## Internal Audit Work 2018-19 (as at 16-10-2018)

This appendix complements the summary outcome of final reports as presented above.

## **Progress against the plan – Summary**

No of Reviews	Planning	Fieldwork	Draft Report	Final Report (Audit Complete)
72	20	31	8	4
100%	28%	43%	11%	6%

Audit status definitions: 'Fieldwork' – audit terms of reference finalised and fieldwork underway, 'Draft Report' – draft report issued and management response awaited, and 'Final Report' – management response received to the draft report and audit completed.

## **Progress against the plan – Detail**

					Recommendations Made**			Recommendation				
									Agreed**			
No	Department	Main Audit Review	Status *	Assurance	R	Α	G	Total	R	Α	G	Total
1	Corporate Wide	IR35 – Use of Consultants & Specialists	Fieldwork									
2	Corporate Wide	GDPR Readiness	Draft Report									
3	Corporate Wide	Suppliers Financial Health/Resilience	Planning									
4	Corporate Wide	Commercial Manager Scorecard	November									
		Procedures	start date									
5	Corporate Wide	Budget Estimate Preparation	Fieldwork									
6	Corporate Wide	Follow-up Exercise	On-Going									
7	Corporate Wide	Change Control	Planning									
8	Corporate Wide	Highways Repairs and Maintenance	November									
	,		start date									
9	Corporate Wide	Programmed Repairs and Maintenance	Draft Report									

					Recommendations Made**			tions	R	Recommendations Agreed**			
No	Department	Main Audit Review	Status *	Assurance ***	R	A	G	Total	R	Α	G	Total	
10	Corporate Wide	Operational Property Rent & Service Charges	Planning										
11	Corporate Wide	Project Change Control	January start										
12	Corporate Wide	Educ. & Skills Safeguarding Governance	Planning										
13	Corporate Wide	Management of Commercial Leases	January Start										
14	Town Clerks	City Bridge Trust – Grant Application Governance	January start										
15	Town Clerks	Management of Freedom of Information Requests	Planning										
16	Town Clerks	Guildhall Club Accounts	Final Report	Green	0	0	0	0	0	0	0	0	
17	Town Clerks	LMA – Collection Management	Fieldwork										
18	Town Clerks	Sustainability	Planning										
19	Town Clerks	Economic Development	Planning										
20	Chamberlains	Payroll	Planning										
21	Chamberlains	Main Accounting System GP/AR/AP	Draft Report										
22	Chamberlains	IT Digital Content Management	January start										
23	Chamberlains	IT Project Management – Governance and Process	January start										
24	Chamberlains	IT Mobile Devices	Fieldwork										
25	Chamberlains	IT Business Continuity & Disaster Recovery	January start										
26	Chamberlains	IT Asset Management	Fieldwork										
27	Chamberlains	IT Change Management	Final Report	Amber	0	1	1	2	0	1	1	2	
28	Chamberlains	Pension Fund Investment Management	Planning										
29	Chamberlains	Pensions Administration	Planning										
30	Chamberlains	Process Maps	Planning										
31	Chamberlains	CBIS (ORACLE) Property Module	January start										
32	DCCS	Mental Health Provision	Planning										

					Recommendations Made**					Recommendations Agreed**				
No	Department	Main Audit Review	Status *	Assurance ***	R	Α	G	Total	R	Α	G	Total		
33	DCCS	Asylum Seekers	Planning											
34	DCCS	Early Help Strategy	January start											
35	City Surveyors	Project Resourcing	January start											
36	City Surveyors	Facilities Management SBR Review	January start											
37	Open Spaces	Performance Measures	Final Report	Amber	0	2	2	4	0	2	2	4		
38	Built Environment	DBE Project Team	Planning											
39	Built Environment	Business Continuity & Disaster Recovery	January start											
40	Markets	Licensing – Electronic Database	Planning											
41	City Solicitors	Income and Expenditure	January start											
42	Remembrancers	Staff Training	Planning											
43	Mansion House	Income and Expenditure	Planning											
44	City Police	Police Overtime	TBA											
45	City Police	Police Performance Measures	TBA											
46	City Police	Interpreters Fees	TBA											
47	City Police	Police Premises Expenditure	TBA											
48	City Police	Police Procurement Contract Management	TBA											
49	City Police	Financial Controls – Procurement Cards – Petty Cash – Expense Claims	TBA											
50	City Police	Front Desks	TBA											
51	Barbican Centre	Strategic Planning, Monitoring & Income Generation	Planning											
52	Barbican Centre	IT Projects (CRM, Agile Working, Ticketing System)	January start											
53	Barbican Centre	Event Contracts	Planning											
54	Barbican Centre	Financial Monitoring & Income Generation	January start											
55	Barbican Centre	Fraud Risk Management	January start											

					Recommendations Made**			Recommendations Agreed**				
No	Department	Main Audit Review	Status *	Assurance ***	R	A	G	Total	R	A	G	Total
56	Guildhall School	Student Support	Draft Report									
57	Guildhall School	Strategic Planning	Fieldwork									
58	Guildhall School	Budget Setting and Financial Management	Planning									
59	Guildhall School	Accommodation Strategy	January start									
60	Guildhall School	Income Generation	Planning									
61	Guildhall School	Enhanced Student Offer	January start									
62	CLS	Health and Safety	January start									
63	CLS	Cyber Security	Fieldwork									
64	CLSG	Cyber Security	November start									
65	CLSG	Budget Setting and Internal Controls	Fieldwork									
66	CLFS	Cyber Security	Fieldwork									
67	DCCS	Adult Education Skills Service Contract Arrangements	Fieldwork									
68	Built Environment	CIL & Section 106 Funding	Fieldwork									
69	City Police	Key Financial Controls	Draft Report									
70	Corporate Wide	City Police Accommodation Programme	Draft report									
71	Mansion House	Catering and Hospitality Contract	Final Report	Amber	0	5	0	5	0	5	0	5
72	Open Spaces	Financial Management	Draft Report									
TOT	<b>AL</b>				0	8	3	11	0	8	3	11

## **Performance Indicators**

Performance Measures	Target	Actual			
1 Completion of audit plan	95% of planned audits completed to draft report stage by end	17%			
	of plan review period (31 March 2019)				

2 Timely production of draft report	Average time taken to issue draft reports within 28 days of end	18 days
	of fieldwork i.e. exit meeting date.	
3 Timely response to draft report	Average time taken to obtain a full management response	10 days
	within 28 days of the draft report being issued.	
4 Timely issue of final report	Average time taken to finalise the review within 7 working days	5 days
	on full response from management	
5 Customer satisfaction	Through key question on post audit surveys – target 90%	N/A
6 Percentage (%) of audit section staff	Target 75%	78%
with relevant professional qualification		