

Date: 14 March 2017

Item: Integrated Assurance Plan 2017/18

This paper will be considered in public

1 Summary

- 1.1 The purpose of this paper is to present the 2017/18 Integrated Assurance Plan to the Audit and Assurance Committee.

2 Recommendation

- 2.1 **The Committee is asked to approve the Plan.**

3 Background

- 3.1 TfL has had in place for a number of years an Integrated Assurance Framework, describing the overall regime within TfL for the efficient provision of assurance over all of its activities.
- 3.2 The Framework recognises four principal functions involved in the delivery of assurance within TfL. These are Internal Audit, Project Assurance, HSE and Risk. The Risk function is not involved in carrying out assurance reviews, but ensures that there is a sound basis for the assurance activities carried out by the other functions.
- 3.3 Towards the end of 2016, the Corporate Assurance Transformation workstream was initiated and is currently in progress. This workstream will bring together Internal Audit; other assurance activities, including project assurance; and strategic risk into a single Professional Service within General Counsel.
- 3.4 The Integrated Assurance Plan has been prepared on the basis of the current audit and assurance arrangements in place, and it is, therefore, likely that the IAP will need to be updated following completion of the Transformation workstream. In particular, a key objective of transformation is to ensure there is a clear distinction between the second and third lines of assurance. This is likely to mean that going forward a different approach will be taken to (in particular) some of the HSE and Technical compliance audit activity.
- 3.5 The attached Integrated Assurance Plan sets out, in summary form, the planned assurance work to be carried out in 2017/18 by the various assurance functions. Each of the functions has its own detailed programme of work that underpins the plan.

4 Development of the Plan

- 4.1 The starting point for development of the Integrated Assurance Plan is a review of the TfL Strategic Risks agreed by management. For each risk there will be a number of defined controls and actions to improve the effectiveness of control over the risks. Audit work will focus on providing assurance that those controls and actions are operating effectively.
- 4.2 Internal Audit also consults widely with senior management across the business, including facilitation of assurance workshops, to get their views on where assurance work would add value to their business. However, the final decision on what is included in the plan rests with Internal Audit.
- 4.3 A similar process has been followed in Crossrail to develop the plan for 2017/18, and this work is included in the Integrated Assurance Plan. All Crossrail audit activity is carried out by TfL Internal Audit, other than some safety and environmental auditors who remain 'embedded' in Crossrail, but whose work is directed by the Senior Audit Manager (SAM) – Crossrail. Crossrail has its own Audit Committee, which was scheduled to approve the Crossrail audit plan at its meeting on 13 March 2017.
- 4.4 The planning of the Integrated Assurance Reviews (IARs) led by the Project Assurance team, together with the related work of the Independent Investment Programme Advisory Group (IIPAG), has followed a different approach since much of this work is driven by the timing of the key gate stages of the major projects and programmes that are subject to review.
- 4.5 The Plan also incorporates planned work at the London Transport Museum (LTM). The LTM Audit Committee is scheduled to approve the Museum's Audit Plan at its meeting on 14 March 2017.
- 4.6 A programme of audit work in respect of the TfL Pension Fund is also carried out and reported to the Pension Fund Audit Committee.
- 4.7 The Plan has been presented to the LU Executive Team, the Surface Transport Board, and the TfL Executive Committee.
- 4.8 We have also shared the Plan with the external auditors, Ernst & Young, and we will be confirming with them, in due course, any areas where they may wish to place reliance on our work.

5 Overview of Plan

- 5.1 The Integrated Assurance Plan includes the assurance work to be carried out by Internal Audit and Project Assurance, together with the work of a number of assurance teams embedded in areas of the business, including safety assurance and asset audits in Surface Transport; and supplier and asset quality audits in LU. These functions have worked together to ensure that assurance work is undertaken by the team most suited to deliver it, avoiding overlap and duplication.
- 5.2 Each of the assurance functions has its own processes and procedures for the delivery of its work, in line with relevant statutory requirements and professional standards, and aligned with the nature of the work it carries out. In recent years,

efforts have been made to improve working relationships between these functions, and to seek opportunities to better align processes and methodologies. The Corporate Assurance Transformation workstream provides the opportunity to develop this further, and ensure a common set of standards for the conduct of audits across TfL.

- 5.3 The attached Plan is structured around TfL's strategic risks. Several of the strategic risks do not have any specific assurance work allocated against them in the year's plan, as follows:
- (a) SR5: Technological or market developments
 - (b) SR6: External stakeholder expectation
 - (c) SR8: Unexpected loss of income – however, the planned work on forecasting of ridership allocated to risk SR4 will also provide assurance over this risk.
 - (d) SR10: Ability to meet increasing demand – however, the planned work on Crossrail and some elements of the Investment Programme will also provide assurance over this risk.
 - (e) SR11: Catastrophic Event – however, the planned work against risk SR1 (Safety Standards) will also give assurance over this risk
- 5.4 There are a number of key strategic themes covered by the plan, which are summarised in the following paragraphs. The audits within the plan have been mapped against these themes where applicable:

Safety of Operations

- 5.5 Ensuring the safety of its customers and staff is of primary importance to TfL, and the Plan incorporates a range of assurance activity linked to Strategic Risk 1 (SR1): Safety Standards. This includes a number of compliance audits focused on the effectiveness of HSE management systems.
- 5.6 There will also be a focus on the effectiveness of contract management where third parties have responsibility for managing elements of HSE on TfL's behalf, to ensure that TfL is obtaining appropriate assurance from those third parties that safety requirements are being complied with.
- 5.7 Specific audits will review TfL's arrangements for ensuring that complaints in relation to safety matters are properly dealt with; and mechanisms for ensuring that operational 'near misses' are logged and investigated and that lessons are learned. In the second half of the year we will follow up the actions that TfL has taken in response to the emerging findings from formal investigations into the Sandilands tram incident, including any wider lessons learned.

Revenue

- 5.8 Protection of its revenue streams and delivery of new revenue streams are critical to TfL achieving its business plan. Work in relation to this theme links to risks SR4: Foresight Strategy; SR7: Financial Sustainability; and SR8: Delivery of Commercial Revenue Targets
- 5.9 We will audit TfL's mechanisms for forecasting ridership and how this is used to forecast revenue. We will also carry out process reviews in relation to the

controls over the completeness and accuracy of ticket revenue.

- 5.10 In addition, there will be a programme of audits to provide assurance over the activities of the Commercial Development directorate. This work will cover key elements of the directorate's revenue raising activities, including property management; advertising activities; sponsorship marketing; and, in the latter half of the year, the new TfL Consulting business.

Cyber security

- 5.11 The plan includes a number of audits focused on the protection of TfL's data and systems in the event of cyber-attack or accidental loss. This work is linked to risk SR12: Significant Technology Failure or Cyber Attack.
- 5.12 This covers controls designed to prevent losses occurring, including an audit of arrangements for handling sensitive data throughout the information cycle, and an audit of the governance arrangements that TfL has established in respect of 'cloud computing'. We will also carry out audits of TfL's capability to respond in the event of a security incident or other disruptive IT events, including an audit of security incident management and an audit of IT disaster recovery and resilience arrangements.
- 5.13 Another important element of control in this area is TfL's use of contractual mechanisms to ensure that third parties holding sensitive data on TfL's behalf comply with security requirements. In addition to a specific audit of these mechanisms, we will incorporate review of contractor controls over TfL data into other audits where applicable. For example our audits of Traffic Enforcement and Congestion Charging, which are primarily focused on financial controls, will also look at Capita's controls over sensitive data.

Project delivery

- 5.14 Ensuring that projects are delivered effectively and efficiently will be a key factor for TfL's delivery of its business plan. The work against this theme is linked to risk SR13: Delivery of Key Investment Programmes.
- 5.15 The Project Assurance team within Finance is responsible for providing second line of defence assurance over the TfL Investment programme. The plan of Integrated Assurance Reviews (IARs) is generated to support investment decisions made by officers, the Programmes and Investment Committee or the TfL Board, in line with the delegated authorities for Project and Programme Authority. As a result, the reviews are normally at key project stages, such as the Single Option Selection, the issue of the Tender or the Contract Award. In 2016/17, around 120 reviews have been conducted. With the recent grouping of the TfL Investment programme into 20 sub-programmes, the review plan for 2017/18 will contain a mixture of strategic reviews of the 20 sub-programmes, supplemented by up to 80 project-level reviews, based on the risk exposure.
- 5.16 The Independent Investment Programme Advisory Group (IIPAG) fulfils the third line of Defence for the TfL Investment Programme, primarily by taking part in the IAR reviews conducted by the Project Assurance team. In addition, IIPAG also conducts standalone reviews, normally of the larger projects which are in construction, such as the Bond Street Station Capacity project. IIPAG was established in 2010 – a review of the group is underway, with the recommendations planned to be discussed at the June meeting of the Audit and

Assurance Committee.

- 5.17 Internal Audit's work in this area will focus on key cross-cutting elements of TfL's processes for delivering projects, and in particular on mechanisms for ensuring projects deliver value for money. This will include an audit of the effectiveness of processes for project resourcing; review of how TfL is using value management and innovation to drive cost reduction; and work on project risk management arrangements, including contingency management.
- 5.18 We will also provide assurance over elements of contract management and procurement. This will include a review of controls over single-sourcing in procurement, following similar work carried out in London Overground during 2016/ 17. We will review TfL's cost assurance capabilities and assess whether these are being used effectively to add value to the organisation. We will also review the mobilisation of the new pan-TfL facilities management contracts.
- 5.19 As in previous years, we will audit a number of important procurements, typically on a real time basis, and some non-project related contracts.

Asset Reliability

- 5.20 Maintenance of TfL's assets in order to ensure safe and reliable operations is a critical factor in TfL's performance and, as usual, the Plan contains a range of audits in this area, linked to SR14: Managing Railway or Strategic Road Network Asset Base. This includes a number of compliance audits carried out by Internal Audit and by some of the embedded auditors within LU and Surface Transport.
- 5.21 Specific audits in this area will cover management of asset information; management of asset risk; controls in relation to signal maintenance; and TfL's quality assurance mechanisms in relation to suppliers.

Crossrail – Programme Delivery

- 5.22 The schedule of audits in relation to the Crossrail Programme, as it moves into its final stages, is primarily focused on delivery against quality, cost and schedule. The schedule has been agreed with the Crossrail Executive Committee and will be presented to the Crossrail Audit Committee for approval on 13 March 2017.
- 5.23 Key audits will cover the accuracy of information reported in the Semi Annual Construction Reports; the arrangements for monitoring progress against the Master Operational Handover Schedule; the approach to obtaining technical assurance; testing and commissioning strategies, and risk management processes.
- 5.24 We will specifically review how Crossrail is obtaining assurance from Network Rail that it is effectively delivering its obligations within the Programme.

Crossrail - Transition

- 5.25 The other key element of audit work in relation to Crossrail is focused on preparation for transition to TfL and becoming an operational railway.

5.26 We will review the steps Crossrail is taking to prepare for handover, by reference to the key requirements of the Handover Strategy & Plan. Other work will review the preparations being made by 'receiving' entities, such as LU, RfL and MTR Crossrail.

Core Financial Controls

5.27 As usual the plan includes audits of elements of core financial systems, some of which are carried out on a cyclical basis. This work is aligned to risk SR7: Financial Sustainability.

5.28 This year work will include controls over general ledger accounting and fixed assets. We will also audit the strengthened controls over the use of Contract Payment Approval Forms following recent issues identified with these.

5.29 We will carry out a review of TfL's preparations to apply the new accounting rules for leases, in readiness for the inception of International Financial Reporting Standard 16 in 2019.

5.30 We will also review the financial controls over Traffic Enforcement and Congestion Charging following the transfer of these activities to Capita.

Transformation Programme

5.31 The plan will include a series of audits to provide assurance over delivery of the Transformation Programme. Areas of focus will include the overall governance of the programme, including the processes for monitoring and reporting on savings and the extent to which these are real and sustainable. We will also review how interfaces between work streams are being managed and benefits delivery, both monetary and non-monetary.

5.32 As part of this work we will review the assurance arrangements that have been established within the Transformation Programme, to assess whether they are effective, and to ensure that we avoid any duplication of effort.

5.33 We may also carry out some specific reviews of individual workstreams, to the extent that this is not being carried out by the Transformation Programmes own assurance processes.

6 Medium Term Planning

6.1 As discussed above the Integrated Assurance Plan is risk based, and prepared annually by reference to the TfL Strategic Risk Register in order to ensure that assurance effort is properly directed. In line with professional guidance, the plan that we present only covers activity for one year ahead.

6.2 In some business areas, assurance provision is driven by the activity of the business. For example:

- (a) Procurement audits – The internal audit plan will always incorporate a programme of audits of major procurements, often carried out on a real-time basis. The decision about which procurements to review in any year is based on the risk associated with the procurements having regard to monetary value, complexity and reputational risk.

- (b) Investment Programme Reviews – The programme of IAR reviews carried out by the Project Assurance team is driven by the gate stages reached by each major project and programme.
- (c) Other project related assurance – There are also other areas of assurance that are driven by project related activities. This includes IM audit reviews of system developments; health, safety and technical audits linked to infrastructure projects, including audits of suppliers; and security audits of significant infrastructure developments.

6.3 There are, though, some areas where, despite the risk-based nature of our planning, there is a cyclical element to the work that we do. This particularly applies to assurance over routine business activities, that is not necessarily derived from the risk registers but where it is appropriate to ensure that assurance is provided on a regular basis. These include the following:

- (a) Core Financial Controls – We seek to ensure that we cover all significant financial control areas at least every three years. For the most significant areas, including Revenue, Procure to Pay and Payroll, a full audit of controls every three years will be supplemented by more targeted assurance work, so that there is always some assurance activity in these areas. For Procure to Pay and Payroll this will include annual performance of targeted SAP data interrogations of key controls aimed at proactive identification of any evidence of fraud or other irregularity.
- (b) Human Resources – There are a number of core elements of HR control, which again we seek to ensure are covered regularly. These include HR activities such as recruitment, performance management, and learning and development.
- (c) Governance – One key element of governance is risk management, which is intrinsic to the risk based planning of our work. We will, therefore, seek to carry out a regular programme of work on risk management processes. There are some other basic elements of corporate governance that we would seek to cover regularly on approximately a three year cycle.

6.4 Appendix 2 sets out, for these cyclical areas of the plan, the audits done in 2015/16 and 2016/17, the audits incorporated in this 2017/18 plan, and indicative audits for 2018/19.

7 Resources

7.1 Delivery of the Integrated Assurance Plan requires 10,522 person days across the assurance functions involved. This compares to 12,760 planned days in the 2016/17 plan. This change primarily reflects the reduced headcount in Internal Audit as a result of vacancies not being filled. Further information on resources for each of the assurance functions is set out in paragraphs 7.3 to 7.10. The future resourcing of Internal Audit and other assurance function will be determined as part of the Corporate Assurance Transformation workstream.

7.2 An indication of how the time is allocated, by business area and risk, is shown in the following table. However, these allocations are likely to change over the course of the year, as plans are further refined, and in response to changes in business activity.

Summary of allocation of assurance resources by strategic risk and business area

Risk	Pan TfL	LU	Surface Transport	Commercial Development	Specialist Services	CRL	LTM	Pension Fund	Total Days
SR1: Safety standards	237	530	484	0	0	0	0	0	1,251
SR2: Workforce adaptability	0	0	0	0	104	0	0	0	104
SR3: Governance suitability	0	30	35	0	75	0	0	0	140
SR4: Foresight strategy	40	0	0	0	0	0	0	0	40
SR7: Financial sustainability	0	0	106	0	315	0	0	0	421
SR9: Delivery of commercial revenue targets	0	0	0	215	0	0	0	0	215
SR12: Significant technology failure or cyber attack	0	31	0	0	238	0	0	51	320
SR13: Delivery of key investment programmes	3,770	25	50	0	105	0	0	0	3,950
SR14: Managing railway or strategic road network asset base	64	976	736	0	0	0	0	0	1,776
SR15: Operational Reliability	50	170	113	0	60	0	0	0	393
SR16: Impacts on environment	32	101	0	0	30	0	0	0	163
Crossrail	0	0	0	0	0	1,669	0	0	1,669
Other	0	0	0	0	0	0	80	0	80
Total Days	4,193	1,863	1,524	215	927	1,669	80	51	10,522

Internal Audit

- 7.3 Internal Audit's current headcount is 56, which is eight heads below budget. Vacant posts that have arisen over the past year have not been filled due to TfL headcount controls. The team incorporates a wide range of skill sets including qualified auditors/ accountants, experienced project and contract managers, IM auditors, security specialists and fraud investigators. Full induction programmes and ongoing training are provided to enable everyone to comply with the Audit Manual and understand the purpose of the Internal Audit function.
- 7.4 The Internal Audit service is currently delivered wholly using in-house permanent employees, and this plan has been prepared on that basis. We will consider as part of the Corporate Assurance Transformation workstream whether that approach should change in the future.
- 7.5 The Internal Audit element of the 2017/18 plan requires 5,862 days (2016/17: 7,742 days). The reduction in the number of days reflects the number of vacant posts that have not been filled.

HSE and Technical

- 7.6 In total, 1,360 days (2015/16: 1,550 days) of the plan relate to the various HSE and technical audit functions within the business. This excludes the HSE and technical team within Internal Audit, whose resources are included in the figures in para 7.5 above.
- 7.7 This total includes 460 days in relation to Occupational Health, Safety and Environmental audits carried out by staff who have been retained in Crossrail, although their work continues to be overseen by Internal Audit's Senior Audit Manager – Crossrail.
- 7.8 The total also includes an estimated 900 days (2016/17: 900 days) in respect of the work of the various auditors embedded within different areas of the business (see para 5.1).

Project Assurance

- 7.9 Before 2016, the IARs were largely commissioned by the Project Assurance team, with expertise drawn from external consultancies, referred to as External Experts. From January 2016, the team has been expanded from 8 staff to 15, enabling a more flexible approach to resourcing the reviews. The team capability now includes significant expertise in the business case and commercial fields, which are key topics in most of the reviews. Alongside the strengthened capability in project management, the resources for each review are more mixed, with the External Experts largely used on engineering or other specific areas; or to manage fluctuations in demand. 50% of the total review effort is now resourced in-house.
- 7.10 The Project Assurance plan for 2017/18 is based on the 15 heads (approximately 3,300 days) in the internal team. This time will be supplemented by the equivalent of up to 2,000 days (9 FTE) from the External Experts, which is not included in the table above.
- 7.11 The table also does not include time spent on reviews by IIPAG members (300 days budgeted for 2017/18).

8 Delivery of the Plan

- 8.1 The Integrated Assurance Plan is always kept under review throughout the year and updated to reflect changing business priorities, including management requests for audit and consultancy work that we typically receive.
- 8.2 In addition, as noted in paragraphs 3.3.and 3.4 above, the Corporate Assurance Transformation workstream is likely to lead to significant changes in the way that assurance is delivered in TfL. Once the outcomes from the workstream are known, a revised plan will be prepared and presented to the Audit and Assurance Committee for approval.
- 8.3 The Director of Internal Audit will, with input from other assurance providers, provide a quarterly report to the TfL Audit and Assurance Committee, and an annual report at the end of the year, summarising the work completed against the Integrated Assurance Plan. This information, together with outputs from other assurance obtained or observed during the year, will be used to provide an overall opinion on the effectiveness of internal controls across TfL.

List of appendices to this report:

Appendix 1 – Integrated Assurance Plan 2017/18

Appendix 2 – Integrated Assurance Plan 2017/18 – Cyclical audit areas

List of Background Papers:

None

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TfL Integrated Assurance Plan 2017/18 - for approval

Business Area	Audit Title	Objective	Timing		
Strategic Risk (SR) 1: Safety Standards					
Pan-TfL	Key theme - Safety of Operations	Management of Fatigue	To review implementation of the Working at TfL content including assessing how TfL obtains assurance of compliance by suppliers	Q1	
		Complaints Concerning Safety	To review arrangements to ensure that complaints, particularly regarding safety matters, are followed up and acted on as appropriate, including complaints made to third party operators.	Q1	
		Reporting of and learning from operational 'near misses'	To review the effectiveness of arrangements for ensuring that operational 'near misses' are identified, reported and that lessons are learned where applicable	Q2	
	Other	The implementation of the Pan-TfL Security Contract	To review and provide assurance on the implementation of the physical security (man guarding) contract across TfL	Q2	
	Compliance Audits	Confined Spaces	To provide assurance that arrangements for controlling the risk from confined spaces are in accordance with the Confined Spaces Regulations	Q2	
		Management of Occupational Noise Risk	To assess the effectiveness of management arrangements for ensuring compliance with legislative requirements (Noise at Work Regulations) and minimise risk to employees	Q3	
		Management of Airborne Hazardous Substances	To provide assurance that the risks from hazardous airborne substances are controlled in line with legislation	Q3	
		CDM Principal Contractor Duties	To assure that the duties of Principal Contractor (PC) are being discharged following the publishing of the PC Handbook	Q4	
	LU and TfL Rail	Key theme - Safety of Operations	LU Possession Site Control and Monitoring	To provide assurance that revised rules and arrangements regards site control are have been implemented and are being monitored	Q1
			NLE Project Tunnelling Safety Management	To provide assurance that the HSE Management arrangements within the NLE Project for tunnelling are being suitably managed and lessons learnt from	Q2
Engineering Competence			To provide assurance that the competence requirements for engineering roles are defined, adequate and followed	Q3	
LU Operations Working with Electricity			To provide assurance over the Electricity at Work Project in LU Operations	Q3	
Training Design and Trainer Competence Assurance			To assess the controls over the design of operational training and trainer competence	Q3	
Compliance Audits		LU Operations Cockfosters Rolling Stock Depot HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q1	
		LU Operations Northumberland Park Rolling Stock Depot HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q1	
		LU Projects Working with Electricity	To provide assurance that following implementation of recommendations from a Formal Investigation Report (FIR), compliance with the Electricity at Work Regulations in Projects is demonstrated	Q2	
		LU Operations Metropolitan Line HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q2	
		LU Operations Hammersmith Rolling Stock Depot HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q2	
		Legionella	To provide assurance in relation to the effectiveness of the processes for Legionella testing in the identified areas.	Q2	
		Signals Bakerloo & Victoria HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q2	
		REW HSE & Competence Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented and Seek assurance that following FFtFS, the arrangements for accessing stations for maintenance / project works are robust and rigorously applied	Q2	
		Station Access - post FFtFS	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q2	
		LU Operations Victoria Line HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q3	
		LU Operations Piccadilly Line HSE Management	To provide assurance that legislation is being complied with and HSE Management System requirements are understood and implemented.	Q4	
		Audits of Occupational Health suppliers [Work carried out by Embedded Auditors]	To provide assurance over the capabilities of LU's occupational health suppliers	All	
Surface Transport	Key theme - Safety of Operations	DLR Competence management for Service Delivery Staff	To provide assurance that the competence of service delivery staff is being maintained	Q1	
		London Overground Safety Assurance Arrangements	To assess the extent to which TfL is seeking appropriate assurance from the relevant franchisees regards safety risk controls and management systems	Q1	
		DLR KAD (Keolis Amey Docklands) Assurance Arrangements	To assess the extent to which TfL is seeking appropriate assurance from the franchisee regarding safety risk controls and management systems	Q3	
		Trams Follow up to the Sandilands Incident	To provide resource to aid verification / assurance that the appropriate action has been taken following the various investigations into the Sandilands incident	Q4	
	Compliance Audits	ST Asbestos Management	To provide assurance that an appropriate system is in place to manage the risk of asbestos exposure and that a register is maintained to enable works to be suitably controlled	Q4	
		The strategic approach to Building Security Governance (Stratford)	To review the arrangements that TfL has established to manage building security at Stratford, including security design, and governance framework (policies and procedures, controls and assurance).	Q4	
		DLR Check Certificate Process	To provide assurance that the current Working Reference Manual Procedures related to check certificates are being implemented	Q2	
		DLR Control of Legionella Risk	To provide assurance that the risk of legionella is being controlled by the	Q2	
		Safety management compliance audits of suppliers and operators [Work carried out by Embedded Auditors]	Various audits of HSE systems within suppliers and operators.	All	
SR 2: Workforce adaptability					

HR	Resourcing Strategy and Demand Planning	To review the implementation of TfL's resourcing strategy and review of processes and controls for demand planning.	Q3
	Agency Temporary Workers	To provide assurance on the adequacy and effectiveness of controls in place over the recruitment and management of NPL, including use of personal service companies.	Q4
	Bullying and Harassment Policy & Procedures	To provide assurance on the adequacy and effectiveness of controls in place over the Bullying and Harassment Policy and associated procedures.	Q4

SR 3: Governance suitability					
LU and TfL Rail		Data Privacy and Protection - Surveillance Cameras LU	To provide assurance that LU's use, management, and control of surveillance cameras are in accordance with the relevant TfL policies, laws and relevant codes of practice.		Q1
Surface Transport		Enforcement and On-Street (EoS) Governance	To provide assurance over the effectiveness and efficiency of the introduction of the revised EoS Governance arrangements.		Q3
General Counsel		Data Privacy and Protection - preparation for General Data Protection Regulation (GDPR)	A strategic review of new legislation requirements against TfL's current data privacy policy and procedures.		Q2
Crossrail 2		Crossrail 2 Governance	Review of the governance arrangements for the Crossrail 2 project.		Q1
SR4: Foresight Strategy					
Pan-TfL	Key theme - Revenue	Forecasting of Passenger Numbers	Review mechanisms for forecasting passing numbers and the use of this data in forecasting fares income.		Q2
SR 7: Financial Sustainability					
Surface Transport	Key theme - Core Financial Processes	Traffic Enforcement	To provide assurance on the adequacy and effectiveness of financial and business controls in place within traffic enforcement charging following the move to Capita.		Q1
		Dial a Ride	To provide assurance on the adequacy and effectiveness of financial and business controls in place within DAR, focussing on key activities.		Q4
		Congestion Charging	To provide assurance on the adequacy and effectiveness of financial and business controls in place within congestion charging following the move to		Q4
	Key theme - Revenue	EC Grant Agreement Cost Certification	To certify costs in respect of EC funding for Old Oak Common		Q4
City Planning	Key theme - Revenue	Section 278 Agreements	To review the controls in place to ensure that monies due under s278 agreements are collected in full and on a timely basis		Q1
Finance	Key theme - Core Financial Processes	Operating Leases	To provide assurance over TfL's approach to identifying operating leases within contracts in preparation for the inception of International Accounting Standard 16 in 2019		Q1
		Fixed Assets	To review controls over fixed assets with focus on the use of a range of different asset management systems across TfL and how this impacts on financial accounting.		Q2
		Construction Industry Scheme (CIS)	To provide assurance over processes and controls over payments in relation to		Q2
		Contract Payment Approval Form (CPAF) process	Provide assurance that revised controls over the use of CPAFs are operating as intended.		Q3
		General Ledger	To review the financial processes and controls operating over the General		Q3
	Key theme - Revenue	Apportionment to train operating companies (TOCs)	To provide assurance over the apportionment of revenue to TOCS		Q3
Customers, Communication and Technology	Key theme - Revenue	Ticketing revenue	A review of controls over the completeness and accuracy of ticket revenue - precise scope TBA.		Q3
Transformation	Key theme - Transformation	Transformation Programme	A series of audits to provide assurance that the Transformation Programme will deliver the intended benefits, both monetary and non-monetary. Details TBA		All
SR 9: Delivery of commercial revenue targets					
Commercial Development	Key theme - Revenue	Emergency Services Network (ESN)	To provide assurance over the project and financial controls in place for the ESN Project.		Q1
		Forecasting and financial reporting – data validation	To review the robustness of Commercial Development's forecasting and financial reporting arrangements, including data validation.		Q2
		Partnership/ Sponsorship Marketing	To review arrangements for identifying and exploiting partnership/ sponsorship marketing opportunities.		Q2
		Estates Management	To provide assurance over new estates management system and processes.		Q2
		Property Management including vetting of tenants	To review controls over property management, including the vetting of tenants.		Q3
		Operation and Delivery of Roadside Advertising Contracts	To provide assurance over the operational and financial controls in place over the Roadside Advertising Contract		Q3
		Exterior Capital Expenditure Programme	To provide ongoing assurance over the controls in place over the ECE Programme		Q3
		TfL Consulting	To provide assurance over the arrangements established for the delivery of consulting services outside of TfL.		Q4
SR 11: Significant Technology failure or cyber attack					
Pan-TfL	Key theme - Cyber Security	Contract Management - Technology/ Information Security Clauses	To review the contractual mechanisms used to ensure that TfL's suppliers adequately meet TfL's security requirements.		Q2
LU and TfL Rail	Key theme - Cyber Security	Infrastructure Control - Station Wi-Fi Network	To assess the design and effectiveness of the controls over the security and resilience of the Station Wi-Fi network.		Q1
Customers, Communication and Technology	Key theme - Cyber Security	The strategic approach to Cloud Computing Governance	To review the arrangements that TfL has established to manage its use of cloud computing, including policies and procedures, architectural design, and security controls. Provide assurance that the security controls are operating effectively.		Q2
		IT Disaster Recovery and Operational Resilience (TfL)	To provide assurance over TfL's ability to withstand, and recover from disruptive IT events.		Q2
		Security Incident Management Framework	To provide assurance on the design and operating effectiveness of the Incident Management Lifecycle.		Q3
		Threat and vulnerability management programme assessment	To evaluate the threat and vulnerability management (TVM) Programme, possibly incorporating a risk based attack and penetration (AP) review to assess actual ability to detect and respond to threats.		Q3
		Data Loss Prevention Control	To provide assurance over the controls in place to manage the security of sensitive data at all stages of the information cycle.		Q3

		Cyber Security Operations Centre (SOC) - Model Design	To evaluate the SOC, and assess whether it is designed so as to enable swift and proportionate response to any security incident with appropriate and effective controls in place	Q3
	Other	IT Asset Management: Software Licensing	To assess the framework and process controls in place to manage risks associated with software licensing.	Q1
Pension Fund	Key theme - Cyber Security	Pension Data Access/Security	To provide assurance on the adequacy and effectiveness of security controls over access to pension data.	Q2
		IT Disaster Recovery and Operational Resilience (Pensions)	To provide assurance over the Pension Fund's ability to withstand, and recover from disruptive IT events.	Q4
S R 13: Delivery of key investment programmes				
Pan-TfL	Key theme - Project Delivery	Project control in the Investment Programme	To review project control within the Investment Programme.	Q1
		Project resourcing	Review the process being put in place for project resourcing and its effectiveness.	Q1
		Value management & innovation in the IP	To review the extent to which value management has been applied across TfL and its contribution to promoting innovation and cost reduction across TfL	Q1
		Peer reviews with TfL Commercial	Joint working with TfL Commercial for development of second line assurance arrangements.	Q1
		Document Management (DM) systems - Procurement and contract management	Review of TfL's use and procurement of DM systems and risks to TfL of using multiple systems and inappropriate systems when Livelink is recognised as the TfL accepted system.	Q2
		BIM implementation	Review that the implementation of Building Information Modelling across TfL is being managed in an effective manner.	Q2
		Cost assurance activities in TfL.	Review of TfL's cost assurance capabilities, engagement with the business/ projects and whether cost assurance is used effectively.	Q2
		Single sourcing	Review of single sourcing. To review how the recommendations from the 16/17 audit of single sourcing in London Rail have been implemented in other business areas to improve controls.	Q2
		New project risk management arrangements	To review the new risk arrangements for projects including contingency management.	Q3
		Mobilisation of pan-TfL Facilities Management (FM) contracts	Audit the change in methodology that is being put in place to manage facilities across LU, ST and Head office buildings, including the mobilisation plan and	Q3
		Project Initiation to Delivery	To review the role of the sponsor in controlling costs and delivery, with a focus on when projects move from planning to delivery.	Q4
		Pathway Refresh	Review of Pathway refresh project	Q4
	Series of TfL Integrated Assurance Reviews and related work by IIPAG [Work carried out by Project Assurance and	Risk based programme of Integrated Assurance Reviews (IARs) of projects carried out the TfL Project Assurance team, supported by IIPAG where appropriate, as part of the Pathway Project Management Framework.	All	
LU and TfL Rail	Key theme - Crossrail Transition	MTR Crossrail Commercial Management by Rail for London	To review the effectiveness of the management of the MTR Crossrail contract by RfL.	Q1
Surface Transport	Key theme - Project Delivery	Impact of Lane Rental on project delivery	Review the efficiency of lane rental arrangements, and the impact on project delivery	Q1
		Impact of Permitting requirements on project delivery	Review the permitting requirements process and its impact on the efficiency and effectiveness of project delivery.	Q1
City Planning	Key theme - Project Delivery	Canary Wharf to Rotherhithe bridge	Audit the procurement/planning/project management of the Canary Wharf to Rotherhithe bridge to ensure it is being performed effectively and in a fair and transparent manner.	Q1
Finance	Key theme - Project Delivery	Commercial Capability	Review capability of commercial people in relation to contract procurement.	Q3
		Benefits Realisation from the use of the MPF	To provide assurance that the MPF (Major Projects Framework) is fit for purpose and is providing the anticipated benefits.	Q4
Crossrail 2	Key theme - Project Delivery	Lessons Learned by Crossrail 2	A review of the lessons learned by Crossrail 2 from the Crossrail Programme	Q2
S R 14: Managing railway or strategic road network asset base				
Pan-TfL	Key Theme - Asset Reliability	Supplier Assurance	To provide assurance that TfL has a Supplier Quality Assurance System that ensures risks to TfL objectives are identified, controlled and assured throughout the contract life cycle	Q1
LU and TfL Rail	Key Theme - Asset Reliability	LU Operations Inspections of LU Premises	This is a follow up to a previous audit, to provide assurance that the inspection regime for premises assets manages the risk of asset deterioration and avoidance of safety incidents	Q1
		Signals Calibration of Equipment	To provide assurance that robust systems exist to ensure tools and equipment that require calibration are identified and managed in accordance with the applicable regimes	Q2
		Management of Engineering Design Change Control	To provide assurance that management processes conform with corporate requirements (principally PR0653) relating to the management of engineering change to approved designs typically during the Project construction phase and to ascertain if there is any scope for improvement	Q2
		Asset Information Management	To provide assurance that improvements have been made to the control environment that ensure that accurate and relevant asset information is	Q3
		LU Management of Asset Risk	To provide assurance that the risks associated with LU assets are managed in accordance with S1044	Q3
		Management of Signalling Software	To provide assurance that robust controls are in place to manage signalling software and any changes	Q3
		Compliance Audits	Ultrasonic Testing	To provide assurance that the frequencies of inspections and management of any defects are in accordance with standards by Maintenance Infrastructure Services
		09TS and S Stock Handover arrangements	To provide assurance that there are robust arrangements in place to ensure that the required information is handed over to enable the fleets to be maintained	Q1
		Power Planned Maintenance Regime	To provide assurance that the Power Planned Maintenance Activities as per the AMP is implemented efficiently, with any missed inspections appropriately assessed and addressed	Q1

		LU Operations Control and Information (C&I) Asset maintenance Regime	To assess the implementation and effectiveness of the Maintenance Regime for C&I Systems and distinction with Signalling Control Systems in terms of Safety/Non-Safety Authority to Work Certificate application.	Q1
		Warranty Process	To seek assurance that materials and parts are appropriately managed when requiring repair – avoiding excessive costs for repairs within warranty	Q1
		Suppression water supply and Wet Hydrant performance testing and condition	To seek assurance that the regime for testing sprinklers and wet hydrants is effective and LU are assured of the condition and performance of the assets	Q1
		Power Asset Information Management	To provide assurance that the controls for power asset information in Ellipse are appropriate to ensure accurate, current and relevant information is maintained	Q2
		Alignment of Asset Condition Register and Maintenance Regime	To provide assurance that the arrangements for the maintenance of Rolling Stock are consistent with the assessed condition of the asset (consistent with life cycle principles)	Q2
		Maintenance of TransPlant Vehicles	To provide assurance that there is a risk based maintenance regime in place for the TransPlant fleet	Q2
		Quality Management of Safety Critical Materials	To provide assurance and verification that the actions from the recent Formal Investigation have been implemented and are effective	Q2
		Tunnel and Public Area Ventilation (TPAV) Systems	To provide assurance regarding compliance and overall effectiveness of the PPM maintenance activities for the TPAV asset base, with emphasis on the Victoria line assets which have received a higher than expected level of noise complaints.	Q2
		Cutting, grinding, drilling, fixing to and supporting from existing structures	To provide assurance that management processes conform with corporate engineering standards (principally S1063) relating to the management of cutting, grinding, drilling, fixing to and supporting from existing structures and to ascertain if there is any scope for improvement	Q3
		96TS Refurbishment Project Engineering Quality	To provide assurance that suitable quality processes, material and competencies are in place to enable the 96TS midlife refurbishment and Rail Vehicle Accessibility (non-interoperability Rail Systems) Regulations 2010 requirements to be carried out and completed to required standards.	Q3
		Wheelset Management – Follow up audit	To provide assurance that adequate systems are in place to monitor the condition of wheel sets.	Q3
		Batch Management	To provide assurance that the traceability of parts is possible due to the management controls employed by REW using the SAP system	Q3
		LU Operations Management of Off Track Drainage Systems	To provide assurance over the extent to which COO (AP) are complying with the relevant engineering standards for the management of the Off-Track Drainage	Q3
		Management of Track Recording Vehicle (TRV) and Advanced Train Management System (ATMS) faults	To provide assurance that TRV/ATMS faults are being managed by BCV/SSL/JNP, inspections completed as required, and where sites are inherently non compliant and it is not reasonably practicable to reach compliance that sites are managed in line with standards	Q3
		Inspection of Bridges and Structures	To provide assurance that management processes conform with corporate engineering standards (principally S1060) and other specified requirements relating to the Inspection of Bridges and Structures and to ascertain if there is any scope for improvement	Q4
		Management of temperature dependent risk	To provide assurance of compliance with engineering standard S1177 with regards to track stressing .	Q4
		Fleet Maintenance Documentation Regime	To provide assurance that the management system documents controlling fleet maintenance are subject to an appropriate governance regime	Q4
		Emergency Lighting	To provide assurance of compliance with and the overall effectiveness of the regime for testing station emergency lighting across the three assurance work packages	Q4
		Quality audits of suppliers [Work carried out by Embedded Auditors]	Various audits to provide assurance that suppliers can be relied upon to provide the quality of goods and services that are required	All
Surface Transport	Key Theme - Asset Reliability	Keolis Amey Docklands (KAD) Rolling Stock Quality Assurance Process	To provide assurance that the KAD quality assurance processes for rolling stock are adequate and effective	Q3
		DLR Asset Information Management	Review Franchisee's use of the DLR Metro System to ensure that the quality of data is in line with the requirements of the Franchise Agreement, notably, the management of tracked Line Replaceable Units, Stores Management and Supplier Management.	Q3
		DLR Internal Audit process, Thales Signalling systems and design and control process	To provide assurance that the franchisee is effectively managing the audit process and the Thales systems and design process	Q3
	Compliance Audits	DLR Management of Lifts and Escalators (L&E) Compliance	To provide assurance that the franchisee is maintaining lifts and escalators as required	Q1
		DLR Management of Gas Systems	To provide assurance that the franchisee is maintaining gas systems as required	Q1
		DLR Wheelset Management	To provide assurance that the franchisee is maintaining wheelsets as required	Q1
		DLR Underframe maintenance and CCTV Checks	To provide assurance that the franchisee is maintaining underframe maintenance and CCTV checks in accordance with requirements	Q1
		DLR Annual Asset Management Plan (AAMP), Audit Schedule and Improvement Plan	To provide assurance that the franchisee is effectively managing the AAMP, audit schedule and improvement plan	Q1
		DLR Handover/Handback Process	To provide assurance that assets are handed back into operation in accordance with requirements	Q1
		DLR Premises and Civils Inspection and Maintenance	To provide assurance that the franchisee is effectively managing inspections, maintenance and defects in accordance with requirements	Q2
		DLR Permanent Way	To provide assurance that the franchisee is conducting maintenance activities, and managing spares, inventories and Maximo data	Q2
		DLR Electrical Installation Condition Reporting Regime	To provide assurance that electrical installation condition reporting is conducted by the franchisee in accordance with requirements	Q3
		Quality audits of suppliers [Work carried out by Embedded Auditors]	Various audits to provide assurance that suppliers can be relied upon to provide the quality of goods and services that are required	All
S R 15: Operational Reliability				
Pan-TfL		New TfL Strategy function	Audit of the effectiveness of the operation of the new Strategy function.	Q3
		Palestra control rooms integration	To ensure the project to merge all the control rooms at Palestra is managed effectively and the interfaces are effective.	Q4
LU and TfL Rail		Integration of Crossrail into TfL	Review the controls/strategies that TfL is putting in place to manage the transition of Crossrail into TfL	Q2
Surface Transport		Bus transformation	Real-time audit of changes to working methods within Buses to manage bus operations.	Q2
		Contractual relationships with BTP and Met Police	To review the controls governing TfL's relationship with BTP and the Met Police	Q3

		Topographical Testing	To provide assurance over the revised process and controls over topographical testing.	Q3
Customers, Communication and Technology		Commercial Management of T&D Suppliers	A general audit of commercial management processes in respect of T&D suppliers to provide assurance over compliance with TfL policies and good practice.	Q1
S R 16: Impacts on environment and resilience to extreme weather				
Pan-TfL		TfL Emissions from local generators	To provide assurance that the requirements from the new Non-Road Mobile Machinery regulations have been effectively implemented across TfL.	Q2
LU and TfL Rail		LU & TfL Rail Environment data and reporting	To provide assurance that the process for receiving, processing and reporting environment data is robust	Q2
		Identification of environment risk / opportunity during procurement	To provide assurance that the environmental checks that have been incorporated into the procurement process (prepared by HSE) are being used and environmental risks and opportunities are being identified and actioned	Q3
		Management of waste through retail on station premises	To seek assurance that waste from retail premises is being effectively managed in compliance with the lease and the Mayor's environmental objectives. Also to provide assurance that commercial leases contain appropriate waste requirements and these are being consistently monitored and enforced	Q3
City Planning		Delivery of environmental responsibilities	To review the effectiveness of TfL's mechanisms for ensuring delivery of its environmental responsibilities, including charging mechanisms and performance indicators	Q2
Crossrail				
Crossrail	Key theme - Crossrail Programme Delivery	Payments to Partner Organisations	A review of the process for managing payments made by Land & Property or project managers to partner organisations including Tower Transit, Abelio and Bombardier Transport.	Q1
		Engineering Safety Management and System Safety	A review of the Engineering Safety Management (ESM) processes operated by the Technical Assurance team, and how these align with the requirements for Office for Rail and Road (ORR) acceptance, and the build-up of safety justification within ESM.	Q1
		Energisation and Isolations Plan	A review of the Energisation & Isolations Plan and the management of energisation, focusing on the preparation for energisation.	Q1
		Management of the Schedule and the Completion Process at Network Rail	A review of the processes used by Network Rail to record / communicate progress and completion using information packs.	Q1
		Semi-Annual Construction Report (SACR) reporting process	A review of the SACR process to ensure that the underlying data is sound. This is to include a review of the Work Breakdown Structure reporting and PRISM. Three contracts will be selected as examples - Whitechapel, Bond Street and the Systemwide main works	Q2
		Master Operational Handover Schedule (MOHS)	A review of the arrangements for monitoring progress against the MOHS. To include a review of the process by which the data to support Board reporting on Safety Critical Paths is generated and collated.	Q2
		Technical Assurance Management	A review of the process for management of technical assurance, including compliance with LU Standard S1-538 'Assurance' and the effectiveness of of the VAP process.	Q2
		Risk Management and ARM	A review of the risk management process, and the use of ARM in the final year of the Crossrail Programme, to ensure that Crossrail is capturing and monitoring the stage risks appropriately.	Q2
		Rolling Stock	A review of the construction, testing, commissioning and delivery of CRL rolling stock in time for introduction of scheduled services	Q2
		Testing and Commissioning	A review of the Testing and Commissioning Strategies and Plans for delivering the Crossrail Project, focusing on a sample of Delivery teams and contractors.	Q3
		Framework Design Consultants (FDC) costs	A review of Crossrail's management of FDC costs to ensure time sheets and associated costs are valid and allocated correctly.	Q3
		Management of Stakeholders, Sponsors and Interfaces	A review of the arrangements for managing stakeholders, sponsors and interfaces between interested parties in the Crossrail Programme. To include some contractor verification audit.	Q4
		Legal Requirements	A review of the compliance with legal requirements by Crossrail prior to handover, including legal undertakings and consents.	Q4
		Disposal of Crossrail non-railway assets	A review of arrangements for disposal of non-permanent assets, for example, staff mobile devices and PCs. This will cover data security aspects of the	Q3
		Disposal of Crossrail assets	A review of the arrangements contractors have in place for the disposal of assets, in particular, items of plant and machinery	Q4
Crossrail	Key theme - Crossrail Transition	Crossrail Handover Strategy & Plan	A review of the nine key requirements of the Handover Strategy & Plan. This audit will look specifically at Crossrail readiness for handover.	Q3
		Readiness for Handover, acceptance and receipt of CRL assets by MTR Crossrail	A review of the preparedness of MTR Crossrail to receive the CRL assets. To include, readiness of MTR to deliver Crossrail services, including recruitment, competence and training of operations staff.	Q1
		Training of Operators	To review the arrangements for training of operations staff (e.g. signallers) and maintenance staff.	Q2
		Old Oak Common Depot	A review of the construction and functionality of Old Oak Common Depot in preparation for delivery of Crossrail rolling stock. To include the management of the OOC Depot project by Bombardier and interface with RfL and the Safety Review Panel process.	Q2
		Readiness for Handover, acceptance and receipt of CRL assets by London Underground.	A review of the preparedness of London Underground to receive the CRL assets - in particular the compliance with the nine requirements of Handover. To include Verification Activity Plans (VAPs).	Q3
		Asset Information and alignment between Crossrail and its Partner organisations	A review of the quality of asset information and identification of assets, and alignment of asset information requirements / expectations against that which will be delivered.	Q3
		Effectiveness of the acceptance of common (shared) assets	To review the effectiveness of arrangements for working on common assets which are used by NR, LU, RfL and MTR - for example equipment rooms	Q3
		Readiness for Handover, acceptance and receipt of CRL assets by RfL	A review of the preparedness of Rail for London to receive the CRL assets - in particular the compliance with the nine requirements of Handover. To include Verification Activity Plans (VAPs).	Q4
		Delivery of OSD (Over site Development)	To review the arrangements for delivering OSD, including construction assurance where developments are being progressed through Crossrail, interface arrangements with third parties and programme alignment.	Q4
		Transfer of Corporate Functions	A review of the effectiveness of the transfer of Corporate Functions from Crossrail to TfL. This will include the end of project strategy for IT systems.	Q4
Other		Crossrail Complaints Commissioner Accounts	Annual audit of the accounts of the Crossrail Complaints Commissioner	Q1

		Site Security	A review of the control systems employed by contractors to manage visibility of worker location and trespassers on Crossrail construction sites as these become more complex (multiple contractors and ingress/egress locations).	Q2
		Crossrail corporate objectives, and Key Performance Indicators (KPIs)	A review of Crossrail corporate objectives and the measuring of success using KPIs.	Q3
		Engie invoice management	A review of the management accounting and invoicing by contractor, Engie, and Crossrail's management of the contract, following on from investigation work done in 2016/17.	Q3
		Ricardo Rail delivery of the Notified Body / Assessment Body (NoBo/AsBo) contractual requirements.	A review of Ricardo Rail's ability to deliver against the NoBo / AsBo contract. To cover resource requirements, competency, milestones and delivery.	Q2
	Compliance Audits	HSQE and Technical Audits at contractors [around half of this work is delivered by Health and Safety and Environmental auditors in Crossrail]	A programme of around 70 audits to provide assurance that contractors are effectively managing HSQE&T issues on site	All
London Transport Museum				
	LTM	LTM Management Information	To review the range of management information available to enable LTM management and the Trustee Board to monitor LTM's financial and trading performance.	Q2
		IT Disaster Recovery and Operational Resilience (LTM)	To provide assurance over LTM's ability to withstand, and recover from disruptive IT events.	Q2
		LTM New Web Shop	This audit will provide assurance over the new arrangements for the web shop	Q3

Integrated Assurance Plan 2017/18 – Cyclical audit areas

	2015/16 Actual	2016/17 Actual	2017/18 Plan	2018/19 (Indicative)
CORE FINANCIAL CONTROLS				
Procure to Pay/ Accounts Payable/ Receivable	SAP data interrogations CPAF Review (Controls Team – controls framework development work)	SAP data interrogations	CPAF Review	Procure to pay Accounts receivable
Payroll	SAP data interrogations Payroll controls – general (including starters).	SAP data interrogations Payroll controls - leavers. (Controls Team – controls framework development work)	SAP data interrogations	Payroll controls - general
Fixed Assets			Fixed assets – asset management systems and financial accounting	
Cash	Cash management re Fit For Future Supplier bank accounts	Treasury controls		Supplier bank accounts
Revenue	Oyster and contactless system –	Concessionary Travel	Oyster and contactless system – IT controls	Revenue protection activities

	2015/16 Actual	2016/17 Actual	2017/18 Plan	2018/19 (Indicative)
	IT controls Revenue inspection controls over contactless ticketing	Refunds	Apportionment to TOCs Ticketing Revenue	
Insurance				Captive Insurance Arrangements (5 year cycle)
General Accounting/ Sundry	Controls over project spend VAT	TPH financial controls	Dial A Ride Congestion Charging Road User Charging General ledger controls Construction Industry Scheme	Cycle Hire Project accounting for a sample of major projects Growth Fund
'Hygiene' Audits	Business expenses and purchasing cards Declarations of interest Pool cars	Movers/ leavers Gifts and hospitality Make a Difference Instant Awards Business expenses and purchasing cards follow up		Staff travel facilities Declarations of interest Mobile phones and portable devices

	2015/16 Actual	2016/17 Actual	2017/18 Plan	2018/19 (Indicative)
GOVERNANCE				
Risk Management	CRSA	Risk management – EY Review CRSA - FSC Controls Team	Project Risk Management	Strategic Risk Management
Legal/ statutory compliance	Freedom of Information Data Protection - strategic Legal compliance	Transparency Data Protection – Surveillance Cameras - ST	Data Protection – GDPR Data Protection – Surveillance Cameras - LU	Governance and administration of subsidiaries Bribery Act
Internal Governance	Standing orders/ delegated authorities	Authorities		Policy management TfL Management System Scorecards
HUMAN RESOURCES				
Core HR Processes	Recruitment process Managing attendance	Employee Relations – TfL Performance management	Agency Temporary Workers Bullying and Harassment Resourcing Strategy & Demand Planning	Staff induction Grievance Policy and procedures