

Appendix 4 - Mapping exercise of detailed Internal Audit Annual Work Plan for 2015-16

The grey section of the table is the agreed audit plan from the February 2015 ARM Committee. The additional section of the table has been taken and mapped from the information presented at the November 2014 ARM. The final column highlights any significant changes to note.

Corporate and Strategic Reviews (425 days)

Title of Review	Days	Coverage	November 2014 ARM Committee	Days	Changes to Note
Business Continuity, Crisis Management and Disaster Recovery	330 ¹	Corporate Risk 1. A high level review of the corporate approach to business continuity, crisis management and disaster recovery. 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. Excluded from the review: IT, Outsourced Contracts and Suppliers.	Cross cutting reviews, e.g. overtime and expenses, information governance, officers declarations, health & safety, project management.	170	Corporate and strategic reviews will also cover the following departments: - Comptroller - City Surveyors, - Culture, Heritage & Libraries ² - Mansion House - Remembrancer's Office
Supporting Businesses	Corporate Risk 2. 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.				
Health & Safety	Corporate Risk 4. 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.				

¹ Excludes allocation to Procurement, Petty Cash, Cash Income Collection and Banking, and Expenses as the allocation has been included in the Chamberlain departmental reviews below.

² IT review of People's Network included in IT reviews.

Title of Review	Days	Coverage	November 2014 ARM Committee	Days	Changes to Note
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		<p>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.</p> <p>It will also help identify areas of potential coverage for the 2016-2017 internal audit plan.</p>			

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	Days	Title of Review	November 2014 ARM Committee	Days	Changes to Note
Chamberlain	180 ³	Main Accounting System – General Ledger, Accounts Receivable & Accounts Payable	Focus on main Financial Systems and key financial stewardship processes, impact on Oracle 12 implementation ⁴ on financial processes, and other system changes will be areas for focus (e.g. business rates insourcing)	142	Increase in days due to thematic corporate wide reviews
		Investments – Corporate Responsibility			
		Council Tax			
		Business Rates			
		Governance and Oversight of Service Based Reviews			
Information Systems (in house)	110	ITIL Compliance	n/a	n/a	IT reviews have not been presented individually previously.
		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)	40	WIFI Strategy, Security and Operations	n/a	n/a	IT reviews have not been presented individually previously.
		Cloud Security			
		Oracle 12 Licenses			
		Oracle Post Implementation Review			
Open Spaces	85	Donations & Sponsorship Income	Periodic review of financial management, employee controls, facilities management. Periodic compliance visits to each site, including focus on leisure/visitor facilities.	65	Finance and HR coverage included in thematic corporate wide reviews.
		Epping Forrest			
		Cemeteries & Crematoriums			
		Chingford Golf Course			
Markets and Consumer Protection	10	Licensing	Compliance reviews covering all city markets, consumer protection offices, central admin and controls over income collection.	60	Finance coverage included in thematic corporate wide reviews.

³ Takes into account allocated budget for Corporate Wide Reviews of Procurement, Petty Cash, Cash Income Collection and Banking, and Expenses

⁴ See Information Systems (outsourced) review below called Oracle Post Implementation Review

Community & Children's Services	15	Departmental Review (inc. risk management, governance and key financial controls)	DCCS has a large number of different operations and responsibilities, although often the size of the service is small, none the less, the operational risks can be very high. Area is subject to external inspections.	120	Although a significant reduction finance and HR coverage included in thematic corporate wide reviews. Whilst the one review provides general coverage of governance and risk management and core financial management in the department. Coverage in this department will be subject to a joint risk review between Internal Audit and the Department during 2015/16
City Surveyors	40	Property Purchases, Sales & Investments	Key operational risks relating to investment income properties, subject to cyclical coverage. Changes in control framework following Oracle 12 ⁵ implementation will be a key consideration.	35	No significant change.
		Rents, Lettings and Vacancies			
Built Environment	20	Recoverable Works	Assurance focused review on some key operational systems, e.g. highways, waste.	55	Although a reduction in days coverage included in thematic corporate wide pre-contract appraisal or liquidations reviews.

⁵ See Information Systems (outsourced) review above called Oracle Post Implementation Review

CoL Institutional Reviews (269 days)

Department	Days	Title of Review	November 2014 ARM Committee	Days	Changes to Note
City of London Police	85	Expenses (inc. Travel Expenses)	Main area of assurance work relates to employee controls, premises costs and operations, and key control areas (e.g. translators fees, compensation costs). Operational risk and controls are subject to regular coverage by police constabulary inspectorate.	80	No significant change.
		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	10	Institutional Review (inc. risk management and governance, key financial controls and annual enrolment)	Internal audit approach to these three institutions will be reviewed, with the intention of developing and undertaking standardised key financial and ICT reviews.	20	10 days is deemed to provide sufficient coverage. Any key findings from initial work will result in increased coverage
City of London School	10	Institutional Review (inc. risk management and governance, key financial controls and annual enrolment)	Internal audit approach to these three institutions will be reviewed, with the intention of developing and undertaking standardised key financial and ICT reviews.	20	10 days is deemed to provide sufficient coverage. Any key findings from the initial audit work will result in increased coverage
City of London School for Girls	25	Institutional Review (inc. risk management and governance, key financial controls and annual enrolment)	Internal audit approach to these three institutions will be reviewed, with the intention of developing and undertaking standardised key financial and ICT reviews.	20	No significant change.
		ICT Strategy, Security and Operation			
Guildhall School of Music and Drama	40	Annual Enrolment	Several standalone systems and processes, key operational areas are fee income, professor contracts, school also has separate IS/IT arrangements are shared with barbican	51	No significant change. IT review incorporated in Barbican centre.
		Milton Court			
		Procurement of Goods and Services			
		Governance over Satellite Operations			
Barbican Centre	99	Box Office	Several standalone systems and	65	Increase in days due

		International Enterprise	processes, which require separate assurance and are unique to the Arts Centre operation. Significant capital/contract management activity, separate IS/IT arrangements.		to some recent operational changes or trends experienced.
		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)

NOT INCLUDED IN NOVEMBER 2014 ARM COMMITTEE

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