

**Lynn Joyce, Internal Audit Manager**

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8<sup>TH</sup> June 2017

## **INTERNAL AUDIT ACTIVITY REPORT 2017/18**

Internal Audit Manager– Lynn Joyce

e-mail: [lynn.joyce@west-midlands.pnn.police.uk](mailto:lynn.joyce@west-midlands.pnn.police.uk)

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## **Contents**

|   |           |
|---|-----------|
| <b>Introduction .....</b>   | <b>2</b>  |
| <b>Progress Summary .....</b>   | <b>2</b>  |
| <b>Recommendations Analysis.....</b>  | <b>3</b>  |
| <b>On-Going Status of Major/Significant Recommendations .....</b>                 | <b>5</b>  |
| <b>Other Areas of Activity.....</b>   | <b>5</b>  |
| <b>Performance .....</b>  | <b>6</b>  |
| <b>APPENDIX 1 - Audit Opinion and Recommendation Definitions .....</b>            | <b>7</b>  |
| <b>APPENDIX 2 – Revised Internal Audit Plan – Status / Assurance Summary.....</b> | <b>9</b>  |
| <b>APPENDIX 3 – Summaries of Completed Audits .....</b>                           | <b>11</b> |
| <b>APPENDIX 4 – On-Going Status of Major/Significant Recommendations .....</b>    | <b>14</b> |



## Introduction

1. The role of the Internal Audit Team is to provide members and managers with independent assurance on the effectiveness of controls that are in place to ensure that the Police and Crime Commissioner and Chief Constable's objectives are achieved. The work of the Team should be directed to those areas and risk which will most impact upon the Police and Crime Commissioner and Chief Constable's ability to achieve these objectives.
2. Upon completion of an audit, an assurance opinion is given on the soundness of the controls in place. The results of the entire audit programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of controls within the organisation.
3. This Activity report provides members of the Joint Audit Committee with a summary of the Internal Audit work undertaken, together with a summary of audit opinions, during the period 4<sup>th</sup> March 2017 to 31<sup>st</sup> May 2017.
4. The audit report also summarises the key findings from those reviews where an audit opinion of "Controlled but needs Improvement" or "Inadequately Controlled" has been assigned in respect of those audits finalised relating to 2016/17 audit plan. Explanations of the levels of assurance are given in **Appendix 1**. New opinions have taken effect for the 2017/18 plan which are also summarised in Appendix 1.

## Progress Summary

5. An audit opinion is provided as part of each Internal Audit report. It is derived from the work undertaken during the audit review and is intended to provide assurance about the internal controls in place in that system or particular Force/OPCC activity. The Internal Audit work completed during the period relate to those audits carried forward from 2016/17 which were in progress at year end. The opinions from these reviews has been incorporated into the Annual Opinion in the Internal Audit Annual Report, which is a separate agenda item.
6. **Table 1** details those audits that have been finalised since the previous report to the Committee in March 2017.

**Table 1: 2016/17 Assurance Work Completed in the period March to May 2017**

| No. | Audit Type      | Audit Review                    | Assurance Opinion                |
|-----|-----------------|---------------------------------|----------------------------------|
| 01  | Functional Area | Seized Monies                   | Controlled But Needs Improvement |
| 02  | Functional Area | Body Worn Video                 | Controlled But Needs Improvement |
| 03  | Functional Area | WMP2020 Project Management      | Controlled                       |
| 04  | Functional Area | Health and Safety               | Controlled                       |
| 05  | Functional Area | Cash Services                   | Controlled But Needs Improvement |
| 06  | Functional Area | Fleet Management                | Controlled                       |
| 07  | Functional Area | Social Media Risk Management    | Controlled                       |
| 08  | Functional Area | WMP2020/ICT Procurement         | Controlled                       |
| 09  | Follow-up       | Property Services Follow-up     | Controlled                       |
| 10  | Follow-up       | Intelligence Follow-up          | Controlled                       |
| 11  | Follow-up       | Operations Department Follow-up | Controlled                       |



Internal Audit Activity Report

7. Summaries of key findings from the finalised reports issued from those reviews where an audit opinion of “Controlled but needs Improvement” has been assigned are provided in **Appendix 3**.
8. Attached at **Appendix 2** is a summary of Internal Audit progress against planned activity. The appendix summarises the status of each those reviewed carried forward from 2016/17 that were in progress at year end, as well as the planned audits for 2017/18. Whilst no reviews from the 2017/18 audit work plan have yet been completed to either final or draft stage, a number are in progress.
9. The following audits are nearing completion with draft reports issued and management comments awaited:
  - Assurances Over Key HR Data
  - Vetting

### Recommendations Analysis

10. Internal Audit follow-up recommendations to ensure they have been implemented. This is based on reviewing the initial actions agreed by management. During 2016-17, 29 audits were followed up. An analysis of the implementation of management actions is shown in **Table 2** below:

**Table 2 – Analysis of Follow-Up Audits 2016-17**

| No. | Follow-Up Audit                                  | Total Recs | Implemented | Partially Implemented | Open/Not Implemented |
|-----|--|------------|-------------|-----------------------|----------------------|
| 1   | Driver Development Unit                          | 1          | 1           |                       |                      |
| 2   | Events Management                                | 5          | 2           | 2                     | 1                    |
| 3   | Fuel Card Management                             | 1          | 1           |                       |                      |
| 4   | Management of Police Information                 | 2          | 1           |                       | 1                    |
| 5   | National; Police Air Service (NPAS) (x2 reviews) | 4          | 4           |                       |                      |
| 6   | Winsor Allowances (2)                            | 1          |             |                       | 1                    |
| 7   | Business Continuity (2)                          | 2          |             |                       | 2                    |
| 8   | Recruitment                                      | 5          | 4           | 1                     |                      |
| 9   | VAT (2)  | 1          | 1           |                       |                      |
| 10  | Occupational Health                              | 7          |             |                       | 7                    |
| 11  | General Stores                                   | 8          | 5           |                       | 3                    |
| 12  | Airport Policing Unit – Firearms & Armoury       | 3          | 3           |                       |                      |
| 13  | GRS Project                                      | 1          | 1           |                       |                      |
| 14  | Expenses & Allowances (2)                        | 2          |             | 1                     | 1                    |
| 15  | Birmingham South LPU                             | 1          | 1           |                       |                      |
| 16  | CMPG   | 3          | 3           |                       |                      |
| 17  | Coventry NPU                                     | 1          |             | 1                     |                      |
| 18  | CTU Department                                   | 1          | 1           |                       |                      |
| 19  | Facilities Department                            | 1          | 1           |                       |                      |
| 20  | Finance and Shared Services                      | 3          | 3           |                       |                      |
| 21  | Force CID  | 2          | 2           |                       |                      |
| 22  | OPCC   | 3          | 3           |                       |                      |
| 23  | Payroll  | 8          | 5           | 1                     | 2                    |
| 24  | Police Probation                                 | 1          |             |                       | 1                    |
| 25  | Special Constables                               | 4          | 2           |                       | 2                    |
| 26  | Homicide   | 1          | 1           |                       |                      |
| 27  | Operations Department                            | 4          | 4           |                       |                      |
| 28  | Property Services                                | 4          | 3           |                       | 1                    |
| 29  | Intelligence                                     | 1          | 1           |                       |                      |
|     | <b>Total</b>                                     | <b>81</b>  | <b>53</b>   | <b>6</b>              | <b>22</b>            |



11. Table 2, therefore, identifies a 73% implementation rate (fully and partially) for those recommendations follow-up during 2016/17. Some of the recommendations have been delayed due to WMP2020 projects and system changes being made to address the recommendations. Those recommendations still outstanding will continue to be monitored in line with agreed processes.
12. A number of follow-up reviews have commenced during 2017/18. Four have been concluded to date, which are summarised in **Table 3** below.

**Table 3 – Analysis of Follow-Up Audits 2017/18**

| No. | Follow-Up Audit      | Total Recs | Implemented | Partially Implemented | Open/Not Implemented |
|-----|----------------------|------------|-------------|-----------------------|----------------------|
| 01  | Special Constabulary | 3          | 1           |                       | 2                    |
| 02  | Recruitment          | 1          |             | 1                     |                      |
| 03  | Solihull NPU         | 2          | 2           |                       |                      |
| 04  | UK PPS               | 5          | 4           |                       | 1                    |
|     | <b>Total</b>         | <b>6</b>   | <b>7</b>    | <b>1</b>              | <b>3</b>             |

The follow-up reviews currently in progress, pending management feedback and supporting evidence confirming implementation of significant recommendations are as follows:

- Expenses and allowances
- Creditors
- CJS
- MOPI
- Windsor Review
- Occupational Health
- IT & Digital
- Corporate Communications
- Birmingham East LPU
- Central Secure Stores

13. Progress in implementing agreed recommendations will continue to be monitored and reported accordingly. A summary of the recommendations agreed with management analysed by year is provided in **Table 4** below. As expected for this time in the year, no recommendations have yet been made or agreed to date for 2017/18 as many audits are only just commencing or in progress. Figures will continue to be captured and reported during the year.

**Table 4 – Breakdown of Recommendations 2014/15 to 2017/18 to date**

| Recommendations Agreed | 2017/18  | 2016/17    | 2015/16    | 2014/15    |
|------------------------|----------|------------|------------|------------|
| Major                  | 0        | 0          | 0          | 0          |
| Significant            | 0        | 58         | 19         | 19         |
| Moderate               | 0        | 106        | 75         | 103        |
| Low                    | 0        | 24         | 19         | 29         |
| <b>Number agreed</b>   | <b>0</b> | <b>188</b> | <b>113</b> | <b>151</b> |



## On-Going Status of Major/Significant Recommendations

14. All ongoing “Major” and “Significant” recommendations, of which there were 58 made during 2016/17, along with the current position of these recommendations is summarised in **Table 5** below.

**Table 5 – Status of Major and Significant Recommendations**

|                                  | 2014/15 | 2015/16 | 2016/17 | 2017/18 | Total |
|----------------------------------|---------|---------|---------|---------|-------|
| Total Number                     | 19      | 19      | 58      | 0       | 96    |
| Total Reviewed To Date           | 17      | 19      | 3       | 0       | 39    |
| <i>Of Which:-</i>                |         |         |         |         |       |
| Total Implemented                | 17      | 13      | 3       | 0       | 33    |
| Total Outstanding (App 2 refers) | 2       | 6       | 55      | 0       | 63    |

Of the 55 recommendations outstanding for 2016/17, 16 are not yet due for implementation. Follow-up reviews for the most of these recommendations are in progress, or are due to be undertaken during 2017/18.

## Other Areas of Activity

15. In addition to planned Internal Audit work that requires assurance levels to be assessed, other planned work relates to those areas of work / activity that support and underpin the overall concept of Internal Control rather than individual control systems. These include proactive advice work and audits of honorary accounts.
16. During the period covered by this Activity Report, the following work in this category has been undertaken:

- **National Fraud Initiative**

The National Fraud Initiative (NFI) is an exercise run by the Cabinet Office every two years. NFI works by cross-referencing an extensive range of data from almost 1,300 organisations from across the UK. This can highlight discrepancies, for instance identifying that a person is listed as working while also receiving benefits and not declaring any income.

The data matches arising from this exercise were received in January 2017 and are in the process of being assessed and investigated. There results identified 536 recommended matches across pensions and creditors data, and 1882 matches in total.

To date 458 data matches have been investigated and concluded satisfactorily, with the following exceptions:

- One incident has been identified where the Force was not notified that a pensioner was deceased resulting in overpayment of pension payments amounting to £6,415. Attempts are currently being made to recover this money.



- Two errors have been identified relating due to duplicate creditor payments amounting to £1,313.16, of which £600 has already been recovered and the remaining £713.16 is in the process of being recovered.

Progress made in investigating the matches will continue to be reported to the committee.

- **Payroll Governance Board**

Audit continues to attend the Payroll Governance Board which reviews payroll overpayments, investigates why they occurred and proactively identify solutions, some of which may result in process changes. Internal Audit is represented on this Group to ensure any process changes proposed are sound.

- **Tasking Management System**

To support the new governance arrangements being implemented throughout the Force, a new tasking system is being developed in-house to manage the actions and specific tasks arising from each of the governance groups and to track progress against the tasks. Audit were represented on the initial meeting to discuss system requirements.

## Performance

17. The performance of the Internal Audit Team is measured against a set of Key Performance Indicators. The final performance indicators for 2016/17 is set out in **Table 6**. It is currently too early to usefully measure actuals to date for 2017/18 as most audits have a status of work in progress. Actuals will be measured and reported to the next meeting of the Committee

**Table 6 – KPI Update**

| KPI Description            | Narrative   | Target | Actual 2016/17 |
|----------------------------|---|--------|----------------|
| <b>Output Indicators:</b>  |   |        |                |
| Audit Coverage             | % of Audit Plan Delivered.  | 90%    | 70%            |
| Report Production          | Completion of Draft Audit Report within 10 working days.                                    | 100%   | 96%            |
| Report Production          | Completion of Final Report within 5 days of agreement of the draft.                         | 100%   | 96%            |
| Audit Recommendations      | Recommendations accepted v made.  | 100%   | 100%           |
| <b>Quality Indicators:</b> |   |        |                |
| Client Satisfaction        | % of Post Audit Questionnaires in which management have responded as "Very Good" or "Good". | 95%    | 96%            |



## APPENDIX 1 - Audit Opinion and Recommendation Definitions

### 2016/17 Audit Opinions

|                                   |  |   |
|-----------------------------------|--|---|
| Well Controlled                   | The system is performing particularly well to achieve business objectives. | There is a sound framework of control operating effectively to achieve business objectives.                       |
| Controlled                        | The system is adequate to achieve business objectives.                     | The framework of control is adequate and controls are generally operating effectively.                            |
| Controlled, but needs Improvement | Some improvement is required to ensure that business objectives are met.   | The control framework is adequate but a number of controls are not operating effectively.                         |
| Inadequately Controlled           | Significant improvement is needed before business objectives can be met.   | Adequate controls are not in place to meet all system objectives and controls are not being consistently applied. |

### Key and description of recommendation gradings

| Grade   | Status      | Definition   |
|---|-------------|--|
|  | Major       | A control issue has been identified which exposes the Force / OPCC to an unacceptably high level of material risk.   |
|  | Significant | A control issue has been identified which is likely to prevent an individual system or unit from achieving its purpose, or may give rise to a considerable vulnerability to impropriety, loss or exposure. |
|  | Moderate    | A weakness in control has been identified which may reduce the ability of a system or unit to achieve its objectives, or which may give rise to a potential for impropriety, loss or exposure.             |
|  | Low         | A minor improvement to the control is needed. The risk to the individual system or unit is low, but remedial action is required by Management.   |



**2017/18 Audit Opinions**

| Rating      | Definition   |
|-------------|--|
| Substantial | There is a sound framework of control in place and the controls are being consistently applied to ensure risks are managed effectively.<br><br>Some minor action may be required to improve controls.      |
| Reasonable  | There is a good framework of control in place and the majority of controls are being consistently applied to ensure risks are effectively managed.<br><br>Some action may be required to improve controls. |
| Limited     | There is an adequate framework of control in place but the controls are not being consistently applied to ensure the risks are managed effectively<br><br>Action is required to improve controls           |
| Minimal     | There is a weak framework of control in place and/or the controls are not being consistently applied to ensure the risks are managed effectively.<br><br>Urgent action is required to improve controls     |

**2017/18 Recommendation Ratings and Definitions**

| Grade   | Status        | Definition   |
|---|---------------|--|
|  | <b>High</b>   | Action that is considered essential to ensure that the organisation is not exposed to unacceptably high level of risk.<br>If not addressed there will be major adverse impact on achievement of organisation's objectives. |
|  | <b>Medium</b> | Action that is considered necessary to avoid exposing the organisation to significant risk.<br>If not addressed there will be significant impact on achievement of organisation's objectives.                              |
|  | <b>Low</b>    | Action that is required to enhanced control.<br>If not addressed it may impact on the ability of a system or unit to achieve its objectives.   |



## APPENDIX 2

### 2016/17 – Audits carried forward for completion during 2017/18

| Audit                                | Status | Comments   |
|--------------------------------------|--------|--|
| Civil Contingencies                  | Draft  |  |
| Force Risk Management                | WIP    |  |
| Assurances Over Key HR Data          | Draft  |  |
| Social Media Risk Management         | Final  |  |
| Complaints Handling                  | WIP    | Progress on these audits has been delayed due to unplanned absence of the auditor. |
| Confidential Reporting               | WIP    |  |
| Internal Investigations              | WIP    |  |
| WMP2020 and IT Procurement           | Final  |  |
| Body Worn Video Benefits Realisation | Final  |  |
| WMP2020 Project Management           | Final  |  |
| Fleet Management                     | Final  |  |
| Health and Safety                    | Final  |  |
| Cash Office                          | Final  |  |
| Vetting                              | Draft  |  |
| Property Services Follow-up          | Final  |  |
| Intelligence Follow-up               | Final  |  |
| Operations Department Follow-up      | Final  |  |

### 2017/18 Internal Audit Plan – Status / Assurance Summary

| Audit  | Status | Comments |
|--|--------|----------|
| Public Protection Unit                             |        |          |
| Application of THRIVE                              |        |          |
| Cybercrime   | WIP    |          |
| Victims Code Compliance                            | WIP    |          |
| Detainees in Custody - Money, Property, Healthcare |        |          |
| Performance Management                             |        |          |
| Fuel Card Management                               | WIP    |          |



Internal Audit Activity Report

| Audit   | Status | Comments  |
|---|--------|---|
| Fleet telematics  |        |   |
| Uniform allocation  |        |   |
| Overtime  |        |   |
| Payroll Governance Board  | WIP    | Meetings will be attended throughout the year in an advisory capacity |
| New financial systems   |        | Advisory capacity   |
| Budgetary control   |        |   |
| Contract Management   |        |   |
| Replacement Finance and systems (User Acceptance Testing (UAT); Data migration, Interfaces) | WIP    |   |
| Key Financial systems (following go live)   |        |   |
| Payroll   | WIP    |   |
| IR35 compliance   |        |   |
| Use of Consultants / agency staff   |        |   |
| Workforce demographics/ planning  |        |   |
| Access and Usage of systems   |        |   |
| Information Management and Ownership  |        |   |
| Information Sharing Agreements  |        |   |
| Mobility  |        |   |
| IT Business continuity and disaster recovery  |        |   |
| Intelligence Management & Tasking   |        |   |
| Body Worn Video   |        |   |
| Force Response  |        |   |
| Cadets Scheme   |        |   |
| Active Citizens   |        |   |
| Section 22a agreements  | WIP    |   |
| IIP Performance Management  | WIP    |   |
| Tally Ho  |        | Planned for July 2017   |
| NFI   | WIP    | Work is ongoing to investigate data matches                           |



## APPENDIX 3 – Summaries of Completed Audits

### 1 Seized Monies

The purpose of the review was to ascertain and evaluate the procedures in operation in regard to the funds seized by the Force.

Overall, in respect of the areas reviewed, Internal Audit considers the area of Procurement to be “**Controlled but in need of Improvement.**” 7 recommendations have been made to address the following issues:

- The property system is not being utilised to record the movement of cash once a decision has been made to seize the funds under POCA and therefore the audit trail and continuity of the cash is more difficult to establish.
- When cash is transported to the Economic Crime Unit (ECU) for seizure under POCA and banking, the transport arrangements need to be reviewed with a Cash-In-Transit book utilised.
- The control record of seizures processes by the ECU is not being kept upto date.
- When funds are banked locally at LPU, rather than by the ECU, if the funds are subsequently seized under POCA they are not being transferred to an individual client bank account which bears interest as required by the College of Policing guidance.
- Approved payment requests which support the disposal of funds are not being retained in line with Force retention guidelines as they are the prime document to support the payments.
- In regard to seized funds held in the Force account prior to 2005 there has been very minimal transactions from the account and the Force should review the account with a view to investigating the funds.
- The PCC’s Active Citizen’s Fund is, in part, funded by the Police Property Act fund, however an analysis of the account shows that funds may be not be able to support the project in future years and the OPCC should review their funding arrangements.

### 2 Cash Office

The purpose of this review was to provide assurances that the processes and systems in place are effective in respect of the following areas:-

- WMP Advance Account
- HQ Petty Cash Imprest
- Receipting and banking procedures
- Safe and safe key security procedures

Overall, in respect of the areas reviewed, Internal Audit considers the Cash Office to be “**Controlled but in need of Improvement.**” 4 recommendations have been made to address the following issues:



- The Advance Account Reconciliation was not up to date and at the time of audit. The delay in completing reconciliations was largely as a result of a gap in skills since the previous post holder responsible for undertaking the reconciliation left the department. This had been identified by management and steps were being taken to address this. Management have reported that since the conclusion of the audit, the reconciliations have been brought up to date as at March 2017.
- The review highlighted that a transfer of knowledge is required as currently only one person is versed in the completion of the month end process. Again this lack of resilience is an area management have recently become aware of and steps are being taken to address this.
- A small number of instances were identified where advances were not being repaid and receipts were not provided within the six week period allowed. Also, a number of advance claims were certified by an authorised signatory in advance when the correct process is that authorisation is sought after the expense has been incurred to provide assurance that the expenditure incurred is deemed appropriate.
- There was a lack of records maintained in relation to sub-imprest floats regarding analysing the amount and frequency of recoupments made, or of an annual certification process.

### 3 Body Worn Video

To provide management assurance that adequate arrangements are in place for measuring benefits achieved from the project based on those established within the Project Initiation Document.

Overall, in respect of the areas reviewed, Internal Audit considers the area of Body Worn Video Benefits realisation to be **“Controlled but in need of Improvement.”** 4 recommendations have been made to address the following issues:

- No checks are undertaken to ensure that officers are complying with the Body Worn Video (BWV) policy. Although the policy states that supervisors of trained BWV officers are required to ensure compliance, there is no guidance as to what checks should be undertaken.
- The Benefits Realisation Plan (BRP) should identify the actual value of benefits achieved each month. However, the BRP reviewed during the audit included figures for the non-cashable benefits (i.e. officer time saved on no guilty plea case build and court attendance), that currently cannot be measured due to officers not being able to mark the cases where Body Worn cameras were used on the ICIS system. Estimated value of benefits that were outlined in the original Project Initiation Document have therefore been included as actuals on the BRP, which audit have questioned. A change request has been submitted to the system providers through IT & Digital and the Project Manager is awaiting confirmation of costs and whether the system change is possible. There is currently no back up plan should this not be cost-effective or practical.
- Although proposed benefits were identified at project initiation and a benefits map was adopted, there is little evidence of assessments being completed at these early stages to identify whether the required data was readily available within WMP systems and more importantly, how easily the data can be extracted to measure the benefits and any associated costs with extracting the data.



#### 4 Special Constabulary

An initial review of the Special Constabulary was issued in March 2016, which made 4 recommendations, of which 2 remain open. The recommendations still requiring full implementation relate to the following:

- The draft expenses and injury policy should be finalised as soon as possible. This was initially delayed pending guidance from College of Policing, who have now confirmed they do not propose to issue any guidance. The Chief Officer is to review other guidance available.
- More detail should be provided by Special Inspectors as to the reasons why Special Constables are unavailable for duty and why they are not achieving the minimum duty hours.

As discussed at a recent Strategic Policing and Crime Board meeting, the number of Special Constables is continuing to reduce. The Chief Officer reported that underperformance is an ongoing priority which they continue to address as more Special Constables are expected to leave.

## APPENDIX 4 – On-Going Status of Major/Significant Recommendations

| Ref | Original Report to JAC | Audit                             | Recommendation  | Action to be Taken to Implement Recommendation   | Planned Implementation Date | Current Status   |
|-----|------------------------|-----------------------------------|---|--|-----------------------------|--|
| 1   | 25 July 2014           | Energy Conservation Follow Up (2) | A strategic energy management strategy should be developed and approved at Command Team level which incorporates performance measures and targets for better energy management. Responsibility for implementing the policy across the force should be assigned to a chief/command team level officer. A process of regular reporting to the responsible officer of performance against targets should be established. | <p>A draft strategy has been developed and implementation has been planned taking into account maternity leave considerations. The Director of Resources is the responsible chief officer and performance is reported to the Property Board on a regular basis.</p> <p><b>Update December 2016:</b><br/>A draft strategy is in the process of being prepared, but has been parked because of the pressures around Infrastructure Project, Central Birmingham Relocations, Walsall/Bloxwich and NUMS all taking priority. This will be picked up and progressed next month. It will then need to go through consultation mechanisms before publication etc.</p> | 31 March 2015               | Awaiting Update  |
| 2   | 25 July 2014           | Energy Conservation Follow Up (2) | A set of performance indicators should be established for energy management which can be used to determine meaningful trends and comparisons and for investigation of any disparities. Performance against targets should be reported on a regular basis to the Chief/Command Team level officer assigned responsibility for delivery of the energy strategy.   | <p><b>Update March 2017:</b><br/>This is still work in progress but the policy has been developed and updated. Awaiting some statistics to insert before it will be ready for further circulation.</p> <p><b>Update May 2017:</b><br/>Draft policy is currently with Head of Department. A copy of the draft policy has been provided to Internal Audit</p>  | 31 March 2015               | Awaiting Update  |
| 3   | 24 September 2015      | Business Continuity               | <p>Planned Testing should be carried out in accordance with the type of testing defined within Force Policy and should incorporate a review to ensure that training is satisfactory for Officers with particular roles within the plan.</p> <p>Failure to achieve testing of all critical function plans should be reported to the Force Resilience Forum for inclusion on the Business Continuity Risk Register.</p> | <p>No budget exists for testing and the scope for the type of testing is limited due to WMP appetite not to disrupt service delivery for live testing. Individual LPU / HQ Dept SLT to determine support to type of test delivered. Staff awareness sessions will be delivered to raise understanding of BC. Force Resilience Forum to be advised of delays to testing.</p> <p>Update September 2016:<br/>The planned testing as per Force Policy does not occur due mainly to</p>   | 31 July 2016                | Follow Up<br>Concluded open and on-going. To be reviewed 2017/18 as part of full audit |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit               | Recommendation  | Action to be Taken to Implement Recommendation  | Planned Implementation Date | Current Status  |
|-----|------------------------|---------------------|---|---|-----------------------------|---|
|     |                        |                     |   | <p>the restructuring within the organisation, the business continuity implications of the return to Lloyd House of several Departments and a lack of appetite to disrupt service delivery for live testing.</p> <p>There are however a range of testing or reviews of business continuity within the Force, including desk top reviews in conjunction with Departments and LPU's and the provision of business continuity guidance.</p> <p>The Force Policy on Business Continuity is currently being reviewed.</p> <p>A Follow Up audit review is currently being undertaken, which will incorporate this update, and it is proposed that Internal Audit should next review this area in 2017/18.</p>  |                             |   |
| 4   | 30 June 2016           | Business Continuity | Business Continuity Plans should be drawn up to ensure resilience for critical ICT applications across the Force. | <p>Meeting held on 07/07/15 where it was identified ICT need to write Disaster Recovery Plans to ensure resilience of ICT applications. Information held by ICT not formatted into a recognised DR plan. ICT currently in process of recruiting into posts with responsibility for Disaster Recovery / ICT resilience</p> <p>Update September 2016:</p> <p>The implementation of this recommendation has been impacted by the previous officer responsible leaving the organisation.</p> <p>Internal Audit has met with the new Transition and Compliance Manager, who has initially prioritised the most business critical systems for Disaster Recovery Plans to be reviewed and tested. Plans are in place to continue reviewing the critical ICT applications.</p> <p>A Follow Up audit review is currently being undertaken, which will incorporate this update, and it is proposed that Internal Audit should next review this area in 2017/18.</p> | 31 May 2016                 | Follow Up Concluded open and on-going. To be reviewed 2017/18 as part of full audit |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit       | Recommendation   | Action to be Taken to Implement Recommendation  | Planned Implementation Date  | Current Status  |
|-----|------------------------|-------------|--|---|--|---|
| 5   | 3 December 2015        | Recruitment | <p>i/ A Recruitment policy should be developed which defines roles and objectives of all parties involved the force recruitment and selection processes</p> <p>ii/ A recruitment pack should also be developed for recruiting managers to provide instruction on the correct procedures to follow and ensure that short-listing and interviewing processes are being carried out in a consistent manner across the Force and to ensure compliance with equality and diversity legislation.</p> <p>iii/ To provide assurance that Force processes are compliant with legislation, consideration should be given to the recruitment team dip sampling documentation completed by recruiting managers to support their selection and interview processes.</p> | <p>i/ Recruitment Policy/guidance to be completed.</p> <p>ii/ Upon introduction of a recruitment policy a recruitment pack will be devised as per the recommendation and will be distributed to the recruiting manager and/or provided online. This will include recommended time scales for the recruitment process.</p> <p>iii/ As part of the recruitment pack a check list will be included detailing the specific paperwork that should be completed and retained locally as well as what documents should be returned for inclusion on personal files (e.g. signed copy of ID). The recruiting manager will sign to verify that each element has been completed and will return this form to Shared Services.</p> | <p>29 February 2016</p> <p>ii) &amp; iii) Two months following the introduction of the recruitment policy.</p> | <p>To be reviewed 2017/18</p> <p>New system being implemented which will consider this.</p> |
| 6   | 30 June 2016           | Payroll     | <p>Any items appearing on the daily Bank Details Audit Report should be verified to the authorised documentation which supports the change. The report should be signed and dated to evidence that all items have been checked</p>   | <p>Implemented</p> <p>Payroll Staff informed to action.</p>   | <p>28 February 2016</p>  | <p>Incorporated into full review – on-going</p>   |
| 7   | 30 June 2016           | Payroll     | <p>i) Daily audit reports should clearly show evidence of the entries having been checked, and by whom The checking officer(s) should also date the report as evidence of when checks have been undertaken. Similarly all checks on control reports should be evidenced in the same way.</p> <p>ii) It should be ensured that the starter and leaver reports produced as part of the monthly control report process are run consecutively to ensure that they provide an effective control of any new additions or leavers from the payroll. The Employee Reconciliation Report should be produced and an evidenced reconciliation carried out each month for starters</p>   | <p>i) Payroll Staff have been informed. Business Objects update was due 31st March but still outstanding due to technical issues. However, new report format when update completed, will improve identification of payroll changes.</p> <p>ii) Restrictions of ITrent only allow report to run 1-30th of month. Employee Reconciliation report will be produced and reconciled monthly.</p> <p>iii) Comprehensive scanning and review and agreement of file naming protocol to be undertaken to ensure traceability of information.</p>   | <p>28 February 2016 / 30 June 2016 (for New Report format)</p> <p>31 May 2016</p> <p>30 June 2016</p>          | <p>Incorporated into full review – on-going</p>   |



Internal Audit Activity Report

| Ref | Original Report to JAC | Audit                     | Recommendation  | Action to be Taken to Implement Recommendation   | Planned Implementation Date  | Current Status                           |
|-----|------------------------|---------------------------|---|--|------------------------------|--|
|     |                        |                           | and leavers/numbers on the payroll.<br><br>iii) All daily audit reports and monthly control reports should be scanned promptly onto Paperlite and a monthly review undertaken to ensure that all dates have been scanned onto the system.   |  |                              |  |
| 8   | 30 June 2016           | Payroll                   | To provide more effective and targeted reports for checking of the monthly payroll, exception reports should be developed to highlight payments against element codes which are outside of the normal expected parameters.  | Review of availability and effectiveness of reports to be exported from iTrent for payroll monitoring  | 30 June 2016                 | Incorporated into full review – on-going |
| 9   | 15 September 2016      | Detained Property         | The arrangements for out of hours access to temporary holding store and main property stores across the Force should be reviewed.<br><br>In regard to the main property stores Internal Audit suggest that no out of hours access is allowed into property stores to give assurances of continuity of evidence. | Current out of hour's access guidance to holding stores will be reviewed and reissued to the Force.<br><br>Out of hour's access to main property stores to be withdrawn.   | August 2016                  | Follow Up Commenced                      |
| 10  | 15 September 2016      | Detained Property         | The Force must ensure that officers manage their property effectively by responding promptly to all property reminders, including booked out reminders  | Additional Detained Property guidance and FAQs detailing officers/staff responsibilities will be developed and uploaded to dedicated pages on the Force intranet as a reference point for all officers and staff. A training item referencing the above site will be included in Team Talk and Local Command Teams will be engaged with. | September 2016               | Follow Up Commenced                      |
| 11  | 15 September 2016      | Criminal Justice Services | Regular management control checks should be undertaken in regard to the receipt and banking of income and review of flexi records with suitable evidence retained of the checks performed dates and action taken when issues are identified. Source documentation should also be signed and dated.              | Management control checks have been introduced and checks will be maintained on a monthly basis for both income and flexi records.   | 30 <sup>th</sup> August 2016 | Follow Up Commenced                      |



Internal Audit Activity Report

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|-----|------------------------|---------------------------|--|---|---------------------------------|---------------------|
| 12  | 15 September 2016      | Criminal Justice Services | A full review of individual's flexi balances should be undertaken from April 2016 to date to ensure that the appropriate staff can claim flexi, the flexi balances are accurate, the appropriate deductions have been made and the hours credited and flexi limits are in compliance with Force policy. The use of manual clock cards should cease.  | <p>A review is underway. In light of GRS not being fit for purpose for recording flexi time a new process has already been implemented with a view to bringing a consistent approach to managing flexi time across the department. The manual clock card will be maintained until such a time as I am satisfied that clock times are being recorded accurately via the new spreadsheet/grs.</p> <p>Force policy around flexi time has already been circulated and will be enforced as part of the management control checks.</p> <p>In addition this has been taken up now with Steve Prentice as there is no link from the GRS system to any flexi systems and all Dept's have to put a system in place to account for this - a meeting has been requested to review why this is what can be done in the meantime as we are around 18 months away from any replacement system.</p> | 30 <sup>th</sup> September 2016 | Follow Up Commenced |
| 13  | 15 September 2016      | UK PPS (ROCU)             | Management control checks should be undertaken on the imprest including regular reconciliations to its authorised level, review of reclaims, accurate recording of VAT and cross-charging between regions.   | Reports will be requested from Transactional Team Leader – Covert and Service Lead as evidence that the management control checks are being undertaken, what issues are being identified and what action has been taken to address the issues.  | 30th September 2016             | Follow Up Commenced |
| 14  | 15 September 2016      | Creditors                 | There should be a risk-based criteria in place for when independent checks on bank account details for suppliers paid through CHAPs and Faster Payments should be confirmed to ensure that bank details provided are legitimate. Such criteria should include thresholds levels and ensuring that payroll requests are checked to the individual bank details held in the payroll system.                | Checks will be applied to a dip sample of suppliers paid via Faster Payments and CHAPS to ensure details provided are legitimate (this will not be completed on payments whereby the payee has provided their bank account details directly).   | October 2016                    | Follow Up Commenced |
| 15  | 15 September 2016      | Creditors                 | All requests for payments, outside of the purchase order system, must be approved by two authorising signatures whether or not a purchase request form is basis of the payment. It must also be ensured that these approvers are of appropriate rank or listed on the authorised signatory database. The approval of a formal policy regarding authorised signatories would greatly aid the inconsistent | <p>All payments made via Faster Payments/CHAPS will be authorised appropriately.</p> <p>The Authorised Signatories policy has now been approved.</p>  | September 2016                  | Follow Up Commenced |

Internal Audit Activity Report

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|-----|------------------------|----------------------------|--|--|-----------------------------|--|
|     |                        |                            | approach to approving payments.  |  |                             |  |
| 16  | 15 September 2016      | Shared Services - Overtime | The authorising individual needs to be aware of and in a position to verify that the overtime hours being claimed for that day are legitimate and in addition to the claimants tour of duty  | Additional guidance will be included on the intranet under Overtime. This will also be reflected in the Authorised Signatories guidance.   | September 2016              | Incorporated into full review – on-going |
| 17  | 15 September 2016      | Shared Services - Overtime | Individuals inputting overtime onto Promis should ensure that it is input at the correct rate. If upon checking Promis differences are identified between rates entered to those displayed on the overtime cards then further investigations should be undertaken to identify which entry is correct with remedial action being taken if found to be necessary.                | Individuals inputting overtime on to Promis will ensure that it is input at the correct rate based on the information provided on the overtime card i.e. time and a third for extended duty when the OT immediately follows a normal TOD etc. Where rates/times do not correspond these entries will be investigated further.  | September 2016              | Incorporated into full review – on-going |
| 18  | 15 September 2016      | Shared Services - Overtime | Management should ensure that appropriate control checks are in place on data entered into Promis/iTrent prior to the processing of the Payroll for payment.   | Documentation will be retained and scanned on to SharePoint to evidence that these checks are taking place.  | September 2016              | Incorporated into full review – on-going |
| 19  | 15 September 2016      | Shared Services - Overtime | Shared Services to inform all employees of the need for completed personal issue overtime cards to be retained in their LPU/Departments overtime folder to enable Shared Services to review records and remove the completed overtime card for retention purposes.   | It is proposed that single issue WA48 cards will be implemented which will be retained centrally upon input and archived. As part of Team Talk it will be requested that any completed WA48s that officers/staff may have personally retained should be submitted to Shared Services for archiving.  | September 2016              | Incorporated into full review – on-going |
| 20  | 15 September 2016      | Shared Services - Overtime | The guidelines for the retention of historic overtime cards needs to be amended to provide clarity to ALL employees of the processes to follow for the archiving of completed records.<br><br>Consideration should also be given to the Force having one central repository in operation for the storing of completed overtime cards, this would then ensure that a consistent | All overtime cards will be archived centrally by Shared Services (the RMPT, any other locations processing OT locally etc. will be requested to forward them to Shared Services) where they will be scanned and stored on SharePoint.<br><br>The scale of historic cards held across the Force area is being scoped to identify whether these should be transferred centrally or remain locally for inclusion in the DP and Filing Project. Subsequent | September 2016              | Incorporated into full review – on-going |

Internal Audit Activity Report

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|-----|------------------------|--------------------------------|--|--|--|--|
|     |                        |                                | approach was in operation and would reduce the possibility of an overtime card being lost or its location unknown  | guidance on retention of cards will be issued on the Force intranet.   |  |  |
| 21  | 15 September 2016      | Shared Services - Overtime     | The scanning of completed overtime cards needs to commence to ensure that an accurate audit trail exists and reduce the possibility of overtime cards being misplaced.   | This has commenced with all personal issue OT cards currently being scanned. They will be saved to the individual's personal payroll file on SharePoint. Operational cards will subsequently be scanned and saved by operation.  | September 2016   | Incorporated into full review – on-going                         |
| 22  | 08 December 2016       | General Stores                 | When write offs of significant value are considered then the Force should ensure that the Police and Crime Commissioner is formally informed of the proposal to allow the PCC to ensure that the public interest is served.  | Garage Stores<br>Statement of obsolete stock figures to be sent to PCC if over £2000.00<br><br>Clothing Stores<br><br>Complete white report and submit as part of end of year close down.  | 01 April 2016  | Follow up concluded Open and On-Going. To be reviewed April 2017 |
| 23  | 08 December 2016       | Tally Ho! Sports & Social Club | Adequate documentation should be held on file to support all payments made by the club, this includes having supporting documentation for expenses and ensuring that the expenses policy is adhered to.  | <ul style="list-style-type: none"> <li>Business Manager to implement updated policy for all sports expenses.</li> <li>Expense policy to be communicated to all sports representatives and supporting documentation will be required for all expenses.</li> </ul> <p>If supporting documentation is not provided, or correct forms not used; expenses will not be paid.</p>   | 21 October 2016  | Full review planned for June 2017/18                             |
| 24  | 08 December 2016       | Tally Ho! Sports & Social Club | Management should explore the further use of the accounting package for the processing of payments to suppliers and the maintenance of a supplier master file, this could be achieved through further training of finance staff. The bank details accompanying payment requests being authorised for processing by BACS should be further scrutinised to give assurances that the payment is legitimate. | Both Richard (Business Manager) and Angela Wyatt (Administrator) have received minimal training on Sage Accounts. <ul style="list-style-type: none"> <li>Recommendation for Richard to organise suitable Sage Accounts training that suits the needs of both employees.</li> <li>On completion of relevant training, a system will be introduced by the Business Manager to set up supplier master files.</li> </ul> | Training to be organised by 01.11.16<br>Systems in place by 01.01.17 | Full review planned for June 2017/18                             |

Internal Audit Activity Report

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|-----|------------------------|---------------------------|--|--|---|-------------------------------|
| 25  | 30 March 2017          | WMP2020 – Risk Management | <p>Both the risk management procedures and the approach to risk management document for the WMP2020 should be refreshed to reflect the current risk management arrangements operating, ensuring they are aligned to the corporate risk management arrangements in place.</p> <p>The strategy and supporting procedures should clearly outline scoring mechanisms, escalation routes and reporting lines for decision making purposes in relation to risk. This should include reporting requirements through Project, PORF, OCB, ORMB etc.</p> | <ul style="list-style-type: none"> <li>Update procedure and strategy documents, ensuring changes tracked. Review to be documented within version control section of each document.</li> <li>Overview of document by the Corporate Risk Manager, PMO Manager and Head of change. Sign off through OCB</li> <li>Awareness session with PGM's and PM's to go through significant changes and refresh on escalation routes.</li> </ul>   | <p>By end of Dec 2016</p> <p>By end of Jan 2017 for Jan OCB</p> <p>By end of Q1 2017</p>              | To be reviewed during 2017/18 |
| 26  | 30 March 2017          | WMP2020 – Risk Management | <p>Ensure a clear management trail is maintained from Original Business case through to the master risk log to ensure all risks are captured and reported where necessary.</p>   | <ul style="list-style-type: none"> <li>Communication to all PMs and programme managers re: transfer of risk from OBC to risk log. Introduce a 'no longer relevant' category with notes annotated as to why</li> <li>NB Communication to go out to team with summary slide of findings and key mitigations</li> <li>Follow up with an assurance audit, carried out by risk manager and overseen by PM Manager.</li> <li>Use awareness session to further brief PMs accordingly</li> </ul> | <p>By end of Dec 2016</p> <p>By end of Dec 2016</p> <p>By end of Q1 2017</p> <p>By end of Q1 2017</p> | To be reviewed during 2017/18 |
| 27  | 30 March 2017          | WMP2020 – Risk Management | <p>Ensure RAG ratings to be used are consistent, with the rating used being included in any guidance produced. All project Managers should be made aware of what the current requirements are for RAG ratings.</p> <p>All reported risks should reflect the pre and post exposure scores recorded within the master risk log.</p>  | <ul style="list-style-type: none"> <li>Issue refreshed guidance, with examples, for RAG criteria</li> <li>DIP sample of risk log to test awareness of mitigating action</li> </ul>   | <p>By end of Dec 2016</p> <p>By end of Q1 2017</p>  | To be reviewed during 2017/18 |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit                | Recommendation  | Action to be Taken to Implement Recommendation  | Planned Implementation Date | Current Status                |
|-----|------------------------|----------------------|---|---|-----------------------------|-------------------------------|
| 28  | 30 March 2017          | Procurement          | <p>Evidence needs to be maintained of the tenders being reviewed by the Client and the prices entered by the Category Advisor agreed to the evaluation template by Management to ensure that the most appropriate tender was accepted or if not reasons for another tender being selected are clearly documented.</p> <p>Supporting information should be readily available to confirm the figures used when selecting which tenderer to award the contract to.</p>               | <p>Whilst it is felt that this action already occurs in the majority of instances and it standard practice for the Department (Contracts and Procurement), it is acknowledged that the Audit found that this isn't always the case.</p> <p>On this basis, further reminders / training shall be given to the Department to reinforce this. Thereafter, it is suggested that further checks are made by Audit to confirm that this approach is now consistent across all formal procurement activity.</p>  | End January 2017            | To be reviewed during 2017/18 |
| 29  | 30 March 2017          | Procurement          | <p>iProcurement need to ensure that Standing Orders are being complied with in terms of the number of quotations received. The level of checking undertaken needs to be improved to ensure that the correct number of quotes have been received in line with Standing Orders and are attached in iProcurement in line with iProcurement guidelines.</p>   | <p>The level of checking undertaken will be significantly increased to ensure that the correct number of quotes, or justification for no quotes being sought, have been received (and are attached in i-Proc) in line with Standing Orders and i-Proc guidelines.</p>   | End of December 16          | To be reviewed during 2017/18 |
| 30  | 30 March 2017          | Procurement          | <p>Increased monitoring of spend with individual suppliers needs to be undertaken to ensure that both standing orders and legislative requirements such as those required for European Tendering are being complied with and to identify if contracts arrangements need to be introduced or pre-existing arrangements amended.</p> <p>The omission of contracts for Viglen Ltd and CLSH Management should be investigated and contracts established, if not already in place.</p> | <p>Meaningful MI from the order system will be able to be produced when Oracle Fusion is launched however in the interim period value and supplier information for non-cat orders will be extracted from the system and analysed on a quarterly basis to identify if contract arrangements need to be amended/implemented. Where this is identified the detail will be fed into Contracts and Procurement to complete the required amendments or implement new contracts. This will ensure that standing orders and legislative requirements are met.</p> | End of February 17          | To be reviewed during 2017/18 |
| 31  | 30 March 2017          | Building Maintenance | <p>The Buildings Works Manager should establish and review the jobs attended by the contractor identified by Internal Audit and address any issues with Trios.</p>  | <p>Issue raised with Trios and response given officially by email enclosed.</p>   | 23/01/17                    | To be reviewed during 2017/18 |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit                  | Recommendation  | Action to be Taken to Implement Recommendation  | Planned Implementation Date | Current Status                |
|-----|------------------------|------------------------|---|---|-----------------------------|-------------------------------|
| 32  | 30 March 2017          | Building Maintenance   | All staff requesting jobs should be made aware of the need to confirm attendance times on job sheets and sign the job sheets accordingly.   | Staff on site will be requested to sign job sheets by contractors, promotion through the Security group and Corporate Communications.   | 23/01/17                    | To be reviewed during 2017/18 |
| 33  | 30 March 2017          | Building Maintenance   | Staff must ensure that all contractors sign in and out of police buildings whilst attending sites.  | Control of Contractors and Visitors Policy identity's access process for all, promotion through the Security group and Corporate Communications   | 23/01/17                    | To be reviewed during 2017/18 |
| 34  | 30 March 2017          | Forensic Services      | There should be a review of the exhibits store to ensure that all items are in the location specified in Socrates and continuity of the items should be ensured.  | The exhibits stored has now been cleared and new locations set up on Socrates to assist with identifying what is in there with the movements updated when they are sent out. All of this is part of our UKAS work and the ISO audits are on the schedule so will assist with identifying any issues with either the movements or incorrect storage of exhibits.   | Completed                   | To be reviewed during 2017/18 |
| 35  | 30 March 2017          | Victim Services Grants | To ensure consistency and transparency in grant allocation process, a brief guidance note should be developed which documents:<br>i) the minimum criteria organisations applying for funding should meet, including financial criteria.<br>ii) the process to be followed in the evaluation of applications and awarding of grants to demonstrate fair and consistent evaluation of all applications received for victims and RJ funds.<br>iii) the requirement that funds are not released to grant recipients until all due diligence documentation has been received and reviewed by the Policy Officer and CFO.<br>iv) a requirement for the control record that records receipt of applications to be regularly maintained and updated, to reflect the current status of each application. | i) Guidance note to be developed setting out the minimum criteria that organisations need to meet when applying for funding.<br>ii) Evaluation process to be set out formally<br>iii) Due diligence checks to be undertaken and reviewed by the Policy Officer and Accountant from the Finance Team.<br>iv) Control record template has been updated to include all information and is updated as needed. | March 2017                  | To be reviewed during 2017/18 |

Internal Audit Activity Report

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|-----|------------------------|------------------------|---|---|-----------------------------|-------------------------------|
| 36  | 30 March 2017          | Victim Services Grants | Awarding of grants should be undertaken in a timely manner to allow funding to be distributed in a staged process, which is dependent upon satisfactory progress in delivery of the commissioned services being demonstrated.   | Victims Fund 2017/18 round 4 will be launched in April 2017 to enable funding to be distributed in a timely manner.   | April 2017                  | To be reviewed during 2017/18 |
| 37  | 30 March 2017          | Victim Services Grants | To improve resilience and transparency in monitoring returns, brief guidance should be drawn up which defines: <ul style="list-style-type: none"> <li>i) the frequency and type of monitoring information required,</li> <li>ii) a proportionate approach being applied based on the value of grant and/or the level of risk associated with the organisation making the application.</li> <li>iii) the processes to be followed and escalation procedures in the event of concerns around receipt of monitoring information and/or delivery of services.</li> <li>iv) Financial overview of returns by the OPCC Finance team, including undertaking some sample checking of documentation held by organisations in support of their grant spend, should also be considered as part of the monitoring process.</li> </ul> | This information is all contained in the Conditions of Grant which needs to be signed and returned before and funding is paid out.<br><br>The information will be put into guidance detailing the areas raised.<br><br>It will incorporate the addition of the finance team into the process. | March 2017                  | To be reviewed during 2017/18 |
| 38  | 30 March 2017          | Victim Services Grants | Discussion should take place with the RASSO Consortium members to ascertain whether the underspend situation is likely to continue and consideration given to whether funds need to be recovered and/or re-allocated.   | The RASSO Consortium as a body is not underspent, it was one of the four organisations for which it was an issue and it was down to recruitment problems. That issue has now been resolved. Funds do not need to be recovered as delivery is taking place.                                    | Resolved                    | To be reviewed during 2017/18 |
| 39  | 30 March 2017          | BACSTEL                | All of the BACS transmission data sheets relating to Payroll should be authorised by a Senior Officer independent of the Payroll Section.   | All BACs transmission data sheets relating to Payroll will be authorised by a senior officer independent of the Payroll section.  | Feb '17                     | To be reviewed during 2017/18 |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit          | Recommendation   | Action to be Taken to Implement Recommendation   | Planned Implementation Date | Current Status                                     |
|-----|------------------------|----------------|--|--|-----------------------------|--|
| 40  | 30 March 2017          | BACSTEL        | Shared Services in conjunction with IT & Digital must explore the possibility of making Creditor and Payroll output files read only files to reduce the risk of files being able to be modified prior to transmission.   | Shared Services with the support of IT&D will explore the possibility of making the output files read only.  | April '17                   | To be reviewed during 2017/18                      |
| 41  | 30 March 2017          | Pay Variations | <p>It must be ensured that all supporting paperwork, which contains the approval of local management for any variation to pay, is readily available on individual's electronic personal file.</p> <p>Prior to the payroll variation being authorised by Shared Services, all the paperwork should be scanned onto the individual electronic personal file. The individual authorising the amendment must then check the details recorded on the payroll variation to the electronic personal file and ensure that the variation is fully supported by the appropriate documentation.</p> | <p>All supporting paperwork will be saved to the individual's personal file (this includes group submissions e.g. emails and spreadsheets submitted to During Employment)</p> <p>There is a concern with regards to the scanning of the PV prior to it being authorised as amendments could be made after it has been scanned therefore the fully authorised PV will be scanned to the personal file and an additional supervisor check will be implemented to ensure that all paperwork has been scanned to the file.</p> | February '17                | Incorporated into full review of Payroll— on-going |
| 42  | 30 March 2017          | Pay Variations | <p>It should be ensured that payroll do not process any payroll variation for acting up awards without the duration of the award being recorded on the payroll variation form. If they receive such a form it should reject and sent back to the appropriate transaction team.</p> <p>It must be ensured that the payroll team enter a termination date for all acting up awards in the payroll system to avoid the on-going risk of overpayment.</p>  | <p>End dates must be identified for all PVs if the requested change is not permanent e.g. acting, temporary promotions etc. to prevent overpayments from occurring – if no end date can be identified then a review date should be scheduled for the payment to be confirmed and continued.</p> <p>Payroll will enter end dates for all non-permanent pay changes.</p>   | February '17                | Incorporated into full review of Payroll— on-going |
| 43  | 30 March 2017          | Pay Variations | A control within payroll needs to be implemented to identify when all temporary promotions of officers are to be terminated or reviewed for extension.   | As per R3 – end dates will be entered for all non-permanent pay changes. It is not possible to identify temporarily promoted officers within the Payroll system however a reconciliation will be completed between Oracle and i-Trent to identify rank disparities to minimise the risk of overpayment in conjunction with end dates being specified.  | March '17                   | Incorporated into full review of Payroll— on-going |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit                 | Recommendation   | Action to be Taken to Implement Recommendation  | Planned Implementation Date                                     | Current Status                                     |
|-----|------------------------|-----------------------|--|---|---|--|
| 44  | 30 March 2017          | Pay Variations        | <p>It must be ensured that the pay variation control records held by Teams 1 and 4 are fully completed and individuals authorising variations must check the control record to ensure its accuracy prior to approving a payroll variation. Any void variations should also be signed off by team leaders who must again check the pay variation to the control record.</p> <p>Should payroll receive a variation which is not recorded on the control record then it should be returned to the relevant team and must not be processed.</p>  | Recommendation implemented  | Completed   | Incorporated into full review of Payroll– on-going |
| 45  | 30 March 2017          | Attendance Management | <p>During the implementation of any new rostering system business rules must be established which will ensure abstractions listed during sick period are removed and replaced with sick leave to give an accurate record of sick days lost.</p>  | This requirement will be included in the business rules drafted for the new rostering system.   | New rostering system estimated implementation date – March 2018 | To be reviewed during 2017/18                      |
| 46  | 08 June 2017           | Seized Monies         | <p>All approved payment requests, to support transactions from the Force bank account, should be retained for the appropriate retention period.</p>  | All copies will be retained for 3 years.  | 01/04/2017  | To be reviewed during 2017/18                      |
| 47  | 08 June 2017           | Cash Services         | <p>To ensure cash advance account is properly administered and reconciliations are complete:</p> <ul style="list-style-type: none"> <li>• Advance Account Reconciliations need to be brought up to date as a matter of urgency</li> <li>• Management need to ensure that when completing the monthly reconciliation that the 2 signatures of all people involved in undertaking the cash in hand check and preparing and independently checking of the advance account reconciliation are documented on the reconciliation papers produced.</li> </ul> <p>Additional members of the Section should be trained on how</p> | <p>I have put 2 target dates to this recommendation.</p> <p>The advance account reconciliation has been brought up to date for Year-end closedown and balanced up to March 17. The paperwork needs tidying up, and filing in the right folders etc but I am now happy that we are nearly at closure for this piece of work. All bank transfers, recoups of monies and balancing of cash in hand have been completed as part of the closedown process.</p> <p>The Monthly cash reconciliation being completed by 2 signatures and the reconciliation and independent check of the advance account will be completed from the 1<sup>st</sup> April 2017 with the new process in place. I have informed Adele Russell Purchase to pay officer to complete a full</p> | 30/5/17 and 30/9/17   | To be reviewed during 2017/18                      |



Internal Audit Activity Report

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|-----|------------------------|---|--|---|--|-------------------------------|
|     |                        |   | to perform the advance account reconciliation to ensure there is adequate resilience which will enable the advance account reconciliation to be undertaken timely  | cash count on the last day of the April with another colleague and I will go through the reconciliation training with her after end of month. This will be the first time for all of us completing the new system of reconciliation so I will use this to go through the full process myself so I can create a clear training document.<br><br>I have given the second date of 30 <sup>th</sup> Sept for training other staff and getting the training document completed due to time constraints currently placed on myself and my team whilst we are leading on the Oracle fusion project which goes live 3 <sup>rd</sup> July 17.  |  |                               |
| 48  | 08 June 2017           | Body Worn Videos – Benefits Realisation | Responsibility should be assigned and clear processes adopted for completing management checks to assess compliance with the BWV policy by officers. Compliance checks should also include monitoring whether the cameras have been used appropriately in different types of police cases as well as ensuring that they haven't been used in circumstances prohibited by the policy e.g., if the victim of an alleged offence is a child or vulnerable adult or in cases of sexual assault.<br><br>Regular monitoring should be undertaken to assess whether the use of BW cameras is being recorded on the ICIS system. | Management checks: Line Managers (Sergeants) are expected to ensure officers comply with the BWV policy and procedures. Messages have been disseminated to colleagues regarding procedures and administration, however, it is acknowledged that there are still some gaps. It is planned to issue a variety of comms/engagement items, including videos, newsletters and other reminders. These are currently under development with other departments (including corporate comms). Ch. Insp A Henderson from PPU is supporting this corporately.<br><br>This work is anticipated to ramp up from now through June to coincide with the commencement of sending of digital evidence to CPS.<br><br>Responsibility for compliance checks: As above, Line Managers are responsible for ensuring appropriate use. Agreement has been reached in principle to introduce a role within the DCC's Taskforce to take responsibility for monitoring of compliance across the force and ensuring the implementation of good governance and best practice to consistently high levels across all teams and departments using BWV.<br><br>Currently, 3rd party audits are not planned – feedback from the end users (e.g. Investigations) will be used to ensure compliance in addition to the work undertaken by the force lead, highlighted above.<br><br>ICIS system: 'Regular monitoring of ICIS' to assess use...' How will this be achieved? The project is currently awaiting clarity of costs to deliver the requisite changes to ICIS – there is a risk that this may prove too expensive to warrant further investigation as ICIS is a 3rd | 30 <sup>th</sup> June 2017 (compliance checks)<br><br>31 <sup>st</sup> July 2017 (monitoring of ICIS system) | To be reviewed during 2017/18 |

Internal Audit Activity Report

| Ref | Original Report to JAC | Audit                                   | Recommendation   | Action to be Taken to Implement Recommendation   | Planned Implementation Date | Current Status                |
|-----|------------------------|---|--|--|-----------------------------|-------------------------------|
|     |                        |   |  | party system.<br>Assuming the changes can be undertaken, monitoring will be undertaken through Intel analysts and/or force BWV lead officer.   |                             |                               |
| 49  | 08 June 2017           | Body Worn Videos – Benefits Realisation | The Body Worn Video policy and guidance should be updated to verify how, by whom and the frequency of compliance checks that are to be completed to ensure that officers comply with the policy.   | The policy is currently being re-worded to accommodate several changes which will include the administration of compliance checks (See also above). This is in progress and is anticipated to be completed by end of May.<br>With regard to compliance, only Domestic Abuse cases are currently mandated for deployment of BWV capture; hence PPU should be able to easily determine compliance as there is an expectation that video footage will be available for each of these events. Similarly, PPU engagement is progressing the adherence to compliance with regard to 'non-appropriate' cases.<br>There is also an expectation, however, that stop and search encounters will be recorded when carried out by officers equipped with BWV. The eSearch system has now been updated to include a specific field for the inclusion of BWV evidence and a field has also been created within evidence.com where the BWV footage is stored, so that such incidents can be easily identified for scrutiny.<br>The scope of incidents mandated for use of BWV will be subject to ongoing review and can be extended as BWV embeds in the force (and especially if it is rolled out wider) | 31 <sup>st</sup> May 2017   | To be reviewed during 2017/18 |
| 50  | 08 June 2017           | Body Worn Videos – Benefits Realisation | The Benefits Realisation plan should only include the actual value of benefits achieved when the benefit can be fully measured and attributable to the use of body worn cameras. This will help ensure that benefits are calculated and measured accurately to help management make the right decisions in future.<br><br>For any benefits that cannot be measured during project implementation or delivery, this should be noted on the BR plan and reported to the Project Board where proposals for resolving the issue is agreed together with responsible officers and completion dates being set to ensure that the | The commissioning and scrutiny processes for WMP Projects have now been strengthened and a more robust checking procedure exists to ensure appropriate and realistic benefits are identified. This includes formal review by TDA, DA and OCB. This observation will also be shared with colleagues to ensure it is not overlooked during project scoping.<br><br>The Benefits Realisation Plan (BRP) has been updated to reflect the current position, highlighting the elements that have been identified as not appropriate/applicable for measurement.<br>Project boards have not been held since Oct 2016, as the project was scheduled for closure. The SRO has accepted the proposed changes   | 31 <sup>st</sup> July 2017  | To be reviewed during 2017/18 |



Internal Audit Activity Report

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|     |                        |   | <p>agreed action is taken.</p> <p>Where any benefits are considered unmeasurable or not cost-effective to measure, at project level, appropriate approval should be sought through the WMP 2020 governance process to eliminate the benefit.</p>   | <p>to the BRP.</p> <p>Governance arrangements henceforth have been discussed with the SRO and, pending approval, will be implemented ('Scrutiny panel' for BWV to review benefit realisation and performance – the compliance checks referred to at 1) and 2) will form part of this process. This is being scoped with and will be delivered in conjunction with the Intelligence Function (Performance team). The QPR process will be used going forward to support benefit owners.</p>   |                             |                               |
| 51  | 08 June 2017           | Body Worn Videos – Benefits Realisation | <p>At Project Initiation stage when benefits are identified and the measurement tools to calculate achievement of benefits are assessed, consideration should be given to:</p> <ul style="list-style-type: none"> <li>- establishing whether the relevant data is available within WMP systems and that it can be easily extracted through existing reporting tools, or;</li> <li>- completing a cost-benefit analysis to determine whether any system changes are required and beneficial to assist in measuring benefit realisation.</li> </ul> <p>Any costs required to make system changes in order to measure benefits should be included in the project costs and approved through the WMP2020 governance process.</p> | <p>BWV was a legacy project based on assumptions that the measurement tools were adequate for the purposes of benefit measurement. This has proven to be flawed.</p> <p>The commissioning and scrutiny processes for WMP Projects have now been strengthened and a more robust checking procedure exists to reduce the likelihood of this being repeated, before the projects get to implementation/delivery/closure stage. Hence with a recognition of the need to strengthen Benefit Realisation, the infrastructure to support this has been strengthened (i.e. projects should not get so far without robust challenge).</p> <p>Changes implemented since this Business Case was written include:</p> <ul style="list-style-type: none"> <li>- Appointment of a Benefits Manager</li> <li>- Portfolio overview of Benefit Management</li> <li>- Quarterly Benefit Reviews</li> <li>- Performance Measurements built in to the projects</li> <li>- Formal review by TDA, DA and/or OCB.</li> </ul> | Completed                   | To be reviewed during 2017/18 |
| 52  | 8 June 2017            | WMP202 Project Management               | <p>Guidance for identifying and measuring cashable and non-cashable benefits should be provided to all Project Managers.</p> <p>This guidance should include assessing whether:</p> <ul style="list-style-type: none"> <li>- the data to measure the required benefit is available on existing WMP systems,</li> <li>- if the data can be extracted easily, and</li> <li>- costs involved in making system changes or data</li> </ul>  | <p>There is a recognition by the whole team that this is an area for development. The function has a business plan and it is on the road map for professional development for internal and external staff.</p> <p>There a wider issue regarding the development of the business cases, it is recognised that early input into the benefits case by the benefit manager will allow for robust challenge on the viability of benefit measurement and realisation; alongside making a valid benefits lead case for change.</p> <p>Benefit Management is also a key role of the Project SRO, therefore</p>  | September 17                | To be reviewed during 2017/18 |



Internal Audit Activity Report

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|     |                        |                     | extraction.   | as part of the training/development of the existing and new SRO's there will be a dedicated section on benefit realisation. This will ensure that there is a focus on benefit realisation throughout the project.<br><br>The benefit manager is now in post and has a key responsibility for the delivery of these deliverables.   |                             |                               |
| 53  | 08 June 2017           | Health & Safety     | It must be ensured that the latest guidance for staff in regard to matters of Health and Safety is readily available on the intranet.   | This is as a result of an error with the version numbers and dates marked on the arrangements displayed on the intranet.<br><br>They will be corrected and I have introduced a document control register to ensure we have a record of the status of documents.  | 31/07/17                    | To be reviewed during 2017/18 |
| 54  | 08 June 2017           | Social Media        | It should be ensured that dip sampling of accounts is undertaken on a quarterly basis and that all accounts are reviewed at least annually for activity and quality of postings.  | We shall carry out dip sampling every three months from now.   | 18/04/17                    | To be reviewed during 2017/18 |
| 55  | 08 June 2017           | WMP2020 Procurement | The Code of Practice for the Appointment of Consultants should be adhered to and documentation retained to evidence its compliance.<br><br>The guidance should be published on the Contracts and Procurement intranet site to ensure that management have access to the guidance. | Agreed. With the appointment of Accenture as the force's partner, the emphasis on appointing consultants had diminished. With this, the previous process that were in place (including all consultancy services needing to be approved by the Director of Resources (as was) has somewhat waned and the results of this audit highlight the need for this to be refreshed and reinstated. With that said, I am confident that best value (overall) was achieved by the appointment of the consultants in question and that there was sufficient justification for doing so | 30/9/17                     | To be reviewed during 2017/18 |