

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Report	Comments
<b>Completion of 2022-23 Work</b>									
10	1	1 to 4	Communities	Leisure Facilities – Stratford Park	Assurance	High	Field Work Started	Field Work Started	Leisure facilities activity split into two tranches - Stratford Park (Quarter 1) and The Pulse (Quarter 2).
12	1	4	Place	Canal Restoration Project – Risk Management	Assurance	High	Field Work Started	Planned	Quarter 4 delivery request from service management agreed.
14	1	2	Place	Planning Enforcement	Consultancy	Consultancy	Final Report Issued	Final Report Issued	Reported to July 2023 Committee.
19	1	TBC	Resources	IT Applications Management	Assurance	High	Planned	Planned	Conclusion of in progress ICT activities prioritised. Audit planning on hold. Potential for audit deferral.
23	2	2 to 4	Communities	Cleaner Estates Strategy (Refuse)	Assurance	High	Final Report Issued	Draft Report Issued	Reported to July 2023 Committee.
26	2	2 to 4	Communities	Leisure Facilities – The Pulse	Assurance	High	Draft Report Issued	Field Work Started	Leisure facilities activity split into two tranches - Stratford Park (Quarter 1) and The Pulse (Quarter 2).
28	2	4	Communities	Safeguarding	Assurance	High	Planned	Planned	Planning initiated within Quarter 2. Audit delivery to occur from Quarter 4.
33	2	TBC	Resources	Member Expenses	Assurance	Medium	Planned	Planned	Potential for audit deferral. Due to agreed new high priority activities within the 2022-23 Plan.
34	2	4	Resources	Risk Management	Consultancy	Consultancy	Planned	Planned	Quarter 4 delivery agreed.
36	3		Council Wide	Contract Management Framework	Assurance	High	Draft Report Issued	Field Work Started	
38	3		Council Wide	Fit for the Future Programme	Assurance	High	Final Report Issued	Field Work Started	Deferred from 2021-22 Plan.
44	3		Resources	Insurance	Assurance	High	Field Work Started	Field Work Started	
47	4		Communities	Housing Voids – Follow-Up	Assurance	High	Final Report Issued	Field Work Started	Reported to July 2023 Committee.
48	4		Place	Planning Enforcement – Follow-Up	Assurance	High	Field Work Started	Planned	
49	4		Place	Sustainable Warmth Grant (Home Upgrade Grant Phase 1)	Assurance	High	Field Work Started	Field Work Started	
50	4		Place	Sustainable Warmth Grant (Local Authority Delivery Scheme Phase 3)	Assurance	High	Field Work Started	Field Work Started	
55	<b>NEW</b>		Resources	Right To Buy	Assurance	High	Planned	Planned	<b>New activity.</b>
57	4		Resources	Treasury Management and Ethical Investments Strategy	Assurance	High	Planned	Planned	
58	<b>NEW</b>		Council Wide	Section 31 Biodiversity Net Gain Grant	Grant	High	Final Report Issued	Planned	
61	<b>NEW</b>	4	Resources	Covid 19 Business Grants – Post Payment Assurance (Tranche 2)	Assurance	High	Final Report Issued	Final Report Issued	Reported to July 2023 Committee.
<b>Work Planned for 2023-24</b>									
1	1	N/A	Communities	Out of Hours Emergencies -Limited Assurance Follow-Up	Assurance	High	Planned		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	N/A	Communities	Section 20 Leaseholder Service Charges	Assurance	High	Planned		To review the effectiveness of the Council's arrangements for managing Section 20 Leaseholder Service Charges.
3	1	N/A	Communities	Social Housing Decarbonisation Fund Wave 1	Assurance	High	Final Report Issued		Grant review. Report issued June 2023.
4	1	N/A	Resources	Corporate Asset Management Strategy	Assurance	High	Planned		To review the adequacy and operating effectiveness of the arrangements for management of the Council's property portfolio.
5	1	N/A	Resources	ICT-Liberty Create	Assurance	High	Planned		To review the adequacy and operating effectiveness of the Council's Liberty Create development platform.
			Place	Sustainable Warmth Grant (Home Upgrade Grant Phase 1)	Assurance	High	Final Report Issued		Grant review. Report issued June 2023.

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6	2	N/A	Resources	ICT Back Up Process	Assurance	High	Planned		To review the adequacy and operating effectiveness of the Council's ICT back up arrangements.
7	2	N/A	Resources	Payroll Administration	Assurance	High	Planned		To review the adequacy and effectiveness of the systems and processes following implementation of the new Human Resource and Payroll system.
8	2	N/A	Communities	Damp and Mould-Housing Stock	Assurance	High	Planned		To review the adequacy of the Council's arrangements for the management of damp and mould within their housing stock.
9	2	N/A	Communities	Housing Management System-Project Management	Assurance	High	Planned		To review the effectiveness of the project management arrangements for implementation of the new housing management system.
10	2	N/A	Resources	Phase 3b Decarbonisation Scheme	Assurance	High	Planned		To review the adequacy of the Council's arrangements for compliance with the terms and conditions of the funding agreement.
11	2	N/A	Communities	Homelessness Prevention	Assurance	High	Planned		To review whether the Council has appropriate arrangements for the prevention of homelessness to ensure compliance with legislation and regulation.
12	2	N/A	Place	Developer Contributions	Assurance	High	Planned		To assess whether the Council has a robust control environment for the administration, management, and monitoring of developer contributions.
13	2	N/A	Communities	Changing Places Fund Grant Determination	Assurance	Medium	Planned		To review compliance with the terms and conditions of the grant funding arrangements to enable certification.
14	3	N/A	Resources	Risk Management Follow-Up	Assurance	High	Planned		To review whether the management actions to address the recommendations emanating from the 2021/22 Internal Audit review have been implemented in full.
15	3	N/A	Communities	Damp and Mould Private Sector	Assurance	High	Planned		To review the adequacy of the Council's arrangements for the management of damp and mould within the private sector.
16	3	N/A	Resources	ICT Asset Management	Assurance	High	Planned		To review the adequacy and operating effectiveness of the arrangements for management of the Council's ICT assets.
17	3	N/A	Resources	Cash and Bank	Assurance	High	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.
18	3	N/A	Resources	Brimscombe Port Management Accounts	Assurance	Medium	Planned		To verify the accuracy of the management accounts to enable certification sign-off, to conform with the funding agreement.

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19	4	N/A	Communities	HRA Delivery Plan	Assurance	High	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.
20	4	N/A	Communities	Business Continuity	Assurance	High	Planned		To review the adequacy of the Council's Business Continuity Management arrangements in the event of a cyber-attack.
21	4	N/A	Resources	ICT DR and Cyber Incident Response Arrangements LAFU	Assurance	High	Planned		To review whether the agreed management actions to address the recommendations emanating from the previous Internal Audit review have been implemented in full.
22	4	N/A	Resources	ICT Security Information and Event Management Process	Assurance	High	Planned		To review the adequacy and operating effectiveness of the Council's Security Information and Event Management processes.
23	4	N/A	Resources	People Strategy	Assurance	High	Planned		To review the effectiveness of the Council's arrangements for people management.
24	4	N/A	Communities	Emergency Planning	Assurance	High	Planned		To review the adequacy of the Council's Emergency Planning arrangements to ensure these are in compliance with the Civil Contingencies Act 2004.
25	4	N/A	Resources	National Non-Domestic Rates - Opening Debits	Assurance	High	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).
26	4	N/A	Resources	Council Tax-Opening Debits	Assurance	High	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>									
27	Throughout	N/A	Resources	Grants-Contingency	Grants	High	Ongoing		Provision for reviews to assess the effectiveness of the governance arrangements to ensure compliance with the terms and conditions of the grant.
28	Throughout	N/A	Communities	Leisure Facilities-Local Authority Trading Company	Assurance	High	Ongoing		Provision of risk and control advice as part of the future program for introducing the Local Authority Trading Company.
29	Throughout	N/A	Resources	Post Payment Assurance	Assurance	High	Ongoing		Support provision for ongoing validation checks on payments.
30	Throughout	N/A	Counter Fraud	Counter Fraud	Assurance		Ongoing		Counter Fraud activity progresses throughout the year and is reported at each Committee.

Key:  The audit has started or will start on time.

TBC: To be confirmed.

Stroud District Council 2023 - 2024 Internal Audit Progress Report - July 2023

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		<div style="background-color: yellow; height: 10px; width: 100%;"></div> <div style="background-color: red; height: 10px; width: 100%;"></div>		The audit commencement has been or is likely to be delayed. The audit is not likely to be undertaken in this financial year.	N/A:	Not applicable.			