

Appendix 3 - Main Internal Audit Reviews commencing next Quarter – 1st July – 29th September 2013

Department/Area	Outline Scope	Planned Fieldwork Start date
Chamberlains/VAT Accounting Management	Examination of the City's compliance to VAT legislation	July 2013
Chamberlains/PP2P – 2 nd Year Project Progress	Review of the progress completed on the implementation of PP2P during year two.	July 2013
Remembrancers/Functions & Guildhall Lettings	The Remembrancer manages the use of the Great Hall for both in-house and external functions. This includes maintenance of a list of approved caterers and provision of technical equipment. The setting of fees and charges, the collection and banking of income controls will be examined.	August 2013
Guildhall School of Music & Drama/Professor's Contracts	Evaluation of controls over the procurement of temporary staff and payment of fees for professional services.	September 2013
City Police/Fleet Management VfM	The City Police Force operates a diverse fleet of vehicles to enable a responsive policing presence within the square mile and beyond. Arrangements for the procurement, maintenance and usage of vehicles will be examined, including potential efficiency savings.	August 2013
Corporate/Data Back-up Strategy and Operation (phase 1)	The back-up process is a vital area from the business continuity planning perspective. This is due to be outsourced and it is vital to ensure the process conforms in operation to CoL strategy. This will include the central storage area network and all other areas (e.g. WAN sites).	July 2013
Chamberlains/Cash Receipting & Income Management System	A new system was implemented April 2007 with a value throughput of some £300m. Standard application/system review, objectives being to establishing and evaluating the strategy, responsibility, logical security, physical & environmental controls, housekeeping and resilience. Note. The emphasis for the review will be subject to the IS outsourcing arrangements and outcomes from other recent internal audit work on Departmental cash handling.	August 2013
Comptrollers & City Solicitor/ Income & Expenditure	An evaluation of the arrangements for procurement, encompassing specialist legal support, and controls to ensure the achievement of VFM. Review of the charging rationale and processes for billing and recovery of income.	August 2013

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City Surveyors/Third Party Contracts	Evaluation of the extent to which VFM is secured via third party contracts and the extent to which the City's interests are safeguarded.	September 2013
Markets & Consumer Protection/ Tenant Leases (Due Diligence)	Following on from an issue arising at Spitafields this year, the Director has requested that we examine the procedures used by all markets in respect of due diligence checks on prospective tenants. This will aim to establish best practice and ensure compliance with standards upheld corporately (e.g. City Surveyors).	September 2013
Public Relations Office/ Expenditure & VfM	Evaluate the robustness of controls over in relation to income expenditure (to include the extent to which income is maximised and that VFM is achieved through locally managed expenditure).	July 2013
Built Environment / Verification of Final Accounts	To provide assurance that the control systems in place provide for adequate control over the preparation of final accounts and that these are produced in accordance with the departmental guidelines.	August 2013
Community & Children's Services / Verification of Final Accounts	To provide assurance that the control systems in place provide for adequate control over the preparation of final accounts and that these are produced in accordance with the departmental guidelines.	August 2013
Barbican Centre / CSA Interim Variations	This review will examine the method by which project variations are notified, authorised and controlled, and the effectiveness of change control reporting arrangements.	July 2013
City Surveyor / CSA Interim Variations	This review will examine the method by which project variations are notified, authorised and controlled, and the effectiveness of change control reporting arrangements.	August 2013