

2013/14 Audit Plan Changes since March 2013

1 –Reviews Cancelled/Deferred

Department	Main Review	Days	Deferred/ Cancelled	Reason
City Surveyor's Department	Miscellaneous Income collection and Debt Recovery	10	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.
City Surveyor's Department	Rents Lettings and Vacancies	20	Deferred to 2014/15	Re-prioritisation of resources to enable higher priority investigation work to be completed, this review re-scheduled to 2014/15 as priority.
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. HR currently reviewing to streamline process.
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	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

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

Internal Audit Update Report – Appendix 1

Department	Main Review	Days	Deferred/ Cancelled	Reason
				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 to 14/15	Re-prioritisation of resources to enable higher priority work to be completed. To be discussed 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 Agilisys. Need for periodic review in this area to be re-assessed during audit planning for 2014/15.
Corporate	DR recovery site provision		Deferred	Timing to be reviewed in light on DR developments, and new options being considered through Agilisys
Corporate	Temporary staff	15	Deferred to 14/15	Agreed to be deferred to 2014/15 (as we needed to find time for other reviews) as a low priority due to compliance work being undertaken by CLPS.

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Department	Main Review	Days	Deferred/ Cancelled	Reason
Community and children services	Housing lettings and voids	10	Deferred to 14/15	Deferred due to lack of resource.
Community and children services	Rents - Housing and Barbican Estate	20	Deferred to 14/15	Deferred due to lack of resource.
Town Clerks	Departmental Governance	10	Deferred to 14/15	Deferred due to lack of resource.
EDO	Partnership grant payments	10	Deferred/ Cancelled	Spot check of directly managed grants is in progress and it looks as if this can run in parallel with a check of the partnership grants aspect.

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2 – Additional Work

Review	Priority	Days	Reason
Corporate - Review of February and March orders and invoices for advance purchases.	High	15	Request from Chamberlain, to test for advance purchases being made without genuine need to maximise utilisation of budgets prior to year end.
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	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.
64 London Wall Rental Income	Medium	8	Request of the City Surveyor
Restructure of Building Repairs and Maintenance	High	10	Requested by Chief Officer Group

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

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