

## AUDIT, RISK AND ASSURANCE – DRAFT INTERNAL AUDIT PLAN 2023/24

### Adult Services

Ref	Indicative Quarter	Directorate	Audit	Risk Score	Proposed Scope	Risk Register Ref
1	1	Adults	Small value contracts within Prevention, wellbeing and Communities (PWC) (b/f)	Medium	To look at contracts below the value of £15,000.	
2	Depends on confirmation of new scheme and start date	Adults	Liberty Protection Safeguards (b/f)	High	Deprivation of Liberty Safeguards (DoLS) is due to be replaced with Liberty Protection Safeguards (LPS), but this has been delayed by central Government. This review will consider preparation for the implementation of LPS, details of which are still to be confirmed.	SR 7.8 SR 8.1
3	2	Adults	Gloucester Industrial Services (GIS)	High	To be confirmed depending on the position of independent reviews of the service.	SR 7.1
4	2	Adults	Care homes, nursing homes or home care	High	To review either care homes, nursing homes or home care. To ensure that payments made are correct and that a contract exists with the provider.	SR 5.3 SR 7.1 SR 7.6
5	2	Adults	Voids within Order of St. Johns (OSJ) homes	High	A set number of places are paid for within OSJ homes. This review will look at monitoring places paid for and not used and ensuring that steps are taken to try to use these places prior to others.	SR 6.1
6	3	Adults	In-house Learning Disability provision	High	Establishment audit with a review of any central monitoring undertaken.	SR 7.1 SR 8.1
7	3	Adults	Care Assessments	High	To ensure that care assessments are carried out within the frequency prescribed by the Care Act.	SR 7.1 SR 8.1
8	3	Adults	Blue badges	High	To look at the effectiveness in the controls within the blue badge system.	
9	3	Adults	Amenity Funds Follow-up	Medium	Follow-up of findings from 2022/23 review.	
10	4	Adults	Care Cap	High	A cap on individuals' contributions towards care is to be introduced. This is currently delayed until October	SR 7.10 SR 8.1

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					2025. This review will consider the progress being made to ensure that the Council will be prepared to implement any change.	
11	4	Adults	Public Health Enhanced Services	Medium	A number of services within Public Health are contracted from GPs or pharmacies. This review will consider the payments to providers.	
12	4	Adults	Financial Assessments follow-up	High	Follow-up of findings from 2022/23 review.	

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### Children's Services

Ref	Indicative Quarter	Directorate	Audit	Risk Score	Proposed Scope	Risk Register Ref
13	Q 3 and 4	Children's Services	LA maintained schools statutory audits 2023/24	Separate Schools risk assessment. Completed annually	Themes agreed on an annual basis for schools selected in sample  s151 Assurance work	Statutory requirement within Scheme for Financing Schools
14	Q 1 – 4	Children's Services	Academies	Traded Service	Note - Provided for information purposes only. Not part of the GCC plan Bespoke themes and quotations agreed on an individual basis per Academy Trust	Traded Service
15	Q 1 – 4	Children's Services	Local Authority Maintained Schools (LAMS) traded service	Traded Service	Note - Provided for information purposes only. Not part of the GCC plan Bespoke themes and quotations agreed on an individual basis per LAMS	Traded Service
16	Q 1	Children's Services	Carry forwards  Completion of audits started, but not yet finished, at 31 March 2023.	As per risk score for 2022/23	As per original audits scope.  Includes: <ul style="list-style-type: none"> <li>• Panel Arrangements</li> <li>• Information Requests into Children's Services</li> <li>• Housing Funded by Section 17</li> <li>• Transitions to Adults</li> <li>• Youth Justice Service</li> <li>• Foster Carers bandings and payments</li> <li>• Due Diligence Quality Assurance Reviews</li> <li>• Financial Risk of Acadm of Schools</li> </ul>	As indicated in 2022/23 Plan
17	Q 1 and 3	Children's Services	Deferred audits from 2022/23	As 2022/23	As per original audits' scope: - <ul style="list-style-type: none"> <li>• Discretionary Payments to Foster Carers</li> </ul>	As per previous year

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18	Q 1	Children's Services	LAFU outcomes from 2022/23	N/A as must do	<p>To provide assurance that the actions agreed with management to address the audit recommendations have been implemented and are effective.</p> <ul style="list-style-type: none"> <li>• Section 17 LAFU</li> <li>• Direct Payments LAFU</li> </ul>	N/A as will apply to each individual LAFU
<b>Social Care</b>						
19	Q 2	Children's Services	Decision-making process for taking children into care	Medium	This audit will review the decision-making process for taking children into care due to budget implications. In particular, the process around placement decision making, delegated authority and the scheme of delegation will be reviewed.	SR7.2 DR CYP1
20	Q 3 due to introduction of Liquid Logic from April 2023	Children's Services	LADO (Local Authority Designated Officer)	Medium	A national review called 'Children with Disabilities and Complex Health Needs Placed in Residential Settings' was undertaken in October 2022. Two key recommendations were made in relation to Allegations Management. This audit will test GCC's resilience around the recommendations that were made as part of the national review.	SR7.2 DR CYP1 DR CYP5
21	Q 1	Children's Services	Early Help – families in conflict <b>CONSULTANCY</b>	Medium	<p>The service area is developing a funding bid to deliver a programme of support to families within Early Help. As part of the funding agreement the impact of the intervention has to be evaluated. This consultancy work would be to assist with the development of an impact assessment framework and key performance indicators.</p> <p>Note: the University of Gloucestershire has been approached to partner in this project to undertake the evaluation element of the impact assessment at a cost of £15k. The service area has enquired as to whether ARA could undertake the work if the U of G declines.</p>	SR7.2 DR CYP5

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	Depends on confirmation of new scheme and start date	Adults and Children's	Liberty Protection Safeguards (b/f)	High 72	Deprivation of Liberty Safeguards (DoLS) is within the Strategic risk register. It is due to be replaced with Liberty Protection Safeguards (LPS), but this has been delayed by central Government. This review will consider preparation for the implementation of LPS, details of which are still to be confirmed.	SR 7.8 SR 8.1
<b>Commissioning</b>						
22	Please see LAFUs Ref 6 above	Children's Services	Direct Payments - Personal Budgets	N/A as this will be included as an extension to the LAFU	A Direct Payments follow-up audit is planned for 2023/24 but would not have covered an additional SLT assurance request, namely GCC making Direct Payments that are not being spent and having to be recovered subsequently. The LAFU will be extended to take account of this request.	N/A due to being a LAFU
23	Q 2	Children's Services	Household Support Fund (HSF)	Medium	The HSF is grant funded and monitored by the Department for Work and Pensions (DWP). £7.3m of funding has been agreed for the period 01/04/23 - 31/03/24 which includes a centrally held fund of £2m to support the community. This audit will review the effectiveness of the systems in place for administering the central fund.	DR CYP4
<b>Education</b>						
24	Q 4	Children's Services	Children missing education (CME) – <b>CONSULTANCY</b>	Low	GCC has statutory responsibilities in relation to (CME) where the regulations have been subject to change. This work will review the approach to identifying, monitoring and managing this group of children (to include those with Education Health and Care Plans).	SR 7.4
25	Q 2	Children's Services	Joint SEND (Special Educational Needs & Disabilities), Social	High	This audit will provide assurance that the commissioning of placements has simultaneously taken the child's educational needs into	SR 7.2 DR CYP1

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Ref	Indicative Quarter	Directorate	Audit	Risk Score	Proposed Scope	Risk Register Ref
			Care and Health placements		consideration and that there is subsequent monitoring and oversight. It will include reviewing responsibilities for referral decisions, the type of provision commissioned and Quality Assurance.	DR CYP5
26	Q 3	Children's Services	Due diligence in the QA process for alternative provision (not the alternative provision schools)	High	When children are Children Missing Education (CME) or a decision has been made that education other than a school is appropriate, GCC can either provide a Direct Payment or commission alternative providers (not the alternative provision schools). This audit will provide assurance that processes for framework selection (cost effective provision) and Quality Assurance are consistently applied and that there is no duplication of effort.	DR CYP1 DR CYP5
27	Q 3	Children's Services	School movements for Children in Care	High	In the 2021/22 academic year 105 children moved school places. Those that move at pace and without consultation suffer the most disruption and have the highest impact on the specialist independent schools budget. Persistent absence due to moving schools is another high risk area. This audit will review the effectiveness of the procedures applied to ensure that due process is being followed and consider the effectiveness of relationships between service areas involved in the process.	SR 7.4 DR CYP1 DR CYP5



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Ref	Indicative Quarter	Directorate	Audit	Risk Score	Proposed Scope	Risk Register Ref
28	1	Corporate Resources (Strategic Property Management)	Estate Hazard Management Compliance	High	To review and assess the process for completing the annual statement of Estate Hazard Management Compliance.	N/A
29	Any	Corporate Resources (Strategic Property Management)	Asset Valuation Process	High	To review and assess the process for completing the annual statement of asset valuations which is sent to central government.	N/A
30	2	Corporate Resources (Strategic Procurement)	Strategic Procurement Controls	High	To review the effectiveness of the controls over strategic procurement.	1.2
31	Any	Corporate Resources (Strategic Procurement)	Direct Award Single Source Contract Authorisation	High	To review and assess the process for authorising direct award single source contracts.	1.2
32	Any	Corporate Resources (Digital & People services)	HR Consultancy work	Medium	To work with an external consultant to provide a management letter outlining the current level of assurance for an area of specific interest to the Director of People and Digital Services.	1.5
33	Any	Corporate Resources	The Health and Safety Risk Assessment Process	Medium	To review and assess the process used to perform Health and Safety Risk assessments for employees working predominantly at home.	1.3
34	3	Corporate Resources (Digital & People services)	Major IT incident management.	High	To review and assess the plans and processes in place to manage a major IT incident.	3.2
35	4	Corporate Resources (Digital & People services)	Service Delivery Efficiency.	High	To review the efficiency of IT Service Desk.	3.1
36	3	Corporate Resources (Digital & People services)	Office 365 Lessons Learned	Medium	To review the role of our Office 365 project in order to establish any lessons to be learned.	3.1



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37	2	Corporate Resources (Digital & People services)	Operation of the PMO	Medium	To review and assess the current operation of the PMO.	3.1
38	3	Corporate Resources (Policy, Performance & Governance)	Legal Value for Money Review	Consultancy	To review the current provision of Legal Services.	8.1
39	Any	Corporate Resources (Policy, Performance & Governance)	Annual Governance Statement (AGS)	Medium	To review the robustness of returns that comprise the AGS.	1.1
40	Any	Corporate Resources (Financial Management)	Use of Petty Cash and Imprest Bank Accounts.	Medium	To review the use of petty cash and Imprest Bank Accounts.	N/A
41	1	Corporate Resources (Financial Management)	BSC Payroll Processes	High	To review and assess the processes used in BSC over Payroll.	N/A
42	1	Corporate Resources (Financial Management)	Adult Social Care Debt Collection	High	To review and assess the collection of adult social care debt.	2.8
43	Q3	Corporate Resources (Digital & People services)	Disaster Recovery Follow Up	High	To review the progress made to complete the recommendations of the 22/23 GCC IT Disaster Recovery Audit.	3.2
44	1	Corporate Resources (Digital & People services)	Cyber Security	Medium	The review will consider the cyber security arrangements in place including ICT Security related policies and procedures.	3.2
45	TBC	Corporate Resources (Financial Management)	SAP Replacement Project	Medium	To review the progress and risk mitigations in place within the SAP Replacement Project	3.1
46	Any	Corporate Resources (Strategic Property)	Corporate Asset Management Plan	High	To review the effectiveness of the delivery of the Corporate Asset Management Plan.	N/A

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		Management)				
47	Any	Corporate Resources (Strategic Property Management)	Rural Asset Management Plan	High	To review the effectiveness of the delivery of the Rural Asset Management Plan.	N/A
48	Any	Corporate Resources (Digital & People services)	Temporary and fixed term contract extension process	Medium	Consultancy review to assess the process for extending temporary and fixed term contracts.	8.1
49	Any	Corporate Resources (Digital & People services)	ICT Backup Arrangements	High	To review and assess the adequacy of the ICT Backup Arrangements	3.2
50	Q2	Corporate Resources (Digital & People services)	ICT Event Alerting	High	To review and assess the adequacy of ICT Event Alerting	3.1
51	Any	Corporate Resources (Digital & People services)	ICT Strategic Plan Delivery	High	To review and assess the delivery of the ICT Strategic Plan	3.1
52	Any	Council Wide	Agile Working	TBC	Council wide review of the effectiveness of Agile working.	N/A
53	All	Corporate Resources (Pensions)	Pensions Administration	Medium	To review the revised processes with specific items to be called off each quarter.	

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### Economy, Environment and Infrastructure

Ref	Indicative Quarter	Directorate	Audit	Risk Score	Proposed Scope	Risk Register Ref
54	1	EEl (Transport & Highways)	Highways Value for Money of Atkins Contract	High	To review the value for money obtained by the Atkins Contract.	6.1
55	1	EEl (Environment & Waste)	Financial Controls over waste recycling and trading	High	To review the effectiveness of the financial controls over waste recycling and trading.	12.1
56	2	EEl (Libraries & Registration)	Financial Procedures in Libraries	High	To review the financial procedures in place over Libraries in Gloucestershire.	N/A
57	3	EEl (Transport & Highways)	M5 Junction 10 Project Cost Reporting	High	To review the accuracy and timeliness of project cost reporting of the M5 Junction 10 project.	6.1
58	3	EEl (Planning & Economic Development)	Decarbonised Transport Strategy	High	To review the effectiveness of the delivery of the decarbonised transport strategy.	12.1
59	4	EEl (Transport & Highways)	Climate Change	High	To review the effectiveness of the delivery of the climate change strategy.	12.1
60	4	EEl (Transport & Highways)	Road Safety Improvements	High	To review the effectiveness of recent delivery of road safety improvements.	N/A
61	4	EEl (Transport & Highways)	Short Term Transport Arrangements LAFU	High	To follow up recommendations made the Procurement of Short-Term Transport Audit Report.	N/A

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### Community Safety

Ref	Indicative Quarter	Directorate	Audit	Risk Score	Proposed Scope	Risk Register Ref
62	TBC	Community Safety	Community Safety HMICFRS Improvement Plan	Consultancy	Targeted verification to confirm reported improvement action plan milestones have been reached the audit will focus on specific areas of the plan where this process can add value to the work being undertaken.	10.6
63	2	Community Safety	Civil Protection	Medium	Review and assessment of the risks associated with the work of the Civil Protection Team.	N/A
64	4	Community Safety	Coroners	High	Review and assessment of the risks associated with the work of the Coroners Department.	N/A
65	3	Community Safety	Trading Standards	High	An audit of Trading Standards to focus on the oversight of contract spend.	N/A

The above table reflects the Draft Internal Audit Plan 2023/24 for Gloucestershire County Council only. It excludes ARA activity streams that generate an income (such as Academies activity delivery) or a recharges.