

Audit, Risk and Assurance - Draft Internal Audit Plan 2024-25

Ref.	Indicative Quarter	Entity / Directorate	Activity Title	Audit Type	ARA Risk Score	Indicative Scope	Strategic Risk Register Ref
Quarter 1							
1	1	Resources	Payroll	Assurance	High	Completion of 2023-24 audit.	N/A
2	1	Communities	Business Continuity	Assurance	High	Completion of 2023-24 audit.	N/A
3	1	Resources	Council Tax - Opening Debit	Assurance	High	Completion of 2023-24 audit.	N/A
4	1	Resources	Business Rates - Opening Debit	Assurance	High	Completion of 2023-24 audit.	N/A
5	1	Place	Disabled Facilities Grant	Assurance	High	Completion of 2023-24 audit.	N/A
6	1	Communities	Out of Hours Follow-Up	Assurance	High	Completion of 2023-24 audit.	N/A
7	1	Communities	Section 20 Leaseholder Service Charges	Assurance	High	Completion of 2023-24 audit.	N/A
8	1	Resources	IT Disaster Recovery and Cyber Resilience Follow Up	Assurance	High	Completion of 2023-24 audit.	N/A
9	1	Resources	ICT Security Information and Event Management Process	Assurance	High	Completion of 2023-24 audit.	N/A
10	1	Resources	Applications Management	Assurance	High	Completion of 2023-24 audit.	N/A
11	1	Place	Grant certification - Sustainable Warmth Grants (Home Upgrade Grant 1 and Local Authority Delivery Scheme 3)	Grant	High	Completion of 2023-24 audit.	N/A
12	1	Communities	Emergency Planning	Assurance	High	To review the adequacy of the Council's Emergency Planning arrangements to ensure these are in compliance with the Civil Contingencies Act 2004.	SR4
13	1	Communities	Community Hubs - including grants and food vouchers	Assurance	Medium	To assess the effectiveness of the governance, process and control arrangements over Community Hub grants, food voucher and other support activities.	SR1 and Service Risk Register
14	1	Communities	Homelessness Prevention	Assurance	Medium	To review whether the Council has appropriate arrangements for the prevention of homelessness to ensure compliance with legislation and regulation.	Service Risk Register
Quarter 2							
15	2	Resources	Capital Programme - Oversight and Monitoring	Assurance	High	To review the governance, risk management and monitoring arrangements in place for the Capital Programme.	SR1, SR3 and SR11
16	2	Resources	ICT internal audit - Security Management Process	Assurance	High	To confirm that systems and processes in place that identify actual security incidents or potential issues and enable a timely and effective response.	SR13
17	2	Resources	Medium Term Financial Plan - Future Finance Planning and Forecasting	Assurance	High	To determine the robustness of the governance structure, assumptions, and compilation process used for the development of the Council's Medium Term Financial Plan; and forecasting against it.	SR1, SR3 and SR11
18	2	Communities	Social Housing Regulation Act 2023	Consultancy	High	To assess the Council's position against the Social Housing Regulation Act 2023 requirements; and identify opportunities for further development/consideration.	Service Risk Register

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19	2	Resources	Creditors	Assurance	Medium	To determine the effectiveness of the arrangement for setting up new suppliers, supplier changes and invoice control.	SR1 and Service Risk Register
20	2	Place	Home Upgrade Grant 2	Grant	Medium	Grant certification requirement. Review to ensure compliance with the terms and conditions of the grant for 2023-24. Stroud lead the consortium for 7 local authorities. Total consortium funding: £6.24m.	Service Risk Register
21	2	Place	UK Shared Prosperity Fund	Grant	Medium	To assess the effectiveness of the governance, process and control arrangements to ensure compliance with the terms and conditions of the grant. £1.4m grant over 2022-23 to 2024-25. 2024-25 is the main year for expenditure.	SR1 and Service Risk Register
Quarter 3							
22	3	Place	Canal Project - Budget Management	Assurance	High	To review the adequacy and effectiveness of the Council's budget management arrangements for the Canal Project.	SR10 and SR18
23	3	Place	Gloucestershire Building Control Partnership	Assurance	High	Option of two audits: To review the governance, risk management and monitoring arrangements in place for GBCP; or To review the governance, risk management and monitoring arrangements in place to ensure GBCP compliance with the Building Safety Act 2022 new requirements.	SR17
24	3	Resources	ICT internal audit - Third Party Vendor Security	Assurance	High	For cloud hosted applications, ensure that robust contracts are in place (including clauses for ensuring effective Disaster Recovery; security standards; and the 'right to audit') that are managed and monitored effectively.	SR13
25	3	Place / Resources	Section 106	Assurance	High	To review the arrangements for Section 106 agreements, including: The recording and monitoring of agreements; Income collection and accounting procedures related to funding received; The decision-making process of using funding; and The delivery of projects.	SR1 and Service Risk Register
26	3	Resources	Brimscombe Port Annual Statement	Certification	Medium	Certification requirement. To verify the accuracy of the management accounts to enable certification sign-off, to conform with the funding agreement.	SR18
27	3	Place	Damp and Mould - Private Sector	Assurance	Medium	To review the adequacy of the Council's arrangements for the management of damp and mould within the private sector.	Service Risk Register

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28	3	Place	Rural England Prosperity Fund	Grant	Medium	To assess the effectiveness of the governance, process and control arrangements to ensure compliance with the terms and conditions of the £400k grant.	SR1
29	3	Resources	Contain Outbreak Management Fund	Grant	Low	Grant certification requirement. To provide assurance that, in all significant respects, the conditions of the relevant grant determination had been complied with for the period.	Service Risk Register
Quarter 4							
30	4	Place	Community Infrastructure Levy (CIL)	Assurance	High	To review the arrangements for CIL agreements, including: The recording and monitoring of agreements; Income collection and accounting procedures related to funding received; The decision-making process of using funding: and The delivery of projects.	SR1 and Service Risk Register
31	4	Communities	Housing - Responsive Repairs	Assurance	High	To provide assurance over the adequacy and effectiveness of Housing Responsive Repairs current controls, including the following key areas: Policies and procedures; Pre property inspections; Raising Works Orders; Variations; Completions and post completion inspections; Contractor Payments; and Tenant satisfaction.	SR1 and Service Risk Register
32	4	Resources	ICT internal audit - Payment Card Industry Data Security Standard (PCI DSS)	Assurance	High	To evaluate the adequacy and effectiveness of the PCI-DSS arrangements in place within the Council. To ensure that compliance is acquired and maintained in terms of policy and procedure content; in-house locations; and third parties receiving payments. Timing of audit to be flexible around PCI-DSS service actions and consultant input.	SR16
33	4	Place	Climate Change - outcomes/VFM of current service delivery	Assurance	Medium	To review the oversight and monitoring arrangements for the Council's Climate Change support activities, to ensure outcomes/achievements are appropriately considered and benchmarked. Activity likely to straddle 2024-25 year end.	SR12
34	4	Resources	Members Allowances and Expenses	Assurance	Medium	To review the framework of controls for administering the Members' Scheme of Allowances and evaluate the operating effectiveness of the systems and processes in place.	Service Risk Register
Throughout 2024-25							
35	Throughout 2024-25		Audit Management and Planning	Mandatory	N/A	Audit management and planning. Attendance at Committee/Board meetings.	N/A
36	Throughout 2024-25		Recommendation Monitoring	Mandatory	N/A	Monitoring the implementation of Internal Audit recommendations.	N/A

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37	Throughout 2024-25		Contingency - Assurance Work	Mandatory	N/A	Contingency to allow for the flexibility of emerging risks and due to uncertainty in time required for some audits. Contingency established to be allocated to audits that merit further allocation of time.	N/A
38	Throughout 2024-25		Data Analytics Support	Assurance	N/A	Time allocation to allow for data analytical support to be provided for internal audit activity throughout the year.	N/A
39	Throughout 2024-25		Development and implementation of new ARA Audit Management System	Project	N/A	To ensure ARA remain an efficient and effective service a new audit management system is required to be implemented in 2024-25. The existing systems licence is due to expire in 2025. System development and implementation planned to occur in 2024-25.	N/A
40	Throughout 2024-25	Communities	Leisure - In-house Service Provision	Consultancy	High	Provision of risk and control advice as part of the future program for in-house leisure services provision.	N/A

Q2 and Q3 have a higher workload - due to inclusion of grant/statement sign off needs (with respective deadlines) within both quarters.