

Progress Report including Assurance Opinions

| Department | Activity Name | Priority | Activity Status | Risk Opinion | Control Opinion | Reported to Audit and Governance Committee | Comments |
|---------------------|--|----------|---------------------|----------------|-----------------|--|---|
| Council Wide | The Assurance Framework | 1 | Cancelled | | | | Activity cancelled, based on in year risk assessment and prioritisation of the RM review. Area to be considered on an ongoing basis through the ARA audit planning risk assessment approach |
| Council Wide | Cyber Security | 1 | Audit in Progress | | | | Brought forward from 20/21 plan. |
| Council Wide | Technology Procurement | 1 | Deferred | | | | Deferred based on senior management request and prioritisation of wider ICT internal audits. As at June 21, draft terms of reference with Assistant Director of Digital and ICT for approval. |
| Council Wide | Procurement - Over Threshold | 1 | Deferred | | | | Data Analytics Strategy - data analytics review. Deferral request to Q2 22/23. This is due to the position of the SAP procurement & implementation project and to make best use of ARA resources at an appropriate point in time. |
| Council Wide | Procurement - Off-Contract Spend | 1 | Deferred | | | | |
| Council Wide | Duplicate Payments | 1 | Deferred | | | | |
| Council Wide | Change to Supplier Bank Accounts | 1 | Deferred | | | | |
| Council Wide | Companies' House Check | 1 | Deferred | | | | |
| Council Wide | VAT Registration Number | 1 | Audit in Progress | | | | Data Analytics Strategy - data analytics review. Draft report to be issued in July 22. |
| Council Wide | COVID emergency funding grant 20/21 | 2 | Final Report Issued | Not Applicable | Not Applicable | 22/07/2022 | Grant review. Outcome for the 20/21 and 21/22 return review consolidated into one ARA report and one summary paragraph. |
| Council Wide | COVID emergency funding grant 21/22 | 2 | Final Report Issued | Not Applicable | Not Applicable | 22/07/2022 | |
| Corporate Resources | Complaints Process | 2 | Final Report Issued | Satisfactory | Satisfactory | 28/09/2021 | Brought forward from 20/21 plan. |
| Corporate Resources | GCC usage of CCTV in compliance with legislation - Limited Assurance Follow Up | 1 | Final Report Issued | Acceptable | | 22/07/2022 | |
| Corporate Resources | Coding Slips Payment Process | 1 | Final Report Issued | Substantial | Substantial | 08/04/2022 | |
| Corporate Resources | Payroll Standing Data | 2 | Final Report Issued | Satisfactory | Satisfactory | 21/01/2022 | Brought forward from 20/21 plan. |
| Corporate Resources | Sopra Steria Exit Strategy | 1 | Cancelled | | | | Audit activity cancelled based on level of senior management review/assurance delivery and the updated position. New Digital and ICT Service launched in April 2021, alongside the new enterprise support partner (Cantium). |
| Corporate Resources | Grievance Process | 1 | Final Report Issued | Satisfactory | Satisfactory | 08/04/2022 | Brought forward from 20/21 plan. |
| Corporate Resources | Lost Fees and Charges 20/21 - Claim Three | 2 | Final Report Issued | Not Applicable | Not Applicable | 08/04/2022 | Grant review. |
| Corporate Resources | Lost Fees and Charges 21/22 | 2 | Audit in Progress | | | | Grant review. Audit delivery straddles the 21/22 year end. Draft report to be issued in August 22. |
| Corporate Resources | Mapping The Procurement Sourcing Pools | 2 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Consultancy. |
| Corporate Resources | The Risk Management Framework | 1 | Final Report Issued | Not Applicable | Not Applicable | 08/04/2022 | Consultancy. The full report was a separate item presented to April 22 Audit and Governance Committee. |
| Corporate Resources | The Debt Collection Process (Adult Social Care) | 1 | Deferred | | | | Deferred to 22/23 due to Covid-19 impact and staff capacity. With request and agreement from the Director of Finance and the Executive Director of Adult Social Care and Public Health. |
| Corporate Resources | The Procurement Model and Transformation Plan | 1 | Cancelled | | | | Audit cancelled in Q4 21/22, due to ongoing restructure and review within Strategic Procurement. Up to date procurement risk themes considered in agreed Internal Audit Plan 22/23. |
| Corporate Resources | Procurement Toolkit Internal Controls Advice | 2 | Final Report Issued | Not Applicable | Not Applicable | 08/04/2022 | New Activity. Consultancy. |
| Corporate Resources | The Whistleblowing Framework | 2 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Consultancy. |
| Corporate Resources | BT Network Upgrade | 1 | Audit in Progress | | | | ICT Audit Needs Assessment 21/22 outcome. Agreed at the Sept 21 Digital and ICT Senior Management Team meeting. Draft report to be issued in July 22. |
| Corporate Resources | End User Device Management | 1 | Audit in Progress | | | | ICT Audit Needs Assessment 21/22 outcome. Agreed at the Sept 21 Digital and ICT Senior Management Team meeting. Terms of Reference issued. Activity started April 22. |

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| Corporate Resources | PSN accreditation | 1 | Audit in Progress | | | | ICT Audit Needs Assessment 21/22 outcome. Agreed at the Sept 21 Digital and ICT Senior Management Team meeting. |
| Corporate Resources | Project Management | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity (Operation of the Project Management Office) in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 3. |
| Corporate Resources | Service Desk | 1 | Cancelled | | | | Audit cancelled, based on updated risk assessment. Updated risk theme and activity (Service Delivery Efficiency - ICT) captured within the agreed Internal Audit Plan 22/23. |
| Corporate Resources | Change Management | 1 | Audit in Progress | | | | ICT Audit Needs Assessment 21/22 outcome. Agreed at the Sept 21 Digital and ICT Senior Management Team meeting. Terms of Reference issued. Activity started March 22. |
| Corporate Resources | Supplier Management | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 2. |
| Corporate Resources | Disposal of Assets (Vehicles) - Limited Assurance Follow Up | 1 | Final Report Issued | Satisfactory | Satisfactory | 21/01/2022 | |
| Corporate Resources | ITDR - Limited Assurance Follow Up | 1 | Draft Report Issued | | | | Brought forward from 20/21 plan. |
| Corporate Resources | Asset Replacement Programme-Windows 10 upgrade – roll out of new devices | 1 | Cancelled | | | | Cancelled based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. |
| Corporate Resources | Asset Replacement Programme-Windows 10 upgrade – collection and disposal of end of life devices | 1 | Cancelled | | | | Cancelled based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. |
| Corporate Resources | JADU eforms | 1 | Audit in Progress | | | | Brought forward from 20/21 plan. Draft report to be issued in July 22. |
| Adult Services | Direct Payments - Investigation Follow Up | 1 | Final Report Issued | Not Applicable | Not Applicable | 22/07/2022 | |
| Adult Services | GIS - Establishment audit | 1 | Cancelled | | | | Establishment audit cancelled, based on updated risk assessment. Updated risk theme and activity captured within the agreed Internal Audit Plan 22/23. |
| Adult Services | Out of County-cross charging for sexual health | 2 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | Brought forward from 20/21 plan. |
| Adult Services | Carer Assessments | 2 | Audit in Progress | | | | Audit delivery straddles the 21/22 year end. Draft report to be issued in July 22. |
| Adult Services | Deprivation of Liberty Safeguards | 2 | Cancelled | | | | Audit cancelled, based on updated risk assessment. Updated risk theme and activity (Liberty Protection Safeguards) captured within the agreed Internal Audit Plan 22/23. |
| Adult Services | Investment in OSJ Homes | 2 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 1. |
| Adult Services | Premium for Care Providers | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Brought forward from 20/21 plan. Resource support. |
| Adult Services | Section 117 Placements | 2 | Audit in Progress | | | | Audit delivery straddles the 21/22 year end. |
| Adult Services | Use of LiquidLogic | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 1. |
| Adult Services | Covid-19 Test and Trace Service Support | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Adult Services | Disabled Facilities Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Grant certification. |
| Adult Services | Blue Badge Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Adult Services | Community Capacity Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Adult Services | Community Testing Funding - Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | New Activity. Grant certification. |

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| Adult Services | Client Affairs - Limited Assurance Follow Up | 1 | Draft Report Issued | | | | |
| Adult Services | LiquidLogic - ICT security review (ERIC replacement) | 1 | Cancelled | | | | Cancelled based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. |
| Children's Services | High Needs | 2 | Cancelled | | | | Risk consultation completed with the new Director of Education in Quarter 3 21/22. Risk themes considered within 22/23 risk based audit planning. |
| Children's Services | No Recourse to Public Funds | 2 | Draft Report Issued | | | | Brought forward from 20/21 plan. |
| Children's Services | Independent Reviewing Officers | 2 | Cancelled | | | | Audit cancelled, due to the updated timing of the Ofsted review in 21/22 and to prevent assurance duplication. |
| Children's Services | Social Work Academy | 2 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Brought forward from 20/21 plan. |
| Children's Services | School 1 | 1 | Final Report Issued | Substantial | Substantial | 22/07/2022 | |
| Children's Services | School 2 | 1 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | |
| Children's Services | School 3 | 1 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | |
| Children's Services | School 4 | 1 | Final Report Issued | Limited | Limited | 22/07/2022 | |
| Children's Services | School 5 | 1 | Final Report Issued | Substantial | Substantial | 22/07/2022 | |
| Children's Services | School 6 | 1 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | |
| Children's Services | School 7 | 1 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | |
| Children's Services | School 8 | 1 | Final Report Issued | Substantial | | 22/07/2022 | |
| Children's Services | School 9 | 1 | Final Report Issued | Acceptable | | 22/07/2022 | |
| Children's Services | School 10 | 1 | Final Report Issued | Limited | | 22/07/2022 | |
| Children's Services | School 11 | 1 | Final Report Issued | Substantial | | 22/07/2022 | |
| Children's Services | School 12 | 1 | Final Report Issued | Acceptable | | 22/07/2022 | |
| Children's Services | School 13 | 1 | Draft Report Issued | | | | |
| Children's Services | School 14 | 1 | Draft Report Issued | | | | |
| Children's Services | School 15 | 1 | Audit in Progress | | | | |
| Children's Services | School 16 | 1 | Deferred | | | | Potential for cancellation, based on total audit days provided on Local Authority Maintained Schools within 21/22. |
| Children's Services | Foster Carer Bandings and Payments | 2 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 2. |
| Children's Services | Multi Agency Safeguarding Hub | 2 | Cancelled | | | | Audit cancelled, based on updated risk assessment. Updated risk theme and activity (Information Requests into Children's Services) captured within the agreed Internal Audit Plan 22/23. |
| Children's Services | PACE Protocol | 1 | Audit in Progress | | | | Audit delivery straddles the 21/22 year end. Draft report to be issued in July 22. |
| Children's Services | Panel Arrangements | 2 | Audit in Progress | | | | Audit delivery straddles the 21/22 year end. Draft report to be issued in July 22. |
| Children's Services | Quality Assurance Framework - Education | 2 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 3. |
| Children's Services | School Admissions | 2 | Final Report Issued | Satisfactory | Substantial | 22/07/2022 | |
| Children's Services | Troubled Families - first review | 2 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Grant review. |
| Children's Services | Troubled Families - second review | 2 | Final Report Issued | Not Applicable | Not Applicable | 22/07/2022 | Grant review. |
| Children's Services | Adoption Support Fund Assurance Statement | 2 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant review. |
| Children's Services | Youth Justice Service (previously Youth Offending Service) | 2 | Audit in Progress | | | | Audit delivery straddles the 21/22 year end. |
| Children's Services | European Union Settlement Scheme (EUSS) | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | New Activity. Grant certification. |
| Children's Services | Additional Home to School Transport Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 22/07/2022 | New Activity. Grant certification. |
| Children's Services | Unregulated Placements and Packages of Support (Fostering) - Limited Assurance Follow Up | 1 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | |

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| Children's Services | Section 17 spend including No Recourse to Public Funds (NRPF) - Limited Assurance Follow Up | 1 | Final Report Issued | Satisfactory | Limited | 22/07/2022 | |
| Children's Services | Direct Payments - Limited Assurance Follow Up | 1 | Draft Report Issued | | | | |
| Children's Services | Recruitment, Development and Retention of Foster Carers | 2 | Final Report Issued | Substantial | Satisfactory | 21/01/2022 | Brought forward from 20/21 plan. |
| Children's Services | Transition from Children's to Adults Services | 2 | Audit in Progress | | | | Brought forward from 20/21 plan. Audit delivery straddles the 21/22 year end. |
| Children's Services | Discretionary Payments to Foster Carers - Limited Assurance Follow Up | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 3. |
| Children's Services | Unregulated Placements and Packages of Support (Commissioning) - Limited Assurance Follow Up | 1 | Draft Report Issued | | | | |
| Children's Services | Pilot - Academy internal audit | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | New Activity. |
| Economy, Environment and Infrastructure | West Cheltenham Transport Improvement Scheme (WCTIS) | 1 | Audit in Progress | | | | Brought forward from 20/21 plan. Audit delivery straddles the 21/22 year end. |
| Economy, Environment and Infrastructure | Library Management System | 1 | Audit in Progress | | | | Audit delivery straddles the 21/22 year end. |
| Economy, Environment and Infrastructure | Delivery of the Local Flood Risk Management Strategy | 2 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 1. |
| Economy, Environment and Infrastructure | Energy from Waste contract | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 1. |
| Economy, Environment and Infrastructure | Fleet Management | 1 | Final Report Issued | Not Applicable | Not Applicable | 08/04/2022 | Consultancy input through ARA attendance at the Fleet Management Project Steering Board within 21/22. Up to date risk position considered within 22/23 risk based audit planning. |
| Economy, Environment and Infrastructure | Local Transport Capital Funding | 1 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Grant certification. |
| Economy, Environment and Infrastructure | Local Transport Capital Block Funding Pothole and Challenge Fund | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Economy, Environment and Infrastructure | National Productivity Investment Fund | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Economy, Environment and Infrastructure | Additional Highways Maintenance | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Economy, Environment and Infrastructure | Bus Subsidy Ring-Fenced (Revenue) Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Grant certification. |
| Economy, Environment and Infrastructure | Growth Hub | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Economy, Environment and Infrastructure | EU Transition Business Readiness | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Economy, Environment and Infrastructure | Emergency Active Travel - Claim Two | 1 | Cancelled | | | | Audit cancelled. Confirmation obtained that audit certification not required for claim two. |
| Economy, Environment and Infrastructure | Supplemental Growth Hub | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | New Activity. Grant certification. |
| Economy, Environment and Infrastructure | A46 Coopers Hill Repairs Grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | New Activity. Grant certification. |
| Economy, Environment and Infrastructure | Transport Infrastructure Project Cost Reporting – M5J10 | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Activity in the agreed Internal Audit Plan 22/23 and scheduled for Quarter 3. |
| Economy, Environment and Infrastructure | Procurement of Short Term Transport Arrangements for Social Care Users Limited Assurance Follow Up | 1 | Final Report Issued | Satisfactory | Limited | 22/07/2022 | Brought forward from 20/21 plan. |

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| Economy, Environment and Infrastructure | Traffic Signals – Asset Management and Replacement | 2 | Final Report Issued | Satisfactory | Limited | 28/09/2021 | Brought forward from 20/21 plan. |
| Community Safety | Business Fire Safety | 2 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | Brought forward from 20/21 plan. |
| Community Safety | Cultural Review | 1 | Deferred | | | | Deferred based on the Internal Audit Plan 22/23 risk assessment and consultation exercise. Based on HMICFRS position in 21/22. |
| Community Safety | Competency and Training Record retention within GFRS | 1 | Cancelled | | | | Audit cancelled, based on updated risk assessment. Updated risk theme and activity (Community Safety HMICFRS Improvement Plan) captured within the agreed Internal Audit Plan 22/23. |
| Community Safety | Achievement of the Communities Business Continuity Improvement Plan by GFRS | 2 | Cancelled | | | | Audit cancelled, based on updated risk assessment. Updated risk theme and activity (Community Safety HMICFRS Improvement Plan) captured within the agreed Internal Audit Plan 22/23. |
| Community Safety | Operational Policy Review Process | 2 | Cancelled | | | | Audit cancelled, based on updated risk assessment. Updated risk theme and activity (Community Safety HMICFRS Improvement Plan) captured within the agreed Internal Audit Plan 22/23. |
| Community Safety | Fire and Rescue Authorities grant | 1 | Final Report Issued | Not Applicable | Not Applicable | 28/09/2021 | Grant certification. |
| Community Safety | GFRS Action Plan Follow Up Internal Audits | 1 | Final Report Issued | Not Applicable | Not Applicable | 21/01/2022 | All GFRS follow up audit activity was reported to the Audit and Governance Committee separately. The final update report was included in the January 22 Committee agenda. One action remaining was regards the Syrian Refugee Grant and the relevant outcome was contained within the April 22 Internal Audit Progress Report. |
| Pensions | Pensions Information and Cyber Security | 1 | Final Report Issued | Substantial | | 22/07/2022 | Brought forward from 20/21 plan. |
| Pensions | Ghost Pensioners | 1 | Final Report Issued | Substantial | Substantial | 22/07/2022 | Brought forward from 20/21 plan. |
| Pensions | Hyman's Employer Asset Tracking (HEAT) process | 1 | Final Report Issued | Satisfactory | Satisfactory | 22/07/2022 | |
| Pensions | Management of LGPS (21/22 Annual Governance Statement support) | 1 | Cancelled | | | | Activity not required based on updated AGS 21/22 process. |