

Overdue Red Recommendations

Appendix 4

Department	Audit name	Recommendation	Implementation target date
Community and 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.	30/06/2025
Community and Children's Services	Charges for Repairs and Maintenance	The Barbican 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.	30/06/2025
Community and Children's Services	Charges for Repairs and Maintenance	The Barbican 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.	30/06/2025
Community and 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.	28/06/2024
Community and Children's Services	Housing Fire Safety Management	Fire Safety status reports should be made to the Sub-Committee at least quarterly, showing timely updates in relation to completed or overdue actions.	28/06/2024
Community and Children's Services	Housing Fire Safety Management	The status of inspections and fire risk assessments should be reported to the first available Sub-Committee following completion.	28/06/2024
Barbican Centre	Business Continuity	The proactive Business Continuity testing programme arrangements should be re-defined, ensuring an appropriate frequency, and delivered as planned.	31/07/2025
Barbican Centre	Business Continuity	The outcome of Business Continuity test exercises should be clearly documented, evaluated and lessons learned highlighted to relevant parties.	31/07/2025
Barbican Centre	Business Continuity	Barbican Management should ensure that business continuity arrangements are revised, as necessary, following lessons learned from test exercises / plan activation.	31/07/2025
Chamberlain's	Procurement Authorisation Report Process	Actions should be formulated to address the Internal Audit findings in respect of departmental procurement activity and application of the PAR process to embed a compliant approach.	31/12/2024
Corporate Wide	Corporate: 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

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Department	Audit name	Recommendation	Implementation target date
Corporate Wide	Corporate: IR35 Compliance	Corporate HR should ensure that guidance in relation to IR35 is easily accessible to hiring managers and colleagues across departments.	31/07/2025
Corporate Wide	Corporate: IR35 Compliance	Corporate HR should ensure that monitoring arrangements in respect of the IR35 processes and controls are established.	31/07/2025
Corporate Wide	Corporate: IR35 Compliance	Corporate HR should establish a process by which all directly engaged agency workers are identified. A register of engaged contractors, falling outside of the payroll and agency, should be produced and maintained.	31/07/2025
Barbican Centre	Barbican - Contract Management	Barbican Centre management should take appropriate action to ensure that: <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
Barbican Centre	Barbican - Contract Management	Barbican Centre management should take appropriate action to raise awareness of the principles of effective contract management, ensuring that contract managers in particular are adequately informed.	30/06/2025
Barbican Centre	Barbican - Contract Management	Barbican Centre management should ensure that contract managers are clear on their contract management responsibilities.	30/06/2025
Barbican Centre	Barbican - Contract Management	Barbican Centre management should take appropriate action to ensure that contract management activities are based on adequately defined and agreed performance measures with proportionate checks to ensure performance is consistently in line with expectations.	30/06/2025
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. 	30/09/2025
Chamberlain's	Managing Conflicts of Interest	The Commercial Service team should establish a centralised system for recording and storing conflict documentation for all procurement engagements, ensuring consistent retention and easy retrieval. The system should include clear protocols for saving and accessing records, should comply with relevant data protection regulations.	30/06/2025

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Department	Audit name	Recommendation	Implementation target date
Chamberlain's	Managing Conflicts of Interest	The Commercial Service team should establish and implement a comprehensive conflict assessment process that evaluates the nature, scope, and impact of actual, potential, or perceived conflicts of interest. This should include identifying mitigating actions and ensuring that, after mitigation, no supplier holds an unfair advantage or disadvantage. Where necessary, segregation of duties should be maintained between the assessor and decision-maker to preserve the integrity of the process. Conflict assessments should be reviewed and updated throughout the procurement lifecycle to reflect any key changes in personnel or contracts.	30/06/2025
Chamberlain's	Managing Conflicts of Interest	The Commercial Service team should ensure that training on conflicts of interest is provided to relevant personnel to ensure they fully understand how to identify, assess, and manage conflicts in procurement. This will help mitigate risks and ensure compliance with policies and regulations.	30/06/2025
Chamberlain's	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
Chamberlain's	Managing Conflicts of Interest	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
Chamberlain's	Managing Conflicts of Interest	The Procurement Code and Conflict of Interest Policy should be updated promptly to reflect the requirements of the Procurement Act 2023.	31/03/2025
City of London School	Income	The School in collaboration with Chamberlain's, the school's Board of Governors and Legal Counsel, should develop and implement a comprehensive strategy to recover the funds associated with the direct debit discrepancy, including a thorough review of impacted accounts, direct communication with affected parents, and corrective actions to ensure timely collection of outstanding fees.	31/08/2025

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Department	Audit name	Recommendation	Implementation target date
Corporate Wide	2025-26 05 - CORP Use of Consultants (incl IR35 Compliance)	A clear and corporately agreed definition of 'consultancy' should be established to ensure consistent classification and accurate reporting across all departments.	30/09/2025