

## Progress Report including Assurance Opinions

Department	Activity Name	Priority	Activity Status	Risk Opinion	Control Opinion	Reported to Audit and Governance Committee	Comments
Council Wide	Data Matching Exercise of payments made to Care Providers by Gloucestershire County Council (GCC) and the NHS Gloucestershire Clinical Commissioning Group (CCG)	1	Final Report Issued	Not Applicable	Not Applicable	25/03/2021	Brought Forward. Joint consultancy project with the NHS.
Council Wide	Oversight of Arms Length Organisations	2	Planned				
Council Wide	Design of the Assurance Framework	2	Consultancy				
Council Wide	Cyber Security	1	Planned				
Council Wide	ICT Technology Procurement	1	Planned				To include outcomes from the Non Approved ICT Provision internal audit 19/20 activity.
Council Wide	Volunteering - Covid 19	1	In Progress				<b>New Activity.</b> Team input into the Council's Covid 19 volunteering effort (e.g. food packages for shielding individuals within the County and the County's Covid 19 mass testing pilot).
Council Wide	Supplier Relief	1	Consultancy				<b>New Activity.</b> Covid 19 risk area. Consultancy advice support. Outcomes to be reported in the 20/21 Annual Report.
Council Wide	Integrated Transport Unit (ITU) – supplier payments (Covid 19)	1	Consultancy				<b>New Activity.</b> Covid 19 risk area. Consultancy advice support. Outcomes to be reported in the 20/21 Annual Report.
Council Wide	Business Continuity Management (BCM) Critical Systems - Corporate Oversight	1	Consultancy				Main audit planned for 21/22. Internal Audit to request input into Council BCM lessons learnt activity post Covid 19 as a sounding board. Consultancy advice support.
Council Wide	Lost Sales, Fees and Charges - claim 1	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	<b>New Activity.</b> Grant review. Covid 19 relevant.
Council Wide	Lost Sales, Fees and Charges - claim 2	1	Audit in Progress				<b>New Activity.</b> Grant review. Covid 19 relevant.
Corporate Resources	Disposals from the public sector estate (land and buildings)	2	Final Report Issued	Substantial	Satisfactory	22/01/2021	
Corporate Resources	Quayside Development Project Overview	2	Planned				
Corporate Resources	Members Expenses and Allowances	2	Final Report Issued	Substantial	Substantial	30/10/2020	
Corporate Resources	Grievance Process	1	Planned				
Corporate Resources	The General Customer Complaints Process	2	Planned				
Corporate Resources	Officer Decision making process (where delegated from Cabinet)	2	Audit in Progress				
Corporate Resources	Breach Reporting	2	Final Report Issued	Substantial	Substantial	22/01/2021	
Corporate Resources	GCC usage of CCTV in compliance with legislation	2	Final Report Issued	Limited	Limited	25/03/2021	

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Corporate Resources	White Slip Payment Process	2	Deferred				Deferral approved (due to impact of Covid 19 and remote working, causing significant reduction in use of process) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.
Corporate Resources	Treasury Management	2	Final Report Issued	Substantial	Substantial	22/01/2021	
Corporate Resources	Payroll Payments and Standing Data	2	Audit in Progress				
Corporate Resources	Sopra Steria Exit Strategy	1	Planned				
Corporate Resources	Safer Recruitment - Limited Assurance Follow Up	1	Planned				
Corporate Resources	Expenses and Benefits	2	Final Report Issued	Satisfactory	Limited	25/03/2021	Brought Forward.
Corporate Resources	IT Disaster Recovery - Limited Assurance Follow Up (second)	1	Planned				
Corporate Resources	Asset Replacement Programme - Windows 10 upgrade: roll out of new devices	1	Audit in Progress				Brought Forward.
Corporate Resources	Asset Replacement Programme - Windows 10 upgrade: collection and disposal of end of life devices	1	Audit in Progress				Brought Forward.
Corporate Resources	JADU eforms	1	Audit in Progress				Brought Forward.
Corporate Resources	Approval of Payments for Agency Staff - Limited Assurance Follow Up	1	Final Report Issued	Substantial	Substantial	30/10/2020	
Corporate Resources	Database Administration and Security (Oracle – SQL) - Limited Assurance Follow Up	1	Final Report Issued	Satisfactory	Satisfactory	22/01/2021	Brought Forward.
Adult Services	Gloucestershire Industrial Services (GIS) Healthcare - Establishment audit	1	Planned				
Adult Services	GIS Equipment System (ICT audit)	1	Planned				Brought Forward.
Adult Services	Best Value	2	Consultancy	Not Applicable	Not Applicable	30/10/2020	Consultancy advice support
Adult Services	Learning Disability Respite Units	2	Deferred				Deferral approved (due to impact of Covid 19 - the Learning Disabilities Respite Units were closed for periods during lock down and based on risk assessment are unable to support audit visits) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.
Adult Services	Investment in Order of St Johns homes - governance framework	1	Deferred				Deferral approved (Covid 19 has impacted the progression of works in year) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.
Adult Services	Out of County/cross charging for sexual health	2	Deferred				Deferral due to the additional work pressures within Public Health in 20/21 due to Covid 19. To be re-considered as part of the 21/22 audit planning process.

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Department	Activity Name	Priority	Activity Status	Risk Opinion	Control Opinion	Reported to Audit and Governance Committee	Comments
Adult Services	Disabled Facilities Grant (Better Care Fund)	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	Grant certification.
Adult Services	Social Care (Capital) Grant	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Adult Services	Blue Badge - New Criteria Implementation	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Adult Services	Premium for Care Providers	1	Consultancy				<b>New Activity.</b> Covid 19 risk area. Consultancy advice support with testing. Outcomes to be reported in the 20/21 Annual Report.
Adult Services	Market Management	2	Final Report Issued	Substantial	Satisfactory	30/10/2020	Brought Forward.
Adult Services	Learning Disabilities Transitions (Children to Adults)	2	Deferred				Deferred for consideration within the 21/22 plan with a refreshed scope, due to in house review within 20/21 resulting in Cabinet approval (December 2020) of the 'Preparing for Adulthood Strategy 2020-2023' and roll out of relevant action plans.
Adult Services	Client Affairs	1	Final Report Issued	Satisfactory	Satisfactory/Limited	22/01/2021	Brought Forward.
Adult Services	Disabilities Hub Job Coaching Brokerage	2	Final Report Issued	Substantial	Satisfactory	30/10/2020	Brought Forward.
Adult Services	ERIC Replacement (ICT internal audit)	1	Deferred				Deferral approved (new ICT system implementation has been delayed until March 2021) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.
Children's Services	High Needs Block	2	Deferred	Not Applicable	Not Applicable	22/01/2021	Assurance Position Statement presented to January 21 Committee including rationale for deferral of the full audit.
Children's Services	Early Help: Edge of care	2	Planned				
Children's Services	No Recourse to Public Funds (NRPF)	2	Planned				
Children's Services	Independent Reviewing Officers	2	Planned				
Children's Services	Social Work Academy	2	Planned				
Children's Services	Use of Neglect Toolkit	2	Planned				
Children's Services	Re-referral rates and Repeat Child Protection Plan	2	Planned				
Children's Services	Troubled Families Grants	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	Grant review.
Children's Services	Troubled Families Grants II	1	Planned				Grant review.

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Children's Services	Schools internal audit 20/21 (Local Authority Maintained Schools and other)	2	Planned				The Local Authority Maintained Schools audit approach 20/21 is undergoing further consultation with the Director of Children's Services, due to the impact of Covid 19. A pilot remote audit approach has been delivered in quarter 3 20/21 across 3 schools with wider roll in quarter 4 20/21. Schools audit outcomes to be reported in the 20/21 Annual Report.
Children's Services	Academies	2	Planned				
Children's Services	Foster Carer Bandings and Payments	1	Final Report Issued	Not Applicable	Not Applicable	20/01/2021	<b>New Activity.</b> Consultancy.
Children's Services	Section 17 spend - Limited Assurance Follow Up	1	Planned				
Children's Services	Direct Payments	1	Final Report Issued	Limited	Limited	22/01/2021	Brought Forward.
Children's Services	Health Assessments	1	Final Report Issued	Substantial	Satisfactory	22/01/2021	Brought Forward.
Children's Services	Recruitment, Development and Retention of Foster Carers	2	Audit in Progress				Brought Forward.
Children's Services	Transition from Children's to Adults Services including Costs	2	Deferred				Deferred for consideration within the 21/22 plan with a refreshed scope, due to in house review within 20/21 resulting in Cabinet approval (December 2020) of the 'Preparing for Adulthood Strategy 2020-2023' and roll out of relevant action plans.
Children's Services	Discretionary Payments to Foster Carers - Limited Assurance Follow Up	1	Planned				
Children's Services	Unregulated Placements and Packages of Support (Fostering) - Limited Assurance Follow Up	1	Final Report Issued	Substantial	Limited	30/10/2020	Brought Forward.
Children's Services	Unregulated Placements and Packages of Support (Commissioning)	2	Final Report Issued	Satisfactory	Limited	30/10/2020	Brought Forward.
Children's Services	PACE Protocols	2	Audit in Progress				Brought Forward.
Economy, Environment and Infrastructure	Disposal of Assets (vehicles)	1	Final Report Issued	Satisfactory	Limited	30/10/2020	Brought Forward.
Economy, Environment and Infrastructure	Adult Education Service	1	Deferred				Deferral approved in the Revised Internal Audit Plan 20/21. The recent Adult Education Services Restructure consultancy review identified work required on policy update, which will be reviewed and implemented within the service. Executive Director agreement obtained or the audit to occur after the policy change has been implemented.
Economy, Environment and Infrastructure	Oversight of Parking Management NSL Contract	2	Deferred				Deferral approved (Covid 19 impact on Parking income, processes and procedures) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.

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Economy, Environment and Infrastructure	Transport Infrastructure Project Cost Reporting	2	Deferred				Deferral approved (Covid 19 impact and 21/22 Cyber Park review due as part of the GFirst LEP Accountable Body requirement) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.
Economy, Environment and Infrastructure	Adult Education Restructure	1	Consultancy	Not Applicable	Not Applicable	30/10/2020	Consultancy advice support.
Economy, Environment and Infrastructure	Library Management System (ICT audit)	1	Audit in Progress				
Economy, Environment and Infrastructure	Additional Highways Maintenance	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Economy, Environment and Infrastructure	Bus Subsidy Ring-Fenced (Revenue) Grant	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	Grant certification.
Economy, Environment and Infrastructure	Community Capacity Grant	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Economy, Environment and Infrastructure	Pothole Action Fund	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	Grant certification.
Economy, Environment and Infrastructure	Integrated Transport, Highways Maintenance Block Needs Element, Highways Maintenance Incentive Element (Local Transport Capital Funding Grant)	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Economy, Environment and Infrastructure	Flood Resilience	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	Funding body grant determination for 19/20 combines Pothole Action Fund and Flood Resilience. Audit outcomes to be consolidated and reported to Committee in January 21.
Economy, Environment and Infrastructure	National Productivity Investment Fund	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Economy, Environment and Infrastructure	Safer Roads Fund	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	Grant certification.
Economy, Environment and Infrastructure	Growth Hub	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Economy, Environment and Infrastructure	EU Exit Business Readiness and Engagement	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Economy, Environment and Infrastructure	Registration Service – Income Collection	2	Audit in Progress				Brought Forward.
Economy, Environment and Infrastructure	Procurement of Short Term Transport Arrangements for Social Care Users - Limited Assurance Follow Up	1	Planned				Brought Forward. Audit delivery from March 21.
Economy, Environment and Infrastructure	Growth Deal – Growth Hub Business Model	2	Final Report Issued	Not Applicable	Not Applicable	25/03/2021	Brought Forward. Consultancy.
Economy, Environment and Infrastructure	Parking Management Services - Contract Management Arrangements	2	Consultancy	Not Applicable	Not Applicable	30/10/2020	Brought Forward.
Economy, Environment and Infrastructure	Traffic Signals – Asset Management and Replacement	2	Audit in Progress				Brought Forward.
Economy, Environment and Infrastructure	Oversight of the Highways Maintenance contract	2	Audit in Progress				Brought Forward.
Economy, Environment and Infrastructure	Energy from Waste contract	2	Deferred				Deferral (Covid 19 impact). Audit objective unable to be met through a remote audit approach. Deferral agreed with Executive Director. To be re-considered as part of the 21/22 audit planning process.

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Economy, Environment and Infrastructure	Fleet Management	1	Deferred				Deferral due to independent review of the fleet management and pool car operations in 20/21. To be re-considered as part of the 21/22 audit planning process.
Economy, Environment and Infrastructure	Emergency Active Travel Fund	1	Final Report Issued	Not Applicable	Not Applicable	25/03/2021	
Community Safety	Business Fire Safety	2	Planned				
Community Safety	Cultural Review	2	Deferred	Not Applicable	Not Applicable	22/01/2021	Assurance Position Statement presented to January 21 Committee including rationale for deferral of the full audit.
Community Safety	Stores, procurement and stock control	1	Audit in Progress				
Community Safety	Trading Standards-Civil Protection-Coroners (cyclical approach)	2	Deferred				Deferral approved (Covid 19 impact) in the Revised Internal Audit Plan 20/21. To be re-considered as part of the 21/22 audit planning process.
Community Safety	Fire and Rescue Authorities Grants	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.
Community Safety	GFRS Action Plan Follow Up Internal Audits	1	Audit in Progress				All GFRS follow up audit activity will be reported to the Audit and Governance Committee separately with the third update being provided on 25th March 21.
Pensions	Ghost Pensioners	1	Planned				Potential for deferral. To be confirmed through approval of the draft Internal Audit Plan 21/22.
Pensions	Investments - Portfolio Transition	1	Planned				Agreed for March 21 delivery.
Pensions	Management of the Local Governance Pension Scheme (LGPS)	1	Planned				Review timing aligns to the Council Annual Governance Statement 20//21. Outcomes to be reported in the 20/21 Annual Report.
Pensions	Pensions Information and Cyber Security - upgraded Altair system	1	Planned				