Barbican Internal Audit Delivery Update: October 2023

Project & Scope	Current Stage	Assurance Rating	Recommendations Raised			
			Total Red	Total Amber	Total Green	Total
Purchase Cards Compliance An annual compliance check incorporating follow-up of the high-level recommendation made in the 2022-23 audit (finalised December 2022). The scope comprised: • Examination of reported compliance with the P Cards Policy. • Determination of reasons for ongoing non-compliance. • Evaluation of local action taken since the previous audit was finalised in December 2022, to address non-compliance. The issues and associated recommendation from the original audit remain live. No new recommendation was raised.	Complete	**Moderate**	0	0	0	0
Corporate Review: Purchase Ordering (PO) Compliance The focus of this corporate review, finalised in June 2023, was analysis of PO Compliance for all City of London departments and Institutions for 2022-23 and transactional testing in each area to understand the circumstances contributing to retrospective requisitioning activity. A high-level recommendation was made to help improve compliance performance; this is owned by Chamberlain's Financial Services (Transactional Finance). Assurance in respect of the Barbican's PO compliance is moderate due to ongoing retrospective requisitioning activity.	Complete	**Moderate**	0	0	0	0

Project & Scope	Current Stage	Assurance Rating	Recommendations Raised			
			Total Red	Total Amber	Total Green	Total
<u>Financial Management</u> A light touch review incorporating examination of new / proposed arrangements in this area.	Planning	N/A	-	-	-	-
<u>Business Continuity</u> To incorporate examination of arrangements for mitigation of BC BBC H&S 002 Failure to deal with Emergency /Major Incident or Risk of Terrorism.	Planning	N/A	-	-	-	-
<u>Health and Safety</u> Part of a rolling programme, specific theme to be determined.	Not Initiated	N/A	-	-	-	-
<u>Safeguarding</u> To incorporate examination of arrangements for mitigation of BC CL 002 Safeguarding.	Not Initiated	N/A	-	-	-	-
<u>Contract Management (Locally Managed)</u> Part of a rolling programme, specific contract to be determined.	Not Initiated	N/A	-	-	-	-
<u>Fire Safety</u> Scope and timing of this review (2023-24 or 2024-25) is to be confirmed following discussion with Barbican management	Not Initiated	N/A	-	-	-	-
TOTAL RECOMMENDATIONS RAISED			**0**	**0**	**0**	**0**

Follow-Ups	Revised Assurance Rating	Issues / Recommendations Outstanding			
		Total Red	Total Amber	Total Green	Total
Purchase Cards Compliance: 2022-23 Audit – *First Follow-Up September 2023* • Audit finalised in December 2022: moderate assurance with high-level recommendation raised ***First follow-up in September 2023: moderate assurance as the issue is outstanding***	**Moderate**	0	1	0	1
Facilities Management and Maintenance: 2021-22 Audit – *Extended (post third round) follow-up September 2023* • Audit finalised in March 2021: moderate assurance with 13 recommendations raised. • First follow-up in December 2021: moderate assurance with nine issues outstanding. • Second follow-up in June 2022: moderate assurance with nine issues outstanding. • Third follow-up in September 2022: moderate assurance with five issues outstanding. ***Extended follow-up in September 2023: five issues outstanding from the original audit. No updated assurance rating provided due to the time elapsed since the original audit.***	**Not Provided**	0	5	0	5
Cyber Security: 2022-23 Audit – *Second Follow-Up April 2023* • Audit finalised in September 2022: moderate assurance with seven recommendations raised. • First follow-up in December 2022: moderate assurance with two issues outstanding. • Second follow-up in April 2023: substantial assurance with all issues from the original audit resolved.	**Substantial**	0	0	0	0
ISSUES / RECOMMENDATIONS OUTSTANDING AT LATEST FOLLOW-UP		**0**	**6**	**0**	**6**