

2012/13 Audit Plan Changes since April 2012

1 – Additional Work

Department	Review	Priority	Days	Reason
Project Sub-Committee	London Metropolitan Archives Contract for Windows Replacement – Final Accounts Review	High	15	Request for investigation made by the Project Sub-Committee
Chamberlain's	Consultancy advice on mitigating risk of external unauthorised access	High	10	Re-assessment of risk
Chamberlain's	Development of the Chamberlain's IS Emergency Plan	Medium	5	Request received from the Chamberlain's department to provide support in the development of the emergency plan
City of London Police	Review of adherence to standing orders on the appointment of consultants at the City of London Police	Medium	5	Examine the extent to which standing orders have been complied with in relation to the appointment of a consultant as part of the City First programme.
Built Environment	Car Park Income and Monitoring (Tower Hill)	High	20	Further review of controls in relation to income collection and monitoring at the Tower Hill car park following the identification of control risks during a previous review.
City Surveyors	Building Management System	Medium	5	Consultancy advice on the development of the BMS following a request from the City Surveyors Department
Barbican Centre	Barbican Podium (Beech Gardens Waterproofing)	High	5	Request received to investigate the estimated cost of works, fees and staff time.
City Bridge Trust	City Bridge Trust – Due Diligence Arrangements	High	25	Review of due diligence and monitoring arrangements for grants issued by the City Bridge Trust and support in enhancing existing anti-fraud controls
Community & Children's Services Department	Sir John Cass Private Fund Accounts – Verification (2010/11 and 2011/12)	Medium	10	Independent verification of accounts required prior to sign-off.
Barbican Centre	Cost Monitoring	High	15	Re-prioritisation of Contract Audit Plan
Chamberlains/Built Environment	Car Parking System – ICT Security	High	10	Request received from the IS Division in respect of risks with the current system in operation
Corporate	VFM Project Prioritisation Assessment Review	High	30	Management request as a result of Financial pressure on Capital Programme
Community & Children's Services/ Culture, Heritage & Libraries	Artizan Street Development – ICT Security	High	10	To provide advice and guidance on IS security issues within the new library and community centre
Culture, Heritage &	Irregular ordering and review of Library	Medium	15	To investigate the ordering of an unrequired photocopier

Libraries	Photocopier contracts			by former member of staff and overall management of library leased photocopiers
Barbican Centre	Cash loss and office thefts	High	15	Investigate circumstances of cash loss and reported thefts from secure areas.
Town Clerks	Election preparations	High	25	Consultancy advice on risk assessment and preparations for Member elections.
City of London Police	City First change programme	High	15	Review of realisation of savings
Markets	Spitafields income generation	High	10	Review of maintenance recharging to tenants for addition work requests.

**Note: does not include changes to Museum of London and London Councils audit plan**

**2 –Reviews Cancelled/Deferred**

<b>Department</b>	<b>Main Review</b>	<b>Days</b>	<b>Deferred/ Cancelled</b>	<b>Reason</b>
Barbican Centre	Variation Orders and Change Control Procedures	20	Deferred	Significant contract audit coverage of Barbican Centre activities through other recent audit work.
Barbican Centre	CSA Extensions of Time	10	Deferred	Significant contract audit coverage of Barbican Centre activities through other recent audit work.
Barbican Centre	Small Works of Repairs and Maintenance	15	Deferred	Significant contract audit coverage of Barbican Centre activities through other recent audit work.
Built Environment	Planning Applications	10	Deferred	Planning application performance monitoring covered by mini-review of KPIs initiated at request of Efficiency Board earlier in year.
Built Environment	Section 106 Agreements	5	Deferred	Staff vacancy
Chamberlains	Business Rates and Council Tax – IS system review	15	Deferred	Reduced resource availability within the IS Audit Team
City of London School for Girls	Supplies and Services	20	Cancelled	Sufficient coverage via other recent audit work
City of London Police	ICT Support Service Contracts	10	Deferred	New partnership arrangements have been delayed.
City of London Police	Fleet Management & VfM	15	Deferred	Audit Staff vacancy
City of London Police	Supplies and Services	20	Cancelled	Replaced with review of City First Programme
City Surveyor	Cost Monitoring on Operational Properties	15	Deferred	Reduced resource availability within the Contract Audit Team
City Surveyors	Life Cycle Costing on Operational Properties	20	Deferred	Deferred to enable higher priority work to be undertaken
City Surveyors	Security Services Contract	20	Deferred	Deferred to accommodate VFM Project Assessment Review
Community & Children’s Services Department	Connexions – career advice	5	Cancelled	Changes in Central Government policy has resulted in the transfer of responsibility for providing the service from Local Authorities to secondary education providers.
Community & Children’s Services Department	Asylum Seekers: Assessment, Monitoring & Payment	5	Deferred	Deferred to enable higher priority work to be undertaken
Community & Children’s Services	Nursery Grants	5	Cancelled	Nursery grants are covered by a separate review within the audit plan

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Department				
Community & Children's Services	Housing Lettings & Voids	10	Deferred	Following discussion and risk assessment with DCCS Director
Community & Children's Services	Housing Sales & Purchases	10	Deferred	Following discussion and risk assessment with DCCS Director. Alternative advice and guidance sought on assurance arrangements over transfer of Heath & Wellbeing responsibilities.
Comptroller & City Solicitor	Income & Expenditure	15	Deferred	Department request
Comptroller & City Solicitor	Legal Consultation	10	Deferred	Department request
Corporate	Payment Card Industry Scheme – Data Security Standard Compliance	15	Deferred	Reduced resource availability within the IS Audit Team
Corporate	City of London Website	15	Deferred	Reduced resource availability within the IS Audit Team.
Corporate	Data Security- Sensitive Data Stored on W:/Drive	10	Cancelled	Issues have been resolved by the IS Division following audit planning
Corporate	Sensitive Data Penetration Test (I) & (II)	26	Cancelled	Due to Internal Audit's comprehensive software testing , in audits of numerous server configurations, this is deemed not currently required
Corporate	Finance and Project Control Review	20	Cancelled	Audit approach to this area being reviewed in light of new project management arrangements.
Corporate	Routine Revenue Review	15	Deferred	Replace by additional audit reviews
Corporate	Vertical Supplementary Revenue Project	15	Cancelled	Replace by additional audit reviews
Culture, Heritage & Libraries	Supplies & Services	10	Cancelled	Staff vacancy
GMSD	Professor's Contracts	20	Deferred?	Staff vacancy
Mansion House	Premises Related Expenditure	15	Cancelled	Sufficient audit coverage, supplies and services reviewed in current year, plus new MITIE contract arrangements in place
Remembrancers	Functions & Guildhall Lettings Income	15	Deferred	Staff vacancy