

Stroud District Council 2023-24 Internal Audit Progress Report - November 2023

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Report	Comments
<b>Completion of 2022-23 Work</b>									
1	C/fwd		Communities	Leisure Facilities – Stratford Park	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
2	C/fwd		Place	Canal Restoration Project – Risk Management	Assurance	High	Final Report Issued	Draft Report Issued	Reported to November 2023 Committee.
3	C/fwd		Place	Planning Enforcement	Consultancy	Consultancy	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
4	C/fwd		Resources	IT Applications Management	Assurance	High	Planned	Planned	Terms of Reference in discussion with ICT Management. Audit now due to commence in Quarter 3.
5	C/fwd		Communities	Cleaner Estates Strategy (Refuse)	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
6	C/fwd		Communities	Leisure Facilities – The Pulse	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
7	C/fwd		Communities	Safeguarding	Assurance	High	Draft Report Issued	Field Work Started	Request received from management to defer closing meeting to November 2023 due to staff abservations.
8	C/fwd		Resources	Member Expenses	Assurance	Medium	N/A	Planned	Following the annual planning and risk evaluation exercise at the start of 2023-24 this audit did not meet the threshold for inclusion in the 2023-24 plan. Error in previous Committee update that the audit was planned.
9	C/fwd		Resources	Risk Assurance Mapping	Consultancy	Consultancy	Field Work Started	Field Work Started	Revised completion date is now late November / early December 2023 following further engagement required with the system consultant.
10	C/fwd		Council Wide	Contract Management Framework	Assurance	High	Final Report Issued	Draft Report Issued	Reported to November 2023 Committee.
11	C/fwd		Council Wide	Fit for the Future Programme	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
12	C/fwd		Resources	Insurance	Assurance	High	Final Report Issued	Field Work Started	Reported to November 2023 Committee.
13	C/fwd		Communities	Housing Voids – Follow-Up	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
14	C/fwd		Place	Planning Enforcement – Follow-Up	Assurance	High	Field Work Started	Final Report Issued	Error in previous Committee update that the audit was completed.
15	C/fwd		Place	Sustainable Warmth Grant (Home Upgrade Grant Phase 1)	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee. Final grant certification is required later in 2023-24.
16	C/fwd		Place	Sustainable Warmth Grant (Local Authority Delivery Scheme Phase 3)	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee. Final grant certification is required later in 2023-24.
17	C/fwd		Resources	Right To Buy	Assurance	High	Draft Report Issued	Field Work Started	Draft report issued to management in September 2023, management responses are being collated and it is intended to finalise the report in November 2023.
18	C/fwd		Resources	Treasury Management and Ethical Investments Strategy	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
19	C/fwd		Council Wide	Section 31 Biodiversity Net Gain Grant	Grant	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
20	C/fwd		Resources	Covid 19 Business Grants – Post Payment Assurance (Tranche 2)	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
<b>Work Planned for 2023-24</b>									
1	1	2 to 3	Communities	Out of Hours Emergencies - Limited Assurance Follow-Up	Assurance	High	Field Work Started	Field Work Started	To review the operating effectiveness of the control environment post implementation of the agreed management actions to address the recommendations emanating from the 2021-22 Internal Audit review.
2	1	2 to 3	Communities	Section 20 Leaseholder Service Charges	Assurance	High	Field Work Started	Planned	To review the effectiveness of the Council's arrangements for managing Section 20 Leaseholder Service Charges.
3	1	1	Communities	Social Housing Decarbonisation Fund Wave 1	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
4	1	3	Resources	Corporate Asset Management Strategy	Assurance	High	Planned	Planned	To review the adequacy and operating effectiveness of the arrangements for management of the Council's property portfolio.
5	1	2 to 3	Resources	ICT - Liberty Create	Assurance	High	Field Work Started	Planned	To review the adequacy and operating effectiveness of the Council's Liberty Create development platform.
6	2	2 to 3	Resources	ICT Back Up Process	Assurance	High	Field Work Started	Planned	To review the adequacy and operating effectiveness of the Council's ICT back up arrangements.

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7	2	3	Resources	Payroll Administration	Assurance	High	Planned	Planned	To review the adequacy and effectiveness of the systems and processes following implementation of the new Human Resource and Payroll system. Initial meeting scheduled in November 2023.
8	2	2	Communities	Damp and Mould - Housing Stock	Assurance	High	Final Report Issued	Final Report Issued	Reported to September 2023 Committee.
9	2	TBC	Communities	Housing Management System-Project Management	Assurance	High	Planned	Planned	To review the effectiveness of the project management arrangements for implementation of the new housing management system.
10	2	TBC	Resources	Phase 3b Decarbonisation Scheme	Assurance	High	Planned	Draft Report Issued	To review the adequacy of the Council's arrangements for compliance with the terms and conditions of the funding agreement. Error in previous Committee update that the audit was in draft.
11	2	TBC	Communities	Homelessness Prevention	Assurance	High	Planned	Planned	To review whether the Council has appropriate arrangements for the prevention of homelessness to ensure compliance with legislation and regulation.
12	2	TBC	Place	Developer Contributions	Assurance	High	Planned	Planned	To assess whether the Council has a robust control environment for the administration, management, and monitoring of developer contributions.
13	2	2 to 3	Communities	Changing Places Fund Grant Determination	Assurance	Medium	Final Report Issued	Planned	Reported to November 2023 Committee.
14	NEW	2	Resources	Council Tax Energy Support Grant	Assurance	High	Final Report Issued	Final Report Issued	This audit was requested by Andrew Cummings, Strategic Director of Policy and Resources, due to the Dept for Levelling Up, requesting sight of an Internal Audit report. Reported to September 2023 Committee.
15	NEW	3	Resources & Place	Contain Outbreak Management Fund (COMF)	Assurance	High	Field Work Started	N/A	To assess the effectiveness of the governance arrangements to ensure compliance with the terms and conditions of the grant.
16	3	TBC	Resources	Risk Management Follow-Up	Assurance	High	Planned	Planned	To review whether the management actions to address the recommendations emanating from the 2021-22 Internal Audit review have been implemented in full.
17	3	TBC	Communities	Damp and Mould Private Sector	Assurance	High	Planned	Final Report Issued	To review the adequacy of the Council's arrangements for the management of damp and mould within the private sector. Error in previous Committee update that the audit was completed.
18	3	N/A	Resources	ICT Asset Management	Assurance	High	Deferred	Planned	Following discussions with ICT Management it has been requested that this audit is deferred to 2024-25 to feed into the annual planning risk assessment.
19	3	TBC	Resources	Cash and Bank	Assurance	High	Planned	Planned	To review the cash and bank reconciliation and monitoring arrangements to confirm the Council's financial transactions have been correctly and fully accounted for in its financial accounting system.
20	3	3	Resources	Brimscombe Port Management Accounts	Assurance	Medium	Field Work Started	Planned	To verify the accuracy of the management accounts to enable certification sign-off, to conform with the funding agreement.
21	4	TBC	Communities	HRA Delivery Plan	Assurance	High	Planned	Planned	This review will seek to determine whether the Council's HRA Delivery Plan is being periodically reviewed and refreshed. And, agreed actions are being actively progressed in line with the stated target delivery dates.
22	4	TBC	Communities	Business Continuity	Assurance	High	Planned	Planned	To review the adequacy of the Council's Business Continuity Management arrangements in the event of a cyber-attack.

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23	4	TBC	Resources	ICT DR and Cyber Incident Response Arrangements LAFU	Assurance	High	Planned	Planned	To review whether the agreed management actions to address the recommendations emanating from the previous Internal Audit review have been implemented in full.
24	4	TBC	Resources	ICT Security Information and Event Management Process	Assurance	High	Planned	Planned	To review the adequacy and operating effectiveness of the Council's Security Information and Event Management processes.
25	4	TBC	Resources	People Strategy	Assurance	High	Planned	Planned	To review the effectiveness of the Council's arrangements for people management.
26	4	TBC	Communities	Emergency Planning	Assurance	High	Planned	Planned	To review the adequacy of the Council's Emergency Planning arrangements to ensure these are in compliance with the Civil Contingencies Act 2004.
27	4	TBC	Resources	National Non-Domestic Rates - Opening Debits	Assurance	High	Planned	Planned	To provide assurance that the NNDR opening debit has been correctly calculated, and that appropriate notifications have been received advising of the NNDR multipliers and transitional relief rates; and these are reflected in the NNDR system (CIVICA Open Revenues system).
28	4	TBC	Resources	Council Tax - Opening Debits	Assurance	High	Planned	Planned	To provide assurance that the Council Tax opening debit has been correctly calculated and reflected in the Council Tax system.
<b>Work Planned for Throughout 2023-24</b>									
29	Throughout	N/A	Resources	Grants - Contingency	Grants	High	Ongoing	Ongoing	Provision for reviews to assess the effectiveness of the governance arrangements to ensure compliance with the terms and conditions of the grant.
30	Throughout	N/A	Communities	Leisure Facilities - Local Authority Trading Company	Consultancy	High	Ongoing	Ongoing	Provision of risk and control advice as part of the future program for introducing the Local Authority Trading Company.
31	Throughout	N/A	Resources	Post Payment Assurance	Assurance	High	Final Report Issued	Final Report Issued	Delivered through the Council Tax Energy Scheme activity - row ref 14. Council Tax Support Scheme review to be included in the 2024-25 audit planning risk assessment.
32	Throughout	N/A	Counter Fraud	Counter Fraud	Assurance	High	Ongoing	Ongoing	Counter Fraud activity progresses throughout the year and is reported at each Committee.

**Key:**

- The audit has started or will start on time.
- The audit commencement has been or is likely to be delayed.
- The audit is not likely to be undertaken in this financial year.

- TBC: To be confirmed.
- N/A: Not applicable.
- C/fwd: Carried forward from 2022-23