

2014/15 Audit Plan Changes since March 2014

1 –Reviews Cancelled/Deferred

Department	Main Review	Days	Deferred/ Cancelled	Reason
Corporate Wide	Forensic Efficiency Review Support	40	Cancelled	Revised approach to work of Efficiency Board and support provided by Internal Audit around delivery of Service based Reviews
City Surveyor's Department	Rents Lettings and Vacancies	20	Deferred to 2015/16	Process under significant change as a result of Oracle 12 implementation and Manhattan System replacement. Internal Audit advice on aspects of revised controls being provided separately.
Corporate Wide	Procurement Fraud & Corruption	15	Deferred to 2015/16	Deferred to enable higher priority work including development of Contractor Final Accounts guidance.
Barbican Centre	Value Framework	10	Cancelled	On further investigation, area no longer considered an appropriate area of internal audit review.

2 – Additional Work

Review	Priority	Days	Reason
Corporate – Final Accounts Verification Procedures and guidance.	Medium	7	To provide technical advice supporting the development of proportionate and clear risk based procedures aligned to Corporate Project Procedures
Chamberlains Department - Main Financial Systems – Process and controls Flowcharting	High	75	High level assurance over the end to end process and controls of the main financial systems.
Markets & Consumer Protection – Cleaning and Recycling Contract Variation	Medium	10	Open Book audit of proposed Contract variation
Open Spaces – Crematorium	Medium	15	Review over Fuel controls, Procurement and Donation Income following identification of Fuel theft.
DCCS - Estate Offices	Medium	10	Additional Spot checks to those already planned to provide assurance across all Estate offices following theft and inadequate controls being identified at one office.

Note: does not include changes to Museum of London and London Councils audit plan