Recommendations

Recommendations

Internal Audit Work 2018-19 (as at 21-02-2019)

Progress against the plan – Summary

| No of Reviews | Planning/ToR issued | Fieldwork | Report under Review | Draft Report | Final Report (Audit Complete) |
|------------------|---------------------|-----------|------------------------|--------------|-------------------------------|
| 65 | 19 (7/12) | 20 | 2 | 13 | 11 |
| 100% | 29% | 31% | 3% | 20% | 17% |

Audit status definitions: 'Planning/ToR issued' – audit being planned or ToR issued; 'Fieldwork' – audit terms of reference finalised and fieldwork underway/complete, '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

| | | | | | K | Recommendations | | | I K | ations | | |
|----|----------------|---|------------------|-----------|---|-----------------|-------|-------|-----|--------|-------|-------|
| | | | | | | N | /lade | | | Α | greed | |
| 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 (Mazars) | Final Report | Red | 2 | 0 | 5 | 7 | 2 | 0 | 5 | 7 |
| 3 | Corporate Wide | Suppliers Financial Health/Resilience | Draft Report | | | | | | | | | |
| 4 | Corporate Wide | Commercial Manager Scorecard Procedures | Fieldwork | | | | | | | | | |
| 5 | Corporate Wide | Budget Estimate Preparation | Fieldwork | | | | | | | | | |
| 6 | Corporate Wide | Follow-up Exercise | On-Going | | | | | | | | | |
| | Corporate Wide | Change Control (Mazars) | Defer to 2019/20 | | | | | | | | | |
| | Corporate Wide | Highways Repairs and Maintenance | Defer to 2019/20 | | | | | | | | | |
| 7 | Corporate Wide | Programmed Repairs and Maintenance | Final Report | Amber | 1 | 2 | 1 | 4 | 1 | 2 | 1 | 4 |
| 8 | Corporate Wide | Operational Property Rent & Service Charges (Mazars) | Draft Report | | | | | | | | | |

| | | | | | Re | | menda ⁄lade | itions | Re | | mend greed | ations |
|----|----------------|---|------------------|-----------|----|---|----------------|--------|----|---|---------------|--------|
| No | Department | Main Audit Review | Status | Assurance | R | Α | G | Total | R | Α | G | Total |
| | Corporate Wide | Project Change Control | Defer to 2019/20 | | | | | | | | | |
| 9 | Corporate Wide | Safeguarding Governance (Mazars) | Fieldwork | | | | | | | | | |
| 10 | Corporate Wide | Safer Recruitment (Mazars) | Fieldwork | | | | | | | | | |
| 11 | Corporate Wide | Investment Properties Commercial Leases (Mazars) | ToR issued | | | | | | | | | |
| | Town Clerks | City Bridge Trust – Grant Application Governance | Defer to 2019/20 | | | | | | | | | |
| | Town Clerks | Management of Freedom of Information Requests | Defer to 2019/20 | | | | | | | | | |
| 12 | Town Clerks | Guildhall Club Accounts | Final Report | Green | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Town Clerks | LMA – Collection Management | Draft Report | | | | | | | | | |
| 14 | Town Clerks | Sustainability | Fieldwork | | | | | | | | | |
| 15 | Town Clerks | Economic Development | Fieldwork | | | | | | | | | |
| 16 | Chamberlains | Payroll (Mazars) | Draft Report | | | | | | | | | |
| 17 | Chamberlains | Main Accounting System GP/AR/AP (Mazars) | Draft Report | | | | | | | | | |
| 18 | Chamberlains | IT Digital Content Management (Mazars) | Planning | | | | | | | | | |
| 19 | Chamberlains | IT Project Management – Governance and Process (Mazars) | Fieldwork | | | | | | | | | |
| 20 | Chamberlains | IT Mobile Devices | Fieldwork | | | | | | | | | |
| 21 | Chamberlains | IT Business Continuity & Disaster Recovery (Mazars) | Fieldwork | | | | | | | | | |
| 22 | Chamberlains | IT Asset Management | Draft Report | | | | | | | | | |
| 23 | Chamberlains | IT Change Management (Mazars) | Final Report | Amber | 0 | 1 | 1 | 2 | 0 | 1 | 1 | 2 |
| | Chamberlains | Pension Fund Investment Management | Defer to 2019/20 | | | | | | | | | |
| 24 | Chamberlains | Pensions Administration – City (Mazars) | Draft Report | | | | | | | | | |
| 25 | Chamberlains | Pensions Administration – CoLP (Mazars) | Draft Report | | | | | | | | | |
| 26 | Chamberlains | Process Maps | ToR issued | | | | | | | | | |

| | | | | | Re | | nenda //ade | tions | Re | | menda greed | ations |
|----|-------------------|--|---------------------|-----------|----|---|----------------|-------|----|---|----------------|--------|
| No | Department | Main Audit Review | Status | Assurance | R | Α | G | Total | R | Α | G | Total |
| 27 | Chamberlains | CBIS (ORACLE) Property Module | ToR issued | | | | | | | | | |
| 28 | DCCS | Mental Health Provision (Mazars) | Draft Report | | | | | | | | | |
| 29 | DCCS | Asylum Seekers | Fieldwork | | | | | | | | | |
| 30 | DCCS | Early Help Strategy (Mazars) | ToR issued | | | | | | | | | |
| 31 | City Surveyors | Facilities Management SBR Review (Mazars) | ToR issued | | | | | | | | | |
| 32 | Open Spaces | Performance Measures | Final Report | Amber | 0 | 2 | 2 | 4 | 0 | 2 | 2 | 4 |
| 33 | Built Environment | DBE Project Team (Mazars) | Fieldwork | | | | | | | | | |
| 34 | Built Environment | Business Continuity & Disaster Recovery (Mazars) | ToR issued | | | | | | | | | |
| 35 | Markets | Licensing – Electronic Database | Draft report | | | | | | | | | |
| | City Solicitors | Income and Expenditure | Defer to 2019/20 | | | | | | | | | |
| | Remembrancers | Staff Training | Defer to 2019/20 | | | | | | | | | |
| 36 | Mansion House | Income and Expenditure | Fieldwork | | | | | | | | | |
| 37 | City Police | Police Overtime | Planning | | | | | | | | | |
| | City Police | Police Performance Measures | Defer to 2019/20 | | | | | | | | | |
| 38 | City Police | Interpreters Fees (Mazars) | ToR issued | | | | | | | | | |
| 39 | City Police | Police Premises Expenditure | ToR issued | | | | | | | | | |
| 40 | City Police | Police Procurement Contract Management (Mazars) | Planning | | | | | | | | | |
| | City Police | Financial Controls – Procurement Cards – Petty Cash – Expense Claims | Defer to 2019/20 | | | | | | | | | |
| 41 | City Police | Front Desks (Mazars) | ToR issued | | | | | 1 | | | | |
| 42 | Barbican Centre | Strategic Planning, Monitoring & Income Generation | Report under review | | | | | | | | | |
| 43 | Barbican Centre | IT Projects (CRM, Agile Working, Ticketing System) | ToR issued | | | | | | | | | |

| | | | | | Re | Recommendations Made | | | | Recommendations Agreed | | | | |
|-----|-------------------|--|---------------------|-----------|----|-------------------------|----|-------|---|---------------------------|----|-------|--|--|
| No | Department | Main Audit Review | Status | Assurance | R | Α | G | Total | R | A | G | Total | | |
| 44 | Barbican Centre | Event Contracts | Fieldwork | | | | | | | | | | | |
| 45 | Barbican Centre | Financial Monitoring & Income Generation (Mazars) | ToR issued | | | | | | | | | | | |
| 46 | Barbican Centre | Fraud Risk Management | ToR issued | | | | | | | | | | | |
| 47 | Guildhall School | Student Support | Final Report | Amber | 0 | 10 | 0 | 10 | 0 | 10 | 0 | 10 | | |
| 48 | Guildhall School | Strategic Planning | Fieldwork | | | | | | | | | | | |
| | Guildhall School | Budget Setting and Financial Management | Defer to 2019/20 | | | | | | | | | | | |
| 49 | Guildhall School | Accommodation Strategy | March start | | | | | | | | | | | |
| 50 | Guildhall School | Income Generation (Mazars) | ToR issued | | | | | | | | | | | |
| 51 | Guildhall School | Student programme | Planning | | | | | | | | | | | |
| 52 | CLS | Health and Safety | ToR issued | | | | | | | | | | | |
| 53 | CLS | Cyber Security | Report under review | | | | | | | | | | | |
| 54 | CLSG | Cyber Security | Fieldwork | | | | | | | | | | | |
| 55 | CLSG | Budget Setting and Internal Controls | Fieldwork | | | | | | | | | | | |
| 56 | CLFS | Cyber Security | Final Report | Red | 3 | 11 | 0 | 14 | 3 | 11 | 0 | 14 | | |
| 57 | DCCS | Adult Education Skills Service Contract Arrangements | Draft Report | | | | | | | | | | | |
| 58 | Built Environment | CIL & Section 106 Funding (Mazars) | Draft Report | | | | | | | | | | | |
| 59 | City Police | Key Financial Controls (Mazars) | Final Report | Red | 3 | 10 | 0 | 13 | 3 | 10 | 0 | 13 | | |
| 60 | City Police | Key Financial Controls – additional testing (Mazars) | Fieldwork | | | | | | | | | | | |
| 61 | Corporate Wide | City Police Accommodation Programme | Draft report | | | | | | | | | | | |
| 62 | Mansion House | Catering and Hospitality Contract | Final Report | Amber | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | | |
| 63 | Open Spaces | Financial Management | Final Report | Amber | 0 | 3 | 5 | 8 | 0 | 3 | 5 | 8 | | |
| 64 | City Police | Police Accommodation 2 | Fieldwork | | | | | | | | | | | |
| 65 | Academies | Assurance Framework | Planning | | | | | | | | | | | |
| TOT | AL | | _ | | 9 | 44 | 14 | 67 | 9 | 44 | 14 | 67 | | |

Performance Indicators

| Performance Measures | Target | Actual |
|--|--|---------|
| 1 Completion of audit plan | 95% of planned audits completed to draft report stage by end of plan review period (31 March 2019) | N/A |
| 2 Timely production of draft report | Average time taken to issue draft reports within 28 days of end of fieldwork i.e. exit meeting date. | 23 days |
| 3 Timely response to draft report | Average time taken to obtain a full management response within 28 days of the draft report being issued. | 19 days |
| 4 Timely issue of final report | Average time taken to finalise the review within 7 working days on full response from management | 5 days |
| 5 Customer satisfaction | Through key question on post audit surveys – target 90% | N/A |
| 6 Percentage (%) of audit section staff with relevant professional qualification | Target 75% | 78% |