



Agenda Item 7

**JOINT AUDIT COMMITTEE
27th Sept 2018**

INTERNAL AUDIT ACTIVITY REPORT

1. PURPOSE OF REPORT

- 1.1 To inform the Committee of the progress of Internal Audit activity and summarise the key control issues arising for those audits undertaken for the period July 2018 to date.

2. BACKGROUND

- 2.1 The Committee's Terms of Reference include a requirement to receive progress reports on the activity of Internal Audit. This report is submitted in accordance with this requirement.

- 2.2 This Activity Report attached also provides the following for members:

- Summaries of key findings;
- Recommendations analysis; and
- A performance update.

3. RECOMMENDATIONS

- 3.1 The Committee to consider and note the material findings of the attached Internal Audit Activity Report relating to the period July 2018 to date, and the performance of the Internal Audit Service.

CONTACT OFFICER

Name: Lynn Joyce

Title: Head of Internal Audit

BACKGROUND DOCUMENTS

None



west midlands
police and crime
commissioner



27th September 2018

INTERNAL AUDIT ACTIVITY REPORT

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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 culminate in an annual audit opinion given by the Head of Internal Audit based on the effectiveness of the framework of risk management, control and governance designed to support the achievement of organisation objectives.
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 July 2018 to date.
4. The audit report also summarises the key findings from those reviews where an audit opinion of "Minimal" or "Limited" Assurance has been assigned. Explanations of the levels of assurance are given 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 and is intended to provide assurance about the internal controls in place in that system or particular Force/OPCC activity. Table 1 details those audits that have been finalised since the previous report to the Committee in June 2018.

Table 1: Assurance Work Completed in the period July 2018 to date

No.	Audit Review	Assurance Opinion
1	Public Protection Unit	Limited
2	Detainees in Custody – Monies, Property and Healthcare	Reasonable
3	General Ledger	Reasonable
4	Performance Management	Reasonable
5	CTU Covert Accounts	Substantial
6	DSU - Covert Fund	Reasonable
7	Co-operating offenders unit – Covert Fund	Substantial
8	Pensions Administration	Reasonable
9	National Uniform Managed Service	Limited

6. Summaries of key findings from those reviews where an audit opinion of "Minimal" or "Limited" has been assigned are provided in **Appendix 2**. Also provided at **Appendix 3** is a summary of progress against planned activity, which details the status of each reviews to be completed during 2018/19. This will be considered when forming the annual audit opinion.



7. In addition to the 9 audits finalised during the period, the following audits are nearing completion with draft reports issued and management comments awaited:
- Application & Usage of THRIVE+
 - Digital Experience for Citizens
 - GDPR Readiness Review (PCC)

Recommendations Analysis

8. Internal Audit follow-up recommendations to ensure they have been implemented. All recommendations are followed up six months following the date the final audit report is issued to establish progress in implementing the recommendations. Any that remain outstanding following the six month follow-up review continue to be followed-up every three months until confirmation is received of implementation.
9. A number of follow-up reviews have commenced during 2018/19. 24 have been concluded to date, which are summarised in Table 2 below.

Table 2 – Analysis of Follow-Up Audits undertaken during 2018/19

	Follow-Up Audit	Total Recs	Implemented	Superseded /Redundant	Partially Implemented	Not Implemented
1	General stores (x2)	5	4	1		
2	Force Risk Management Arrangements	4	3			1
3	Social Media Risk Management	8	8			
4	Building Maintenance	4	4			
5	Corporate HR	2		1		1
6	WMP2020 Project reviews (x2)	7	5			2
7	Active Citizens	3	1		1	1
8	New financial systems- Data Migration, UAT and interfaces	2	2			
9	WMP2020 IIP Performance Management	2	1	1		
10	Fleet Management	2	2			
11	Interpreters	7	7			
12	Cash Office	4	4			
13	BACSTEL	5	4		1	
14	Cybercrime	4	3		1	
15	Inventory Asset registers	2	1		1	
16	Seized Monies	7	7			
17	Health and Safety	5	3			2
18	Special Constables	6	3	2	1	
19	Vetting	9	6	1	2	
20	Civil Contingencies	3	1		2	
21	Contract Management	9	1		7	1
22	Detained property	8	4			4
23	Mobility	2	2			
24	Procurement	5	3		2	
	Total	115	79	6	18	12

10. Table 2 identifies an 84% implementation rate (fully and partially) for those audits followed-up to date during 2018/19. The recommendations still outstanding will continue to be monitored in line with agreed processes.



11. A number of follow-up reviews are in progress, pending management feedback and supporting evidence confirming implementation of medium and high rated recommendations. These are detailed in **Appendix 4**, which also summarises the status of recommendations of those audits completed in 2017/18 and 2018/19 and any outstanding from previous years. Some recommendations are not yet due for follow-up, and an indication of the proposed follow-up dates is provided.
12. A summary of the recommendations agreed with management analysed over the last 3 years is provided in Table 3. The rating of audit recommendations changed with effect from 1st April 2017, removing the emphasis on materiality that previously existed. The current simplified ratings of High, Medium and Low, place greater emphasis around risk and organisational objectives.

Table 3 – Breakdown of Recommendations 2016/17 to 2018/19

	Number agreed			Number agreed	
Rating	2016/17		Rating	2017/18	2018/19
Major	0		High	7	0
Significant	58		Medium	84	14
Moderate	115		Low	52	14
Low	30				
Total	203		Total	143	28

On-Going Status of Major/Significant Recommendations

13. The current position of the Significant, Medium and High recommendations made is summarised in Table 4 below.

Table 4 – Status of Significant/High/Medium Recommendations

	2016/17	2017/18	2018/19	Total
Total Number	58	91	14	163
Total not yet due to be Followed-up/Follow-up in progress	8	65	14	87
Total Followed-up To Date	50	26	0	76
<i>Of Which:-</i>				
Total Implemented	39	15	0	54
Total Redundant*	5	5	0	10
Total Outstanding after follow-up (App 5 refers)	6	6	0	12

*Redundant are recommendations that are no longer relevant or recommendations have been superseded by a later audit

14. Of the 76 significant recommendations followed-up to date, 54 (70%) have been implemented. A further 10 (13%) are considered redundant or superseded. Full details of the 12 recommendations that remain outstanding at the time of follow-up are detailed in **Appendix 5**.



Other Areas of Activity

15. In addition to planned Internal Audit work that require 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. During the period covered by this activity report, the following advice work has been undertaken:

- **Shared Services Control Checks**

Following the conclusion of financial systems audits in 2017/18, time was included in the 2018/19 audit plan to advise on control checks to be undertaken within Shared Services to reduce the risk of fraud and error. During the period, meetings have been held with the Assistant Director of Shared Services to review and advise on the process and criteria for producing and reviewing the duplicate payments report within the creditors system. Also, the process involved in reconciling BACS transmission files for payroll, creditors and pensions was discussed and a reconciliation process agreed and implemented.

- **National Fraud Initiative (NFI)**

Preparations continue for the 2018/19 NFI exercise. Draft data submission requirements have been received from the Cabinet Office and work has been completed to ensure information can be extracted from the systems in the required format in time for submission to Cabinet Office in October 2018. Privacy notices are being reviewed to ensure they appropriately reflect NFI requirements. Some cases from the 2016/17 exercise have also been finalised during the period following responses from other organisations. The release of any data matches requiring investigation are expected in January 2019.

Performance

16. The performance of the Internal Audit Team is measured against a set of Key Performance Indicators. The KPIs are set out in Table 5 along with actuals as at end August 2018. All indicators are on target to be achieved by year end.

Table 5 – KPI data 2018/19

KPI Description	Narrative	Annual Target	Actual 2018/19
Output Indicators:			
Audit Coverage	% of Audit Plan Delivered.	90%	32%
Report Production	Completion of Draft Audit Report within 10 working days.	95%	100%
Report Production	Completion of Final Report within 5 days of agreement of the draft.	95%	100%
Audit Recommendations	Recommendations accepted v made.	100%	100%
Quality Indicators:			
Client Satisfaction	% of Post Audit Questionnaires in which management have responded as "Very Good" or "Good".	95%	98%



APPENDIX 1 - 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. 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. 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 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. Urgent action is required to improve controls

Recommendation Ratings and Definitions

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



APPENDIX 2 - Summaries of Completed Audits with Limited or Minimal opinion

1 Public Protection Unit

- 1.1 The purpose of this review was to provide assurances that Public Protection are actively managing and progressing the recommendations made in the Vulnerability Improvement Board Delivery Plan to provide a more efficient and effective service. This included focusing on the governance and monitoring arrangements surrounding the delivery plan, prioritisation of recommendations and processes in place to close recommendations.
- 1.2 A 'deep 'dive' was also undertaken on domestic abuse focusing on governance arrangements; review of policies and procedures; training given to officers and staff to ensure the risk assessments can and are being appropriately undertaken; recording and management of cases and performance monitoring.
- 1.3 The review also sought to provide assurances in relation to the use of professional services / witnesses and the decision making protocol in place to select suppliers and the arrangements in place to monitor performance and spend.
- 1.4 The review concluded that there are sound governance arrangements in place to monitor the Vulnerability Improvement Board Delivery Plan, with the plan collating and streamlining all the various thematic work on-going to address recommendations and improve the delivery of service.
- 1.5 At the time the audit commenced the mandatory requirement to undertake DASH risk assessments had only just commenced. It is recognised that work has been and is on-going within Public Protection to monitor DASH compliance and provide additional training on domestic abuse including DASH risk assessments which, when implemented alongside the recommendations made during this audit, should provide a more robust control environment and move towards Reasonable assurance.
- 1.6 The key findings of the review are as follows:
- The Vulnerability Improvement Board Delivery Plan details the overall governance structure and the plans aims, but there are no formal terms of reference in place for the Vulnerability Improvement Board.
 - DASH risk assessments completed via the mobile application are not subject to any supervisory review, which is not accurately reflected in the Domestic Abuse Policy and not consistent with hard copy DASH risk assessments completed.
 - With the assistance of a subject matter expert, a deep dive exercise was undertaken on a sample of DASH risk assessments, which identified the following:
 - It is not mandatory for officers to record additional information on the DASH risk assessment when a victim responds positively to a question. This additional information is not always being captured by officers as part of the assessment to assist in accurately assessing the level of risk. Likewise, questions that are not applicable to victims are also being left blank instead of the application being developed to record a 'non-applicable' response.



- Child attendance at domestic abuse incidents is not being consistently confirmed and, where children are present, Officers are not always recording that children have been seen and spoken to in the investigation log.
- The quality of information recorded within domestic abuse logs varied with:
 - THRIVE+ rationale and log detail not deemed appropriate for the level of risk awarded,
 - repeat victims not always being established,
 - lack of evidence of duty sergeant oversight for repeat victims in some cases; and
 - basic information not always being recorded on the logs.
- Officers are not informing the Service Improvement Team when requesting the use of expert witnesses to allow them to update local records which assists in financial monitoring. When procuring an expert witness, no threshold limits have been defined above which senior officer approval is required. There is also a lack of evidence maintained of approvals obtained, the rationale for procuring an expert witness and of quotations being obtained.

2 National Uniform Managed Service (NUMS)

- 2.1 NUMS is a national end-to-end supply chain and logistic solution. West Midlands Police went live with this new arrangement in September 2017, which has seen the ordering of uniform move from a manual process to an electronic self-service ordering platform. The purpose of this review was to provide assurances that the processes and systems in place for uniform provision are effective.
- 2.2 There were a number of issues in regard to the supply of uniform and equipment when NUMS was introduced which caused some frustration across the Force. A number of factors contributed to delays in Officers being supplied equipment, with the main cause being the increased recruitment of student officers, the extent of which was not fully known during planning for the implementation of the service. This was further exacerbated as a number of items have long lead times. As the Force are to continue with the increased recruitment scheme, the Facilities team, which manages the contract, are now embedded within Force tactical recruitment board which should give lead times on recruitment to be able to plan and manage more effectively for when stock levels need to be increased to meet future demand.
- 2.3 DHL send weekly reports to the Force detailing the current status of stock and back orders and the position on back orders appears to be improving, there remain isolated issues with some stock items, however it is expected that these will be resolved imminently.
- 2.4 The key findings of the review are as follows:
- Individuals who have left the Force still have active accounts within the Dynamic Ordering Platform which would allow super-users to place incorrect or fraudulent orders.
 - Testing of orders placed on the Dynamic Ordering Platform identified instances where officers have received items which they were not entitled to as they do not



hold the relevant skills and competencies. In addition, the skills and competencies of officers, which allow individuals access to further items within the scale of issue, are not being updated.

- There is a lack of control to ensure that WMP are reimbursed for items returned to the supplier. This also affects individual's scale of issue.
- Testing and discussions with staff identified instances where items delivered to site have gone missing as there are no physical controls to allocate uniform to the correct individual once it has been delivered to site by the supplier. This can result in further orders being raised to replace the missing items.
- The level of financial management information reported to the Uniform and Equipment Committee to date has been minimal. Spend on the contract during the first 7 months was significantly higher than that laid out in the business case approved by the PCC in January 2017. This has been attributed to the significant recruitment of student officers.
- Super-users have access to order uniform and equipment without the restriction of scales of issue and could therefore misuse the system for personal gain. There are currently no management checks in regard to the activity of super-users or the number of super-users.



APPENDIX 3 – Summary of Plan Position

2017/18 Audits completed since annual report

Audit	Status	Comments
Public Protection Unit	Final	Limited
Custody - Money, Property, Healthcare	Final	Reasonable
Application of THRIVE	Draft	
Performance Management	Final	Reasonable
Uniform allocation	Final	Limited
General ledger	Final	Reasonable

2018/19 Internal Audit Plan – Status / Assurance Summary

Audit	Status	Comments
Payroll Governance Board	WIP	
Budgetary Control/Management	WIP	
Fleet Telematics		
Access & Usage of Intel Systems	WIP	
Force Response		
GDPR:		
- PCC Readiness	Draft	
- Force Readiness	WIP	
Onboarding	WIP	
Governance Review		
Shared Services Systems Access Administration		
Mental Health	WIP	
Integrated Offender Management / Sex Offender Management	WIP	
Digital Experience for Citizens	Draft	
Disclosure	WIP	
Protected Persons (Witness protection), including UKPPS covert accounts	WIP	
Financial Systems: Expense Payments	WIP	
Public Protection Unit (<i>Focus on Safeguarding Boards / MASH / Children Services Child Protection Conferencing</i>)		



Audit	Status	Comments
Covert Funds:		
- Dedicated Source Unit	Final	Reasonable
- Counter Terrorism Unit	Final	Substantial
- Cooperating Offenders Unit	Final	Substantial
Custody Visiting Scheme	WIP	
Community Safety Partnerships (Advisory)		
Treasury Management	WIP	
Duty Management System (Advisory)		
Bail Management		
Pensions Administration	Final	Reasonable
WMP2020 Benefits Realisation		
Monthly Control Checks - Shared Services (Advisory)		
Asset Management/Mobility (including Taser and BWV)		
Victims Code Compliance (Advisory)		
National Fraud Initiative	WIP	Preparation underway for data submission in October

APPENDIX 4 - Analysis of progress in implementing recommendations (by year)

Good progress (>75% implemented)
Reasonable progress (>25 and <75% implemented)
Limited progress (<25% implemented)

2018/19 Internal Audit Plan	Made	Implemented	Risk Accepted	Redundant/Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Public Protection Unit*	6					6	Jan-19
Custody - Money, Property, Healthcare*	6					6	Jan-19
Performance Management*	1					1	Jan-19
Uniform allocation*	5					5	Mar-19
General ledger*	2					2	Jan-19
Dedicated Source Unit Covert Fund	1					1	Feb-19
Counter Terrorism Unit Covert Fund	0					0	N/A
Cooperating Offenders Unit Covert Fund	1					1	Feb-19
Pensions Administration	6					6	Feb-19
Totals for 2018/19	28					28	

* These audits were carried forward from 2017/18 plan and finalised in 2018/19. They will form part of the 2018/19 audit opinion.

2017/18 Internal Audit Plan	Made	Implemented	Risk Accepted	Redundant/Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Assurances over Key HR Management Information	9	9					
Force Risk Management Arrangements	4	3			1		In progress
Civil Contingencies	3	1			2		Nov-18
New Financial Systems - Data Migration, UAT and Interfaces	2	2					
Vetting	9	6		1	2		Nov-18
Tally Ho	10					10	N/A – no longer providing audits



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2017/18 Internal Audit Plan		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
IIP Performance Management		2	1		1			
Cybercrime		4	3			1		Sept-18
Fuel Card Management		4	3			1		In progress
Active Citizens Fund		3	1			2		Aug-18
Overtime		6					6	In progress
Payroll		8					8	In progress
Contract Management		9	1			5	3	Nov 18
Mobility		2	2					
Victims Code Compliance		8					8	In progress
Section 22a Collaboration Agreements		4					4	In progress
Body Worn Video		11					11	Aug-18
IR35		4					4	In progress
Use of Consultants		3					3	Sept-18
Information Sharing Agreements		4					4	Sept-18
Information Management and Ownership		2					2	Oct-18
IT Business Continuity & Disaster Recovery		2					2	Oct-18
Debtors		6					6	Nov-18
Creditors		11					11	Nov-18
Cadets Scheme		4					4	Dec-18
Bank reconciliation		4					4	Nov-18
Intelligence Management and Tasking		2					2	Nov-18
Workforce Planning, Diversity & Inclusion		3					3	Dec-18
Totals for 2017/18		143	32	0	2	14	95	*6 of the 14 recs not yet implemented are significant and are summarised in Appendix 5

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Outstanding recommendations from 2015/16 and 2016/17	Progress	Made	Implemented	Risk Accepted	Redundant	Not yet implemented	Not yet followed Up	Follow-up due
2015/16								
Special Constables	█	6	3	2		1		Oct-18
2016/17								
Corporate HR	█	2			1	1		Aug-18
Access and Usage of Intelligence Systems	█	8					8	Full Follow-Up audit underway
Detained Property	█	8	4			4		Dec-18
Procurement	█	5	3			2		Dec-18
BACSTEL	█	5	4			1		Sept-18
Central Secure Stores	█	5	4			1		In progress Outstanding recommendation relates to detained property, which is being considered as part of ongoing detained property project.
Health & Safety	█	5	3			2		Sept-18
Inventory - Asset Registers	█	2	1			1		Sept-18
WMP 2020 Project Reviews	█	7	5			2		Dec-18
WMP 2020 Body Worn Video Benefits Realisation	█	4	1			3		Oct-18
Totals		57	28	2	1	18	8	*6 of the 18 recs not yet implemented are significant and are summarised in Appendix 5

APPENDIX 5 – High/Medium Recommendations Outstanding after Follow-Up

Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
1	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.	30 March 2017	<p>Update as at June 2018: With regards to Payroll: When the bacs file is produced there are two files produced at the same time. The first one is a PDF master version of the BACs file which cannot be edited. The second file is the editable BACs file. The new process that has been deployed is to check what has been sent to the bank directly back to the PDF version of the BACs file – this should show no differences. If there are differences then the BACs file has been altered. I am confident that this will identify any changes to the BACs file.</p> <p>With regards to AP: An automated file is transferred to the bank (there is a direct link). I get that a manual file could then be submitted following this or this automated file could be stopped. Everyone in the team has been briefed that no manual files must be uploaded and I am in the process of removing this away from the majority of people that run the payment process (as we may need to use in an emergency if the link goes down). To be full proof like the payroll one we will do a comparison from what should have been paid to which individuals (via the bacs file) compared to what was actually paid to the bank (via a report from the bank).</p> <p><i>Internal Audit Comment: from discussions with Asst. Director Shared Services 7/6/18 it has been confirmed that the validation proposed on the AP system is possible and will commence from this month. Internal Audit will follow-up in three months-time to obtain the relevant evidence to confirm the process is in place and is operating effectively.</i></p>
2	30 March 2017	Procurement	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	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	End Feb 17	<p>Update as at Sept 2018: Shared services now have the ability to do this through work that has been undertaken in the Shared services Digital Services team.</p> <p><i>Internal Audit Comment</i></p>

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Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
			to be introduced or pre-existing arrangements amended. The omission of contracts for Viglen Ltd and CLSH Management should be investigated and contracts established, if not already in place.	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.		<i>The actions to create reports to monitor non catalogue requests and supplier spend have been written and are available within Oracle Fusion, however they are yet to be reviewed by the Purchase to Pay Team and Contracts and Procurement. A further follow-up to determine further progress will therefore be undertaken in December 2018</i>
3	8 June 2017	Body Worn Video 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. 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. This work is anticipated to ramp up from now through June to coincide with the commencement of sending of digital evidence to CPS. 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	31/7/17	Update as at March 2018: 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). This work is anticipated to ramp up from now through June to coincide with the commencement of sending of digital evidence to CPS. 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. 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. 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



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				<p>and best practice to consistently high levels across all teams and departments using BWV. 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.</p> <p>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 party system. Assuming the changes can be undertaken, monitoring will be undertaken through Intel analysts and/or force BWV lead officer.</p>		<p>is a risk that this may prove too expensive to warrant further investigation as ICIS is a 3rd party system. Assuming the changes can be undertaken, monitoring will be undertaken through Intel analysts and/or force BWV lead officer.</p> <p>A revised implementation date on October 2018 has been given which allows for phase 2 to be implemented.</p> <p><i>A further follow-up to determine further progress will therefore be undertaken in October 2018</i></p>

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Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
4	8 June 2017	Body Worn Video 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.	<p>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. 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.</p> <p>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</p> <p>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).</p>	31 st May 2017	<p>Update as at March 2018: Policy has been revised as described. However, final version will be confirmed as part of the BWV2 commitment, incorporating necessary systems changes identified through BWV1.</p> <p><i>A further follow-up to determine further progress will therefore be undertaken in October 2018</i></p>

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Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
5	8 June 2017	Body Worn Video Benefits Realisation	<p>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.</p> <p>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 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>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. 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. Project boards have not been held since Oct 2016, as the project was scheduled for closure. The SRO has accepted the proposed changes to the BRP. 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>	31 st July 2017	<p>Update as at March 2018: The governance arrangements and benefits realisation plan were not requirements of BWV1 as BWV2 was always anticipated. This requirement has now been built into the Detailed Business Case for BWV2 and so this deliverable will be measured against delivery of the BWV2 project plan. This arrangement has been agreed at Organisational Change Board and the DBC for BWV2 agreed.</p> <p><i>Internal audit comment:</i> <i>Having reviewed the Detailed Business Case for Phase 2 BWV project, we acknowledge that the benefits have been re-assessed and will be measured through the delivery of the Phase 2 project plan. Part of the original recommendation refers to ensuring that actual benefits achieved are accurately calculated, and only those that are fully attributable to the use of BWV are reported. As the benefits have been reassessed as part of Phase 2, we propose to review this recommendation again in October 2018.</i></p>

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6	30 November 2017	Active Citizens Fund	<p>A policy should be produced for the Active Citizen Fund considering the following areas:</p> <ol style="list-style-type: none"> 1. Start-up fund (appropriate expenditure areas, NPU plans to be submitted to OPCC, OPCC feedback,) 2. The requirement for NPU's to establish and report on the local process to review and approve projects, with the OPCC to assess reasonableness 3. Consideration for the requirement / approval process when an NPU decides to commission a 3rd sector organisation to manage the funds on behalf of the NPU 4. Financial reporting to NPU's by the OPCC throughout the year 5. Carry forward or recovery process and approval for unspent start-up funds and grant allocation 6. The requirement for applications to align to an objective in the Police and Crime Plan 7. The requirement for local records to be retained of all the grant applications and the rationale/ decisions made to ensure transparency. 8. Providing clarity over what background checks are required on grant applications 9. Guidance around types of expenditure that can / cannot be funded by the grant. 10. Escalation process when monitoring returns are not submitted 11. Under / over grant commitments by NPU's and approval required. 12. A recommended, proportionate approach when evaluating the outcomes / outputs of a project based on the level of funding received. 	<p>Some guidance is on the PCC website, and this is the best place for information to be posted. The way forward to address the concerns is to build on the website information and hopefully this would fulfil many of the suggestions from the internal audit review, without going down the route of developing a policy document.</p>	January 2018	<p>Update as at May 2018 We have produced an NPU guidance note which has now been distributed to each NPU. The guidance note covers points 1, 2, 4, 6, 8 and 9, 10 and 12.</p> <p>The other points are touched in less detail and we will continue to develop these during our discussions with the Force lead over the next few months.</p> <p>Points five and eleven are not covered in the guidance note because we agree the approach to this with Mark Kenyon as we approach each year-end and an email is then sent to the NPUs, asking for their proposals to deal with the underspend and potential carry forward.</p> <p><i>Internal Audit Comment</i> Copy of Active Citizens guidance note for NPUs provided. Further follow-up will be undertaken in three months-time to determine progress with other areas mentioned in response</p>

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7	29 March 2018	Contract Management	<p>Introduce a formal handover of the contract from Contracts and Procurement to the Contract Manager. The handover should include a brief documented breakdown of the contract along with:</p> <ul style="list-style-type: none"> - Key Performance Indicators and how these can be measured. - The frequency of contract management meetings and details of any contract specific items which need to be discussed; and - Escalation routes should there be an issue with the contract that requires additional support and guidance. 	<p>As part of the restructure of the Contracts and Procurement Unit, a Supplier Relationship Manager (SRM) post has recently been created and appointed to. The first work stream that the role will lead upon is working with the force's client departments to develop and implement a contract and supplier management framework which will cover, amongst other things, the areas recommended in the action. However, steps to improve on this can begin to be undertaken before the formal framework has been implemented.</p>	Q2 2018	<p>Update as at July 18 Progress to date with SRM role was discussed. Presentation was provided explaining the SRM aims and objectives, plans for pilot and future roll-out. Currently in engagement stage which has been positive to date. Discussed arrangements for piloting the process, which will include a selection of contracts of various complexity, value etc. The pilot is to begin imminently.</p> <p><i>It was agreed that future liaison meetings between Procurement and Audit will be arranged to review progress over the pilot phase.</i></p>
8	29 March 2018	Contract Management	<p>Formal monitoring of spend against individual contracts should be introduced to aid contract managers when reviewing contracts and to inform future procurement exercises.</p>	<p>For contracts that are not let on a fixed price basis, reviewing the actual spend compared with the anticipated is of benefit and will ensure that the appropriate routes to market are utilised for renewals (as well as securing best value during the course of the contract). As such, working with the Finance Department, Procurement Advisors have been tasked with conducting an annual review (as a minimum) of the actual spend against each of their contracts.</p>	Completed.	<p>Update provided July 18 All Contracts and Procurement staff have been given the responsibility of reviewing the 'actual' spend against all of the contracts they are responsible for compared with the anticipated on an annual basis as a minimum. The information (i.e. actual compared with indicative) is recorded on the force Contracts Database, so fluctuations can be easily monitored.</p> <p>Despite establishing this revised approach, however, reporting limitations from the new Oracle ERP solution is making this challenging. As such, it is suggested that progress against this recommendation continues to be monitored until such time that the Oracle solution is able to provide accessible, accurate data in this regard.</p>
9	15 September 2016	Detained Property	<p>The Force must ensure that officers manage their property effectively by responding promptly to all property reminders, including booked out reminders</p>	<p>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</p>	Sept 2016	<p>The new policy and processes have not yet been agreed, the timescale for the project is to have the new processes in place by early next year, at least in a pilot phase and for the redesigned processes to be BAU during the course of 2018-19.</p> <p>Update as at Sept 18 Reminder to be sent out to remind officers of this.</p>

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				site will be included in Team Talk and Local Command Teams will be engaged with.		
10	28 September 2017	Vetting	<p>For those individuals whose recruitment/management vetting was deemed to be out of date during this review, action needs to be taken to ensure that their vetting levels are brought up to date as a matter of urgency. (Details of the sample reviewed has been provided)</p> <p>To minimise the risk of future occurrences, processes should be established between PSD and HR to ensure all changes in staff positions are identified and that appropriate vetting checks are undertaken in a timely manner prior to the employment commencing. This process should capture details of:</p> <ul style="list-style-type: none"> • Staff promotions, particularly that of Chief Inspector rank and above; • Staff movements, taking particular notice of those staff moving into posts designated in Appendix 1 of the Force Policy that require greater levels of vetting • Staff returning from secondments • Staff returning to work following a career break 	<p>New processes are now in place so the vetting and the POD hire to retire team are sharing information relating to recruitment, promotion, secondments and career break returns.</p> <p>This allows them to be prioritised against other business as usual vetting requirements.</p>	In place	<p>Update as at July 18: Monthly meeting with POD around recruitment/progression etc. allowing us to prioritise work in line with force promotions/recruitment etc.</p> <p><u>Internal Audit Comment</u> <i>It was confirmed that monthly meetings are held with the Hire to Retire Recruitment and On Boarding Head of Recruitment. At these meetings POD can inform the Department of any future changes which will have an impact on the Vetting Department along with Vetting having the opportunity to iron out problems they may be experiencing with paperwork received etc. with Shared Services. No minutes of these meetings are taken. Email exchanges to arrange update meetings for January and May 2018 were provided as well as email exchanges relating to the need for work to be prioritised as well as identifying future Force recruitment plans.</i></p> <p><i>Testing was undertaken on the sample of individuals during the original audit whose recruitment/management vetting was deemed to be out of date. This identified some remain outstanding. This recommendation is therefore considered partially implemented.</i></p>
11	28 September 2017	Vetting	<p>In order to ensure that the Department is working optimally, a set of meaningful performance targets for both staff and the Department as a whole need to be introduced and subject to regular review and scrutiny by management.</p> <p>Consideration will need to be given to the type of information that can be captured to allow the indicators to be monitored. This should include data regarding the number of applications received, outstanding and completed.</p>	<p>A new performance analyst has been recruited into PSD, and they will start imminently.</p> <p>One of their primary roles will be to provide the SLT with performance data which allows the outcomes of the vetting team to be measured and managed more effectively</p> <p>In the interim, a report is produced for the Head of PSD every month providing basic data on outcomes.</p>	31/12/17	<p>Update as at July 18 Analyst employed who produces data on a monthly basis around performance.</p> <p><u>Internal Audit Comment</u> <i>PSD Service Improvement Document details performance both as a Team and as a Department. Currently individual performance is not being analysed. The Department is currently collating data that will be used as the basis from which discussions will be held in relation to analysing individual performance.</i></p> <p><i>The PSD Service Improvement Document provides</i></p>

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						<p>information of completed vetting applications in the month, analysis on rejected applications and information on Business Interests, although no set targets are defined.</p> <p><i>This recommendation is considered partially implemented. Whilst it can be evidenced that monitoring is undertaken on a monthly basis, performance is not measured against any set targets.</i></p>
12	28 September 2017	Civil Contingencies	Emergency plans should be exercised to ensure that officers and staff are fully prepared to respond to incidents. As testing is currently restricted due to current resource levels, senior management should fully assess the risks of not exercising plans using a variety of methods, and agree appropriate actions.	A process map for requests to test and exercise is currently being developed by the Emergency Planning Team which will be presented to the Executive Team for consideration and sign off. Once this has been approved, it will be shared within all departments of WMP and also with partners via the LRF Testing and Exercise Sub Group. This will ensure a co-ordinated approach to testing and exercise and will robustly consider both national threat and internal need when consideration is given to our testing and exercise activity.	01/11/17	<p>Update as at July 2018</p> <p>T&E calendar has been produced and signed off through the levels of command up to Chief constable level. The link to this calendar has been shared. Use of a Force calendar style approach is being explored to enable better accessibility of this to the wider organisation.</p> <p>A new process for coordinating the multi-agency exercising has been agreed to go through the Testing and Exercising sub group of the LRF. However, the LRF T&E group has yet to have a chair nominated and group formed to coordinate the exercising activity. As a result the L&D Sub Group has also not been established.</p> <p>Exercising learning are sometimes sent to Resilient unit for consideration. An awareness of Joint Organisational Learning is being developed and utilising Resilience Direct JOL Platform.</p> <p>Resilient Unit is recruiting a Resilience Manager who will manage the Training, Testing and Exercising portfolios. This will include collating the exercising, the learning, training programme and onward action of debrief learning.</p> <p><i>(Confirmed by Internal Audit that resilience Manager job is currently out for advert on WMP website)</i></p>