

Cotswold District Council (CDC) Internal Audit Monitoring

Audit Theme / Service Area	Specific Topic or Activity	Status	Assurance
Audits outstanding as in the 2015/16 Annual Internal Audit Opinion			
Governance Compliance	HR policy application by service managers: <ul style="list-style-type: none"> Recruitment & Selection including induction Capability, Grievance and Disciplinary Training schemes 	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	Final Report	Satisfactory
Accommodation and property management	Review of strategy and property management	Final Report	Good
Security	Review of buildings and personal security	Final Report	Satisfactory
Contract Management - SLM	Completion of 2014/15 audit	Final Report	Satisfactory
Disabled Facilities Grants	Audit of Disabled Facilities Grants	Draft Report Issued	
2016/17 Internal Audit Plan			
Section 1 - Core Governance and Core Finance Audits			
Annual Governance Statement	Support for and review of the production of the Annual Governance Statement and sample elements of the supporting information	Complete	Satisfactory
Audit Committee Effectiveness (Annual)	Annual review of the Audit Committee against appropriate guidance and standards	On-Going	
Internal Audit Self-Assessment (Annual)	Annual self-assessment of Internal Audit's performance against the Public Sector Internal Audit Standards (PSIAS)	Complete	
Risk Management	Selection of risks from registers and mitigating controls and actions to test their effectiveness	Final Report	Satisfactory
ICT Audit to be conducted by SWAP	Public Services Network (PSN)	Final Report	Reasonable (Satisfactory)
	Data Handling	Deferred by request of Head of Service	Review to be undertaken in 2017/18
	Disaster Recovery Planning	In Progress	
Council Tax Reduction	A review of an element of the Council Tax Reduction Scheme process, the programme of	Final Report	Good

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Scheme	activity ensures full coverage of the service over a 3 year cycle		
Council Tax	A review of an element of the Council Tax process, the programme of activity ensures full coverage of the service over a 3 year cycle	Final Report	Good
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	Final Report	Good
GO Shared Service (GOSS) Audits	Days allocated to the following Audits are CDC's element of the GOSS Audit Plan		
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	Final Report	High
Treasury Management and Bank Reconciliations		Final Report	High
Payroll		Draft Report	
Accounts Receivable (Debtors)		Draft Report	
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)	Draft Report	
Systems Administration of Agresso Business World (ABW)	A review of the operating system and the controls in place	In progress	
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	Final Report	Satisfactory
Other GOSS Area	A review of Procurement / Health and Safety / Insurance. 2016/17 audit to be determined with GOSS Officers	Draft Report	
Section 2 - Risk Based Audits			
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.	Complete	N/A
Elections	Review of the Election Funds - expenditure / income / reconciliations	Draft Report	
Business Rates Pooling Audit to be conducted by SWAP	Audit of pooled assets (what / how / how are they reported), calculation of appeals.	In progress	
NNDR (Business Rate) Reliefs	Review of NNDR Reliefs ensuring that the correct relief has been added to accounts in accordance with legislation	Final Report	Good
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	In progress	
Fleet Management	Review of the management of fleet by Ubico on	Final Report	Satisfactory

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	behalf CDC (and CBC) to include the replacement of vehicles, purchase and recharging		
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 –	Review deferred by request of Head of Service	Review to be undertaken in 2017/18
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	Draft Report	
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	Review deferred by request of Head of Service	Review to be undertaken in 2017/18
Section 3 - Advice and Consultancy			
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	On-Going	
Community Infrastructure Levy (CIL)	Support for the CIL process ensuring that the Council is prepared for the introduction of CIL	On-Going	
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 deferred	
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	In Progress	
2020 Vision Programme	Support for the 2020 Vision Programme and Projects	On-Going	
Change Programmes	Support for other change programmes / projects	On-Going	
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	
Section 4 – Other			
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	Complete	All recommendations have been implemented
Risk Management –	Follow-Up testing of the 2014/15 'Limited	Interim	Further follow up

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Income Streams	Assurance' Audit	Report Complete	planned for 2017/2018
Flood Works	Follow-Up testing of the 2015/16 'No Assurance' Audit	Complete	Improvements made, but further review required in 2017/18
GOSS – Health and Safety	Follow-Up testing of the 2015/16 'Limited Assurance' Audit	Complete	All recommendations either completed or in progress
Contract Management	Follow-Up testing of the 2015/16 'Limited Assurance' Audit	In Progress	
Enforcement Tender Review	Ad-hoc piece of work, review of enforcement tenders (CDC, CBC, WODC, TBC, FoDDC) due to 1 point difference in scoring. Days to be taken from Contingency	Complete	
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	Complete	
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)	On-Going	
	Freedom of Information follow up	Complete	
	Interim follow-up for Council Security	Complete	Not all recommendations implemented Further follow-up planned for 2017/2018
National Fraud Initiative	On-going Support for the Scheme	On-Going	
Contingency	New Work and Investigations		
Audit Management Software	Design and build the new Internal Audit Management Software to our specifications	Suspended	
Audit Cotswolds 2020 Proposal	Drafting of the proposal for providing the Internal Audit service to 2020 and the four partner Councils	Complete	
SWAP	Time allocated for the transfer of audit staff to SWAP	On-Going	