

## Transport for London Audit and Assurance Committee

### Changes to the 2021/22 audit plan

### Appendix 5

- There were 11 changes to the plan since the last Committee: 8 new, 2 cancellations and 1 deferral

Ref	Audit Title	Status	Audit Comments
21 055	BEIS white paper	New	The objective of this review was to assess the proposals and recommendations made in the Government's White Paper 'Restoring trust in audit and corporate governance' (March 2021), considering their impact on TfL. (Management Request)
21 056	Thales' Annual Financial Report for the Connect Contract	New	To provide assurance on Thales' compliance to specific clauses within the Connect Contract. (Management Request)
21 057	Effectiveness of the due diligence process for new tenants	New	To provide assurance on the adequacy and effectiveness of Commercial Development's due diligence process for new retail tenants including financial vetting. (Management Request)
21 058	Governance of Single Sourcing Requests	New	To provide assurance that the governance process in place to manage the use of single sourcing (or non-competitive) procurements is robust and effective and in line with recommendations from previous audit findings on Single Source Requests. (Management Request)
21 059	Governance of Contract Variation Recommendations	New	To provide assurance that the governance process in place to manage the use of contract variations is robust and effective. (Management Request)
21 060	Management of Defined Costs -Track Programme Contract	New	To provide assurance that the controls around the management of defined costs are effective. (Management Request)
21 061	Demobilisation of Tier 1 Contractors -phase 2	New	To provide assurance that the controls around Tier 1 contractor demobilisation are adequate and effective.
21 062	Disposal of Temporary Assets	New	To provide assurance that the controls around the disposal of temporary assets are adequate and effective.
20 503	Readiness for Trial Running	Cancelled	As the name and scope will change and it will take place in the 2021/22 financial year, it was decided the most practical thing would be to cancel this audit and carry out any work required under a new title and number. This will be done in consultation with other assurance providers to ensure no gaps or duplication. At present there is no audit in the 2021/22 plan to cover this topic
21 018	Cubic entity - review of procurement	Cancelled	Audit cancelled to avoid duplication of efforts as Project Assurance and IIPAG are launching a similar review from June 2021.
20 406	IT Disaster Recovery and Operational Resilience	Deferred	It was agreed with the business that this audit would be deferred to the 2021/22 plan. The audit (21 019) which was included in this year's plan is currently scheduled for Q4 start.

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