

**Cotswold District Council (CDC) Internal Audit Monitoring**

<b>Audit Theme/Service Area</b>	<b>Specific Topic or Activity</b>	<b>Status</b>	<b>Assurance</b>
<b>Audits outstanding as in the 2015/16 Annual Internal Audit Opinion</b>			
Governance Compliance	HR policy application by service managers: <ul style="list-style-type: none"> <li>• Recruitment &amp; Selection including induction</li> <li>• Capability, Grievance and Disciplinary</li> <li>• Training schemes</li> </ul>	Final Report	Satisfactory
NNDR	Year 2 module of 3 year programme	Final Memo	Satisfactory
Housing Benefits	Year 2 module of 3 year programme	Final Memo	Satisfactory
Council Tax	Year 2 module of 3 year programme	Final Memo	Satisfactory
GOSS - Finance Systems	Payroll	Final Report	Satisfactory
GOSS - Procurement, Insurance, Health & Safety	Health and Safety audit undertaken as part of Security Audit	Final Report	Limited
Business Continuity Management	Overall plans, service plans and service manager engagement	Draft Report Issued	
Accommodation and property management	Review of strategy and property management	Work to be completed in 2016/17	
Security	Review of buildings and personal security	Final Report	Satisfactory
Contract Management - SLM	Completion of 2014/15 audit	Report with CFO	
Disabled Facilities Grants	Audit of Disabled Facilities Grants	Draft Report Issued	
<b>2016/17 Internal Audit Plan</b>			
<b>Section 1 - Core Governance and Core Finance Audits</b>			
Annual Governance Statement	Support for and review of the production of the Annual Governance Statement and sample elements of the supporting information	Complete	
Audit Committee Effectiveness (Annual)	Annual review of the Audit Committee against appropriate guidance and standards		
Internal Audit Self-Assessment (Annual)	Annual self-assessment of Internal Audit's performance against the Public Sector Internal Audit Standards (PSIAS)		
Risk Management	Selection of risks from registers and mitigating controls and actions to test their effectiveness	In Progress	
ICT Audit to be conducted by SWAP	Scope of 2016/17 to be confirmed		
Council Tax Benefit	A review of an element of the Council Tax Benefit process, the programme of activity ensures full coverage of the service over a 3 year cycle		
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NNDR (Business Rates)	A review of an element of the NNDR process, the programme of activity ensures full coverage of the service over a 3 year cycle		
<b>GO Shared Service (GOSS) Audits</b>	<b>Days allocated to the following Audits are CDC's element of the GOSS Audit Plan</b>		
Main Accounting, Budgetary Control and Capital Accounting	A review of an element of the operating systems, the planned programme of activity ensures full coverage over a 3 year cycle. Assurances are sought for the GOSS controls operating in respect of its Clients and transactional testing is performed for each of the Clients		
Treasury Management and Bank Reconciliations			
Payroll			
Accounts Receivable (Debtors)			
Accounts Payable (Creditors)	Transactional Testing for each client, assurance over GOSS controls to be informed by SWAP auditors (the Forest of Dean DC's Internal Audit Team)		
Systems Administration of Agresso Business World (ABW)	A review of the operating system and the controls in place		
Human Resources Review to include (FoDDC)	A review of a Human Resources area. Scope for 2016/17 audit to be determined with GOSS Officers Scope of audit is the Starters and Leavers process and will include HR and ICT procedures	Fieldwork in Progress	
Other GOSS Area	A review of Procurement / Health and Safety / Insurance. 2016/17 audit to be determined with GOSS Officers		
<b>Section 2 - Risk Based Audits</b>			
Garden Waste Review to include (FoDDC)	Review of the processes and systems used for the charging of green waste. Looking at efficiencies, standardising processes etc.	Fieldwork in Progress	
Elections	Review of the Election Funds - expenditure / income / reconciliations		
Business Rates Pooling Audit to be conducted by SWAP	Audit of pooled assets (what / how / how are they reported), calculation of appeals.		
NNDR (Business Rate) Reliefs	Review of NNDR Reliefs ensuring that the correct relief has been added to accounts in accordance with legislation	Draft Report Issued	
Monitoring of the SLM Contract	Review of the arrangements in place for the monitoring of the SLM Contract - review identified following completion of 2015/16 audit		
Fleet Management	Review of the management of fleet by Ubico on behalf CDC (and CBC) to include the replacement of vehicles, purchase and recharging	Fieldwork in Progress	
Food Safety Review to include (FoDDC)	Review of the policies and procedures in place in respect of Food Safety to ensure compliance with the introduction of the new act which comes into effect from 1st April 2016 –	Background Research Commenced	

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Building Control Review to include (FoDDC)	Gateway review assurance following the work on the company models and the link with traded services. Review of the business case for a shared Building Control Service to include the charging structure to be applied to the service		
Private Water Supplies Audit to be conducted by SWAP	Review of the policies and processes in place in respect of Private Water Supplies, ensuring compliance with statutory and local legislation (where appropriate) and charging for the services carried out		
<b>Section 3 - Advice and Consultancy</b>			
New Housing and Planning Act	Review of the introduction of the New Housing and Planning Act - ensuring the Council is ready / prepared for the new act		
Community Infrastructure Levy (CIL)	Support for the CIL process ensuring that the Council is prepared for the introduction of CIL		
Charging Mechanisms	Review of the charging mechanisms to include statutory and discretionary charges and the potential generating, or increasing income, from some service areas		
Review of the outcomes of the Gloucestershire Joint Waste Committee Audit to be conducted by SWAP	A review to ascertain if the Gloucestershire Joint Waste Committee is delivering the outcomes envisaged when it was established		
2020 Vision Programme	Support for the 2020 Vision Programme and Projects	On-Going	
Change Programmes	Support for other change programmes / projects		
Cash Processing and Security	Consultancy in respect of Cash processing and Security following large cash amount received through FoH and issues with cashiering machine	On-Going	
<b>Section 4 - Other</b>			
Management	Preparation of IA Monitoring Reports and preparation and attendance at Audit Committee. Annual Audit Planning. Attendance at Governance and Risk Groups. High level programme monitoring. Liaison meetings with CFOs and Management Teams.	On-Going	
Social Media	Follow-Up testing of the 2014/15 'Limited Assurance' Audit		
Risk Management – Income Streams	Follow-Up testing of the 2014/15 'Limited Assurance' Audit		
Flood Works	Follow-Up testing of the 2015/16 'No Assurance' Audit		
GOSS - Health and Safety	Follow-Up testing of the 2015/16 'Limited Assurance' Audit		
Contract Management	Follow-Up testing of the 2015/16 'Limited Assurance' Audit		
Enforcement Tender	Ad-hoc piece of work, review of enforcement tenders (CDC, CBC, WODC, TBC, FoDDC) due to 1	Complete	

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Review	point difference in scoring. Days to be taken from Contingency		
Greenhouse Gas Emissions	Review of the data prepared for submission in respect of the Council's responsibility towards the reduction of greenhouse gas emissions	Complete	
Efficiency Measure Rankings	Review of the data prepared for the submission in respect of the Council's Efficiency Measure Rankings		
Follow Up Audits	Follow Up of Previous Year Audits (High and Satisfactory Assurance) also to include Asset Management and Cash Receipting (not all recommendations actioned in 2015/16)		
National Fraud Initiative	On-going Support for the Scheme		
Contingency	New Work and Investigations		
Audit Management Software	Design and build the new Internal Audit Management Software to our specifications	Complete	
Audit Cotswolds 2020 Proposal	Drafting of the proposal for providing the Internal Audit service to 2020 and the four partner Councils	Complete	

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