

High Priority Recommendations Partially Implemented / Not Implemented

High priority recommendations outstanding at time of November 2019 follow-up exercise (implementation due by 31/10/2019)

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Barbican (4 Recommendations)						
Strategic Planning – Project Initiation Forms	30/09/19	N/A	31/03/20	1	0	Management update: There have been no new PIFs since the audit so we cannot evidence implementation at this time. New plan and process are going to the November 2019 Board so will be able to demonstrate partial implementation at that point. Revised target date for demonstration of full implementation: 31/03/20.
Strategic Planning – Development of SMART KPIs	30/09/19	N/A	31/03/20	0	1	Management update: We have agreed on the 10 KPI areas and these will be going to our November Board. The exact measure will not be set for 2020-21 until earlier in the next calendar year when more of the programme and budget are confirmed. Revised target date for demonstration of full implementation: 31/03/20.
Fraud Risk Management – Engineering Stock Procedures	31/08/19	25/10/19	31/01/20	1	0	Management update: The pressure on the team from the ongoing restructure and an unexpected absence has delayed this further. Revised target date for demonstration of full implementation: 31/01/20.
Fraud Risk Management – Retail and Bars Training Records	31/07/19	25/10/19	TBC	0	1	<p>Management update, October 2019: Retail – We will have staff records updated by the 25th October 2019. Staff training will be recorded electronically and we'll keep a hard copy of the signature page.</p> <p>Internal Audit comment: a revised target timescale is required for demonstration of the outstanding element in respect of Retail training records.</p>

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Chamberlain's IT (1 Recommendation) Mobile Devices – Timescale for Completion of Leaver Forms	30/19/19	N/A	30/11/19	0	1	<p>Management update: A monthly process has been agreed with the Service Desk to email senior managers highlighting leavers/managers that have not completed a Leavers Form stating their responsibilities and highlighting policies.</p> <p>Internal Audit comment: A new process has been agreed and the first run of the report will be in November. The recommendation will be closed down once evidence has been obtained of the control in operation. Revised target date for demonstration of full implementation: 30/11/19.</p>
Chamberlain's Procurement (4 Recommendations) Suppliers Financial Health and Resilience Audit: Category A Supplier Scorecards	31/07/19	31/10/19	TBC	0	1	<p>Management update: Deadline for close-out of the scorecard that includes a sign-off sheet is 31/10. It is not complete at the time of this update, so evidence cannot yet be provided.</p>
Suppliers Financial Health and Resilience Audit: Financial Metrics Analysis and Commercial Analysis	30/06/19	31/10/19	TBC	0	1	<p>Internal Audit comment: A revised target timescale for demonstration of full implementation of both recommendations is required.</p>
Commercial Contract Management Scorecards - Procedures Audit: Backlog of Supplier Scorecards	30/06/19	N/A	TBC	1	0	<p>Management update: At 21/10/19, the scoring and reporting tracker shows 28 contracts due for scoring completed: 19 are completed; 3 are up to 1 month overdue; 6 are up to three months overdue.</p> <p>Internal Audit comment: A revised target timescale for demonstration of full implementation is required.</p>
Commercial Contract Management Team Scorecards - Procedures Audit: Completing Scorecards	30/09/19	N/A	TBC	1	0	<p>Management update: Bloom Procurement Services will be deselected as a Category A supplier at end of October 2019 as it does not fit the criteria as it is an access agreement rather than a contract for services. The process of re-scoring Konika Minolta</p>

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
						<p>began in September 2019. Evidence of performance will be gathered to support the scores that are awarded.</p> <p>Internal Audit comment: Further clarification has been requested, including a revised target timescale for demonstration of full implementation.</p>
City of London Freeman's School (6 Recommendations) Institutional Review - Capture of Asset Purchases	29/02/16	31/08/19	31/03/21	0	1	<p>Management update: Following staffing changes (Bursar new appointment May 2019, and resignation of Finance Manager October 2019) during 2019, this item has been identified as requiring further review and development of a schedule of spot checks. Current resourcing shortages make commencement of this activity difficult until the new Finance Manager takes up post in January 2020. Revised end date 31 March 2021.</p> <p>Internal Audit comment: Revised target timescale to be discussed with the School's Audit Liaison.</p>
Cyber Security – Digital Strategy	31/12/18	30/06/19	30/12/20	1	0	<p>Management update in respect of both recommendations: The Cyber Security Handbook drafted internally and with reference to Internal Audit and City of London was not approved by SLT as they had strong reservations about its accessibility. A rewrite of this is a major exercise and has now started. Estimated completion of the Cyber Security Policy is 30/6/20 and its implementation by 30/12/20.</p>
Cyber Security – Cyber-Related Policies	28/02/19	30/06/19	30/12/20	1	0	
Cyber Security – Penetration Tests RED PRIORITY	28/02/19	30/09/19	31/12/19	0	1	

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Cyber Security – Cyber-Security on SLT Agenda	31/01/19	N/A	TBC	1	0	Client update: We've made space for cyber security on our SLT agenda as required. The obvious example is the USB policy implementation, which was discussed and agreed at the IT Strategy Group meeting, its implementation monitored via our IT Operations Board and it was brought to SLT for information so that colleagues were aware of what was happening. This seems to be a good example of cyber security being handled in an appropriate and systematic way. Internal Audit comment: Evidence has been requested to demonstrate full implementation and a revised target timescale is required for this.
Cyber Security – IT Infrastructure	28/02/19	30/06/19	30/12/20	1	0	Management update: The Cyber Security Handbook drafted internally and with reference to Internal Audit and City of London was not approved by SLT as they had strong reservations about its accessibility. A rewrite of this is a major exercise and has now started. Estimated completion of the Cyber Security Policy is 30/6/20 and its implementation by 30/12/20.
City of London Police (3 Recommendations) Demand and Event Policing – Record of Event Income and Expenditure	30/09/18	30/09/19	TBC	1	0	Management update: This is work in progress. "Events" is a specific agenda item for FBPs every month for meetings with services. Records will be maintained for all events, chargeable and non-chargeable. Chargeable work will be tracked separately by one dedicated FBP and invoices will be raised in a timely manner. Internal Audit comment: Revised target timescale required for demonstration of full implementation.
Key Financial Controls – Financial Administration Guidance	31/03/19	30/09/19	TBC	0	1	Management update: New systems are being implemented and will be documented as and when this work is completed. Internal Audit comment: Revised target timescale required for demonstration of full implementation.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Key Financial Controls – Finance Dashboard	31/03/19	N/A	31/12/19	0	1	Internal Audit comment: A revised target timescale has been supplied for demonstration of full implementation: 31/12/19.
City of London School (5 Recommendations) Financial Management – Inventory Maintenance	31/12/18	31/03/19	29/02/20	0	1	Internal Audit comment: A response has been received from the School setting out that the procedures covering the following have not been compiled due to resource issues. <ul style="list-style-type: none"> Identifying high value/ sensitive assets purchases and recording them within the asset registers; Identifying high value/ sensitive asset disposals and recording them within the asset registers; Checking the accuracy and completeness of asset registers. The Bursar has requested that the deadline for implementation is extended to February 2020.
Cyber Security – Confirmation of Mandatory Corporate Policies	30/09/19	N/A	TBC	0	1	Internal Audit comment: A revised target timescale is required for demonstration of full implementation of these three recommendations.
Cyber Security – Remote Wiping	30/09/19	N/A	TBC	1	0	
Cyber Security – Mobile Device Usage Guidance	30/09/19	N/A	TBC	1	0	
Cyber Security – Penetration Testing RED PRIORITY	30/10/19	N/A	30/01/20	1	0	Management update: The outstanding audit points have been addressed by the School during Summer 2019. However, it has not been possible to set up a further penetration test due to other workflows in the IT department and availability of external testing firms during holiday windows. We will schedule a penetration test for the winter period which will complete this audit point. Revised target timescale for demonstration of full implementation: 30/01/20.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
City of London School for Girls (18 Recommendations)						Internal Audit comment: No update or evidence has been supplied in respect of these recommendations. The School has attributed this to absence of key staff during the October half term holiday.
ICT Strategy, Security & Operations - Disaster Recovery Testing	11/12/15	28/02/19	TBC	0	1	
Internal Controls – Business Cases for Non-Routine Expenditure	04/07/19	30/09/19	TBC	1	0	
Internal Controls – Minimum Value for Business Cases	04/07/19	30/09/19	TBC	1	0	
Internal Controls – Raising Purchase Orders	02/09/19	N/A	TBC	1	0	
Internal Controls – Bite Size Financial Guidance	30/10/19	N/A	TBC	1	0	
Internal Controls – Staff Awareness of Procurement Card Procedures	02/09/19	N/A	TBC	1	0	
Internal Controls – Requests for Procurement Cards	02/09/19	N/A	TBC	1	0	
Internal Controls – Asset Register Written Procedures	02/09/19	N/A	TBC	1	0	
Internal Controls – Asset Register Maintenance	02/09/19	N/A	TBC	1	0	
Internal Controls – Consistent Asset Register Format	11/07/19	30/09/19	TBC	1	0	
Internal Controls – Music Department Asset Register	02/09/19	N/A	TBC	1	0	

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Internal Controls – PE Department Stock Records	02/09/19	N/A	TBC	1	0	Internal Audit comment: No update or evidence has been supplied in respect of these recommendations. The School has attributed this to absence of key staff during the October half term holiday.
Internal Controls – Annual Physical Asset Checks	02/09/19	N/A	TBC	1	0	
Internal Controls – Revenue Project Governance Procedures	02/09/19	N/A	TBC	1	0	
Internal Controls – Written Procedures for Revenue Project Management	02/09/19	N/A	TBC	1	0	
Internal Controls – Business Case Requirements for Revenue Projects	02/09/19	N/A	TBC	1	0	
Internal Controls – Compliance with Financial Regulation 19: Inventories	02/09/19	N/A	TBC	1	0	
Internal Controls – Procurement Card Transaction Status Report	04/07/19	30/09/19	TBC	0	1	
City Surveyor (1 recommendation) CLFS Enabling Works – Payment Notices RED PRIORITY	19/08/19	N/A	TBC	1	0	Internal Audit comment: Audit follow-up testing indicated that the department is not using internal Payment Certificate Forms across all projects. The control implemented by management does not address fully the weakness raised, a revised timescale is required for demonstration of full implementation.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Community & Children's Services (5 recommendations)						
Housing Allocations, Lettings and Voids – Scanned Tenant Files	31/12/18	31/10/19	TBC	0	1	Internal Audit comment: no update or evidence supplied. Revised target timescale required for demonstration of full implementation.
Health and Social Care Integration: Delivery Mechanisms - Signed Contracts	31/03/19	30/06/19	TBC	0	1	Internal Audit comment: DCCS Management have previously advised that the Commissioning Team are developing a spreadsheet to record progress on new contracts and this will include regular updates and a field asking for information on the contract signing process. A revised target timescale is required for demonstration of full implementation.
Asylum Seekers – Procedures for the Procurement of Care Leaver Placements	30/09/19	N/A	TBC	0	1	Internal Audit comment: Evidence has been supplied to reflect partial implementation. Revised target timescale required for demonstration of full implementation.
Asylum Seekers – Procurement: Individual Agreements RED PRIORITY	30/09/19	N/A	TBC	1	0	Internal Audit comment: no update or evidence supplied. Revised target timescale required for demonstration of full implementation.
Asylum Seekers – Procurement of Semi-Independent Living Placements RED PRIORITY	30/09/19	N/A	TBC	0	1	<p>Management update: A full specification for Semi Independent Living placements has been drafted and the commissioning team is working with the Comptroller and City Solicitor to develop a more tailored set of terms before this document is circulated for use.</p> <p>Internal Audit comment: Revised target timescale required for demonstration of full implementation.</p>

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Guildhall School of Music and Drama (8 Recommendations) Student Affairs - Recording of Budget Monitoring Outcomes	28/02/19	30/09/19	TBC	0	1	Management update: Finance are still waiting for the Student Affairs Manager to come back to us with a date for a meeting. We will continue to send monthly reports and meeting requests but cannot close this recommendation until we get a response from the budget holder. Internal Audit: Revised target timescale required for demonstration of full implementation.
Student Affairs – Review / Benchmarking of Service Provision	30/09/19	31/10/19	TBC	1	0	Internal Audit comment: no update or evidence supplied in respect of these six recommendations). Revised target timescale required for demonstration of full implementation.
Student Affairs - Service Provision Planning - Improve line of sight with Strategic Objectives i.e. by Developing Business Plan	30/09/19	31/10/19	TBC	1	0	
Student Affairs - Performance Monitoring: Action Plan	30/09/19	31/10/19	TBC	1	0	
Student Affairs - Service Provision Objective-Setting	30/04/19	31/10/19	TBC	1	0	
Production Arts Student Cash Floats - Cash Fund Reconciliations	31/10/19	N/A	TBC	1	0	
Production Arts Student Cash Floats: Amendments to the Cash Fund	31/10/19	N/A	TBC	1	0	Management update: The School has advised that the Group Accountant is working with the Director of Advancement to draft a report for the November meeting of the Governing Board setting out
Income Generation - Baseline Performance & Targets	30/09/19	N/A	30/11/19	1	0	

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
						<p>the KPI's that the School will be tracking and reporting on going forward. In some cases the KPI's set out in the 2018 business plan have been superseded by subsequent events and this will be reflected in the November paper.</p> <p>Internal Audit comment: A revised target timescale has been supplied for demonstration of full implementation: 30/11/19.</p>
Markets & Consumer Protection (1 Recommendation) Markets Fraud Risk – Fraud Awareness Training	30/11/18	N/A	31/01/20	0	1	<p>Management update: The new mandatory Fraud Awareness e-learning module has now been launched and made available to all staff. All three Market Superintendents have been asked to ensure their staff complete the module within the next three months. Once that has been done, guidelines will be put in place to ensure that staff re-take the module at appropriate intervals.</p> <p>Internal Audit comment: A revised target timescale has been supplied for demonstration of full implementation: 31/01/20.</p>
Open Spaces (1 Recommendation) Financial Management - Hampstead Heath Cash Handling Procedure	30/12/18	N/A	TBC	1	0	Internal Audit comment: no update or evidence supplied. Revised target timescale required for demonstration of full implementation.
Town Clerk: EDO (2 Recommendations) Projects / Programmes - Business Case Outline Projects / Programmes - Quarterly Reviews	31/07/19 30/09/19	N/A N/A	TBC TBC	1 1	0 0	Internal Audit comment: implementation evidence required for these two recommendations. Revised target timescale required for demonstration of full implementation.
Town Clerk: HR (1 Recommendation) Business Travel - Purchase Supporting Documentation	31/05/18	31/10/19	31/12/19	1	0	Management update: The intranet will be updated by 01/11/19.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
						<p>The policy will be included in the Town Clerk's bulletin in December 2019.</p> <p>Internal Audit comment: A revised target timescale has been supplied for demonstration of full implementation: 31/12/19.</p>
Town Clerk: Resilience (1 Recommendation) Corporate Wide Emergency Planning - Emergency Management Plan	30/06/18	N/A	30/11/19	1	0	<p>Management update: The corporate emergency plan has been undergoing a review of some elements of the plan to change the format and design to make it more user friendly. For this process, an external publisher was contracted via the Communications Team. The draft plan has now been received from the publishers, there are some minor amendments, the details and format will then be finalised with the publishers. However, we are in a position to use and refer to the content of the plan if required.</p> <p>Internal Audit comment: A revised target timescale has been supplied for demonstration of full implementation: 30/11/19.</p>
TOTAL				42	19	