

Appendix 3 - Main Internal Audit Reviews commencing next Quarter – 1st July – 29th September 2012

Department/Area	Outline Scope	Planned Fieldwork Start date
Chamberlain's Department	The Corporate Treasurer is responsible for investment arrangements and ensuring that the City complies with the CIPFA Code of Treasury Management. Regular reports are made the Chamberlain and Finance Committee concerning investment decisions. Some of the investment funds are managed externally. Investment management will be reviewed for compliance with CIPFA's Code of Practice and monitoring arrangements for externally managed investment funds.	August 2012
Built Environment	The City charges for the parking of vehicles in specifically designated parking bays. Payment is via cashless meters accepting payment by debit/credit cards and text activated accounts. Management of the on-street parking contract and income monitoring arrangements will be reviewed.	July 2012
Built Environment	The City obtains grant funding for improvement works subject to detailed bids for specific projects to be completed within agreed time-scales. Management of the arrangements for identifying, approving and recording Section 106 funded works will be examined.	September 2012
The Guildhall School	The Guildhall School's main source of income is student fees but income is also obtained from events, sale of CDs and hire of facilities. The control of setting fees and charges, billing students, collection and banking of income, and management debt will be included within this review.	July 2012
City of London Freeman's School	Premises Related Expenditure - The City of London School's riverside complex requires constant improvement and maintenance. A capital works programme is in place complimented by revenue expenditure. Control of the procurement and payment of premises related expenditure, including utility payments and green energy initiatives will be examined.	July 2012

City Police	ICT Service Support Contracts - The Force operate a variety of ICT service contracts to support the City's policing arrangements. Controls over the procurement of ICT support contracts will be examined.	August 2012
Corporate Reviews	The Chamberlain's ICT Services Division issue a range of communication devices to officers and Members in support of their work for the City of London. This review will examine compliance with the City's policy in terms of the issues that have been made. It will also assess the rationale for providing equipment and the potential for any efficiency savings.	July 2012
Efficiency Reviews – Independent Schools Value for Money	To assess value for money initiatives, including comparisons between all three independent schools identifying any best practice or initiatives which could be shared	August 2012
Community & Children's Services	To evaluate the extent to which income is maximised through the effective operation of the car parks, the adequacy of controls to ensure timely and complete collection of income and proper use of the car parks. Identification of scope/capacity for new revenue streams.	September 2012
Open Spaces	Assessment of the adequacy of controls over income collection (including invoicing and bad/doubtful debts) at each site, consistency of management arrangements, performance measurement and income generation opportunities. The review will also follow-up on recommendations made as part of site spot checks completed during 2010/11 and 2011/12	July 2012
Open Spaces	Review procedures in place for collection fees charged by the cemetery and crematorium including the application, charging and reconciliation of staff allowances	August 2012
City Surveyors	Evaluation of the MILO project governance, project progress and achievement of savings.	August 2012
Community & Children's Services	Review of the close-down arrangements for the Home Care Service to ensure that the City's interests are safeguarded.	August 2012
Community & Children's Services	Evaluation of the arrangements for contract management of the reablement service, with particular focus on the provision of therapy.	August 2012

Barbican Centre \ IS division	Will assess Barbican DR plans being based on Barbican strategic objectives and stated need compared to benchmark leading practice.	July 2012
IS division \ Chamberlains	The process is outsourced (Liberata). A new system was implemented April 2011 (Academy). The value of income is some £550m. Standard application/system review, objectives being to establishing and evaluating the strategy, responsibility, logical security, physical & environmental controls, housekeeping and resilience. Additionally, pertinent issues regarding out-source arrangement will be assessed.	September 2012
IS Division	Significant changes occurred regarding responsibility for LAN/WAN in November 2011, with the team responsible being merged with another team. Additionally of the four key Network Support staff three have recently left and not been replaced. The review will concentrate on the standard issues being to establishing and evaluating the strategy, responsibility, logical security, physical & environmental controls, housekeeping and resilience.	August 2012
Barbican Centre \ IS Division	Standard application/system review, objectives being to establishing and evaluating the strategy, responsibility, logical security, physical & environmental controls, housekeeping and resilience.	July 2012
City Surveyor	This review will examine the City's procedures for monitoring and control of the cost of projects, the process of updating of budgets and cost reports, and the governance arrangements in place to ensure adequate reporting and authorisation of cost overruns.	September 2012
Corporate Review	This review will look at the level of departmental compliance with the new project management gateways and other procurement procedures.	July 2012
Corporate Review	This review will consider the level of compliance with legislation in light of any recent changes and the various increased risks to the City and its employees.	September 2012
City Surveyor	This review will examine the City's procedures for the letting of orders and the inspection	August 2012

of small revenue works prior to payment. An evaluation will be made of the procedures for initiating works, selecting a contractor, agreeing rates, inspecting the works and controlling costs. Consideration will also be given to the distribution of orders among eligible contractors and the completion of works prior to payment.

City Surveyor

This review will consider processes being employed to improve procedures and performance and the measures applied to current contracts to demonstrate whether value for money is being provided.

August 2012
