

**Subject:** LLDC Internal Audit Plan 2012/13  
**Agenda item:** 9  
**Report No:** 7  
**Meeting date:** 17/7/12  
**Report to:** Board  
**Report of:** Jonathan Dutton, Executive Director of Finance and Corporate Services

**FOR APPROVAL**

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**This report will be considered in public**

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**1. SUMMARY**

- 1.1 This report sets out the proposed LLDC Internal Audit plan for 2012/13.

**2. BACKGROUND**

- 2.1 The internal audit plan for 2012/13 in appendix A, was approved by the Audit Committee at its 21<sup>ST</sup> June 2012 meeting for recommendation to the LLDC's Board
- 2.2 The plan was produced by LLDC's internal auditors, Moore Stephens, through discussions with key LLDC staff including the Executive Director of Finance and Corporate Services.

**3. RECOMMENDATION**

- 3.1 The Board is asked **APPROVE** the Internal Audit Plan for 2012/13.

**4. LIST OF APPENDICES TO THIS REPORT**

- Appendix 1 – LLDC internal audit plan 2012/13 report by Moore Stephens

**List of Background Papers**

- Audit Committee papers for June 21<sup>st</sup> 2012 meeting

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## 2012/13 INTERNAL AUDIT PLAN FOR APPROVAL BY BOARD

## Internal Audit Plan 2012/13

Audit Area	Broad Scope	Proposed timing	No of Days
Purchase to pay	The reporting functionality of the purchase to pay system was upgraded during 2012. This review will assess the adequacy of P2P reporting to budget heads and determine the effectiveness of the management and control processes operated at that level. [This review was deferred from 2011/12]	w/c 18 June 2012	8
Change control process	The Corporation is taking on new areas of activity including Park operations and Planning responsibilities from October 2012. The quantum of these activities and the speed of change may mean that, without careful planning and resourcing the Corporation may not have the resource/capacity to deliver, jeopardising the legacy programme and damaging LLDC's reputation. This review will consider the adequacy and effectiveness of LLDC's change control process including implementation of the process, compliance, tracking and monitoring.	October 2012	10
Project review	To assess one completed business cases to determine compliance with project appraisal policies and procedures.	December 2012	2
Procurement arrangements	To assess the adequacy of procurement arrangements and determine, by sample test, staff compliance with documented procedures, including the procurement guide and Financial Regulations.	February 2013	10
Audit Committee attendance/ Contract Management		Across 2012/13	3
<b>Total days 2012/13</b>			<b>33</b>

The estimates of time include fieldwork and the necessary time for management and supervision in planning, liaising and closing the audits.