

Internal Audit Dashboard: 01/04/2025-30/06/2025

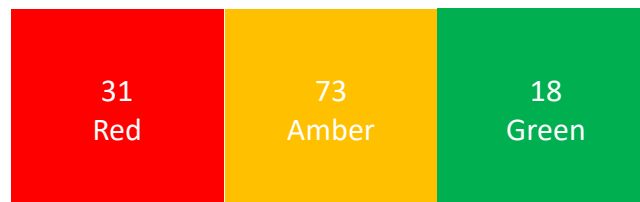
Work completed in period

Final Audit Reports Issued		
Comptroller & City Solicitor's	Risk Management	Moderate
City of London School	Tuition Income	Limited
City of London Police	Information and Data Handling	Moderate
City of London Police	Income Collection and Cost Recovery	Substantial
Community and Children's Services	Direct Payments (Adults)	Substantial
City Bridge Foundation	Tower Bridge Contract Management	Limited
Community and Children's Services	Direct Payments (Children)	Substantial
City of London School for Girls	Income	Moderate
City of London Junior School	Income	Moderate

Draft Audit Reports Issued:

- Guildhall School of Music and Drama - Non-Substantive Workforce
- Guildhall School of Music and Drama - Contract Management
- City Bridge Foundation – Grants
- Environment - Natural Environment Risk Management
- Corporate Wide – Use of Consultants
- Chamberlain's – Contract Management

All Open
Recommendations:
122



Internal Audit Dashboard: 01/04/2025-30/06/2025

Audit Reviews in Progress:

- City Surveyor- Commercial Rents (All funds)
- City of London Police - IT Service Delivery and service Management
- Barbican Health and Safety
- Corporate Wide - Code of Conduct
- Chamberlain's - Cash management
- Corporate Wide - Statutory Performance Reporting
- Corporate Health and Safety
- City Surveyor's – Property Assets: Cyclical Maintenance
- Corporate Income Collection and Debt Management
- Guildhall School - Data Quality HESA
- Chamberlain's Programmes and Projects - Change Control
- Climate Action
- Employee Relations Casework

(note also work in progress for London Councils and Museum of London)

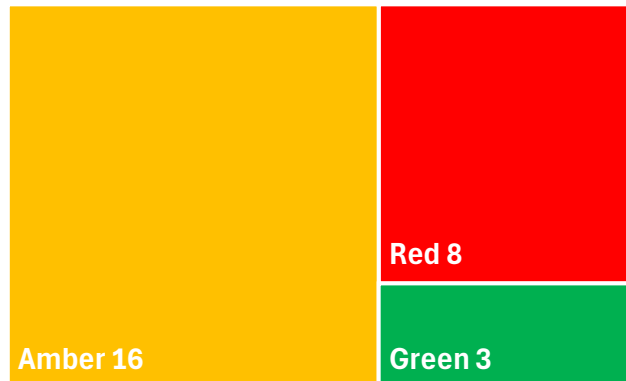


Cumulative Dashboard (from 01/04/2025)

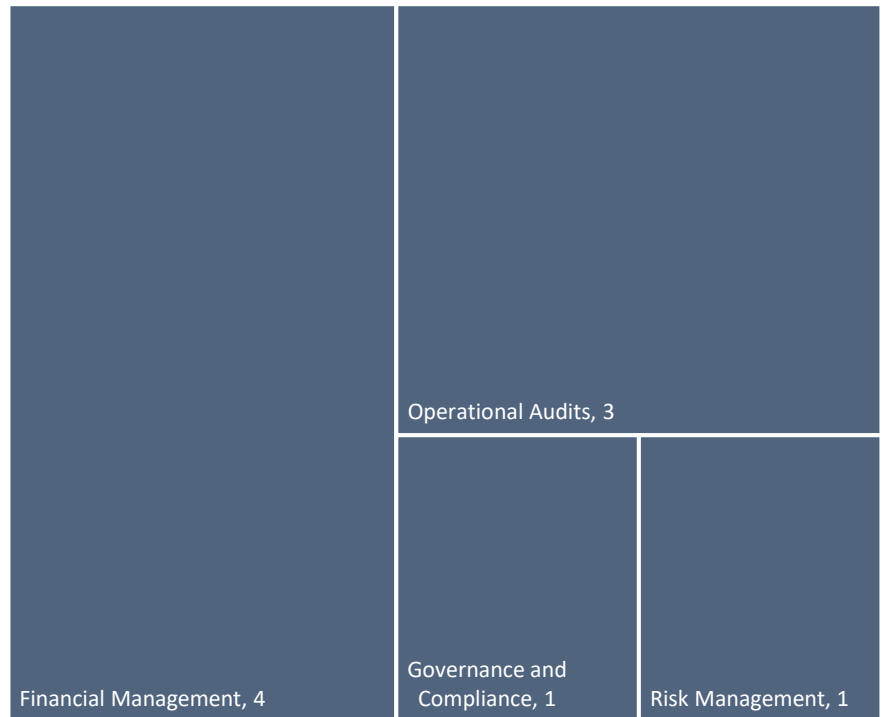
Assurance Ratings Provided



Recommendations Raised



Distribution of Assurance Work





Audit Reviews Completed in 2025/26 (cumulative report)

Final Reports

Recommendations Made

Department	Audit Title	Assurance Rating	Red	Amber	Green
Comptroller & City Solicitor's	Risk Management	Moderate	0	2	0
City of London School	Tuition Income	Limited	2	1	0
City of London Police	Information and Data Handling	Moderate	0	7	1
City of London Police	Income Collection and Cost Recovery	Substantial	0	0	0
Community and Children's Services	Direct Payments (Adults)	Substantial	0	3	1
City Bridge Foundation	Tower Bridge Contract Management	Limited	3	2	0
Community and Children's Services	Direct Payments (Children)	Substantial	0	0	1
City of London School for Girls	Income	Moderate	2	1	0
City of London Junior School	Income	Moderate	1	0	0



Internal Audit Resource Analysis for 2025/26

**Baseline
Target:
600 Audit
Days**

**Growth
Target:
1000 Audit
Days**

**Current
Capability:
1015 Audit
Days**

Notes:

- A full time Senior Auditor equates to 180 “Audit days”.
- 1 team member currently long-term sickness absence
- Provision of Internal Audit Services to London Councils and Museum of London totals 100 Audit days (55% of 1 FTE)

Timeline to meet Growth Target: 31/03/2026

Additional Resources:

- Partnered with Gartner UK for Assurance Leaders, providing access to extensive specialist support and advisory services and reference and training materials to support the development of the Internal Audit function
- Anticipated buy in of additional resources to meet specialist requirements and off-set sickness absence



Amendments to Internal Audit Plan for 2025/26

Audits Added

Department	Audit Title
Environment	Setting of fees and Charges
Environment	Food Hygiene
Environment	Heathrow Animal Reception Centre
Barbican Centre	Facilities Management and Maintenance
Environment	Charities Review
People	Employee Relations Casework Management

Audits Removed

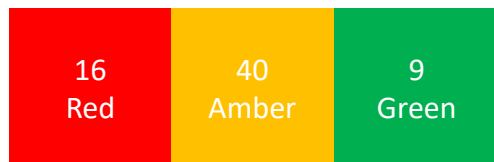
People	Recruitment and Retention (deferred)
--------	--------------------------------------

Internal Audit Recommendation Analysis

122 Open Recommendations compared to 175 open recommendations at 31/03/2025

27 recommendations have been raised in the current year 2025/26 80 recommendations closed Q1

Recommendations past their due date: 65



Current Aged Analysis of overdue recommendations:

Time past due date	Number of Recommendations
< 6 months	36
6-9 months	12
9-12 months	3
12-24 months	14
24-36 months	0
Total	65

Aged Analysis of overdue recommendations at 31/03/2025:

Time past due date	Number of Recommendations
< 6 months	20
6-9 months	3
9-12 months	24
12-24 months	39
24-36 months	6
Total	92

Overdue Red Recommendations

Audit	Recommendation	Target date
Barbican Centre – Business Continuity	The proactive Business Continuity testing programme arrangements should be re-defined, ensuring an appropriate frequency, and delivered as planned.	31/03/2025
	The outcome of Business Continuity test exercises should be clearly documented, evaluated and lessons learned highlighted to relevant parties.	31/03/2025
	Barbican Management should ensure that business continuity arrangements are revised, as necessary, following lessons learned from test exercises / plan activation.	31/03/2025
Corporate Wide – IR35 Compliance	Guidance in relation to IR35 should be reviewed and updated to ensure that it offers clarity and a consistent approach to completing the HMRC CEST tool.	31/05/2025
Community and Children's Service - Risk Management	Roles and responsibilities within the department in respect of risk management administration and determination of risks for inclusion within the risk register should be reviewed for appropriateness, ensuring that assigned staff are well-placed to fulfil these.	31/03/2025
Barbican - Contract Management	<p>Barbican Centre management should take appropriate action to ensure that:</p> <ul style="list-style-type: none"> • There is a complete and accurate understanding of contracts in place to facilitate procurement and financial planning. • Contract managers are fully aware and have an accurate understanding of the contracts for which they are responsible. 	31/03/2025

Overdue Red Recommendations (continued)

Audit	Recommendation	Target date
Community & Children's Services - Housing Fire Safety Management	Regular status updates should be provided at the Sub-Committee at least quarterly in relation to delivery of the programme of inspections and fire risk assessments.	02/10/2023
	Fire Safety status reports should be made to the Sub-Committee at least quarterly, showing timely updates in relation to completed or overdue actions.	02/10/2023
	The status of inspections and fire risk assessments should be reported to the first available Sub-Committee following completion.	02/10/2023
Community & Children's Services - Charges for Repairs and Maintenance	The contract Schedule of Rates must be applied, where this is not possible, works must be specified and costed via quotation and the quotation attached to the works order.	27/11/2023
	The Housing Repairs Team should ensure that market testing (seeking alternate quotes) is undertaken in relation to non-SOR items, management may wish to set a financial threshold for this. Evidence should be retained.	27/11/2023
	The Housing Repairs Team should introduce, as a minimum, spot-checking to validate the completion of works and, for some categories of repair, part-completion. Evidence should be retained to demonstrate this.	27/11/2023
Chamberlain's – Commercial Services – Managing Conflicts of Interest	The Commercial Service team should establish a framework to monitor compliance with conflict of interest requirements. This framework should define roles and responsibilities, outline the scope and frequency of monitoring, and ensure ongoing compliance and integrity in the procurement process.	31/03/2025
	The Commercial Service team should develop guidance outlining key considerations for mitigating conflicts of interest to ensure a consistent and effective approach.	30/04/2025
	The Procurement Code and Conflict of Interest Policy should be updated promptly to reflect the requirements of the Procurement Act 2023.	31/03/2025
Barbican Centre – Financial Controls	Barbican management review of compliance data (including timely requisitioning and prompt payment of invoices) should be used to identify: <ul style="list-style-type: none"> Any trends – for example seasonal absences – which indicate workflow or capacity issues. Areas for staff development and targeted training requirements. 	31/01/2025