

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	Cancelled				Cancellation confirmed through the risk based audit planning consultation approach 21/22 and the Committee approved Risk Based Audit Plan 21/22.
Council Wide	Design of the Assurance Framework	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Council Wide	Cyber Security	1	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Council Wide	ICT Technology Procurement	1	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Council Wide	Volunteering - Covid 19	1	Volunteering	Not Applicable	Not Applicable	30/07/2021	New Activity. Actions referred to within main Annual Report content (separate summary paragraph not completed). 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	Not Applicable	Not Applicable	30/07/2021	New Activity. 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	Not Applicable	Not Applicable	30/07/2021	New Activity. Covid 19 risk area. Consultancy advice support. Outcomes consolidated within Supplier Relief summary paragraph.
Council Wide	Business Continuity Management (BCM) Critical Systems - Corporate Oversight	1	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Council Wide	Lost Sales, Fees and Charges - claim 1	1	Final Report Issued	Not Applicable	Not Applicable	22/01/2021	New Activity. Grant review. Covid 19 relevant.
Council Wide	Lost Sales, Fees and Charges - claim 2	1	Final Report Issued	Not Applicable	Not Applicable	30/07/2021	New Activity. Grant review. Covid 19 relevant.
Council Wide	Data Analytics	1	Final Report Issued	Not Applicable	Not Applicable	30/07/2021	
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	Cancelled				Audit cancellation due to senior management request and update of the relevant risk assessment. Project has proceeded at pace, is ahead of time and still on budget.
Corporate Resources	Members Expenses and Allowances	2	Final Report Issued	Substantial	Substantial	30/10/2020	
Corporate Resources	Grievance Process	1	Audit in Progress				
Corporate Resources	The General Customer Complaints Process	2	Draft Report Issued				
Corporate Resources	Officer Decision making process (where delegated from Cabinet)	2	Final Report Issued	Substantial	Substantial	30/07/2021	

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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	
Corporate Resources	White Slip Payment Process	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
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	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact). ARA and ICT senior management in discussion to assess whether activity would add value in 21/22 (potential for cancellation).
Corporate Resources	Safer Recruitment - Limited Assurance Follow Up	1	Final Report Issued	Substantial	Satisfactory	30/07/2021	
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	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Corporate Resources	Asset Replacement Programme - Windows 10 upgrade: roll out of new devices	1	Audit in Progress				Outcomes to be reported to Audit and Governance Committee in September 21.
Corporate Resources	Asset Replacement Programme - Windows 10 upgrade: collection and disposal of end of life devices	1	Audit in Progress				Outcomes to be reported to Audit and Governance Committee in September 21.
Corporate Resources	JADU eforms	1	Audit in Progress				Outcomes to be reported to Audit and Governance Committee in September 21.
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	Deferred				Establishment audit deferred for potential use in 21/22. Days within 20/21 utilised on GIS assurance map collation to support appropriate 21/22 audit planning.
Adult Services	GIS Equipment System (ICT audit)	1	Deferred				ICT review deferred for potential use in 21/22. Audit scope and need dependent on outcomes of wider GIS reviews (both inhouse and independent).
Adult Services	Best Value	2	Consultancy	Not Applicable	Not Applicable	30/10/2020	Consultancy advice support
Adult Services	Learning Disability Respite Units	2	Cancelled				Deferral originally 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. Audit re-considered as part of the 21/22 audit planning process and cancelled.

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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. Re-considered and retained in the approved Internal Audit Plan 21/22.
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. Re-considered and retained in the approved Internal Audit Plan 21/22.
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 in Progress				New Activity. Covid 19 risk area. Consultancy advice support with testing. Outcomes in discussion with senior management as at July 2021. To be reported to Committee in September 2021.
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				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact). Audit scope refreshed, 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 ICT Audit Needs Assessment.
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	Cancelled				Cancellation confirmed through the risk based audit planning consultation approach 21/22 and the Committee approved Risk Based Audit Plan 21/22.
Children's Services	No Recourse to Public Funds (NRPF)	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Children's Services	Independent Reviewing Officers	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Children's Services	Social Work Academy	2	Audit in Progress				

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Children's Services	Use of Neglect Toolkit	2	Cancelled				Cancellation confirmed through the risk based audit planning consultation approach 21/22 and the Committee approved Risk Based Audit Plan 21/22.
Children's Services	Re-referral rates and Repeat Child Protection Plan	2	Cancelled				Cancellation confirmed through the risk based audit planning consultation approach 21/22 and the Committee approved Risk Based Audit Plan 21/22.
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	Final Report Issued	Not Applicable	Not Applicable	30/07/2021	Grant review.
Children's Services	School 1	2	Final Report Issued	Substantial	Substantial	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 2	2	Final Report Issued	Substantial	Substantial	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 3	2	Final Report Issued	Substantial	Substantial	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 4	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 5	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 6	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 7	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 8	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 9	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 10	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 11	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	School 12	2	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	See the schools summary paragraph within the Annual Report 20/21.
Children's Services	Academies	2	Pilot review	See Schools summary paragraph		30/07/2021	Actions included within the schools summary paragraph within the Annual Report 20/21.
Children's Services	Foster Carer Bandings and Payments	1	Final Report Issued	Not Applicable	Not Applicable	20/01/2021	New Activity. Consultancy.
Children's Services	Section 17 spend - Limited Assurance Follow Up	1	Audit in Progress				
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.

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Children's Services	Transition from Children's to Adults Services including Costs	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact). Audit scope refreshed, 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				Terms of Reference issued.
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	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact). Review scope updated.
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	Cancelled				Cancellation approved through the approved Internal Audit Plan 21/22. To be re-considered as part of the 22/23 audit planning process. Risk theme captured within the 20/21 Adult Education Services Restructure consultancy review.
Economy, Environment and Infrastructure	Oversight of Parking Management NSL Contract	2	Cancelled				Cancellation approved (Covid 19 impact on Parking income, processes and procedures) through the approved Internal Audit Plan 21/22. To be re-considered as part of the 22/23 audit planning process.
Economy, Environment and Infrastructure	Transport Infrastructure Project Cost Reporting	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact and 21/22 Cyber Park review due as part of the GFirst LEP Accountable Body requirement). Review scope updated.
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				Outcomes to be reported to Audit and Governance Committee in September 21.
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.

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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	Cancelled				Work postponed due to Covid 19 impact on Registration Services. To be considered in 22/23 audit planning.
Economy, Environment and Infrastructure	Procurement of Short Term Transport Arrangements for Social Care Users - Limited Assurance Follow Up	1	Audit in Progress				Brought Forward.
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	Draft Report Issued				Brought Forward.
Economy, Environment and Infrastructure	Oversight of the Highways Maintenance contract	2	Final Report Issued	Satisfactory	Substantial	30/07/2021	Brought Forward.
Economy, Environment and Infrastructure	Energy from Waste contract	2	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (Covid 19 impact).
Economy, Environment and Infrastructure	Fleet Management	1	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (independent review of the fleet management and pool car operations in 20/21).
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				Terms of Reference issued.
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	Procurement and Stores Stock Control	1	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	
Community Safety	Trading Standards-Civil Protection-Coroners (cyclical approach)	2	Cancelled				Cancellation confirmed through the risk based audit planning consultation approach 21/22 and the Committee approved Risk Based Audit Plan 21/22.
Community Safety	Fire and Rescue Authorities Grants	1	Final Report Issued	Not Applicable	Not Applicable	30/10/2020	Grant certification.

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Community Safety	GFRS Action Plan Follow Up Internal Audits	1	Audit in Progress				The GFRS follow up audit activity is reported to the Audit and Governance Committee separately. The fourth update will be provided on 30th July 21.
Pensions	Ghost Pensioners	1	Deferred				Activity agreed for deferral through the approved Internal Audit Plan 21/22 (at request of Head of Pensions due to Covid 19 impact).
Pensions	Investments - Portfolio Transition	1	Final Report Issued	Satisfactory	Satisfactory	30/07/2021	
Pensions	Management of the Local Governance Pension Scheme (LGPS)	1	Cancelled				Annual Governance Statement 20/21 pensions assurance requirements provided directly by the Head of Pensions. Audit cancelled.
Pensions	Pensions Information and Cyber Security - upgraded Altair system	1	Deferred				Remote viability of audit within 21/22 in discussion with Pensions senior management.