

Subject: Internal Audit Reports

Report to: Audit Panel

Report of: Executive Director of Resources

**Date: 17 December
2013**

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 1f;**
- (b) **Follow up review at Appendix 2; and**
- (c) **Progress report at Appendix 3.**

3. Background

3.1 The GLA's Internal Auditor, the MOPAC, have recently issued the following reviews:

- The Mayor's Economic Development Strategy and Implementation Framework;
- Review of Desktop Management;
- Review of Internet-Based Network Security;
- Review of Decision Making Framework – Mayoral and Directorate;
- Performance Management Framework; and
- General Ledger Control Framework.

- 3.2 The Auditor has also issued the following follow up review:
- Treasury Management – Follow Up.
- 3.3 These reports are attached as **Appendices 1a to 1f** and **Appendix 2** respectively. Attached as **Appendix 3** is the internal audit progress report.

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
The Mayor's Economic Development Strategy and Implementation Framework	1a	Assistant Director – Economic and Business Policy	Adequate
Review of Desktop Management	1b	Head of Technology	Substantial
Review of Internet-Based Network Security	1c	Head of Technology	Substantial
Review of Decision Making Framework – Mayoral and Directorate	1d	Head of Governance & Resilience	Substantial
Performance Management Framework	1e	Head of Governance & Resilience	Adequate
General Ledger Control Framework	1f	Head of Financial Services	Substantial
Treasury Management – Follow Up	2	Assistant Director - Group Finance	Adequate

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 The Mayor's Economic Development Strategy and Implementation Framework
- Appendix 1b Review of Desktop Management
- Appendix 1c Review of Internet-Based Network Security
- Appendix 1d Review of Decision Making Framework – Mayoral and Directorate
- Appendix 1e Performance Management Framework
- Appendix 1f General Ledger Control Framework
- Appendix 2 Treasury Management – Follow Up
- Appendix 3 Internal audit progress report

Local Government (Access to Information) Act 1985

List of Background Papers: None

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