

Appendix 3 - Audit Planning 2015/16 - Department resource allocation with Budgets and Commentary

Department	Gross Expenditure £000's	Gross Income £000's	Employees Costs £000's	Audit Days	
Barbican Centre	34,146	17,825	14,299	65	Several standalone systems and processes, which require separate assurance and are unique to the Arts Centre operation. Significant capital/contract management activity, separate IS/IT arrangements
Guildhall School Music & Drama	20,485	13,812	13,011	51	Several standalone systems and processes, key operational areas are fee income, professor contracts, school also has separate IS/IT arrangements. Financial Management arrangements are shared with the Barbican Centre
Chamberlain's Dept	20,338	345	15,824	142	Focus on main Financial Systems and key financial stewardship processes, impact of Oracle 12 implementation on financial processes, and other system changes will be areas for focus (e.g. Business Rates insourcing)
Comptroller and City Solicitor	3,754	465	3,459	15	Areas of focus mainly limited to Departmental Financial management. Legality and regularity of City processes considered through other Departmental assurance areas e.g. Contract audit reviews.
City Surveyor's	39,141	11,554	14,195	35	Key operational risks relating to investment income properties, subject to cyclical coverage. Changes in control framework following Oracle 12 implementation will be a key consideration.
City of London School	15,556	14,515	8,734	20	Internal audit approach to these three institutions will be reviewed, with the intention of developing and undertaking a more standardised key financial and ICT controls
City of London School for Girls	11,692	11,151	7,017	20	Internal audit approach to these three institutions will be reviewed, with the intention of developing and undertaking a more standardised key financial and ICT controls
City of London Freeman's School	13,745	13,824	7,742	20	Internal audit approach to these three institutions will be reviewed, with the intention of developing and undertaking a more standardised key financial and ICT controls
DCCS	36,639	30,666	11,797	120	DCCS has large number of different operations and responsibilities areas, although often the size of service is small, none the less the operational risks can be very high. Area is also subject to external inspections.
Built Environment	30,312	12,797	11,497	55	Assurance focused on some key operational systems, e.g. highways, waste,
Culture, Heritage and Libraries	14,368	4,632	10,214	43	A number of discrete services which require periodic coverage, covering tourist attractions, library services, and art gallery with high value assets.
Mansion House	2,868	280	1,890	12	Coverage limited to Departmental Financial Management focus, Facilities Management and some compliance work focused on high value assets.
City Police	99,943	42,185	82,530	80	Main area of assurance work relates to City of Police employee controls, premises costs and operations, and key cost control areas (e.g. translators fees, compensation costs). Operational risk and controls are subject to regular coverage by Police Constabulary Inspectorate
Town Clerks Department	20,524	4,507	14,594	105	Coverage of some key corporate systems, e.g. HR, Business & Performance Management arrangements, and smaller policy Departments where assurance focus is Financial management and grants controls (e.g. EDO/City Bridge Trust). Includes Central Criminal Court coverage which focuses on Financial Management, Employee risk and facilities management arrangements.
Remembrancer's Office	1,951	1,220	1,589	15	Periodic review of Financial Management, employee controls and Guildhall lettings.
Open Spaces	18,968	7,830	14,100	65	Periodic review of Financial Management, employee controls, facilities management. Periodic compliance visits to each site, including focus on some leisure/visitor facilities.
Markets and Consumer Protection	19,648	15,527	11,194	60	Compliance reviews covering all City Markets, Consumer protection offices, Central Admin and controls over income collection from traders.
Corporate				170	Cross-cutting reviews, e.g. overtime and expenses, Information governance, officer declarations, Health & Safety, Project Management