

<b>Committee(s)</b>	<b>Dated:</b>
Resource and Estates (Police) Committee	22/09/2025
<b>Subject: Internal Audit Update</b>	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	<b>N/A</b>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of: Group Chief Internal Auditor</b>	<b>For Information</b>
<b>Report author: Matt Lock</b>	

### Summary

This report provides an update on Internal Audit activity in the current financial year. Final Audit Reports have been issued in relation to two reviews with a further four Audits to be delivered in the remainder of the year.

There are currently 18 open Internal Audit recommendations, target implementation dates have recently passed for all of these and follow-up review is planned for September.

### Recommendation(s)

Members are asked to note the report.

### Main Report

#### Background

1. This report provides an update on the work of Internal Audit and intended future coverage.

#### Completed Work

##### Income – Cost Recovery and Income Collection (Part 2) – Substantial Assurance

2. The purpose of this Audit was to provide assurance as to the adequacy and effectiveness of controls in place to maximise recovery of costs from policing services provided and ensure the effective collection of associated income. This review focussed on delivery of the Income Strategy, Substantial Assurance was provided.

##### Information and Data Handling – Moderate Assurance

3. The key focus of this audit was to provide assurance in relation to; the internal governance framework, process and procedure, arrangements for monitoring and reviewing information and data handling, compliance and education and awareness.

4. Overall, moderate assurance was provided, control mechanisms were found to be in operation in all areas examined, with some opportunities identified for enhancement. Recommendations were made to support maintenance of a positive information security culture and to further mitigate the risk of information / data loss incidents due to human failure.

### **Remaining Audit Plan Current Status**

5. The table below sets out the status of the remaining Internal Audit plan:

<b>Audit Review</b>	<b>Status</b>
IT Service Delivery and Service Management	Scoped – scoped although deferred to Q4
Workforce Planning	Scheduled for Q3
Risk Management	Scheduled for Q2/Q3 delivery
Pensions Administration (Police Scheme	Q3 delivery confirmed with Pensions team
Productivity Measurement (growth tracking)	not yet scheduled

### **Internal Audit Recommendations Status**

6. Follow-up work has resulted in the closure of 4 Internal Audit Recommendations for the City of London Police. There are currently 18 recommendations open, the target implementation dates for which have recently passed, their status will be reviewed in September.

### **Corporate & Strategic Implications**

7. Internal Audit work is designed to provide assurance as to the adequacy of the City of London Police system of internal control and governance arrangements.

### **Conclusion**

8. Members should note the report.

### **Appendices**

#### **Appendix 1 – Internal Audit Cumulative Dashboard: City of London Police**

#### **Matt Lock**

Group Chief Internal Auditor, Chamberlain's Department

E: matt.lock@cityoflondon.gov.uk

T: 020 7332 1276