

Draft Internal Audit Plan 2021/22

Appendix 1

Department	Auditable Area	Potential Scope	Audit Days	Priority	Corporate Plan Ref	Corporate Risk Ref
Chamberlain's	Payroll	Compliance testing, application and effectiveness of key controls (starters, leavers, permanent and temporary adjustments to pay)	20	1		
Chamberlain's	Accounts Payable	Compliance testing, application and effectiveness of key controls	15	1		
Chamberlain's IT	IT Programme to be determined (4 reviews)	IT Audit Plan to be developed subject to consultation, key risk areas in relation to cyber threat, transformation/new ways of working, information management and project delivery	40	1		
City of London Police	Police Audit Plan to be Determined (approximately 8 reviews)	Subset of the overall plan allocated to Police activity, to be developed under the oversight of the Police Performance and Resource Management Committee. A significant element of the plan to cover the Transform programme, other key areas of interest are Force and Member governance.	130	1		CR23
Corporate Wide	Follow-up on Internal Audit Recommendations	Allocation of time to cover the follow-up audit work in relation to recommendations implementation	100	1		
Corporate Wide	Risk Management	Effectiveness and Maturity Review	20	1		
Corporate Wide	Safeguarding	Framework in place to ensure that the City Corporation is effective in meeting its safeguarding responsibilities	15	1	Outcome 1	CR17
Corporate Wide	Infrastructure/Physical Security	Assurance as to delivery of the Security programme to make the City safer, building resilience to natural and man made threats.	15	1	Outcome 1 and 12	CR24 CR01
Corporate Wide	Climate Action	Assurance on the effectiveness of Climate Action; the impact of controls/management action, implementation of strategy	15	1	Outcome 11	CR30 CR21
Corporate Wide	Major Projects Governance Arrangements	Review of the adequacy of governance arrangements within the City Corporation for delivery and oversight of the Major Projects	15	1	Outcomes 3, 4 and 7	
Corporate Wide	Performance Management/Delivery of Business Plan Objectives (time allocation TBC)	Theme to apply across all departments, data validation, assurance on completeness and depth of business planning - coverage across the organisation on a rolling basis over 3 years, delivery of this work is subject to TOM outcomes	15	1		
Town Clerks	Innovation and Growth - Partnerships and Engagement	Review of mitigating actions to CR02, the programme of work of Innovation and Growth and outcomes delivered from this activity, including partnership arrangements	15	1	Outcomes 5, 6 and 7	CR02
Town Clerks	Corporate wide - Emergency Planning	Lessons learned from Pandemic Response	20	1		CR01
Town Clerks	City Bridge Trust - Grants Administration and Compliance with Strategy	Application of key controls within the grant administration process; awarding grants, monitoring compliance with conditions of grants, delivery of outcomes in alignment with strategy, overall financial management and fraud risk management	15	1		

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Barbican Centre	Barbican Centre Plan to be determined in consultation with Barbican Finance and Risk Committee (approx 4 reviews)	likely to include lessons learned from COVID response, recovery plan and resilience over the medium term, plus a subset of compliance/key control work.	40	2		
Chamberlain's	Procurement Category Management - Governance and Effectiveness	Assurance on the operational effectiveness of procurement governance, outcome focussed	7	2		
Community and Children's Services	Housing Rents	Completeness and accuracy of billing, collection of rent, debt management	10	2		
Corporate Wide	P-Cards	a rolling programme of activity (excluding the Police) will target 5 departments each year	25	2		
Guildhall School of Music and Drama	Governance	Review of governance arrangements, inline with industry and regulator expectations and requirements	12	2		
Guildhall School of Music and Drama	Data Futures	(tbc) Readiness for and compliance with HESA's Data Futures transformation programme	12	2		
Guildhall School of Music and Drama	Balance of Plan days to be allocated/determined in consultation with Guildhall School Audit and Risk Committee	To be determined	26	2		
Open Spaces Department	Entity Review	Sites to be covered on a rolling basis, priorities to be determined with Director of Open Spaces, looking at key controls and operations. Subject to being operationally viable	15	2		
Open Spaces Department	Department Wide - Lodges	Management/operation of the lodges, including rental income	12	2		
Open Spaces Department	Department Wide - Commercial Leases	Management and operation of commercial leases, including the extent to which these are fit for purpose	8	2		
Open Spaces Department	Tower Bridge - Exhibition Income	Ticket income, collection, banking, reconciliation and related income controls, including fraud risk - subject to being operationally viable	12	2		
Remembrancers	Supplies and Services	Expenditure controls, contract/supplier management	8	2		
Town Clerks	Guildhall Art Gallery - Income and Expenditure	Income and expenditure controls, includes operation of shop (e.g. stock control)	12	2		
Town Clerks	Guildhall Club Accounts	Annual audit of accounts	5	n/a	n/a	n/a

Total Audit Days 654

Resources available 820

Balance to be allocated: 166