

Gloucestershire County Council 2022-23 Internal Audit Progress Report - January 2023

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
Completion of 2021-22 Work									
1	C/F		Adult Services	Carer Assessments	Assurance	Medium	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
2	C/F		Adult Services	Client Affairs - Follow Up	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
3	C/F		Adult Services	Direct Payments - Investigation Follow Up	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
4	C/F		Adult Services	Out of County-cross charging for sexual health	Assurance	Medium	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
5	C/F		Adult Services	Section 117 Placements	Assurance	High	Field Work Started	Field Work Started	Carry forward from 2021-22. ARA resource turnover required the audit to be placed on hold in Quarter 1. Activity to be concluded in Quarter 4.
6	C/F		Children's Services	Additional Home to School Transport Grant	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
7	C/F		Children's Services	Direct Payments - Follow Up	Assurance	Medium	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
8	C/F		Children's Services	Local Authority Maintained Schools (LAMS) 2021-22	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Findings reported to July 22 and September 22 Committees. Including the outcomes from 16 2021-22 LAMS audits.
9	C/F		Children's Services	No Recourse to Public Funds	Assurance	Medium	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
10	C/F		Children's Services	PACE Protocol	Assurance	Medium	Final Report Issued	Field Work Started	Carry forward from 2021-22. Audit debrief with senior management delayed due to leave. Reported to January 23 Committee.
11	C/F	1 to 4	Children's Services	Panel Arrangements	Assurance	Medium	Draft Report Issued	Field Work Started	Carry forward from 2021-22. Audit delivered across a number of Quarters to enable ARA attendance at the range of panel meetings. Report to be finalised in January 23.
12	C/F		Children's Services	School Admissions	Assurance	Medium	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
13	C/F		Children's Services	Section 17 spend including No Recourse to Public Funds (NRPF) - Follow Up	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
14	C/F	1 to 4	Children's Services	Transition from Children's to Adults Services including Costs	Assurance	High	Field Work Started	Field Work Started	Carry forward from 2021-22. ARA activity delivered across a number of quarters due to the scope breadth. Activity to be concluded in Quarter 4.
15	C/F		Children's Services	Troubled Families Two	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
16	C/F		Children's Services	Unregulated Placements and Packages of Support (Commissioning)	Assurance	High	Draft Report Issued	Draft Report Issued	Report to be finalised via Children's Senior Leadership Team (SLT) in January 23.
17	C/F		Children's Services	Unregulated Placements and Packages of Support (Fostering) - Follow Up	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
18	C/F		Children's Services	Youth Offending Service	Assurance	High	Draft Report Issued	Field Work Started	Carry forward from 2021-22. Delays experienced in receipt of information. Target for conclusion in early Quarter 4.
19	C/F		Corporate Resources	BT Network Upgrade	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
20	C/F		Corporate Resources	Change Management	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
21	C/F		Corporate Resources	End User Device Management	Assurance	High	Final Report Issued	Draft Report Issued	Carry forward from 2021-22. Reported to January 23 Committee.
22	C/F		Corporate Resources	GCC usage of CCTV in compliance with legislation	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
23	C/F		Corporate Resources	ITDR Follow Up (second)	Assurance	High	Final Report Issued	Draft Report Issued	Reported to January 23 Committee.
24	C/F		Corporate Resources	JADU eforms	Assurance	High	Draft Report Issued	Field Work Started	ITDR activity prioritised for conclusion. JADU eforms report to be finalised in January 23.
25	C/F		Corporate Resources	Lost Fees and Charges 2021-22	Assurance	Medium	Field Work Started	Field Work Started	Carry forward from 2021-22. Complex grant return. Increased levels of testing required to enable activity conclusion. Activity to be concluded in Quarter 4.

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26	C/F		Corporate Resources	PSN accreditation	Assurance	High	Field Work Started	Field Work Started	ITDR activity prioritised for conclusion. Target for PSN accreditation to be finalised in Quarter 4.
27	C/F		Council Wide	Cyber Security	Assurance	High	Field Work Started	Field Work Started	ITDR activity prioritised for conclusion. Target for Cyber Security to be finalised in Quarter 4.
28	C/F		Council Wide	VAT Registration Number	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
29	C/F		Economy, Environment and Infrastructure	Library Management System	Assurance	High	Field Work Started	Field Work Started	ITDR activity prioritised for conclusion. Target for Library Management System review to be finalised in Quarter 4.
30	C/F		Economy, Environment and Infrastructure	Procurement of Short Term Transport Arrangements for Social Care Users Limited Assurance Follow Up	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
31	C/F		Economy, Environment and Infrastructure	West Cheltenham Transport Improvement Scheme (WCTIS)	Assurance	High	Final Report Issued	Field Work Started	Complex capital project review with ARA activity delivery across a number of quarters. Reported to January 23 Committee.
32	C/F		Pensions	Ghost Pensioners	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
33	C/F		Pensions	Hyman's Employer Asset Tracking (HEAT) process	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
34	C/F		Pensions	Pensions Information and Cyber Security	Assurance	High	Final Report Issued	Final Report Issued	Delivered across 2021-22 year end. Reported to July 22 Committee.
Work Planned for Quarter 1 2022-23									
35	1	1 to 3	Adults	Amenity Funds	Assurance	High	Draft Report Issued	Draft Report Issued	Audit findings and management feedback in discussion. Due to be concluded in January 23.
36	1	1	Adults	Community Capacity Grant - Grant Certification	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
37	1	1	Adults	Contain Outbreak Management Fund (COMF) - Grant Certification	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
38	1	1	Adults	Covid Test and Trace Support Scheme - Grant Certification	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
39	1	1	Adults	Investment in Order of St. John (OSJ) Homes	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
40	1	4	Adults	Small value contracts within Prevention, Wellbeing and Communities (PWC)	Consultancy	Consultancy	Planned	Planned	Audit agreed for Quarter 4 delivery. Activity risk score is lower than wider Adults Plan. Deferral to 2023-24 risk assessment may be required.
41	1	4	Adults	Use of LiquidLogic	Assurance	Medium	Planned	Planned	In year timing update. Audit agreed for Quarter 4 delivery.
42	1	2 to 3	Children's	Free Places for eligible two-year-olds	Assurance	Medium	Draft Report Issued	Field Work Started	Management responses received. Report to be agreed by Children's SLT on 13th January 23.
43	1	4	Children's	High Needs Provision Capital Allocation - Grant Certification	Assurance	High	Planned	Planned	ARA engaging with the Department of Education to confirm updated certification requirements. Audit held until position confirmed. It is likely that this activity will move to 'Not Required' within the April 23 Committee report.
44	1	2 to 3	Children's	Information Requests into Children's Services	Assurance	High	Field Work Started	Field Work Started	Quarter 2 start agreed by service. Draft report to be issued in January 23.
45	1	1 to 3	Children's	Young Carers' Assessments	Assurance	Medium	Final Report Issued	Field Work Started	Reported to January 23 Committee.
46	1	1	Community Safety	Fire and Rescue Authorities Grant - Grant Certification	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
47	1	2 to 3	Corporate Resources	Estate Hazard Management Compliance	Assurance	High	Field Work Started	Field Work Started	Quarter 2 start agreed by service.
48	1	1 to 3	Economy, Environment, and Infrastructure	Energy from Waste	Assurance	Medium	Final Report Issued	Field Work Started	Reported to January 23 Committee.
49	1	1	Economy, Environment, and Infrastructure	Growth Hub - Grant Certification	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 22 Committee.
50	1	2 to 3	Economy, Environment, and Infrastructure	Local Flood Risk Management Strategy (LFRMS)	Assurance	High	Draft Report Issued	Field Work Started	Report to be finalised in January 23.

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Work Planned for Quarter 2 2022-23									
51	2	N/A	Adults	Care Homes, Nursing Homes or Home Care	Assurance	High	Deferred	Planned	Activity deferred to 2023-24 Internal Audit Plan. Based on request from Adults Directorate Leadership Team (DLT).
52	2	2 to 3	Adults	Community Testing - Grant Certification	Assurance	High	Final Report Issued	Field Work Started	Reported to January 23 Committee.
53	2	2 to 3	Adults	Disabled Facilities Grant - Grant Certification	Assurance	High	Final Report Issued	Field Work Started	Reported to January 23 Committee.
54	2	2 to 3	Adults	Financial Assessments	Assurance	High	Draft Report Issued	Planned	Report to be finalised in January 23.
55	2	TBC	Adults	Liberty Protection Safeguards (LPS)	Assurance	High	Planned	Planned	Regulations are out for consultation and update due in Quarter 4. Deferral to 2023-24 risk assessment may be required.
56	NEW	2	Adults	Universal Drug Treatment - Grant Review	Assurance	High	Final Report Issued	Final Report Issued	New activity. Reported to September 22 Committee.
57	NEW	2 to 3	Children's	Financial Risk of Academisation of Schools	Assurance	High	Field Work Started	Field Work Started	New activity. Split into two tranches of work. This is tranche one.
58	2	2 to 3	Children's	Foster Carer Bandings and Payments	Assurance	Medium	Field Work Started	Field Work Started	Deferred from 2021-22 Plan.
59	2	3	Children's	Housing funded by Section 17	Assurance	Medium	Planned	Planned	Activity planning delayed due to restricted capacity of key contacts. Planning commenced in Quarter 3.
60	2	2 to 3	Children's	Supporting Families - Claim One	Assurance	Medium	Final Report Issued	Planned	Grant review. Reported to January 23 Committee.
61	2	2 to 3	Children's	Unaccompanied Asylum Seekers	Assurance	Medium	Field Work Started	Field Work Started	
62	2	3	Community Safety	Gloucestershire Fire and Rescue (GFRS) Expenses	Assurance	High	Planned	Planned	In year timing update. Audit agreed for Quarter 3 delivery. Activity planning commenced in Quarter 3.
63	NEW	2	Community Safety	GFRS Pensions	Consultancy	Consultancy	Final Report Issued	Final Report Issued	New activity. Pensions assurance consultancy advice provided to the GFRS Chief Fire Officer and Finance Business Partner. Summary paragraph not required.
64	2	4	Corporate Resources	Annual Governance Statement (AGS)	Assurance	Medium	Planned	Planned	In year timing update. Audit agreed for Quarter 4 delivery.
65	2	2 to 3	Corporate Resources	Data Analytics	Assurance	High	Field Work Started	Planned	Deferred from 2021-22 Plan.
66	2	4	Corporate Resources	Major IT Incident Management	Assurance	High	Planned	Planned	ARA are prioritising conclusion of started ICT audits. Activity temporarily deferred to Quarter 4.
67	2	4	Corporate Resources	Office 365 Lessons Learned	Assurance	Medium	Planned	Planned	ARA are prioritising conclusion of started ICT audits. Activity temporarily deferred to Quarter 4.
68	2	2 to 3	Corporate Resources	Supplier Management	Assurance	High	Draft Report Issued	Planned	Deferred from 2021-22 Plan.
69	2	TBC	Corporate Resources	Use of Petty Cash and Imprest Bank Accounts	Assurance	Medium	Planned	Planned	Activity held for potential deferral based on risk level. Deferral to 2023-24 risk assessment may be required.
70	2	2	Economy, Environment, and Infrastructure	A46 Coopers Hill - Grant Certification	Assurance	High	Final Report Issued	Field Work Started	Reported to January 23 Committee.
71	2	2 to 3	Economy, Environment, and Infrastructure	Additional Highways Maintenance - Grant Certification	Assurance	High	Field Work Started	Field Work Started	Audit findings in debrief with key contacts. To be concluded in January 23.
72	2	2 to 3	Economy, Environment, and Infrastructure	Bus Subsidy Ring-Fenced Grant - Grant Certification	Assurance	High	Final Report Issued	Field Work Started	Reported to January 23 Committee.
73	2	TBC	Economy, Environment, and Infrastructure	Highways – Value for Money Review of a Key Supplier Contract	Assurance	High	Planned	Planned	Risk assessment update and audit need under review with management.
74	2	2 to 3	Economy, Environment, and Infrastructure	Local Transport Capital Funding - Grant Certification	Assurance	High	Field Work Started	Planned	Activity to be concluded in January 23.
75	2	2	Economy, Environment, and Infrastructure	Local Transport Capital Funding - Traffic Signals - Grant Certification	Assurance	High	Final Report Issued	Field Work Started	Reported to January 23 Committee.
76	2	2 to 3	Economy, Environment, and Infrastructure	Pothole Fund - Grant Certification	Assurance	High	Draft Report Issued	Field Work Started	Grant certification.

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77	2	2 to 3	Economy, Environment, and Infrastructure	Traffic Signals Asset Management and Replacement – Follow Up	Assurance	High	Field Work Started	Planned	
Work Planned for Quarter 3 2022-23									
78	3	3	Adults	Deaths and Discharges	Assurance	High	Field Work Started	Planned	
79	3	4	Adults	Direct Payments	Assurance	High	Planned	Planned	Quarter 4 activity start agreed with service.
80	3	TBC	Adults	Gloucestershire Industrial Services (GIS)	Assurance	High	Planned	Planned	Quarter 4 activity planning agreed with service. Deferral to 2023-24 risk assessment may be required.
81	3		Children's	Discretionary Payments to Foster Carers – Follow Up	Assurance	High	Planned	Planned	Deferred from 2021-22 Plan.
82	3	N/A	Children's	Education Quality Assurance Framework	Consultancy	Consultancy	Deferred	Planned	Activity deferred to 2023-24 Internal Audit Plan. Based on request from Children's SLT.
83	3	N/A	Children's	Section 17 – Follow Up	Assurance	High	Deferred	Planned	Activity deferred to 2023-24 Internal Audit Plan. Based on the original audit report (reported to July 22 Committee) including recommendations with implementation dates up to July 23.
84	3	3	Corporate Resources	Asset Valuation Process	Assurance	High	Planned	Planned	Activity planning commenced in Quarter 3.
85	3	3	Corporate Resources	Business Service Centre (BSC) Payroll Processes	Assurance	High	Planned	Planned	Activity planning commenced in Quarter 3.
86	3		Corporate Resources	Legal Value for Money Review	Consultancy	Consultancy	Planned	Planned	
87	3		Corporate Resources	New Contract Management System	Assurance	High	Deferred	Planned	Activity deferred based on project up to date position. To be included within 2023-24 Internal Audit Plan.
88	3		Corporate Resources	Operation of the Project Management Office (PMO)	Assurance	Medium	Planned	Planned	Risk assessment update and audit need under review with the Section 151 Officer. There is the potential for this activity to move to 'Not Required'.
89	3	N/A	Corporate Resources	Risk Management	Assurance	High	Deferred	Planned	Activity deferred to 2023-24 Internal Audit Plan. Based on up to date risk assessment and discussion with the Planning, Performance and Insight team.
90	3	TBC	Corporate Resources	The Health and Safety Risk Assessment Process	Assurance	Medium	Planned	Planned	Area moving from HR to Safety, Health and Environment (SHE). Activity temporarily deferred. Deferral to 2023-24 risk assessment may be required.
91	3	TBC	Council Wide	Technology Procurement	Assurance	High	Planned	Planned	ARA are prioritising conclusion of started ICT audits. Activity temporarily deferred. Deferral to 2023-24 risk assessment may be required.
92	3		Economy, Environment, and Infrastructure	Decarbonised Transport Strategy	Assurance	High	Planned	Planned	
93	3	3	Economy, Environment, and Infrastructure	Financial Controls over Waste Recycling and Trading	Assurance	High	Planned	Planned	Activity planning commenced in Quarter 3.
94	3	TBC	Economy, Environment, and Infrastructure	M5 Junction 10 Project Cost Reporting	Assurance	High	Planned	Planned	Activity start deferred to enable conclusion of WICTIS internal audit. Risk assessment update in progress.
95	3		Economy, Environment, and Infrastructure	Road Safety Improvements	Assurance	High	Planned	Planned	
Work Planned for Quarter 4 2022-23									
96	4		Adults	Adult Social Care Debt Collection	Assurance	High	Planned	Planned	Deferred from 2021-22 Plan. This activity is owned by both Adults and Corporate Resources.
97	4		Adults	Adult Weight Management - Grant Certification	Assurance	High	Planned	Planned	Grant certification.
98	4		Adults	Electronic Call Monitoring	Assurance	High	Planned	Planned	
99	4		Children's	Due Diligence Quality Assurance Reviews	Assurance	Medium	Planned	Planned	
100	NEW		Children's	Financial Risk of Academisation of Schools	Assurance	High	Planned	Planned	New activity. Split into two tranches of work. This is tranche two.
101	4		Corporate Resources	Direct Award Single Source Contract Authorisation	Assurance	High	Planned	Planned	

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102	4		Corporate Resources	Revised Children's Improvement Programme (CIP)	Assurance	Medium	Planned	Planned	
103	4		Corporate Resources	Service Delivery Efficiency - ICT	Assurance	High	Planned	Planned	
104	4		Economy, Environment, and Infrastructure	Financial Procedures in Libraries	Assurance	High	Planned	Planned	
105	4		Economy, Environment, and Infrastructure	Supporting Families - Claim Two	Assurance	Medium	Planned	Planned	Grant review.
Work Planned for Throughout 2022-23									
106		1 to 4	Children's	Local Authority Maintained Schools (LAMS) 2022-23	Assurance	High	Ongoing	Ongoing	LAMS planning and risk assessment completed. The first tranche of LAMS audits were progressed in the 2022-23 Autumn term.
107		TBC	Community Safety	Community Safety Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Improvement Plan	Assurance	High	Planned	Planned	Support from ARA on this area is available and accessible. Area discussed at each ARA and Section 151 Officer meeting. Draw down not required as at mid December 22.
108		1 to 4	Counter Fraud	Counter Fraud	Assurance	High	Ongoing	Ongoing	Counter Fraud activity progresses throughout the year and is reported to each Committee.
109		1 to 4	Economy, Environment, and Infrastructure	Fleet Management Project	Assurance	Medium	Ongoing	Ongoing	ARA attendance and input through Fleet Project Steering Board in year.

Key:

	The audit has started or will start on time.	C/F	Carry Forward activity from prior year. Activity in progress on 31st March 2022.
	The audit commencement has been or is likely to be delayed	N/A	Not applicable.
	The audit that is not likely to be undertaken in this financial year	TBC	To be confirmed.