

Subject: Internal Audit Reports

Report to: Audit Panel

Report of: Executive Director of Resources

Date: 22 October 2014

This report will be considered in public

1. Summary

1.1 This report informs the Panel of recent internal audits.

2. Recommendations

2.1 **That the Audit Panel notes the contents of the internal audit:**

- (a) Reports at Appendices 1a to 1d;**
- (b) Follow up reports at Appendices 2a to 2f; and**
- (c) Internal Audit Progress Report at Appendix 3.**

3. Background

3.1 The GLA's Internal Audit function, provided by MOPAC, has recently issued the following reviews:

- London's European Office;
- Procurement Framework;
- Performance Management Analytical Review; and
- Income from the GLA Estate;

3.2 The Auditor has also issued the following follow up reviews:

- Estate Strategy and Management of Assets;
- Energy and Environmental Strategy Framework and Implementation;
- London Plan and Implementation;
- Mayor's Mentoring Programme Management Framework;
- Sickness Monitoring and Control; and
- Performance Management Framework.

3.3 These reports are attached as **Appendices 1a to 1d** and **Appendices 2a to 2f** respectively.

4. Recent Internal Audit Reports

Level of Assurance

4.1 Internal Audit award a level of assurance for each audit they undertake. The four categories of assurance are as follows:

Level 1 or Substantial Assurance

There is particularly effective management of key risks contributing to the achievement of business objectives.

Level 2 or Adequate Assurance

Key risks are being managed effectively, however a number of controls need to be improved to ensure business objectives are met.

Level 3 or Limited Assurance

Some improvement is required to address key risks before business objectives can be met.

Level 4 or No Assurance

Significant improvement is required to address key risks before business objectives can be met.

4.2 Set out below is a summary of recent internal audit reports showing the level of assurance awarded.

Audit	Ref	Responsibility	Level of Assurance
Review of London's European Office	1a	Manager of Government Relations	Adequate
Review of Procurement Framework	1b	Head of Financial Services	Adequate
Performance Management Analytical Review	1c	Head of Governance and Resilience	Adequate
Review of Income from the GLA Estate	1d	Assistant Director – Strategic Projects and Property	Adequate
Follow Up Review of Estate Strategy and Management of Assets	2a	Assistant Director – Strategic Projects and Property	Adequate
Follow Up Review of Energy and Environmental Strategy Framework and Implementation	2b	Assistant Director – Environment	Substantial
Follow Up Review of London Plan and Implementation	2c	Strategic Planning Manager	Substantial
Follow Up Review of the Mayor's Mentoring Programme Management Framework	2d	Assistant Director of Health and Communities	Substantial
Follow Up Review of Sickness Monitoring and Control	2e	Human Resources Manager	Substantial
Follow Up Review of Performance Management Framework	2f	Head of Governance and Resilience	Substantial

4.3 Attached at **Appendix 3** is internal audit's regular progress report.

5. Legal Implications

5.1 There are no legal issues directly arising from this report.

6. Financial Implications

6.1 There are no financial issues arising directly from this report.

List of appendices to this report:

Internal Audit reports

- Appendix 1a London's European Office
- Appendix 1b Procurement Framework
- Appendix 1c Performance Management Analytical Review
- Appendix 1d Income from the GLA Estate
- Appendix 2a Estate Strategy and Management of Assets – Follow Up
- Appendix 2b Energy and Environmental Strategy Framework and Implementation – Follow Up
- Appendix 2c London Plan and Implementation – Follow Up
- Appendix 2d Mayor's Mentoring Programme Management Framework – Follow Up
- Appendix 2e Sickness Monitoring and Control – Follow Up
- Appendix 2f Performance Management Framework – Follow Up
- Appendix 3 Internal Audit Progress Report

Local Government (Access to Information) Act 1985
List of Background Papers: None
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