



# Strategic Alliance – Police and the Offices of the Police & Crime Commissioner

Report of Internal Audit Activity

Plan Progress 2017/18 - February 2017

**Internal Audit ■ Risk ■ Special Investigations ■ Consultancy**

## Executive Summary

As part of our plan progress reports, we will provide an ongoing opinion to support our end of year annual audit opinion.

We will also provide details of any significant risks that we have identified in our work, a summary of findings from those reviews that have received either a 'Partial' or 'None' assurance opinion, along with a progress update in relation to outstanding Priority 4 & 5 recommendations.



### Audit Opinion and Summary of Significant Risks

#### **Audit Opinion:**

Overall, based on the work completed to date for the 2017/18 financial year, I can report that risks are reasonably well managed, and the systems of internal control are working effectively.

Management respond positively to internal audit suggestions for improvements and corrective action is often taken quickly, wherever this is possible or practical.

#### **Significant Risks:**

In the 2017/18 audit reports issued to date, there have been no Significant 'High' Risks identified in our work.

Where audit reviews have resulted in a 'Partial' or 'None' assurance rating, a summary of the key findings from these reviews have been summarised at **Appendix B**. Since our last progress report to Committee, there have been two reviews finalised that have received a 'Partial' assurance opinion.

#### **Outstanding Recommendations:**

A schedule of outstanding Priority 4 & 5 audit recommendations is maintained and currently monitored internally by the force. Recommendations will remain on this schedule for monitoring by the Committee until the appropriate confirmations have been provided that the risks have been appropriately mitigated/addressed.

Based on confirmations from the relevant Alliance managers, SWAP has been notified that there is currently only one Priority 4 recommendation that remains outstanding past its implementation date. The details of this recommendation, along with a progress update, have been provided at **Appendix C**.

From 2018/19, the process of following up these recommendations and independently verifying the evidence of implementation will be undertaken by SWAP.

# Internal Audit Plan Progress 20\*\*/20\*\*

# Internal Audit Plan Progress 2017/2018

## Summary of Audit Opinions

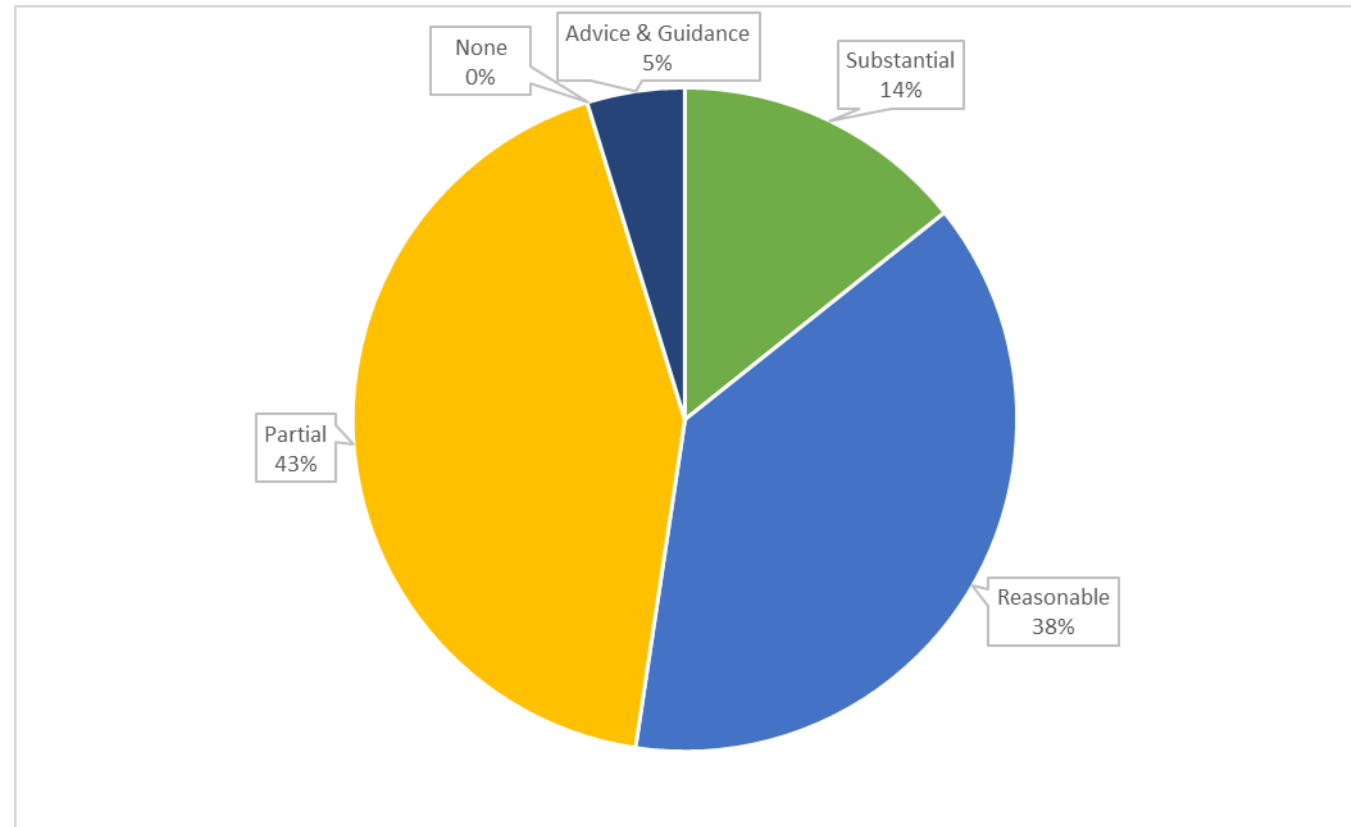
At the conclusion of audit assignment work each review is awarded a "Control Assurance", a summary of the assurance levels is as follows:

- **Substantial** – Well controlled and risks well managed.
- **Reasonable** – Adequately controlled and risks reasonably well managed.
- **Partial** – Systems require control improvements and some key risks are not well managed.
- **None** – Inadequately controlled and risks are not well managed.



## Summary of Control Assurance

Control Assurance by Category – 2017/18 Work Completed to Date



## Internal Audit Plan Progress 2017/2018

The Chief Executive for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



### SWAP Performance

SWAP now provides the Internal Audit service for 24 Partners. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for the Strategic Alliance for the 2017/18 year (as at 16<sup>th</sup> February) are as follows;

Performance Target	Performance
<p><b><u>Audit Plan – Percentage Progress</u></b>                      Final, Draft and Discussion Document 65%                      Fieldwork Complete 8%                      In Progress 25%                      Not Yet Started 2%</p>	
<p><b><u>Draft Reports</u></b>                      Issued within 5 working days 88%                      (Average Days of 3)</p>	
<p><b><u>Final Reports</u></b>                      Issued within 10 working days of discussion of draft report 79%                      (Average Days of 8)</p>	
<p><b><u>Quality of Audit Work</u></b>                      Customer Satisfaction Questionnaire 85%</p>	

## Internal Audit Plan Progress 2017/2018

We keep our audit plans under regular review to ensure that we are auditing the right things at the right time.



### Approved Changes to the Audit Plan

The Strategic Alliance Audit Plan is reported under **Appendix A** and is subject to change to meet the requirements and emerging risks of the Strategic Alliance.

Since reporting to the last Committee, the following changes have been made to the 2017/18 Internal Audit Plan:

Audits removed from the 2017/18 Joint Internal Audit Plan:

- DP&DCP: Risk Management
- DP&DCP: Review of Joint Policies

Audit deferred from the 2017/18 Joint Internal Audit Plan to be included in the 2018/19 Plan:

- DP&DCP: Fuel Cards in Fleet Services

Additional audits allocated and included in the 2017/18 Joint Internal Audit Plan:

- D&C OPCC: MOJ Police Transformation Fund 'Tackling Pathways to Offending'
- DP: Employee Cessation Payments
- DP&DCP: Hire Car Contract

	Audit Area	Audit Partner	Quarter	Audit Days	Status	Opinion	No of Recs	5 = Major Recommendation ↔ 1 = Minor				
								5	4	3	2	1
								<b>Audits at Report Stage</b>				
Operational	DCP Sports Centre	DCP	1	15	Final	Reasonable	6	-	-	6	-	-
Operational	Force Dogs and In-House Breeding	DP & DCP	1	14	Final	Reasonable	3	-	-	3	-	-
Governance	Cash Handling Review	DCP	2	10	Final	Partial	2	-	1	1	-	-
Operational	Litigation with Morrisons	DCP	1	10	Final	Reasonable	2	-	-	2	-	-
Operational	Use of Force	DP & DCP	1	15	Final	Reasonable	1			1		
Operational	Property Stores	DCP	2	10	Final	Partial	7	-	5	2	-	-
Governance	Chief's Charities (Chief's Foundation)	DP & DCP	1	7	Final	Partial	3	-	-	3	-	-
Operational	Property Stores	DP	2	10	Final	Reasonable	3	-	1	2	-	-
Operational	Fleet Services	DP & DCP	1	15	Final	Partial	4	-	2	2	-	-
Governance	Procurement Process Review	DCP	2	10	Final	Partial	3	-	2	1	-	-
Governance	Welfare Fund Accounts	DP	2	3	Final	Substantial	0	-	-	-	-	-
Operational	Ministry of Justice Grant Claim	DCP	3	5	Final	Substantial	3	-	-	3	-	-
Operational	Injury on Duty	DP&DCP	1	20	Final	Partial	9	-	-	9	-	-
Key Control	Treasury Management	DP & DCP	2	15	Final	Reasonable	4	-	-	4	-	-
Governance	Health & Safety Governance	DCP	3	10	Final	Substantial	0	-	-	-	-	-

	Audit Area	Audit Partner	Quarter	Audit Days	Status	Opinion	No of Recs	5 = Major ↔ 1 = Minor				
								Recommendation				
								5	4	3	2	1
Governance	OPCC Loan Arrangements	DCP	3	5	Final	Advice & Guidance	0	-	-	-	-	-
Operational	Information Asset Owners	DP & DCP	3	10	Final	Reasonable	10	-	1	9	-	-
Key Control	Creditors	DP & DCP	3	25	Draft	Partial	5	-	2	3	-	-
Key Control	Debtors	DP & DCP	3	25	Draft	Partial	9	-	3	6	-	-
Key Control	Payroll	DP & DCP	2	15	Draft	Partial	13	-	2	11	-	-
Operational	Review of Small Grant Scheme	DP OPCC	3	10	Draft	Reasonable	4	-	-	4	-	-
Key Control	Budgetary Control	DP & DCP	3	10	Discussion Document	-	-	-	-	-	-	-
Key Control	Main Accounting & Bank Reconciliations	DP & DCP	3	15	Discussion Document	-	-	-	-	-	-	-
Operational	Agresso – VAT	DP & DCP	3	10	Discussion Document	-	-	-	-	-	-	-
Operational	MOJ Police Transformation Fund ‘Tackling Pathways to Offending’	DCP OPCC	4	10	Discussion Document	-	-	-	-	-	-	-
Operational	Agresso - HMRC Payments	DP & DCP	3	10	Discussion Document	-	-	-	-	-	-	-
<b>In Progress</b>												
Operational	Agresso - Budgets	DP & DCP	3	15	Fieldwork Complete	-	-	-	-	-	-	-
ICT	ICT Vulnerability	DCP	3	15	Fieldwork Complete	-	-	-	-	-	-	-
ICT	Alignment of PRISM with ICT Convergence Strategy	DP & DCP	3	15	Fieldwork Complete	-	-	-	-	-	-	-



	Audit Area	Audit Partner	Quarter	Audit Days	Status	Opinion	No of Recs	5 = Major Recommendation ↔ 1 = Minor				
								5	4	3	2	1
								Governance	People Strategy & Workforce Plan	DP & DCP	4	30
Operational	Commissioning Arrangements	DP	4	10	In Progress	-						
Operational	Job Evaluation	DP & DCP	4	15	In Progress	-						
Operational	Agresso Stock Control	DP & DCP	4	15	In Progress	-						
Key Control	Pensions	DP & DCP	4	15	In Progress	-						
Operational	Automated Time on Card Payments	DP & DCP	4	15	In Progress	-						
Governance	DP Employee Cessation Payments	DP & DCP	4	10	In Progress	-						
Operational	Modern Slavery Grant Claim	DP & DCP	4	5	In Progress	-						
Compliance	New EU Data Protection Regulations	DP & DCP	4	20	In Progress	-						
Operational	Fighting Fraud Locally	DP & DCP	4	15	In Progress	-						
<b>Yet to Commence</b>												
Operational	Hire Car Contract	DP & DCP	4	10	Due to Commence	-						