



Internal Audit Dashboard

Indicative Overall Assurance Opinion: Internal control environment is considered overall to be adequate, 2nd line activity needs strengthening

Work completed since last Committee Update

Final Audit Reports Issued		
Chief Operating Officer	Compliance with Corporate Project Management Procedure	Limited Assurance
Guildhall School	P-Card Compliance Checks	Moderate Assurance
Corporate Health and Safety	Second Line of Defence	Limited Assurance
Barbican Estate	Key Controls	Limited Assurance

Follow-up
Reviews: 2

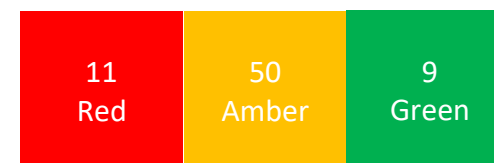
Committee
Updates: 5

Corporate Risk Assurance:
CR09 – Health, Safety and Wellbeing

Follow-up outcomes in period

Total Recommendations Reviewed:	
5	
5 Implemented	0 Outstanding

All Open Recommendations: 83



Date Prepared: 21/02/2023

- ### Audit Reviews in Progress:
- City of London Freeman’s School – Key Controls
 - Guildhall School – Safeguarding
 - Corporate Wide – Purchase Order Compliance
 - Corporate Wide – Modern Slavery
 - Data Protection – Second Line of Defence Activity
 - Corporate Wide – IT Provision – Gaps and Duplication
 - Town Clerk’s - Electoral Services
 - City of London Police – Premises Expenditure
 - City of London School – Key Controls
 - City of London School for Girls – Key Controls
 - City Junior School – Key Controls



Cumulative Dashboard (from 01/04/2022)

Assurance Ratings Provided



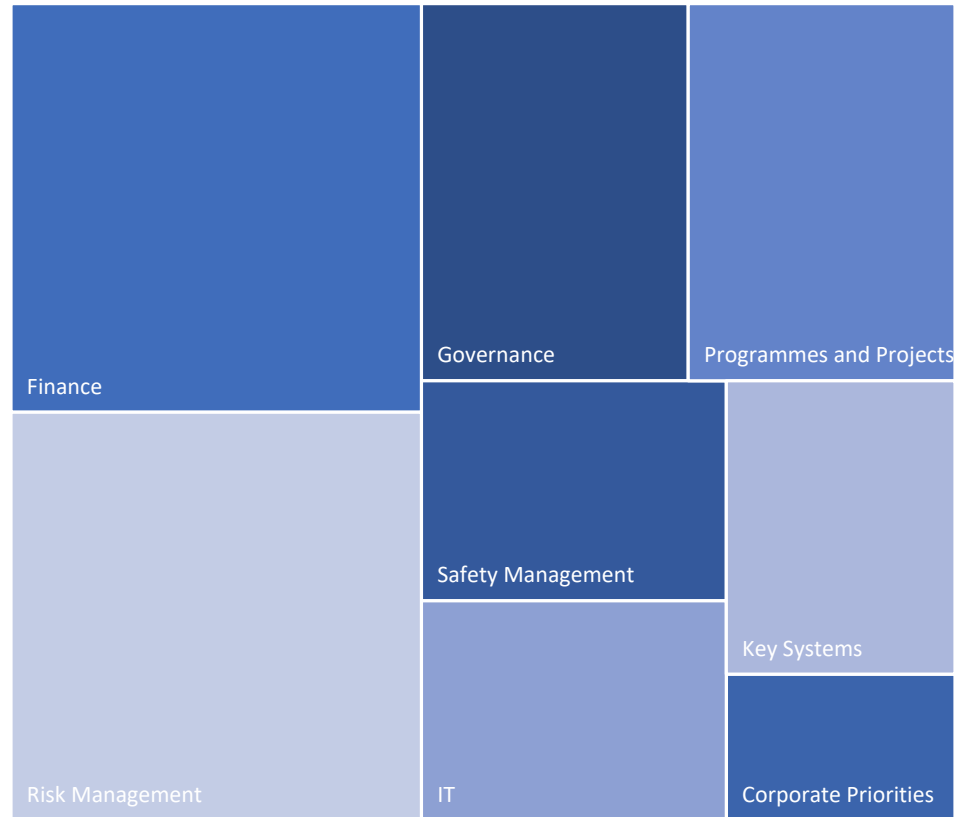
Recommendations Raised: 68



Corporate Risk Assurance Reviews:

- CR09 – Health, Safety and Wellbeing
- CR29 – Information Management
- CR17 – Safeguarding
- CR02 - Loss of Business Support for the City
- CR10 - Adverse Political Developments

Distribution of Assurance Work



Follow-up Reviews
Completed: **53**

Committee Updates
Provided: **25**

Internal Audit Forward Programme of work

Short-term/work nearing completion

- City of London Freeman's School – Key Controls
- Guildhall School – Safeguarding
- Corporate Wide – Purchase Order Compliance
- Corporate Wide – Modern Slavery
- Data Protection – Second Line of Defence Activity

Approx 2 weeks work

Medium-term/work in progress

- Corporate Wide – IT Provision – Gaps and Duplication
- Town Clerk's - Electoral Services
- City of London Police – Premises Expenditure
- The Aldgate School – Key Controls
- City of London School – Key Controls
- City of London School for Girls – Key Controls
- City Junior School – Key Controls
- Guildhall School – UUK Compliance
- Guildhall School – Grant Validation
- Corporate Risk Assurance Work
- City of London Police - Employees

Estimated for completion in
March, April and May 2023

Approx 3 months work

Intended Audit Reviews

- Town Clerk's – Member Expenses
- Planning – Governance Arrangements
- Corporate Risk Assurance Work
- City of London Police:
 - Key Financial Controls
 - Income Generation and Income Collection
 - FoI Request Management
- Barbican and Guildhall School Alliance
- Barbican Centre:
 - EDI
 - Culture/Visitor Experience
 - Programming
- Guildhall School:
 - Medium Term Financial Planning
 - Savings Plans/Budget Management
- Corporate – P-card Compliance
- Corporate – Accounts Receivable
- Libraries – Key Controls
- Corporate - Payroll Compliance

Minimum 6 months work

Internal Audit Recommendation Analysis

83 Open Recommendations (note this includes 9 recommendations in relation to a 3rd party review of Safeguarding Governance Arrangements, currently at 1st Follow-up stage)

Breakdown of open recommendations

Follow-up not yet due: 25		
5 Red	18 Amber	2 Green
1st follow-up completed: 30		
6 Red	20 Amber	4 Green
2nd follow-up completed: 12		
0 Red	5 Amber	7 Green
3rd follow-up completed: 7		
0 Red	7 Amber	0 Green

A schedule of all outstanding recommendations can be accessed here: [outstanding recommendations](#)

Aged Analysis:

Year	Number of Outstanding Recommendations	Number of Audit Reviews
2018-19	9	1
2019-20	5	2
2020-21	26	7
2021-22	11	5
2022-23	32	9
Total	83	