as an alternative to supported living or residential care. Shared Lives carers are paid a fee for the support they provide. This review will look at the operation of the GCC scheme.
53	3	N/A	Adults	Deprivation of Liberty Safeguards (DoLS)	Assurance	High	Planned	N/A	There is an excessively high demand for best interest assessments to be carried out for DoLS authorisations. The review will look at the prioritisation of reviews.

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54	3	N/A	Children's Services	High Needs	Assurance	Medium	Planned	N/A	Education, Health and Care Plan (EHCP) focus but may need to wait for project and SEND Inspection report outcomes.
55	JTAI Q3 SEND Q4	N/A	Children's Services	Outcomes from the LA inspections (JTAI & SEND)	Assurance	High	Planned	N/A	Provision for review of both inspection outcomes.
56	3	N/A	Community Safety	HMICFRS Actions	Advisory		Planned	N/A	To review the progress of improvement actions following the HMICFRS inspection.
57	3	N/A	Corporate Resource	Rural Asset Management Plan	Assurance	High	Planned	N/A	To review the effectiveness of the delivery of the Rural Asset Management Plan.
58	3	N/A	Corporate Resource	Legal Value for Money	Advisory		Planned	N/A	To review the current provision of Legal Services.
59	3	N/A	Corporate Resource	Direct Award Single Source Contract Authorisation or another audit of Procurement	Assurance	High	Planned	N/A	To review the effectiveness of the Direct Award Single Source Contract Authorisation process or another area of procurement to be confirmed.
60	3	N/A	Corporate Resource	HR Advisory Work	Advisory		Planned	N/A	To work with an external consultant to provide outline the current level of assurance for an area of specific interest to the Director of People and Digital Services.
61	3	N/A	Corporate Resource	CIPFA Financial Management Code	Assurance	High	Planned	N/A	To review the compliance to the CIPFA Financial Management Code.
62	3	N/A	Corporate Resource	Cyber Security	Assurance	Medium	Planned	N/A	To review the cyber security arrangements in place including ICT Security related policies and procedures.
63	3	N/A	Economy, Environment and Infrastructure	M5 J10 Project Cost Reporting	Assurance	High	Planned	N/A	To review the accuracy and timeliness of project cost reporting of the M5 Junction 10 project.
64	3	N/A	Economy, Environment and Infrastructure	Passenger Transformation Programme Consultancy Review	Advisory		Planned	N/A	To review the Passenger Transformation Programme.
65	3	N/A	Economy, Environment and Infrastructure	Decarbonised Transport Strategy	Assurance	High	Planned	N/A	To review the effectiveness of the delivery of the decarbonised transport strategy.
66	3	N/A	Grant (Economy, Environment and Infrastructure)	Highways - Traffic Signals Obsolescence	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
<b>Quarter 4 2024-25</b>									
67	4	N/A	Adults	Liquidlogic	Assurance	High	Planned	N/A	Specific area of review to be confirmed, but potentially looking to confirm that the system is used as it should be.
68	4	N/A	Adults	Joint Funded Packages	Assurance	High	Planned	N/A	To review the care packages funding jointly by GCC and health.
69	4	N/A	Adults	Homes for Ukraine	Assurance	High	Planned	N/A	Review of the Homes for Ukraine scheme.
70	4	N/A	Adults	Proud to Care	Assurance	High	Planned	N/A	Proud to Care is to support care providers to recruit and retain skilled staff. This review will consider whether the contracted services are being delivered.
71	4	N/A	Corporate Resource	Review of a significant school building project	Assurance	High	Planned	N/A	To review the effectiveness of the delivery of a significant school building project.
72	4	N/A	Corporate Resource	Oversight of Customer Data at Service Suppliers	Assurance	Medium	Planned	N/A	To review the oversight over customer data at service suppliers.
73	4	N/A	Economy, Environment and Infrastructure	Street Lighting Contract	Assurance	High	Planned	N/A	To evaluate the effectiveness of the new contract for delivering street lighting.
74	4	N/A	Economy, Environment and Infrastructure	Road Safety Improvements	Assurance	High	Planned	N/A	To review the effectiveness of money spend on road safety improvements.
75	4	N/A	Economy, Environment and Infrastructure	Climate Change	Advisory		Planned	N/A	To review the effectiveness of the delivery of the climate change strategy.
76	4	N/A	Grant (Children's Services)	Supporting families 2	Grant Certification	N/A	Planned	N/A	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant.
<b>Throughout 2024-25</b>									
77	Throughout 2024-25	Children's Services	Schools Audits	N/A		On-going	N/A	Mandatory requirement to complete school audits.	
78	Throughout 2024-25	Council Wide	Counter-Fraud	N/A		On-going	N/A	Proactive and reactive counter-fraud activities.	
79	Throughout 2024-25	Council Wide	Audit Management and Planning	N/A		On-going	N/A	Audit management and planning, attendance at Committee, Board meetings.	
80	Throughout 2024-25	Council Wide	Recommendation Monitoring	N/A		On-going	N/A	Monitoring the implementation of Internal Audit recommendations.	
81	Throughout 2024-25	Council Wide	Contingency - Assurance & Advisory Work	N/A		On-going	N/A	Contingency to allow for the flexibility of emerging risks and due to uncertainty in time required for some audits, including unforeseen grant certifications. Contingency established to be allocated to audits that merit further allocation of time or to provide ad-hoc advice to management.	

Gloucestershire County Council 2024-25 Internal Audit Progress Report - July 2024

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82	Throughout 2024-25	N/A		Development and implementation of new ARA Audit Management System		N/A	On-going	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.
83	Throughout 2024-25		Council Wide	Data Analytics Support		N/A	On-going	N/A	Time allocation to allow for data analytical support to be provided for internal audit and counter fraud activity throughout the year.

**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

- C/F Carry Forward activity from prior year. Activity in progress as at 31st March 2023.
- N/A Not applicable.