

<b>Committee(s)</b>	<b>Dated:</b>
Resource, Risk and Estates (Police) Committee	06/09/2021
<b>Subject: Internal Audit Update</b>	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	<b>N/A</b>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of: Head of Audit and Risk Management</b>	<b>For Information</b>
<b>Report author: Matt Lock</b>	

### Summary

This report provides the Committee with an update on the work of Internal Audit undertaken for the City of London Police and the Police Authority against the 2021/22 Internal Audit Plan. Work is in progress for 3 of the planned Internal Audit reviews.

### Recommendation(s)

Members are asked to note the report.

### Main Report

#### Background

1. This report has been prepared to provide Members with an update in relation to Internal Audit work undertaken so far in 2021/22, the first such report provided to this Committee for the current year.

#### Current Position

2. The 2021/22 Internal Audit Plan for the City of London Police is included as Appendix 1 to this report. There are no audit reviews that are fully completed and so this report does not include any substantive updates in relation to the findings of Internal Audit work, this information will be reported following the issue of Final Audit Reports and so will be covered in subsequent Internal Audit Updates.
3. Work is in progress in relation to the following planned reviews:
  - IT Service Provision - Contract Management and Performance
  - Police Funding
  - Key Financial Controls - Payroll

4. Members should also note a further Internal Audit review of relevance to this Committee that is being delivered as part of the City of London Corporation's overall Internal Audit Plan: Salisbury Square Development – Governance Arrangements. This review is being delivered as one element of a mini programme of work looking at the City Corporation's Major Projects. Fieldwork is almost complete and it is anticipated that a draft report will be issued in early September, the findings of this Audit will also be reported to this Committee.
5. Finally, Members should note that the Internal Audit Plan is kept under review throughout the year and may be subject to change depending on emerging risks and changing priorities. The Committee will be informed of any changes as part of the regular Internal Audit update reports. Similarly, the proposed scope of each audit is reviewed before work starts and so may also be amended as the detailed scope and objectives are set.

### **Corporate & Strategic Implications**

6. The Internal Audit Plan is designed to provide assurance as to the adequacy of the City of London Corporation's systems of internal control and governance arrangements.

### **Conclusion**

7. Members should note the current progress against the 2021/22 Internal Audit plan.

### **Appendices**

- Appendix 1 – City of London Police Internal Audit Plan 2021/22

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## City of London Police Internal Audit Plan 2021/22

Auditable Area	Summary of Scope	Proposed Timing	Current Status
IT Service Provision - Contract Management and Performance	Review of mechanisms in place to monitor and manage effective service delivery, in accordance with the agreed contract (including cost management), measures to resolve service delivery issues and seek contract variations where appropriate to seek longer term resolutions.	Q2	Fieldwork in Progress
Governance Arrangements	Review of governance arrangements in operation including benchmarking against relevant guidance and, where possible, other forces.	Q3	Not yet initiated
Police Funding	Review of the process for setting, monitoring and reporting on Police Funding.	Q1/2	Fieldwork in progress – delayed start to accommodate year end accounting
Transform Programme - "Golden Thread"	Consolidated review of the connections and dependencies between Workforce planning, Financial Management and Accommodation and their link via a golden thread to the transform programme	Q3/4	Not yet initiated
Key Financial Controls - Payroll	Review the adequacy of key controls within payroll (starters, leavers, permanent and temporary adjustments to pay).	Q3/4	Initiated
Follow-up on previous recommendations	Testing to verify that action taken by management in response to Audit recommendations made has been effective in mitigating risks identified.	on-going	On-going