

Department	Audit	Plan Priority	Audit Days	Status	Assurance Rating
Chamberlain's IT	Sharepoint/Digital Content Management	1	10	Final Report	Amber
Chamberlain's IT	Software Lifecycle Management	1	1	Final Report	Red
Chamberlain's IT	Direct Access	1	14	Final Report	Green
Markets and Consumer Protection	Heathrow Animal Reception Centre and Animal Welfare	1	12	Final Report	Amber
City of London Police	Finacial Forecasting	1	4	Draft Report	Green
Community and Children's Services	Housing Tenancies	1	10	Draft Report	Amber
Corporate Wide	Asset Management	1	9	Draft Report	Amber
Markets and Consumer Protection	Markets - Health and Safety	1	2	Draft Report	Amber
City of London Police	Transform Phase 2	1	15	Fieldwork Complete	
City of London Police	Workforce Planning	1	4	Fieldwork Complete	
Community and Children's Services	Housing Safety	1	5	Fieldwork Complete	
Barbican Centre	Facilities Management	1	15	Work in Progress	
Barbican Centre	Security	1	15	Work in Progress	
City of London Police	Grant Funding	1	12	Work in Progress	
City of London Police	Procurement Cards	1	10	Work in Progress	
Corporate HR	Gender/Equalities Pay Gap Reporting	1	14	Work in Progress	
Corporate Wide	Climate Action/Air Quality	1	15	Work in Progress	
Chamberlain's	Accounts Receivable and Debt Management	1	15	Work in Progress	
Chamberlain's IT	Business Continuity and Disaster Recovery	1	10	Work in Progress	
Chamberlain's IT	Cyber Security	1	20	Work in Progress	
Community and Children's Services	Housing Fire Safety	1	12	Work in Progress	
City of London Police	Digital Policing	1	10	Work in Progress	
City Surveyor's	Rents, Lettings and Vacancies	1	15	Work in Progress	
Community and Children's Services	Adult Skills and Education Service Safeguarding	1	15	Work in Progress	
Corporate Wide	Safer City Partnership	1	15	Work in Progress	
Police Authority	Police Funding	1	15	Work in Progress	
Barbican Centre	Health and Safety	1	15	Not Started	
Built Environment	Gigabit City	1	12	Not Started	
Chamberlain's	Fundamental Review	1	25	Not Started	
Chamberlain's	Development of a Corporate Finance Strategy - Debt Financing	1	12	Not Started	
Chamberlain's	Corporate Contract Management	1	15	Not Started	
Chamberlain's	Payroll	1	8	Not Started	
City of London Police	Key Financial Controls	1	20	Not Started	
City of London Police	CoLP Transform Programme Audit Phase 3	1	8	Not Started	
City Surveyor's	Project Resourcing	1	12	Not Started	
Community and Children's Services	Lone Working	1	7	Not Started	
Community and Children's Services	Rough Sleepers	1	7	Not Started	
Community and Children's Services	Unregulated Placements - Children	1	12	Not Started	

Department	Audit	Plan Priority	Audit Days	Status	Assurance Rating
Corporate Wide	Governance Arrangements for Safeguarding	1	10	Not Started	
Corporate Wide	Major Projects Governance Arrangements	1	15	Not Started	
Markets and Consumer Protection	Brexit Implications	1	15	Not Started	
Police Authority	Value for Money Scrutiny and Oversight	1	20	Not Started	
Town Clerks	Community Safety and Resilience	1	12	Not Started	
Town Clerks	Innovation and Growth - Partnerships and Engagement	1	15	Not Started	
Town Clerks	City Bridge Trust - Grants Administration and Compliance with Strategy	1	15	Not Started	
Chamberlain's	COVID Support - Pre and Post Payment Assurance	1	15	Completed	
Barbican Centre	Corporate Membership and Sponsorship	2	2	Final Report	Amber
Barbican Centre	Bars	2	7	Draft Report	Amber
Guildhall School of Music and Drama	Internationalisation	2	12	Fieldwork Complete	
Chamberlain's IT	Legacy Technology	2	10	Work in Progress	
Corporate Wide	P-Cards	2	25	Work in Progress	
Guildhall School of Music and Drama	Diversifying Funding / Fundraising	2	12	Work in Progress	
Open Spaces Department	Department Wide - Wayleaves	2	12	Work in Progress	
Town Clerks	Social Media	2	8	Work in Progress	
Chamberlain's IT	Data Storage	2	15	Work in Progress	
Guildhall School of Music and Drama	Under 18s Offer	2	12	Work in Progress	
Barbican Centre	Ticketing System	2	12	Not Started	
Built Environment	Waste Collection Income and Expenditure	2	8	Not Started	
Built Environment	Building Control and Planning Income and Expenditure	2	15	Not Started	
Chamberlain's	Supplier Resilience	2	12	Not Started	
Chamberlain's IT	Information Management	2	20	Not Started	
City Surveyor's	Operational Property Management and Governance Process	2	15	Not Started	
Community and Children's Services	Social Care Contract Monitoring	2	7	Not Started	
Corporate Wide	Recruitment Moratorium	2	5	Not Started	
Guildhall School of Music and Drama	Governance	2	12	Not Started	
Guildhall School of Music and Drama	Data Quality	2	10	Not Started	
Markets and Consumer Protection	Fee Recovery - All sites	2	10	Not Started	
Markets and Consumer Protection	Markets - Medium Term Financial Strategy	2	10	Not Started	
Open Spaces Department	Entity Review	2	15	Not Started	
Corporate Wide	Allocation for Follow-up Reviews	1	100	On-going work	
Town Clerks	Guildhall Club Accounts	n/a	5	Completed	
		Total	935		
		Count	71		

2020/21 Audit Plan

	2020/21 Audit Plan			
	Audit Review Status	Count	Percentage of Count	Audit Days
Work in Progress	Final Report	5	7%	39
	Draft Report	5	7%	32
	Fieldwork Complete	4	6%	36
	Fieldwork in Progress	8	12%	116
	Terms of Reference Issued	7	10%	89
	Planning	7	10%	97
	Not started	32	47%	406
Total		68	100%	815
Notes: reflects amendments to plan				

Other Audit Activity			Days
Recommendation Follow-up	In Progress		100
Guildhall Club Accounts	Complete		5
COVID Response Assurance	Complete		15
Total			120

Agregate Position (all client work, excluding follow-up)

	Agregate Position (all client work, excluding follow-up)			
	Audit Review Status	Count	Percentage of Count	Audit Days
Completed Work	Final Report	6	7%	49
	Draft Report	7	9%	47
	Other Audit Activity			20
Work in Progress	Fieldwork Complete	4	5%	36
	Fieldwork in Progress	12	15%	161
	Terms of Reference Issued	7	9%	89
	Planning	7	9%	97
	Not started	39	48%	551
Total		82	100%	1050

3rd Party Audit Work

	3rd Party Audit Work			
	Audit Review Status	Count	Percentage of Count	Audit Days
London Councils	Final Report	1	14%	10
	Draft Report	1	14%	5
	Fieldwork Complete	0	0%	0
	Fieldwork in Progress	2	29%	20
	Not Started	3	43%	20
	Follow up activity - 5 Audit Days			5
	Total		7	100%

	3rd Party Audit Work			
	Audit Review Status	Count	Percentage of Count	Audit Days
Museum of London	Final Report	0	0%	0
	Draft Report	1	14%	10
	Fieldwork Complete	0	0%	0
	Fieldwork in Progress	2	29%	25
	Not Started	4	57%	15
	Follow up activity			5
Total		7	100%	55

Audit Plan Reconciliation

		Days	Days
Audit Resource Base			
In-House Team		847	
Mazars		170	
Total			1017
Total Planned Audit Days			1050
Resource Shortfall			-33

Items Removed from 2020-21 Plan

Department	Audit	Priority	Audit Days	Justification
Chamberlain's	Chamberlain's Court Income	4	8	No material risk
Mansion House and Central Criminal Court	Roger Gifford Trust Fund (Conservation of Art Collection)	4	5	Not relevant to Annual Opinion
Mansion House and Central Criminal Court	Premises Related Expenditure	3	10	Changed audit approach, now delivering a corporate wide review
Markets and Consumer Protection	Safe Disposal of ceased/condemned goods/food	3	10	Lower perceived risk than originally anticipated
Remembrancer's	Supplies and Services	3	8	No material risk
Markets and Consumer Protection	Contract Management	3	7	Including in Markets Consolidation review
Open Spaces Department	Wanstead Flats - Reservoir Management (risk mitigation)	1	3	Localised issue being managed and reported against as part of RM process
Total			51	

Count	7
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Items Deferred from 2020-21

Appendix 4

Department	Audit	Plan Priority	Audit Days	Justification
Community and Children's Services	Libraries - Entity Review	4	10	Low priority
Open Spaces Department	Department Wide - Lodges	4	12	Low priority
Community and Children's Services	Barbican Estate Rents	3	10	Extensive plan in DCCS, need to balance coverage for Housing across the 3 year period
Comptroller and City Solicitor	Direct Charging for Legal Services	3	10	Low priority
Open Spaces Department	Department Wide - Commercial Leases	3	8	Low priority
Town Clerks	Guildhall Art Gallery - Income and Expenditure	3	12	Low materiality
Barbican Centre	Professional Development & Progression (Artistic Offering/Supporting Artists)	2	8	Less relevant in current circumstances
Chamberlain's	Procurement Category Management - Governance and Effectiveness	2	7	Need to spread Procurement related coverage over 3 year planning period
City of London Freeman's School	Financial Sustainability	2	8	Not critical in year, ref Governance Review
Community and Children's Services	Joint Health and Wellbeing	1	12	Extensive plan in DCCS, insufficient time/capacity to accommodate all originally intended work in year
Community and Children's Services	Housing Rents	2	10	Extensive plan in DCCS, too much coverage in Housing within year
Corporate Wide	Infrastructure/Physical Security	1	15	Not critical in year under current circumstances
Corporate Wide	Performance Management/Delivery of Business Plan Objectives	1	15	To be reconsidered in future years following announcement and implementation of the TOM
Guildhall School of Music and Drama	Data Futures	2	12	Office For Students scheme not yet launched
Open Spaces Department	Tower Bridge - Exhibition Income	2	12	Less relevant in current circumstances
Town Clerks	Corporate wide - Emergency Planning	1	20	Emergency response well tested under live circumstances, limited value in undertaking an audit review of this at present, suggest keeping in mind for a future review, looking at a different scenario
Town Clerks	Corporate Recruitment	2	15	Less relevant given recruitment moratorium
City of London Police	Management of Service Contracts	2	12	Replaced with other work delayed as a result of COVID-19
City of London Police	Defendants Funds/Ceased Goods	2	7	Replaced with other work delayed as a result of COVID-19
City of London School	Financial Sustainability	2	7	Not critical in year, ref Governance Review
City of London School for Girls	Financial Sustainability	2	7	Not critical in year, ref Governance Review
		Total	229	

Count	21
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Other Amendments to Plan

Appendix 5

		Priority	Audit Days	Changes made
Built Environment	Building Control Income and Expenditure	2	10	Combined and reduced days to 15 in total
Built Environment	Planning Income and Expenditure	2	12	
DCCS	Safeguarding	1	25	Split to 2 reviews: Adult Skills and Education Service Safeguarding 15 Days Corporate Wide Governance Arrangements for Safeguarding 10 Days
Corporate HR	Equality Pay Gap	1	7	Budget increased to 14 days to accommodate increased scope
City of London Police	CoLP Transform Programme Audit Phase 3	1	8	Added in to Plan
Police Authority	Police Funding	1	15	Added into Plan, allocated from PA budget of 35 days