



Risk Committee of the Barbican Centre Board

Date: TUESDAY, 20 JANUARY 2015
Time: 1.45 pm
Venue: COMMITTEE ROOMS, 2ND FLOOR, WEST WING, GUILDHALL

Members: Deputy Catherine McGuinness (Chairman)
Deputy John Tomlinson (Deputy Chairman)
Lucy Frew
Brian McMaster
Keith Salway
Jeremy Simons

Enquiries: Gregory Moore
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Lunch will be served in the Guildhall Club at 1pm
NB: Part of this meeting could be the subject of audio video recording

John Barradell
Town Clerk and Chief Executive

AGENDA

1. **APOLOGIES**
2. **MEMBERS' DECLARATIONS UNDER THE CODE OF CONDUCT IN RESPECT OF ITEMS ON THE AGENDA**
3. **MINUTES**
To approve the public minutes and summary of the meeting held on 14 October 2014.
For Decision
(Pages 1 - 4)
4. **INTERNAL AUDIT UPDATE**
Report of the Head of Internal Audit and Risk Management.
For Information
(Pages 5 - 16)
5. **QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**
6. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**
7. **EXCLUSION OF THE PUBLIC**
MOTION – That under Section 100A of the Local Government Act 1972, the public be excluded from the meeting for the following items, on the grounds that they involve the likely disclosure of Exempt Information, as defined in Part 1, of Schedule 12A of the Local Government Act.
8. **NON-PUBLIC MINUTES**
To approve the non-public minutes of the meeting held on 14 October 2014.
For Decision
(Pages 17 - 20)
9. **OUTSTANDING ACTIONS**
Report of the Town Clerk.
For Information
(Pages 21 - 22)
10. **RISK REGISTER**
Report of the Chief Operating & Financial Officer.
For Information
(Pages 23 - 64)
11. **BAD DEBTS AND WRITE-OFFS**
Report of the Chief Operating & Financial Officer.
For Information
(Pages 65 - 70)
12. **NON-PUBLIC QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

13. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

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RISK COMMITTEE OF THE BARBICAN CENTRE BOARD

Tuesday, 14 October 2014

Minutes of the meeting of the Risk Committee of the Barbican Centre Board held at Committee Rooms, 2nd Floor, West Wing, Guildhall on Tuesday, 14 October 2014 at 1.45 pm

Present

Members:

Deputy Catherine McGuinness (Chairman)	Brian McMaster (External Member)
Deputy John Tomlinson (Deputy Chairman)	Keith Salway (External Member)
Lucy Frew	Jeremy Simons

Officers:

Sir Nicholas Kenyon	Managing Director, Barbican Centre
Sandeep Dwesar	Chief Operating & Financial Officer, Barbican Centre
Michael Dick	Director of Operations & Buildings, Barbican Centre
Leonora Thomson	Director of Audiences & Development, Barbican Centre
Nigel Walker	Security Manager, Barbican Centre
Dominic Smith	Network Manager, Barbican Centre
Nicholas Triantafyllou	IT Business Systems Manager, Barbican Centre
Paul Nagle	Head of Audit & Risk, Chamberlain's Department
Niki Cornwell	Head of Barbican Finance, Chamberlain's Department
Gregory Moore	Town Clerk's Department

1. APOLOGIES

There were none.

2. MEMBERS DECLARATIONS UNDER THE CODE OF CONDUCT IN RESPECT OF ITEMS ON THE AGENDA

There were none.

3. MINUTES

The public minutes and summary of the meeting held 10 June 2014 were approved.

4. INTERNAL AUDIT UPDATE

The Committee received a report of the Head of Audit & Risk Management providing an update on the internal audit reviews undertaken between June 2014 and September 2014 as well as further information on the progress being made on the completion of the 2013/14 Internal Audit Plan. An update was also provided in respect of the schedule of planned work for 2014/15

The Head of Internal Audit introduced the report and advised the Committee that since the paper had been published the two draft reports referred to in the summary (*Projects - Extensions of Time* and *Interim Valuations*) had now been finalised, with no red rated recommendations arising from either.

Members queried the description of the box office item within the internal audit scheduled work plan, suggesting that this conflicted with the business model for the Centre. It was agreed that the wording should be altered accordingly.

In response to queries around the planned decrease in the level of audits, the Chief Operating & Financial Officer confirmed that he was content sufficient coverage remained within the programme to provide comfort, adding that there would still be similar level of reviews as took place across other departments.

It was also clarified that the 15 day timeframe detailed for Control Self-Assessments did not include the time in which Barbican Centre staff would be required to fill in forms and so on in advance of audits.

With regard to the outstanding debt to the Centre owed by Searcy's, it was clarified that the Centre would recover 50% of the costs from Searcy's should they be unable to recover the full amount from the debtor. A Member asked if the Committee could be provided with a regular statement of bad debts associated with the Centre; it was agreed that this would come as part of the regular financial review papers and also noted that a write-off report would come to Members in early 2015.

RESOLVED: Members are asked to note the outcome from recent internal audit work and progress against the internal audit planned work.

5. **PROCEDURES IN PLACE IN THE EVENT OF ARTIST CANCELLATIONS**

The Committee received a report of the Director of Audiences & Development summarising the processes put in place in the event of an artist cancelling.

The Committee thanked the Director for the paper, noting that it was helpful in assisting Members to understand the protocols in place and establish what the legal situation would be relative to any cancellations.

During debate, Members stressed the importance of making clear that the Centre reserved the right for understudies or suitable replacements to be brought in, given the possibility of illness or cancellations which were outside the Centre's control. It would be important to make this clear at outset, highlighting this condition on tickets and prior to purchase, as well as on the website in the terms of sale. The Managing Director agreed that the Centre must make sure it was able to protect itself from any legal challenge and financial loss, whilst maintaining a level of reasonableness to audiences.

The Director of Audiences & Development advised that she would consider the best way of ensuring this was put in to practice and report back to Members informally via email.

The Chairman and Deputy Chairman also noted the document listing controversial productions which was being prepared, asking that they be given sight of this list and the opportunity to discuss items.

RESOLVED: That the contents of the report be noted.

6. **QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

There were none.

7. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**

There were no urgent items.

8. **EXCLUSION OF THE PUBLIC**

RESOLVED – That under Section 100(A) of the Local Government Act 1972, the public be excluded from the meeting for the following items on the grounds that they involve the likely disclosure of exempt information as defined in Part I of the Schedule 12A of the Local Government Act.

9. **NON-PUBLIC MINUTES**

The non-public minutes of the meeting held 10 June 2014 were approved.

10. **OUTSTANDING ACTIONS**

The Board noted the outstanding actions list.

11. **RISK REGISTER UPDATE**

The Committee received a report of the Chief Operating & Financial Officer advising Members of the risk management system in place at the Barbican, updating on the significant risks that had been identified and outlining measures for mitigation of these risks.

12. **EXHIBIT B VERBAL UPDATE**

The Director of Audiences & Development provided the Committee with a verbal update on the latest position around Exhibit B.

13. **BARBICAN IT SECURITY SYSTEMS AND POLICIES**

The Committee received a report of the Chief Operating & Financial Officer detailing the Barbican's current IT Security systems and policies which are in place to protect the Barbican's data.

14. **FINANCIAL APPRAISAL PROCESS**

The Committee received a report of the Chamberlain outlining the financial appraisal processes used by the Chamberlain's Department.

15. **NON-PUBLIC QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

There were none.

16. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

There were no urgent items.

The meeting ended at 3.20pm

Chairman

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Agenda Item 4

Committee:	Date:
Risk Committee of the Barbican Centre Board	20 January 2015
Subject: Internal Audit Update Report	Public
Report of: Head of Internal Audit and Risk Management	For Information
Summary <p>This report provides an update on the internal audit reviews undertaken between November 2014 and January 2015 as well as further information on the progress being made on the completion of the 2013/14 Internal Audit Plan (Appendix 1). It also includes a status update in respect of the schedule of planned work for 2014/15 (Appendix 2).</p> <p>Following discussion with client management it has been agreed to defer the remaining full audit from the 2013/14 audit plan – International Enterprise - and two full audits from the 2014/15 plan – Box Office and Financial Management - until 2015/16. Delivery of these audits was delayed initially due to emerging priorities in other City departments, requiring resources to be focused elsewhere. The precise scope and timing of these reviews are to be agreed with client management prior to the end of the current plan year.</p> <p>Final reports have been issued in respect of three 2014/15 reviews since the last update report: Control Self-Assessment (CSA) reviews in respect of Projects - Extensions of Time and Interim Valuations and a mini-assurance review in respect of ICT Staffing, System Availability and Security. All three reviews achieved a green substantial assurance rating.</p> <p>An additional assurance exercise was undertaken in November 2014 to address the risks associated with PBX fraud following the publication of a magazine article by The City of London Police in Autumn 2014, highlighting the potential for this type of economic crime. This review of the Barbican telecommunication system achieved a substantial assurance rating.</p> <p>This report also includes the Draft Internal Audit Plan 2015/20 for comment and suggestions for any changes or additions to the proposed plan. (Appendix 3)</p> Recommendation(s): <p>Members are asked to note the current progress of the Internal Audit Plan, offer any observations, and consider the draft Internal Audit Plan 2015/20.</p>	

Main Report

Background

1. This report provides an update on audit work progressed since the last update to this Committee in October 2014 and includes a summary of the status of all 2013/14 reviews (Appendix 1) and 2014/15 reviews. (Appendix 2). An analysis is also provided in respect of the progress made in implementing Internal Audit recommendations based on the outcome of recent follow-ups. The draft Internal Audit Plan for 2015-2020 is attached for consideration and comment (Appendix 3).

Delivery of Internal Audit Work

2. Since the last Committee update report it has been agreed with client management to defer three full audit reviews: the remaining review from 2013/14 – International Enterprise – and two full audits from the 2014/15 audit plan – Box Office and Financial Management. The International Enterprise review has been deferred pending evaluation of the first phase of commercial development. The latter two reviews were delayed initially due to emerging priorities in other City departments and there has been further staff turnover since the last meeting of this Committee. The precise scope and timing of these reviews will be agreed with client management prior to the end of the current plan year.

Summary of audit review outcomes - 2014/15 Planned Work

CSA – Projects: Extensions of Time (15 days)

3. The Barbican Centre's capital and supplementary revenue budget for 2014/15 amounts to approximately £2.4m, to be funded from City Fund. Project Management responsibilities sit with a small in-house team, supplemented by the use of external consultants. By way of a Control Self-Assessment (CSA) Questionnaire, Internal Audit sought to obtain assurance that an adequate control environment is in place to ensure that Contract Extensions of Time are properly awarded, in relation to major projects.
4. The review achieved a substantial assurance rating with controls found to be generally satisfactory. Scope was identified for improvement in respect of the following:
 - Difficulties are often experienced in obtaining required information when Contractors provide notice of an expected delay as part of applying for an Extension of Time. According to the Head of Projects, Contractors often have to be 'coached' by internal Project Managers through the process of providing appropriate notice of expected delay.
 - There is a lack of Senior Management review of Extensions of Time awarded by both Internal Staff and External Consultants. An amber recommendation was raised in this respect.

- There is scope to improve departmental procedures and guidance in this area, including ensuring that they are subject to regular review and update.
5. Three recommendations were made (one amber and two green) and were agreed by Management for implementation by the end of November 2014. It is understood that good progress has been made in implementing these recommendations with the amber priority issue addressed promptly.

CSA – Projects: Interim Valuations (15 days)

6. The Barbican Centre's capital and supplementary revenue budget for 2014/15 amounts to approximately £2.4m, to be funded from City Fund. Project Management responsibilities sit with a small in-house team, supplemented by the use of external consultants. By way of a Control Self-Assessment Questionnaire, Internal Audit sought to obtain assurance that an adequate control environment is in place to confirm the completeness and accuracy of contract interim valuations prior to payment, in relation to major projects.
7. The controls in place were found to be generally satisfactory and a substantial assurance rating was achieved. As part of this review, Internal Audit raised four recommendations – two amber and two green - and which were agreed by Management for implementation by the end of December 2014. It is understood that good progress has been made in implementing the recommendations and a follow-up exercise will be undertaken in due course to confirm the position.
8. Scope for improvement was identified in respect of the following.
- Internal Audit could not confirm that all of the interim valuations and interim certificates sampled had been checked by the relevant Project Manager to confirm their accuracy; the interim valuations and certificates had been produced by External Consultants. In one instance, the External Consultant had issued both the interim valuation and certificate at the same time, eradicating the opportunity to enable timely review of the interim valuation; an amber recommendation was raised in this respect
 - There is a lack of Senior Management review of Interim Certificates issued by both Internal Staff and External Consultants. An amber recommendation was also raised in this respect, to improve procedures accordingly.
 - There is scope to improve departmental procedures and guidance in this area.

ICT Annual Assurance (4 days)

9. An assurance check was performed on ICT operations to follow-up on the findings of the full ICT review, finalised in July 2013. The objectives of the audit were to establish and assess three specific areas: staffing levels, systems availability and system security measures. A self-assessment questionnaire format was used to perform the review and a substantial assurance rating was achieved. No recommendations were made.

10. The IT department has a full complement of staff with low turnover. The following is in place:

- The IT Team is fully staffed.
- There is sufficient capacity to cover planned/unplanned staff absences
- Controls are in place to manage leavers' appropriately
- Additional controls are present for identifying and disabling previously missed leavers' accounts. A monthly reconciliation process is performed.

11. Suitable procedures and controls are in place for backups and incident management to minimise downtime. Practices include:

- An Incident Management process exists which enables the IT team to attend to a crisis swiftly. This process was proven with a city power outage (on a weekend) on 25th October 2014.
- The network and services were recovered within 2 hours for the above power loss.
- An online portal and staff inductions ensure incident process awareness.
- The backup process is controlled and backups are reviewed daily for failures which are also remedied promptly within the same day/evening

12. Appropriate security control measures are in place. The following controls measures are in place for maximising security :

- A virus scanning policy exists
- Various levels of malware protection is in place with automatic virus scanning performed at servers, desktops, proxy gateways, and email levels.
- Documentation on the Change Management process exists.
- All parties involved in change management are kept informed of the process.
- Emergency change management process exists and retrospective document updates are performed in such cases, with the last update performed after the power outage when the Active Directory Federation Service (ADFS) servers needed to be re-authenticated.
- A patching policy exists and is in line with industry recommendations.
- A formal test procedure is adhered. All new patches are applied to a test environment first and then after successful testing implemented into the live environment.
- A valid payment security certificate (PCIDSS) exists for the ENTA system.
- Password standard exists with the following items maintained
 - Password minimum length 10 (ENTA 12 characters)
 - Enforced use of complex character sets
 - Account lock-out after 3 unsuccessful attempts
 - Enforced password change after 60 days (30 for ENTA)

PBX Fraud – Assurance Exercise (4 days)

13. The City of London Police recently published (Autumn 2014) an article on Economic Crime, concerning PBX fraud. This is a real threat that can cost an organization hundred's of thousands of pounds. As a result Internal Audit performed an assurance review on the Barbican Centre's telecommunication system.
14. A PBX is often referred to as the switchboard, although its complexity and functions belie this simple description. The PBX is a multi-user, multi-application, fault tolerant and real time computer providing a private telephone network used within an organisation for users to share a certain number of outside lines. The fraud occurs when an external hacker gains access to the switchboard. The criminal then profits in two main ways, making a high volume of calls to premium rate numbers to which they are affiliated and selling calls via dialling international numbers through the compromised switchboard.
15. The objectives of the review were to firstly raise awareness of the fraud to management generally and the Telecommunications manager specifically. Secondly, to conduct an assurance fact finding questionnaire exercise followed by discussion to establish if 'good practice' had been implemented.
16. An assurance fact finding questionnaire was issued and subsequent discussion held with the Barbican Centre IT Manager. The manager completed the questionnaire and discussion confirmed his knowledge and awareness of this type of fraud with commensurate measures employed to prevent/detect/correct such instances. The IT manager was issued with a number of documents regarding PBX Fraud including the CoLP article and a checklist to monitor the operation and configuration against in the future
17. The PBX areas reviewed were responsibility, configuration, third parties support, maintenance, access controls, physical security, monitoring and fraud awareness. As a result seven recommendations were made to further improve the position with the report stressing that the onus remained on the IT team to continue to review and secure the Barbican Centre PBX configuration. Recommendations included adding the PBX fraud to the risk register, reviewing the software 'hardening' position, more formal consultation with third party suppliers, formal logging/monitoring/alerts. The 'amber' recommendations related to the PBX log being comprehensively monitored on a daily basis and the need for clarification of what alerts third parties provide.
18. All two amber and five green recommendations were accepted by the Managing and Artistic Director and will be fully implemented in February 2015.

Other Relevant Assurance Work

19. Delivery of the plan of corporate and key systems reviews across the City's departments is on-going, providing assurance over a range of arrangements relevant to the Barbican Centre. Fieldwork in respect of a review of Insurance arrangements has been completed and reporting is in progress.

Draft Internal Audit Plan 2015/20

20. The Draft Internal Audit Plan covering the five year period 1st April 2015 to 31st March 2020 (Appendix 3) has been prepared using a risk-based approach and in consultation with the and Head of Finance. Comment and suggestions for consideration in future internal audit plans are sought from your Committee Members.
21. The City's Internal Audit strategy is in the process of being reviewed as part of the Service Based Review, focused on delivery of savings to support balancing City Fund and City's Cash over the medium term. The fundamental review of audit coverage and approach is intended to deliver efficiencies from 2016/17 onwards and Members will be consulted on the audit plan rationalisation in due course.

Implementation of Audit Recommendations

22. There are currently no outstanding amber priority recommendations and on-going liaison with client management indicates a good level of implementation of green priority recommendations; formal follow-ups will be undertaken in respect of recent audit reviews in due course.

Conclusion

23. Reviews of Projects – Extensions of Time, Interim Valuations and ICT have provided substantial assurance.
24. Work in other City departments which represent greater overall risk to the organisation has resulted in the deferral of a full review from 2013/14 and two full reviews from 2014/15 until 2015/16. In determining this resource prioritisation, account has been taken of the overall sound control and risk environment at the Centre and previous recent coverage of internal audit work.

Appendices

Appendix 1 Internal Audit Plan Schedule of Projects 2013/14

Appendix 2 Internal Audit Plan Schedule of Projects 2014/15

Appendix 3 Draft Internal Audit Plan 2015-2020

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Scheduled Work Internal Audit Plan 2013/14

Project	Planned Days	Planned Completion Date	Current Stage	Recommendations			
				Total Red	Total Amber	Total Green	Total
<u>Business Continuity Review</u> The objective of this review is to determine the assurance that can be placed on the Barbican Centre's business continuity management system.	15	31 st January 2014	Complete	-	1	9	10
<u>Variation Orders and Change Control Procedures (Barbican Centre)</u> This review will examine the method by which project variations are notified, authorised and controlled, and the effectiveness of change control reporting arrangements.	20	31 st March 2014	Complete	-	3	-	3
<u>Barbican Centre – International Enterprise</u> The activities of this initiative will be examined with emphasis on governance, operational controls and measurement of outcomes.	10	Deferred until 2015/16	N/A	-	-	-	-

Project	Planned Days	Planned Completion Date	Current Stage	Recommendations			
				Total Red	Total Amber	Total Green	Total
<u>Spot Check Reviews</u>							
<u>Cash Security (Petty Cash/Floats/Safes)</u> Probity check of cash holdings against agreed sums, security arrangements and reconciliations.	5	30 th June 2013	Complete	-	2	-	2
<u>ICT – Annual review</u> This review of strategy, security and operational control is intended to establish and assess the assurance level that can be placed on the Barbican Centre's ICT operation.	5	31 st July 2013	Complete	-	3	3	6
<u>Debt Management (including CBIS AR)</u> Probity check of debt levels and recovery action.	5	31 st August 2014	Complete	-	-	-	-
<u>Expense Claims (including staff hospitality)</u> Probity check of a sample of claims submitted by staff.	5	31 st December 2014	Complete	-	-	-	-

Scheduled Work Internal Audit Plan 2014/15

Project	Planned Days	Planned Completion Date	Current Stage	Recommendations			
				Total Red	Total Amber	Total Green	Total
<u>CSA – Extensions of Time</u> This Control Self-Assessment review will consider the level of compliance with contractual requirements.	15	30 th September 2014	Complete	-	1	2	3
<u>CSA – Interim Valuations</u> This Control Self-Assessment review will consider the level of compliance with contractual requirements.	15	30 th September 2014	Complete	-	2	2	4
<u>Box Office (income target setting and monitoring)</u> This audit review will examine the process for determining how productions are priced so that audiences will be attracted to purchase tickets, as well as the relationship between the target contribution to costs to be achieved and the scope that the Centre has for setting prices in a competitive environment.	15	Deferred until 2015/16	N/A	-	-	-	-

Project	Planned Days	Planned Completion Date	Current Stage	Recommendations			
				Total Red	Total Amber	Total Green	Total
<u>Financial Management</u> The purpose of this review is to ascertain how the Barbican Centre sets a budget that is flexible at a time of economic uncertainty and addresses the commercial, artistic and educational aspects of the Centres programme. It will also examine budget monitoring and the accuracy of financial performance reporting.	10	Deferred until 2015/16	N/A	-	-	-	-
<u>Mini – Assurance Reviews</u> <u>ICT Assurance Overview</u>	4	30 th November 2014	Complete	-	-	-	-
<u>Business Continuity Management Review (incl. 2013 review follow-up)</u> Standard BCMS review (includes organisational structure, polices, planning activities, responsibilities, procedures and resources) based on previous comprehensive baseline audit. Undertaken at the request of Barbican Risk committee.	7	30 th September 2014	Complete	-	-	-	-

Appendix 3

AUDIT	DATE OF LAST AUDIT	YEAR 1 2015/16	YEAR 2 2016/17	YEAR 3 2017/18	YEAR 4 2018/19	YEAR 5 2019/20	COVERAGE IN FIVE YEARS
BOX OFFICE (INCOME TARGET SETTING AND MONITORING)	Deferred 14/15	15					15
STAFF RECRUITMENT & TRAINING (BUD. CTRL/CAPTURE OF BENEFITSD/OUTCOMES/TEMP STAFF)	NEW			15			15
BUSINESS EVENTS (INCOME TARGET SETTING AND MONITORING)	2014.03				10		10
BARBICAN CENTRE - INTERNATIONAL ENTERPRISE	Deferred 14/15	20					20
CATERING (NEW ARRANGEMENTS)	NEW		15				15
BARS (NEW ARRANGEMENTS and pre-transfer)	NEW	7	15				22
SPONSORSHIPS/DONATIONS/GRANTS (TARGET MANAGEMENT/COLLECTION/REPORTING)	NEW			10			10
BUSINESS PLANNING (DEVELOPMENT AND MONITORING AGAINST PERFORMAMCE)	NEW			10			10
MEMBERSHIP SCHEME (TARGET SETTING/COLLECTION/REPORTING & MONITORING)	NEW	10				10	20
INCOME COLLECTION & BANKING	2012.08		15				15
PROCUREMENT (COMPLIANCE WITH STANDING ORDERS/CBIS PO&AP/PURCHASE CARDS)	NEW		10				10
BUDGET SETTING/FINANCIAL MANAGEMENT)	Deferred 14/15	15				15	30
IS AUDITS							
OFFICE 365	NEW			7			7
NEW CAR PARKING SYSTEM	NEW		10				10
CONTRACT AUDITS							
COST MONITORING	2013/14			15			15
COST ESTIMATES AND COST PLAN	2011/12	25					25
VARIATION ORDERS AND CHANGE CONTROL	2014/15					20	20
COMPLETION AND DEFECTS	NEW			15			15
CSA – CDM & HEALTH AND SAFETY	2012/13	15					15
CSA – EXTENSIONS OF TIME	2014/15					15	15
CSA – INTERIM VALUATIONS	2014/15					15	15
CSA – VALUE ENGINEERING	NEW				15		15

SPOTCHECKS							
DEBT MANAGEMENT (INCLUDING CBIS AR)	2014				5		5
EXPENSE CLAIMS (INCLUDING HOSPITALITY/STAFF EXPENSES)	2014		5		5		10
CASH & SECURITY(PETTY CASH/FLOATS/SAFES)				5		5	10
SYSTEM CONTROLS (ARITFAX/ENTA/VINS)		7					7
BARS					5		5
CATERING					5		5
		114	70	77	45	80	386

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