

## **Barbican Centre Finalised Audits July 2018 – Audit Scope Details**

### **Cash Handling – Moderate Assurance**

1. This audit examined the following:
  - Processes in operation for the timely identification, collection, recording, banking and reconciliation of cash income;
  - Arrangements for the safe custody and security of processing of cash income received; and
  - Separation of duties in respect of the above areas and the arrangements for management review.
2. The arrangements for the administration of cash floats and cash advances (e.g. in respect of Artists fees and per diems) was included in this review, at the request of Barbican management. Contract management arrangements in respect of the G4S cash collection service were excluded from this review as this is being covered as part of a corporate audit.

### **Visitor Experience – Moderate Assurance**

3. This audit was an examination of the control framework related to delivery of the 'Visitor Experience' strategic goal, including arrangements for data management in respect of visitor feedback. Testing focused on arrangements for the following:
  - Identifying the Barbican Centre's aspirations in relation to 'visitor experience' and translating these into tangible goals and objectives;
  - Collecting data and information in relation to visitor experience;
  - Measuring and analysing 'visitor experience';
  - Identifying and implementing actions to improve visitor experience, where appropriate;
  - Monitoring implementation of the strategic projects underpinning the 'Visitor Experience' goal.

### **Retail and Bars – Limited Assurance**

4. This audit focussed on management information, reporting and stock control for the above-mentioned outlets. All other aspects of retail and bars management were outside the scope of the audit. This review examined the adequacy of arrangements in place for Retail and Bars to ensure that:
  - Stock management processes enable stock to be maintained at an appropriate level, stored properly and securely, and with all movements (purchases and sales) accounted for in full.
  - Timely, relevant and accurate management information is available to facilitate monitoring in respect of income, performance and stock management.

Baxter Storey Contract Management – **Limited Assurance**

5. The scope of this audit covered arrangements for the following aspects of the catering and bar services contract:
- Arrangements for monitoring performance to ensure that services provided comply with those laid down in the contract for supply;
  - Mechanisms for ensuring that financial transactions are made in accordance with contractual agreements and are subject to monitoring against budget;
  - Key management information such as contractor performance and budget position is reported to senior management and Members, as required, and
  - Procedures in operation for taking appropriate corrective action where poor performance or variances are identified.