

Appendix 3 - Audit Planning 2014/15 - Department resource allocation with Budgets and Commentary

Department	Gross Expenditure £000's	Gross Income £000's	Employees Costs £000's	Audit Days	
Barbican Centre	34,146	17,825	14,299	71	Several standalone systems and processes, which require separate assurance and are unique to the Arts Centre operation. Significant capital/contract management activity, separate IS/IT arrangements
Guildhall School Music & Drama	20,485	13,812	13,011	46	Several standalone systems and processes, key operational areas are fee income, professor contracts, school also has separate IS/IT arrangements. Financial Management arrangements are shared with the Barbican Centre
Chamberlain's Dept	20,338	345	15,824	166	Focus on main Financial Systems and key financial stewardship processes
Comptroller and City Solicitor	3,754	465	3,459	20	Areas of focus mainly limited to Departmental Financial management. Legality and regularity of City processes considered through other Departmental assurance areas e.g. Contract audit reviews.
City Surveyor's	39,141	11,554	14,195	35	Key operational risks relating to investment income properties, subject to cyclical coverage
City of London School	15,556	14,515	8,734	0	Cyclical focus is mainly on Financial Management, periodic review of ICT and Schools Income. No coverage planned for 2014/15, as full coverage in previous years.
City of London School for Girls	11,692	11,151	7,017	0	Cyclical focus is mainly on Financial Management, periodic review of ICT and Schools Income. No coverage planned for 2014/15, as full coverage in previous years.
City of London Freeman's School	13,745	13,824	7,742	0	Cyclical focus is mainly on Financial Management, periodic review of ICT and Schools Income. No coverage planned for 2014/15, as full coverage in previous years.
DCCS	36,639	30,666	11,797	158	DCCS has large number of different operations and responsibilities areas, although often the size of service is small, none to the less the operational risks can be very high. Area is also subject to external inspections. Housing function will be significant focus for 2014/15
Built Environment	30,312	12,797	11,497	55	Assurance focused on some key operational systems, e.g. highways, waste, building control fees
Culture, Heritage and Libraries	14,368	4,632	10,214	33	A number of discrete services which require periodic coverage, covering tourist attractions, library services, and art gallery with high value assets.
Mansion House	2,868	280	1,890	1	Coverage limited to Departmental Financial Management focus, Facilities Management and some compliance work focused on high value assets. Previous audit coverage very good, considered low risk, therefore only one spot check planned for 2014/15
City Police	99,943	42,185	82,530	85	Main area of assurance work relates to City of Police employee controls, premises costs and operations, and key cost control areas (e.g. translators fees, compensation costs). Operational risk and controls are subject to regular coverage by Police Constabulary Inspectorate which also consider Police HQ areas, e.g. information system controls over National Database use.
Town Clerks Department	20,524	4,507	14,594	117	Coverage of some key corporate systems, e.g. HR, Business & Performance Management arrangements, and smaller policy Departments where assurance focus is Financial management and grants controls (e.g. EDO/City Bridge Trust). Includes Central Criminal Court coverage which focuses on Financial Management, Employee risk and facilities management arrangements.
Remembrancer's Office	1,951	1,220	1,589	0	Periodic review of Financial Management, employee controls and Guildhall lettings. Good coverage in current and previous years, so no coverage planned for 2014/15.
Open Spaces	18,968	7,830	14,100	90	Periodic review of Financial Management, employee controls, facilities management. Periodic compliance visits to each site, including focus on some leisure/visitor facilities.
Markets and Consumer Protection	19,648	15,527	11,194	61	Compliance reviews covering all City Markets, Consumer protection offices, Central Admin and controls over income collection from traders.
Corporate				270	Cross-cutting reviews, e.g. overtime and expenses, Information governance, officer declarations, Health & Safety, and efficiency review work.

1,208