

## Transport for London Audit and Assurance Committee

### Internal Audit reports issued in Q3 2021/22

### Appendix 2

- There were seven reports issued during the quarter

Enterprise Risk	Directorate	Ref	Audit title	Summary of Finding	Conclusion	H	M	L
<b>ER02 Protecting the wellbeing of our employees</b>	General Counsel	21 042	Gifts and Hospitality	During the planning process we identified several key adequacy issues and some enhancements within the gifts and hospitality control environment. These were identified under the areas of Policy, Communication, Recording and Authorisation, Review and Monitoring, and Training. Issues need to be addressed before assurance can be provided on the effectiveness of controls.	Memo			
<b>ER04 Major security incident</b>	Customers Communication & Technology	20 402	Enterprise IT Security Layer	<p>There were several scope areas that could either not be tested or were only partially tested. Not all the evidence required was provided because of several key staff changes and staff were too busy with other projects. Given the lack of evidence we can only conclude on a limited number of the original scope areas as we have been unable to fully assess the operating effectiveness of the overall controls detailed in the scope.</p> <p>We have assessed the design of controls from review of the submitted policies and standards and have made two recommendations based on our review.</p> <ul style="list-style-type: none"> <li>- Management should update the 'SOC Incident Response Plan' to include guidance on when an incident needs to be reported to law enforcement agencies and which agencies it should be reported to. If required, management should consult with the Department for Transport to determine how this might best be implemented. Information can also be obtained from the National Cyber Security Centre, who provide CNI (Critical National Infrastructure) with advice, support and guidance.</li> <li>- Management should ensure that all policies,</li> </ul>	Memo			

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				standards and guidance documents are reviewed, signed off and implemented.				
<b>ER07 Financial sustainability</b>	Customers Communication & Technology	21 026	Clean Mobile Energy (7th review)	<p>Total cost certified is €34,191 and covers the period 1/1/21 - 29/4/21.</p> <ul style="list-style-type: none"> <li>- Expenditure claimed was in line with rules and complies with conditions of the grant.</li> <li>- Expenditure is related to activities in line with the application form.</li> <li>- No evidence of infringements of rules or double financing of expenditure was identified.</li> </ul>	Memo			
<b>ER10 Inability to support new ways of working</b>	Customers Communication & Technology	20 405	Digital accessibility TfL	<p>A range of controls are in place designed to ensure compliance with the requirements set by the Web Content Accessibility Guidelines (WCAG) 2.1 - the Digital Accessibility standard - in particular:</p> <p>An internal project has been underway that was initiated in 2019 with the objective of ensure the current TfL website meets Digital Accessibility requirements.</p> <p>An initial review of compliance levels has been undertaken based on status against the A and AA Digital Accessibility WCAG 2.1 criteria with corresponding actions and remediation plans.</p> <p>Staff training on Digital Accessibility requirements has been delivered this year to facilitate digital accessibility conformance.</p> <p>We agreed that the current website - <a href="https://tfl.gov.uk">https://tfl.gov.uk</a> - is partially compliant with WCAG 2.1 requirements. However, we acknowledge that TfL have processes in place that have been operating to improve digital accessibility where applicable and action continues to be undertaken. Moreover, the new TfL website that is in development sets out an objective of conformance with digital accessibility standards and requirements.</p>	Adequately Controlled	0	3	0

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				The management actions noted because of this audit relate to the TfL main website however, the need to implement these recommendations across all TfL websites should be considered where applicable. Our opinion is based on the risk implications of the issues identified, rather than any specific individual issue raised.				
<b>ER07 Financial sustainability</b>	Finance	20 611	Tenant Billing	There were five high and three medium priority issues found. The high priority issues are as follows: 1) no agreed KPIs; 2) unsatisfactory rent collection rates; 3) increase in rent arrears since outsourced; 4) increase in unallocated cash; and 5) high volume and slow processing of change notes.	Requires Improvement	5	3	0
<b>ER03 Major service disruption</b>	Pan TfL	21 010	Climate Adaptation - Planning	There were three high and one medium priority issue identified. The high priority issues are as follows: 1) lack of an overarching adaptation strategy or strategic view of the related risks; 2) supplier and asset climate risk is not fully understood and asset planning and mitigations may not be adequate for adaptation; and 3) key suppliers are not monitored for Climate Adaptation Plans.	Requires Improvement	3	1	0
<b>ER07 Financial sustainability</b>	Surface Transport	21 064	Additional Dedicated Home to School and College Transport Funding (Part 2)	Provision of extra Covid-secure buses and associated services, eg cleaning and communications via posters, to enable school pupils to be transported to school when there was reduced capacity due to social distancing on public service buses.  This review certified expenditure was spent in line with the terms and conditions attached to the grant.	N/A			