

2013/14 Audit Plan Changes since March 2013

1 –Reviews Cancelled/Deferred

Department	Main Review	Days	Deferred/ Cancelled	Reason
Chamberlain's	Pensions – Corporate Responsibility	10	Deferred to 2014/15	Re-scheduled to later in 2014/15 so to focus on new processes introduced as a result of changes in pension scheme from April 2014.
Open Spaces	Statutory obligations – Cemetery and Crematorium	5	Deferred to 2014/15	Re-prioritisation of resources to enable higher priority work to be completed, this routine compliance review re-scheduled to 2014/15.
Town Clerks	Performance Development Framework	10	Deferred to 2014/15	Re-prioritisation of resources to enable higher priority work to be completed, re-scheduled to 2014/15. Overall design of system known to have expected key controls.
Barbican	Value Frame Work (Techniques and Scoring)	20	Deferred to 14/15	Re-prioritisation of resources to enable higher priority work to be completed, significant audit coverage in this area recently
Built Environment	TFL Local Implementation Plan	15	Deferred to 14/15 (tbc)	Re-prioritisation of resources to enable higher priority work to be completed. Need for review to be re-assessed for risk.
Chamberlain's	Business Rates – Hosted	10	Cancelled	Review of limited value, following decision to re-configure service from October 2014
Community and Children's Services	SJC School – Procurement	5	Deferred	Re-prioritisation of resources to enable higher priority work to be completed. Significant recent audit coverage, management assurance to be discussed with Director of DCCS
Community and Children's Services	SJC Catering	5	Deferred	Re-prioritisation of resources to enable higher priority work to be completed. Significant recent audit coverage, management assurance to be discussed with Director of DCCS
Open Spaces	Procurement & VFM	10	Deferred	Re-prioritisation of resources to enable higher priority work to be completed. To be discussed

Changes to the Audit plan since September 2013 update are highlighted in bold.

Internal Audit Update Report – Appendix 2

Department	Main Review	Days	Deferred/ Cancelled	Reason
				with Director of OS
Town Clerks	Central Criminal Court – Premises Expenditure/Facilities Management	10	Deferred to 14/15	Re-prioritisation of resources to enable higher priority work to be completed. Other relevant audit work including review of Mitie contract.
Open Spaces	Golders Zoo	5	Deferred	Re-prioritisation of resources to enable higher priority work to be completed. Materiality low, need for review to be re-assessed
Barbican Centre	CSA - Interim Valuations (Barbican Centre)	15	Deferred to Qtr 1 14/15	re-prioritisation of resources to enable higher priority work to be completed, significant audit coverage in area recently
Corporate	Contract - Capital Project review	20	Cancelled	re-prioritisation of resources to enable higher priority work to be completed. Separate audit work on project management arrangements is providing assurance on capital projects by alternative means
Town Clerks	Website Strategy, Security and Operation	20	Cancelled	re-prioritisation of resources to enable higher priority work to be completed, responsibility now with Agillsys. Need for periodic review in this area to be re-assessed during audit planning for 2014/15.

Changes to the Audit plan since September 2013 update are highlighted in bold.

2 – Additional Work

Review	Priority	Days	Reason
Chamberlain’s Department: Business Rates ICT Hosting – Due Diligence	High	10	Audit review re-scoped from originally planned operational process review. This review will be at a high level assessing the ICT hosting strategy, security and operation prior to planned service delivery changes in October 2014.
Various Departments: Cash Checks	High	40	Chamberlain request for additional assurance
City of London Police: Project Office	Medium	10	Request of Assistant Police Commissioner
City Surveyor’s Department: Investment Properties, settlement of claims	Medium	15 (tbc)	Review of controls and authorisation process, request of City Surveyor
Community and Children Services: Appointeeships - (Client Accounts)	High	20	Follow on from Client Account audit,
Guildhall School of Music & Drama: Assurance Mapping	Medium	5	Required to inform audit planning and provide more effective assurance to Senior Management and Members
Corporate Wide; Project Final Accounts Verification	Medium	25	Assurance over compliance with revised procedures operating in Department and within Financial Services Division.

Note: does not include changes to Museum of London and London Councils audit plan

Changes to the Audit plan since September 2013 update are highlighted in bold.