

## Transport for London Audit and Assurance Committee

### Changes to the 2022/23 audit plan

### Appendix 5

- There were eight changes to the plan in Quarter 4: two cancelled and six deferrals

Ref	Audit Title	Status	Audit Comments
22 008 (C)	Movers and Leavers	Cancelled	The audit has been cancelled as work in this area is being conducted by the external Auditors EY who are covering the majority of the scope planned. It is one of the core audits that is performed on a cyclical basis by Internal Audit (IA) so will be revisited at some point in the future. IA is being copied on the correspondence for the EY audit so will be kept up to date with the findings.
22 029 (D)	Diversity and Inclusion Strategy	Cancelled	New strategy being launched and that will be audited next financial year. This audit is deferred to the 2023/24 audit plan because of an outward secondment from the IA team and the appointment of the new Director of Diversity and Inclusion.
22 039 (D)	London Transport Museum (LTM) Financial Controls	Deferred	With the arrival of a new Financial Controller at LTM it was agreed with their Audit and Risk Committee that this audit would take place in May 2023.
22 033 (D)	Deletion of SAP data	Cancelled	This audit was originally deferred while waiting for the appointment of Technology, Information and Security auditors following the end of the co-source arrangement. In February 2023 when scheduling the audit we received assurance the project that was dealing with has been successfully completed so the audit was no longer required.
22 030 (D)	Engineering Resource Model - interaction between delivery lead and business	Deferred	This audit is deferred to the 2023/24 plan at the request of the business unit due to changes in organisation structure and personnel change.
22 041 (D)	Impact of Extreme Weather	Deferred	This audit has been deferred to 2023/24 because recent organisation changes have resulted in a number of new people to role that need time to get up to speed.
22 035 (D)	London Underground Payroll	Deferred	This audit is deferred to the 2023/24 plan because of an outward secondment from the IA team.
22 043 (D)	Compliance with new Pensions Guidance	Deferred	This audit has been deferred to 2023/24 audit plan as the new code of practice has not yet been published