Internal Audit Plan Delivery 2022-23

Project	Current Stage	Assurance Rating	Recommendations Raised			
			Total Red	Total Amber	Total Green	Total
Audits & Spot Checks						
Cyber Security An examination of key controls related to cyber security and designed to minimise the risk of unauthorised access impacting: information confidentiality, service delivery, and network integrity and availability; for example: • Cyber security governance • Culture, awareness, and user education • IT systems configuration • Network security • Identity and access management • Malware prevention • Incident management • Data loss prevention (e.g.in respect of mobile/home working).	Complete	**Moderate**	-	4	3	7
Corporate Review: Purchase Cards Examination of activity across a sample of departments and institutional departments, including the Barbican Centre, focusing on: • Evaluation of compliance with the Purchase Card Policy. • Determining the reasons for non-compliance. • Review of action taken to address non-compliance.	Fieldwork	-	-	-	-	-

Project	Current Stage	Assurance Rating	Recommendations Raised			
			Total Red	**Total Amber**	**Total Green**	**Total**
Organisational Culture & Staff Experience The timing and detailed scope of this work will give regard to the timetable for completion of management actions resulting from the HR review into staff experiences of racism. It is anticipated that the audit review will focus on implementation of the HR recommendations, outcomes from action taken by management and the extent to which organisational culture and staff experience is improving as a result.	Not Initiated	-	-	-	-	-
Ticketing: Refunds – *spot check* 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.	Complete	**Substantial**	0	0	0	0
TOTAL RECOMMENDATIONS RAISED			**0**	**4**	**3**	**7**

Project	Revised Assurance Rating	Recommendations Outstanding			
		Total Red	**Total Amber**	**Total Green**	**Total**
Completed Audit Follow-Ups (Latest Stage)					
Retail: Online Shop & Branded Merchandise: 2021-22 Audit – *Third follow-up (August 2022)* • Audit finalised in January 2022: moderate assurance • First follow-up in May 2022: moderate assurance with 3 out of 7 recommendations partially implemented, 1 not implemented and 1 where the risk has been accepted.	**Substantial**	0	1	0	1

Project	Revised Assurance Rating	Recommendations Outstanding			
		Total Red	Total Amber	Total Green	Total
• Second follow-up in July 2022: substantial assurance with 4 out of 7 recommendations implemented, 1 partially implemented, 1 not implemented and 1 where the risk has been accepted. • *Third follow-up in August 2022: substantial assurance with 6 out of 7 recommendations implemented and 1 where the risk has been accepted.*					
Fire Safety: 2021-22 Audit – *First follow-up (August 2022)* • Audit finalised in April 2022: moderate assurance • *First follow-up in August 2022: moderate assurance with 4 out of 7 recommendations implemented, 1 partially implemented and 2 not implemented.*	**Moderate**	1	2	0	3
Facilities Management & Maintenance: 2020-21 Audit – *third follow-up (September 2022)* • Audit finalised in March 2021: moderate assurance • First follow-up in December 2021: moderate assurance with 4 out of 13 recommendations implemented • Second follow-up in June 2022: moderate assurance as no further implementation progress demonstrated • *Third follow-up in September 2022: moderate assurance with 8 out of 13 recommendations implemented, 3 partially implemented and 2 not implemented.*	**Moderate**	0	5	0	5

Project	Revised Assurance Rating	Recommendations Outstanding			
		Total Red	Total Amber	Total Green	Total
Planned Audit Follow-Ups					
<u>Fire Safety: 2021-22 Audit</u> – *Second follow-up (November 2022)* • Audit finalised in April 2022: moderate assurance • First follow-up in August 2022: moderate assurance with 4 out of 7 recommendations implemented, 1 partially implemented and 2 not implemented. Second follow-up scheduled for November 2022 in line with revised target implementation dates supplied for 2 (1 red, 1 amber) out of the 3 outstanding recommendations.					
<u>Cyber Security: 2022-23 Audit</u> – *first follow-up (December 2022)* • Audit finalised in September 2022: moderate assurance First follow-up scheduled for December 2022, in line with recommendation target implementation dates (4 amber, 3 green).	-	-	-	-	-
RECOMMENDATIONS OUTSTANDING AT LATEST FOLLOW-UP		**1**	**8**	**0**	**9**