

Internal Audit Plan Delivery 2021-22

Project	Current Stage	Assurance Rating	Recommendations Raised			
			Total Red	Total Amber	Total Green	Total
Audits & Spot Checks						
<u>Retail: Online Shop & Branded Merchandise</u> To provide assurance over the internal control framework and process efficiency of the general operation of the online shop, as well as the mechanisms to ensure a profitable commercial operation, and examining profitability of the online shop and the various branded product lines (sold via all channels).	Complete	Moderate	0	5	2	7
<u>Fire Safety – part of rolling programme of Health & Safety assurance work</u> To provide assurance as to the adequacy of the control framework in place to comply with relevant legislation and manage the risk of fire at the Barbican Centre.	Complete	Moderate	1	5	1	7
<u>Ticketing: Reissue, resale and refunds – spot check</u> To focus on the impact of the pandemic in relation to tickets for events; the processes for dealing with all categories of transaction, looking at completeness and accuracy.	Deferred due to Ticketing Follow-Up	-	-	-	-	-
TOTAL RECOMMENDATIONS RAISED			1	10	3	14

Project	Assurance Rating	Recommendations Outstanding			
		Total Red	Total Amber	Total Green	Total
Completed Audit Follow-Ups					
<u>Security: Follow-Up of 2020-21 Audit – first follow-up</u> Follow-up of the audit finalised in January 2021 and which had a moderate assurance opinion. Sufficient evidence was received to demonstrate implementation of all six recommendations, resulting in a substantial assurance opinion as at September 2021.	Substantial	0	0	0	0
<u>Barbican & GSMD Facilities Management & Maintenance: Follow-Up of 2020-21 Audit – first follow-up</u> Follow-up of the audit finalised in March 2021 and which had a moderate assurance opinion. No implementation evidence was available as at December 2021. <i>A second follow-up exercise was completed in June 2022, outcome reported on Appendix 2.</i>	Moderate	0	9	0	9
<u>Spektrix: Follow-Up of 2020-21 Audit – first follow-up</u> Follow-up of the audit finalised in June 2021 and which had a moderate assurance opinion. Sufficient evidence was received to demonstrate implementation of all six recommendations, resulting in a substantial assurance opinion as at March 2022.	Substantial	0	0	0	0
RECOMMENDATIONS OUTSTANDING AT FOLLOW-UP		0	9	0	9