

Appendix 2 - 2014/15 Internal Audit Plan - indicative audit resource allocation by Theme and Department

Department	Compliance	Contract, Proc & Project	Corp.Gov. & Performance	Efficiency & VFM	Financial Management	Info Sys and Gov.	Operational Systems	Total	Total (%) of main assurance work
Corporate	65	65	25	25		30	10	220	18.6%
Barbican Centre	10	35		15	25	10		95	8.0%
Built Environment	10	15					35	60	5.1%
Chamberlains	10	25			60	50		145	12.2%
City Police	19	20	3	5	20		13	80	6.8%
City Surveyor	2	35		20	10		12	79	6.7%
CLFS	3				15			18	1.5%
CLS	3				15			18	1.5%
CLSG	3				15			18	1.5%
Community and Children's Services	10	20	15		25		15	85	7.2%
Comptroller and City Solicitor	3				10			13	1.1%
Culture, Heritage & Libraries	8				15		5	28	2.4%
Guildhall School of Drama & Music	5			15	13		9	42	3.5%
Mansion House	2				10			12	1.0%
Markets and Consumer Protection	10				43		4	57	4.8%
Open Spaces	10		16	20	10		4	60	5.1%
Remembrancer's Office	2	10						12	1.0%
Town Clerks	15		40		37	20	30	142	12.0%
Total	190	225	99	100	323	110	137	1184	
Total (%) of main assurance work	16.0%	19.0%	8.4%	8.4%	27.3%	9.3%	11.6%		
Recommendations follow-up								150	
Contingency for additional audit work requests								50	
2013/14 carry forward								250	
								1634	
Museum of London - SLA								70	
London Councils - SLA								45	
Honorary Audits (e.g. Guildhall Club Accounts)								10	
Additional Efficiency Audit Allocation								100	
Direct internal audit review, efficiency and analysis work								1859	