

## Schedule of Internal Audit Projects informing the Guildhall School Annual Audit Opinion 2017-18

Project	Assurance Rating	Recommendations			
		Total Red	Total Amber	Total Green	Total
<p><b><u>Guildhall School Full Assurance Reviews</u></b></p> <p><u>Data Quality</u></p> <p>This audit focused on Student Returns (Registry) and its purpose was to examine the arrangements in operation for:</p> <ul style="list-style-type: none"> <li>• Identification of all necessary returns, due dates and understanding of Student Return data requirements;</li> <li>• The integrity of student data collected, and Student Returns completed, including arrangements for trend analysis and addressing anomalies;</li> <li>• Timely and complete submission of all required student returns.</li> </ul> <p>N.B. One of the amber priority recommendations relates to overall arrangements for returns management i.e. wider than Registry.</p>	<b>Substantial</b>	0	2	3	5
<p><u>Catering (including Student Bar)</u></p> <p>This audit examined the arrangements for management of the catering and bar services contract with Baxter Storey Limited to ensure that services are delivered as per requirements and that appropriate financial monitoring controls are in place. Specifically, the audit sought assurance that:</p> <ul style="list-style-type: none"> <li>• Arrangements were in operation for monitoring performance to ensure that services provided comply with those laid down in the contract for supply, i.e. regular measurement against KPIs and other relevant aspects of the service specification.</li> <li>• Mechanisms were in place for ensuring that financial transactions are made in accordance with contractual agreements and are subject to monitoring against budget.</li> </ul>	<b>Limited</b>	2	3	1	6

Project	Assurance Rating	Recommendations			
		Total Red	Total Amber	Total Green	Total
<ul style="list-style-type: none"> <li>• Key management information, such as contractor performance and budget position, was reported to senior management and Members, as required.</li> <li>• Procedures were in operation for taking appropriate corrective action where poor performance or variances are identified.</li> </ul>					
<b>GUILDHALL SCHOOL TOTAL</b>		<b>2</b>	<b>5</b>	<b>4</b>	<b>11</b>
<b><u>Corporate Full Assurance Reviews</u></b>					
<u>Business Travel</u>  The objectives of this Internal Audit review were to provide assurance that: <ul style="list-style-type: none"> <li>• An up to date Business Travel Policy is in place and available to Members and Officers which clearly defines the processes to be followed including appropriate classes of travel and expenditure limits.</li> <li>• Members and Officers act in compliance with the City's Business Travel Scheme for claiming travel expenses.</li> <li>• Business travel is appropriately approved in line with the City's Business Travel Scheme and a segregation of duties is present in the process.</li> <li>• Sufficient supporting evidence is retained to guarantee the integrity and accuracy of business travel arrangements.</li> <li>• Value for money is obtained through the use of third party providers for the arrangement and booking of business travel.</li> </ul>	<b>Amber</b>	0	8	0	8
<u>Starters and Leavers</u>  The purpose of this Internal Audit was to obtain assurance that arrangements are in place in respect of the following:	<b>Amber</b>	0	9	3	12

Project	Assurance Rating	Recommendations			
		Total Red	Total Amber	Total Green	Total
<ul style="list-style-type: none"> <li>• Procedures to inform the starters and leavers process within the organisation and to evaluate adequacy;</li> <li>• Controls in place in respect of recording new employees' information on City People, verifying that information held on the system agrees with details held on personnel files;</li> <li>• Processes to help ensure that salary payments made to new employees are in accordance with the terms agreed in their contracts;</li> <li>• Mechanisms used to help ensure that information about employees leaving the organisation (including those retiring) are recorded on City People, and acted upon, soon after their leaving notice is received; and that leavers are not paid beyond their leaving date;</li> <li>• The interface between HR and Payroll to help ensure accuracy and efficiency of data transfer, data sharing, as well as, clarity around respective roles and responsibilities regarding starters and leavers; and</li> <li>• Processes in place to help ensure that employees leaving the City have repaid any outstanding sums owed by them.</li> </ul>					
<p><u>Sub £100k Tenders</u></p> <p>The objectives of this Internal Audit review were to:</p> <ul style="list-style-type: none"> <li>• Obtain assurance that adequate arrangements were in place for ensuring that the City complies with the requirements of the Code in relation to procuring supplies &amp; services of values between £10,000 and £100,000;</li> <li>• Review the adequacy of the arrangements in place to ensure that quotations are fairly assessed and evaluated in determining the most economically advantageous quotations;</li> <li>• Review the adequacy of the arrangements in place to prevent staff from circumventing the City's Code.</li> </ul>	Amber	0	4	2	6

Project	Assurance Rating	Recommendations			
		Total Red	Total Amber	Total Green	Total
<p><u>Medium-Term Financial Planning</u></p> <p>The objectives of this Internal Audit review were to provide assurance that:</p> <ul style="list-style-type: none"> <li>• Responsibility for the creation, review and sign off-of the City's medium term financial plan is clearly defined and these responsibilities are discharged effectively.</li> <li>• An informed medium term financial plan, which is aligned to key strategic objectives and priorities of the City, is in place to ensure that a comprehensive review of the City's financial position for the current and future years is undertaken.</li> <li>• Appropriate assumptions are made as part of the medium term financial planning process and these are clearly documented within the plan.</li> <li>• Efficiency savings are incorporated into the medium term financial plan and these savings are monitored on a regular basis.</li> </ul>	Substantial	0	1	1	2
<p><u>GDPR Gap Analysis</u></p> <p>The objective of this audit was to provide an independent, objective opinion on the City Corporation's readiness for GDPR, taking into account the projects in progress. The scope of the audit was:</p> <ul style="list-style-type: none"> <li>• Review of GDPR project plan;</li> <li>• Review of project progress to date; and</li> <li>• Assessment of the appropriateness of plans for the project's completion in advance of May 2018.</li> </ul>	Amber	0	5	0	5
<p><u>Member and Officer Declarations of Interest</u></p> <p>The purpose of the audit was to establish that declarations of interest are being made in accordance with the Member and Staff Codes of Conduct. The scope of the audit was as follows:</p>	Red	1	7	3	11

Project	Assurance Rating	Recommendations			
		Total Red	Total Amber	Total Green	Total
<ul style="list-style-type: none"> <li>• Ascertain that a policy for declarations of interest for Members and Officers is available, in line with good practice, properly disseminated and maintained and that relevant training and /or guidance is available.</li> <li>• Verify that a current register of Declaration of Interests is available for Officers and regularly reviewed to identify missing information.</li> <li>• Evaluate the adequacy of the arrangements in place to ensure that up to date registers of Members' interests are maintained, published on the CoL website, and have been completed in accordance to the timescales set out in the Localism Act.</li> <li>• Evaluate the arrangements in place to ensure that Members have adequate opportunities to declare pecuniary interests, and that new, relevant interests declared are recorded on the register in a timely fashion, as prescribed in the Localism Act.</li> <li>• Evaluate the adequacy of arrangements in place for investigating allegations of non-compliance with Members Code of Conduct, as required by the UK Anti-Corruption Plan 2014.</li> <li>• Evaluate the adequacy of the procedures in place for declaring and reporting Members and Chief Officers Related Party Transactions.</li> </ul>					
<p><u>Waivers</u></p> <p>The purpose of the audit was to obtain assurance that adequate arrangements are in place within City Procurement to ensure that waivers issued, including urgent waivers are:</p> <ul style="list-style-type: none"> <li>• Subject to appropriate review and approval;</li> <li>• Approved only where there are valid reasons for doing so.</li> </ul> <p>In addition, the audit sought to ensure that appropriate arrangements are in place to manage the level of retrospective waivers issued.</p>	Amber	0	7	0	7

Project	Assurance Rating	Recommendations			
		Total Red	Total Amber	Total Green	Total
<u>Procurement Consultation with Stakeholders</u>  The purpose of the audit was to evaluate the adequacy of guidance available to officers procuring goods and services, in respect of consultation with stakeholders. The scope of the audit was as follows: <ul style="list-style-type: none"> <li>• Evaluate the adequacy of the policies and guidance provided to City staff to decide when to consult, and the principles and steps to be followed in the consultation process.</li> <li>• Review the accessibility and quality/relevance of Procurement consultation policies and guidance available to internal and external stakeholders at different stages of the procurement process.</li> <li>• Evaluate the adequacy of records kept supporting the decision-making process, in order to demonstrate openness and transparency.</li> <li>• Ascertain whether feedback received from stakeholders' consultation is reflected in strategy and operations.</li> </ul>	Amber	0	2	2	4
<b>CORPORATE TOTAL</b>		<b>1</b>	<b>43</b>	<b>11</b>	<b>55</b>