

Appendix 1

Detailed Internal Audit Annual Work Plan for 2015-16

Corporate and Strategic Reviews (425 days)

Title of Review	Coverage
Business Continuity, Crisis Management and Disaster Recovery	<p>Corporate Risk 1.</p> <p>A high level review of the corporate approach to business continuity, crisis management and disaster recovery.</p> <p>Coverage will include: defined accountability and sponsorship roles and responsibilities, appropriate skills of staff responsible for business continuity, crisis management and disaster recovery, awareness and training, strategies, recovery contracts, service level agreements, earmarked budget and funds, business impact plans, crisis management team plans, communication and call cascades and annual test plan/exercises.</p> <p>Excluded from the review: IT, Outsourced Contracts and Suppliers.</p>
Supporting Businesses	<p>Corporate Risk 2.</p> <p>A high level desk top review to establish progress against the Economic Development Office's business plan, as well ensuring that robust governance arrangements are in place over the activities of the International Regulatory Strategy Group.</p>
Health & Safety	<p>Corporate Risk 4.</p> <p>Following on from the corporate internal audit review of health and safety performed in February 2015. A further review will be performed to assess the progress on implementing any recommendations raised in the review and to review an additional sample of areas of the City.</p>
Information Governance and Security	<p>Corporate Risk 16.</p> <p>A strategic review that will consider whether effective and efficient governance arrangements are in place over information security. It will cover; roles and responsibilities, review of the framework in place, risk assessment, policies and procedures, monitoring and reporting activities, and compliance with relevant laws and regulations.</p>
Learning & Development	<p>Corporate Risks 16 and 18.</p> <p>A corporate wide review to ensure that; effective training and development plans and adequate records exist for all members, officers and staff; training is aligned to the City's priorities and objectives; appropriate resources are available for training; and management progression or job rotation programmes exist.</p>
Vetting of Staff	<p>Corporate Risk 17.</p> <p>This review will focus on the corporate processes operated by HR and managers to ensure that appropriate records are obtained to verify that all new employees are legally eligible to work in the UK. Testing will also be performed to ensure that satisfactory references have been received and that where qualifications have been required as part of the job role, adequate evidence has been obtained of such qualifications. Furthermore, it will consider whether central lists are maintained to identify those posts where additional checks should be performed of employees and confirm whether those checks have taken place.</p>

COSO – Entity Wide Control Environment	This review will use the basis of the COSO framework, the leading standard for internal control assessment. It will consider five components of control: control environment, risk assessment, control activities, information and communication, and monitoring activities. It will also help identify areas of potential coverage for the 2016-2017 internal audit plan.
Procurement Compliance	A corporate wide substantive testing review of a sample of purchase transactions via various methods, e.g. purchase orders, procurement cards and expense claims to ensure compliance with corporate procurement rules and corporate contracts are used where appropriate. Excluded from the review: tendering processes, supply chain management and contract monitoring.
Petty Cash	A corporate wide substantive testing review of a sample of claims processed from larger and more frequently used petty cash imprests.
Cash Income Collection and Banking	A corporate wide substantive testing review of a sample of cash income transactions are banked intact.
Expenses	A corporate wide substantive testing review of a sample of expense and travel claims made by those members, officers and staff who claim the most in terms of value and volume.
Pre-Contract Project Appraisal	A review to ensure that a robust approach exists over the decision to proceed with projects.
Liquidations	A review to ensure that the impact of risks relating to contractor and consultant liquidations are minimised.
Physical Access Security to Guildhall	This review will review the physical access controls in operation to prevent unauthorised access to the Guildhall to determine whether they are adequate and effective.
Follow Up	A quarterly review, prior to the Audit and Risk Committee and other relevant sub committees, will be performed to substantiate the progress management has made against implementing Red and Amber rated recommendations. For Green rated recommendations an updated from management will be obtained only.

Departmental Reviews (405 days)

Department	Title of Review
Chamberlain	Main Accounting System – General Ledger, Accounts Receivable & Accounts Payable
	Investments – Corporate Responsibility
	Council Tax
	Business Rates
	Governance and Oversight of Service Based Reviews
Information Systems (in house)	ITIL Compliance
	Remote Access – Strategy, Security and Operation
	Database Patching & Change Control Procedures
	Back Up Strategy and Procedures
	Firewalls – Strategy, Security and Operation
	Asset Register
	WAN (MLPS) – Strategy, Security and Operation
GJR Server Rooms – Decommissioning, Physical and	

	Environmental Controls
	People's Network (Culture, Heritage & Libraries)
Information Systems (outsourced)	WIFI Strategy, Security and Operations
	Cloud Security
	Oracle 12 Licenses
	Oracle Post Implementation Review
Open Spaces	Donations & Sponsorship Income
	Epping Forrest
	Cemeteries & Crematoriums
	Chingford Golf Course
Markets and Consumer Protection	Licensing
Community & Children's Services	Departmental Review (inc. risk management, governance and key financial controls)
City Surveyors	Property Purchases, Sales & Investments
	Rents, Lettings and Vacancies
Built Environment	Recoverable Works

CoL Institutional Reviews (269 days)

Department	Title of Review
City of London Police	Expenses (inc. Travel Expenses)
	Business Travel Scheme
	Police Office Allowances and Ad Hoc Payments
	Police Supplies & Services Payments
	Action Awareness Team
	Governance and oversight of outsourcing
City of London Freemans School	Institutional Review (inc. risk management and governance, key financial controls and annual enrolment)
City of London School	Institutional Review (inc. risk management and governance, key financial controls and annual enrolment)
City of London School for Girls	Institutional Review (inc. risk management and governance, key financial controls and annual enrolment)
	ICT Strategy, Security and Operation
Guildhall School of Music and Drama	Annual Enrolment
	Milton Court
	Procurement of Goods and Services
	Governance over Satellite Operations
Barbican Centre	Box Office
	International Enterprise
	Bars (inc. Contract Management and New Arrangements)
	Membership Scheme
	Budget Setting and Financial Management
	Cost Estimates and Cost Plan
	IT – System Controls

Non CoL Institutional Reviews (102 days)

Institution	Title of Review
Museum of London	Collections Management – Acquisitions, Disposals & Loans
	Collections – Security, Display and Storage
	Development Office
	Key Financial Controls (inc. petty cash, inventory, safe security, creditors and expenses)
	Follow Up
London Councils	Grants
	ICT – IT Strategy
	ICT – Information Governance
	Key Finance Controls – Income
	Risk Management – Business Continuity Arrangements
	Follow Up
	Contingency