JOINT AUDIT COMMITTEE
6th December 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 October 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 note the material findings in the attached Internal Audit Activity Report relating to the period October 2018 to date, and the performance of the Internal Audit Service.

CONTACT OFFICER	BACKGROUND DOCUMENTS
Name: Lynn Joyce Title: Head of Internal Audit	None

6th December 2018

INTERNAL AUDIT ACTIVITY REPORT

Head of Internal Audit– Lynn Joyce

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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 October 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 September 2018.

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

No.	Audit Review	Assurance Opinion
1	Digital Experience for Citizens	Reasonable
2	GDPR Readiness Review (PCC)	Limited
3	Disclosure	Reasonable
4	Independent Custody Visiting Scheme	Reasonable
5	Application & Usage of THRIVE+	Limited
6	GDPR Readiness Review (Force)	Reasonable

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 six audits finalised during the period, the following audits are nearing completion with draft reports issued and management comments awaited:

    - Treasury Management
    - Access and Usage of Intelligence Systems
    - Protected Persons Covert Fund
    - Sex Offender Management
    - Onboarding

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. 34 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	Redundant/ Risk Accepted	Partially Implemented	Not Implemented
1	General stores (x2)	5	4	1		
2	Force Risk Management Arrangements (x2)	4	3			1
3	Social Media Risk Management	8	8			
4	Building Maintenance	4	4			
5	Corporate HR (x2)	2	1	1		
6	WMP2020 Project reviews (x2)	7	5			2
7	Active Citizens (x2)	3	3			
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 (x2)	5	5			
14	Cybercrime (x2)	4	4			
15	Inventory Asset registers (x2)	2	2			
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	
25	Payroll	8	5		3	
26	Police Probationer Training	1		1		
27	Fuel Cards	4	4			
28	Section 22a Collaboration	4	3		1	

	Follow-Up Audit	Total Recs	Implemented	Redundant/ Risk Accepted	Partially Implemented	Not Implemented
29	Central Secure Stores	5	5			
30	Information Management and Ownership	2	2			
31	Information Sharing Agreements	4	3		1	
32	ICT Business Continuity and Recovery	2	2			
33	Overtime	6	4	1	1	
34	WMP2020 Body Worn Video Benefit realisation	4	2			2
	Total	155	115	8	20	12

10. Table 2 identifies an 87% 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	35
Moderate	115		Low	52	30
Low	30				
Total	**203**		Total	**143**	**65**

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	35	184
Total not yet due to be Followed-up/Follow-up in progress	8	49	35	92
Total Followed-up To Date	50	42	0	92
Of Which:-				
Total Implemented	41	27	0	68
Total Redundant*	5	5	0	10
Total Outstanding after follow-up **(App 5 refers)**	4	10	0	14

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

14. Of the 92 significant recommendations followed-up to date, 68 (74%) have been implemented. A further 10 (11%) are considered redundant or superseded. Full details of the 14 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:

- **National Fraud Initiative (NFI)**

    In October 2018, Internal Audit submitted data to the Cabinet Office for the 2018/19 NFI exercise. The release of any data matches requiring investigation are expected in January 2019. Some cases from the 2016/17 exercise have also been finalised during the period following responses from other organisations.

- **Duty Management System**

    Audit attended a workshop aimed at understanding the differing access permissions and management information required from the new duty management system by various force departments. This allowed Audit to not only discuss our own requirements of the new system, but to also understand some of the proposals for how the new system will operate and some of the challenges for the delivery of the project given the diverse working arrangements of each part of the Force.

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 October 2018. This highlights positive performance across the range of indicators. All of the 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%	51%
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%	99%

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   GDPR Readiness (PCC)

1.1   The objective of the audit was to review the progress made by the OPCC in implementing the requirements of GDPR.

1.2   The Information Commissioner's Office (ICO) identified 7 key areas that organisations need to comply with and this audit assessed progress on each of these areas:
  ➢ Governance & Accountability.
  ➢ Training & Awareness.
  ➢ Records Management processes.
  ➢ Security of personal data.
  ➢ Subject Access Requests & Data Portability.
  ➢ Data Sharing principles and protocols.
  ➢ Information Risk and Data Privacy Impact Assessments (DPIAs)

1.3   The key findings of the review are as follows:
  • Whilst some general training and awareness of GDPR has been provided to OPCC staff, this has not included other personnel, for example Board members etc. Furthermore, specific and more detailed training is required for some teams within the OPCC to ensure that all staff and personnel are fully aware of their responsibilities and liabilities.

  • Senior Management Team (SMT) has taken strategic responsibility for GDPR, however, it does not regularly review and monitor progress made across the OPCC to ensure GDPR compliance. The Head of Business Services adopted a high level action plan for GDPR, however, progress against this plan has not been reviewed by SMT. The plan has not been updated since May 2018.

  • Further work on records management is required to ensure that manual records are held securely and any issues/actions arising from the one to one sessions held with the Information Asset Owners and subsequent completion of a questionnaire to identify what information is held on the various systems, and the retention and security arrangements, are addressed and actions completed.

  • Data is shared with WMP, other forces and external parties some of which may contain personal data. However, sharing agreements or incorporation of data sharing requirements within existing contracts or agreements are yet to be considered and developed. Furthermore, the security of data when transferring data between parties needs to be agreed and included within contracts/agreements or information sharing agreements.

  • Data Protection Impact Assessments had not been completed across any of the OPCC functions. The Head of Business Services has recognised that a DPIA is required from the project that is currently undergoing to replace SharePoint. Additionally, DPIAs should also be considered for individual projects that the OPCC is involved in.

2   Application and Usage of THRIVE+

2.1   THRIVE+ was introduced in November 2016 as a new way of working designed to assess risk and support decision making to help make the right decisions wherever you work, professionalising WMP approach to public needs and risk management.

2.2   The objective of this audit was to provide assurance that THRIVE+ is being considered, used and continually applied to assess risk and the appropriate response from the point a case is initially reported through to the investigation stage. The audit focused on training, governance arrangements, review of policies and procedures, application and usage of the THRIVE+ and performance monitoring arrangements.

2.3   The key findings of the review are as follows:
- Force Intelligence were assigned as the owners of THRIVE+ but, due to capacity and resource issues, no work has been undertaken to develop, monitor and manage THRIVE+ force wide.

- Force Contact have instigated a THRIVE+ Working Group to improve the usage and recording of THRIVE+ within their department. The Working Group does not include any representation from Intelligence as the 'owners' of THRIVE+. A review of the Working group's terms of reference does not accurately reflect the current group membership and, the meeting frequency. No action log is maintained to effectively review and monitor the progress of actions arising from meetings of the Group.

- Despite some sections promoting the use of THRIVE+, for example, Public Protection are incorporating THRIVE+ into their revised policies, there is no overall Force policy in place for THRIVE+ detailing the requirement for it to be used to support decision making on an on-going basis, the recording requirements and that supervisors are to assess the application of THRIVE+. This could lead to inconsistent approaches being adopted.

- A review of training identified the following:
  - To ensure officers and staff are aware of THRIVE+ and comply with its approach to support decision making, we would expect appropriate training to be provided as part of student officer and police staff induction programmes. Despite several requests to Learning and Development no confirmation was received that THRIVE+ is included in these training programmes.

  - The Force losing knowledge and continuity of THRIVE+ was a risk identified as part of the WMP2020 project closure but no action has been taken to address this risk. Whilst Force Contact include THRIVE+ within their dedicated training days, no other departments, e.g. Force CID, have dedicated training days. No additional force wide THRIVE+ training has been developed following the initial training as part of the Risk Framework project.

    As part of the agreed actions arising from this audit, Management have committed to review and refresh all training material for THRIVE+.

- From a review of incident logs and crime records it was identified that:
  - ➢ Upon initial assessment Force Contact staff focus more on the threat, harm and risk aspects of THRIVE+.
  - ➢ Officers are not consistently re-THRIVING and recording adequate detail on incident logs upon attendance and when requesting the log to be closed.
  - ➢ Officer and supervisor updates on the investigation log in CRIMES are general updates as to actions taken and decisions. Elements of THRIVE+ were included but not all aspects were considered and evidenced on a consistent basis.
  - ➢ There is no facility in CRIMES to specifically record THRIVE+ assessments with updates being recorded in the investigation log.
  - ➢ The vulnerability doctrine and escalation process introduced to address issues around 'logs' identified by HMICFRS is not being consistently applied.

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	Final	Limited
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	Complete	
Budgetary Control/Management	WIP	
Fleet Telematics		
Access & Usage of Intel Systems	Draft	
Force Response	WIP	
GDPR:		
- PCC Readiness	Final	Limited
- Force Readiness	Final	Reasonable
Onboarding	Draft	
Governance Review	WIP	
Shared Services Systems Access Administration	WIP	
Mental Health	WIP	
Integrated Offender Management / Sex Offender Management	Draft	
Digital Experience for Citizens	Final	Reasonable
Disclosure	Final	Reasonable
Protected Persons (Witness protection), including UKPPS covert accounts: Covert Fund	Draft	
Financial Systems: Expense Payments	WIP	
Creditors	WIP	
Debtors	WIP	

Audit	Status	Comments
Public Protection Unit *(Focus on Safeguarding Boards / MASH /Children Services Child Protection Conferencing)*		
Covert Funds:		
- Dedicated Source Unit	Final	Reasonable
- Counter Terrorism Unit	Final	Substantial
- Cooperating Offenders Unit	Final	Substantial
Custody Visiting Scheme	Final	Reasonable
Community Safety Partnerships (Advisory)		
Treasury Management	Draft	
Duty Management System (Advisory)		Workshop attended
Bail Management	WIP	
Pensions Administration	Final	Reasonable
WMP2020 Benefits Realisation	WIP	
Monthly Control Checks - Shared Services (Advisory)		
Asset Management/Mobility (including Taser and BWV)		
Victims Code Compliance (Advisory)		
National Fraud Initiative:		
- Data submission	Complete	
- Investigation of matches		Data matches due to be released January 19

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
Digital Experience for Citizens		2					2	Apr-19
GDPR Readiness Review (PCC)		9					9	Apr-19
GDPR Readiness Review (Force)		5					5	May-19
Disclosure		4					4	May-19
Independent Custody Visiting Scheme		9					9	May-19
Application and Usage of THRIVE+		8					8	May-19
Totals for 2018/19		**65**					**65**	

* 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		Jan-19
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
IIP Performance Management	🟩	2	1		1			
Cybercrime	🟩	4	4					
Fuel Card Management	🟩	4	4					
Active Citizens Fund	🟩	3	3					
Overtime	🟩	6	4	1		1		Risk accepted on short term basis on one low level recommendation until new duty management system implemented in July 2019
Payroll	🟧	8	5			3		Jan-19
Contract Management	🟧	9	1			5	3	In progress
Mobility	🟩	2	2					
Victims Code Compliance		8					8	In progress
Section 22a Collaboration Agreements	🟧	4	3			1		Jan-19
Body Worn Video		11					11	In progress
IR35		4					4	In progress
Use of Consultants		3					3	In progress
Information Sharing Agreements	🟩	4	3			1		Feb-19
Information Management and Ownership	🟩	2	2					
IT Business Continuity & Disaster Recovery	🟩	2	2					
Debtors		6					6	Nov-18 – full follow-up audit commenced
Creditors		11					11	Nov-18 – full follow-up audit commenced

2017/18 Internal Audit Plan		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Cadets Scheme		4					4	Dec-18
Bank reconciliation		4					4	In progress
Intelligence Management and Tasking		2					2	In progress
Workforce Planning, Diversity & Inclusion		3					3	Dec-18
Totals for 2017/18		**143**	**55**	**1**	**2**	**16**	**69**	***10 of the 16 recs not yet implemented are significant and are summarised in Appendix 5**

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								
Access and Usage of Intelligence Systems		8					8	Follow-up report currently in draft awaiting management response
Detained Property		8	4			4		Dec-18
Procurement		5	3			2		Dec-18
Health & Safety		5	3			2		In progress
WMP 2020 Project Reviews		7	5			2		Dec-18
WMP 2020 Body Worn Video Benefits Realisation		4	2			2		Mar-19
Totals		**43**	**20**	**2**	**0**	**13**	**8**	***4 of the 13 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	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 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.	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.	End Feb 17	**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. *Internal Audit Comment* *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*
2	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.	31/7/17	**Update as at Nov 2018:** Sandra Dubidat-Ferguson (Project Manager) confirmed with Intelligence that Intel are able to generate a report on the number of cases where BWV cameras have been used. *Internal Audit Comment* *As this report has not yet been utilised or embedded into practice, Internal Audit will request a further update in 3 months.*

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
				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 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.		

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
3	8 June 2017	Body Worn Video 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. 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. 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.	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.	31st July 2017	**Update as at Nov 2018:** Sandra Dubidat-Ferguson (Project Manager) confirmed that the BR plan has been updated for Phase 2 and copies of the BR plan and the Benefits Map were provided to Internal Audit. There is still some work ongoing in relation to setting up processes for measuring the reduction in complaints benefit. It is understood that reports for capturing cases where BWV has been used can be generated from ICIS by Performance Analyst team in Intel. However, the report has not yet been utilised or embedded into practice. *Internal Audit Comment* *Due to the work ongoing to measure the reduction in complaints benefits and embedding the used of the ICIS report, Internal Audit will request a further update in 3 months.*

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	29 March 2018	Contract Management	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: - 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.	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.	Q2 2018	**Update as at November 18** Good progress has been made - Supplier relationship management toolkit has been developed which includes standard templates and dashboards to monitor progress and KPIs etc. at an individual contract, and category type etc. Pilot is to commence end November on sample of projects with a view to wider roll out in six months-time. *Internal Audit will continue to liaise with Contracts and procurement throughout the pilot.*
5	29 March 2018	Contract Management	Formal monitoring of spend against individual contracts should be introduced to aid contract managers when reviewing contracts and to inform future procurement exercises.	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.	Completed.	**Update as at November 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. 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.
6	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	Sept 2016	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. **Update as at Sept 18** Reminder to be sent out to remind officers of this.

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				site will be included in Team Talk and Local Command Teams will be engaged with.		
7	28 September 2017	Vetting	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) 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: • 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	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. This allows them to be prioritised against other business as usual vetting requirements.	In place	**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. *Internal Audit Comment* *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.* *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.*
8	28 September 2017	Vetting	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. 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.	A new performance analyst has been recruited into PSD, and they will start imminently. 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 In the interim, a report is produced for the Head of PSD every month	31/12/17	**Update as at July 18** Analyst employed who produces data on a monthly basis around performance. *Internal Audit Comment* *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.*

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				providing basic data on outcomes.		*The PSD Service Improvement Document provides information of completed vetting applications in the month, analysis on rejected applications and information on Business Interests, although no set targets are defined.* *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.*
9	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	**Update as at July 2018** 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. 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. 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. 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. *(Confirmed by Internal Audit that resilience Manager job is currently out for advert on WMP website)*

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10	March 18	Payroll	To ensure appropriate segregation in duties for input and verification is evidenced across all payroll transactions, ensure that: - the data stamp used to evidence all payroll records being created / processed is clearly visible on all input documents; - audit reports are checked as a matter of course and Supervisors/Management should ensure that such checks are being undertaken. - any instances documented on the audit report which have not been evidenced as checked should be investigated and discussed with the relevant Payroll Operative; and - payroll staff are reminded of the importance of endorsing the input records and audit reports accordingly to verify both input and independent verification.	Agreed	1st Jan 2018	**Response from Assistant Director People and Organisation Development – 31.7.18** All payroll staff and managers have been reminded of the importance of all of these elements and that they are now all formally part of the daily BAU processes. *Internal Audit Comment* *Internal Audit undertook testing on a sample of 3 payroll documents (an application to join the Police Pension Scheme, an application for a travel card and a temporary variation.) All 3 documents had a data stamp recorded on them which identified the person inputting the data and the person verifying the data.* *A selection of Audit Reports produced in May 2018 were reviewed and a number of entries were not verified as being checked. The report also contained no signatures of a Service Delivery Manager check or any evidence of the unchecked entries having been investigated. An updated position was sought on the 4th September 2018 when a selection of audit reports from various dates in August 2018 were reviewed. Whilst improvements had been made there were still instances where data had not been checked. The Head of Payroll stated that the Service Delivery Managers were reviewing the reports however it appears that they are not endorsing the reports to evidence the fact. Internal Audit have recommended that records be endorsed.* *For the final part of the recommendation no evidence could be obtained of staff being reminded of the importance of endorsing the input records but the Assistant Director People and Organisation Development has provided his assurance that Payroll Staff and Managers have been reminded.* *Whilst improvements have been made in the checking of audit reports there are still occasions where data entered is not being checked and for this reason this recommendation is considered partially implemented.*

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11	March 18	Payroll	To improve traceability of documentation, Payroll should ensure that i) a copy of all correspondence relating to an individual's pay is scanned onto their individual paperlite record. ii) all documents / Audit reports are scanned promptly, preferably within 1 month of input; iii) meaningful titles are entered for the documents scanned to enable documents to be recovered when appropriate searches are undertaken; iv) spreadsheet input documents are scanned and appropriately 'tagged' to each named individual's record (this would negate the need to scan the document multiple times).	Agreed	1st Jan 2018	**Response from Assistant Director People and Organisation Development – 31.7.18** Paperlite is up-to-date. *Internal Audit Comment* *i) Testing on a small sample of payroll documents confirmed they were scanned onto the individual's paperlite record.* *ii) From discussions held with the Head of Payroll and members of the Payroll Team it was identified that Audit reports are not being scanned promptly. The 2017 Audit reports had not yet been scanned. Also, none of the 2018 Audit Reports had been scanned to date and the audit reports were also awaiting sign off by the Service Delivery Managers which provides assurances that all unchecked entries have been investigated. The Head of Payroll confirmed on 4th September that a Payroll Service Delivery Manager has been put in charge of ensuring the audit reports are scanned within a timescale deadline of the end of November 2018.* *iii) From reviewing paperlite with the Head of Payroll it was agreed that meaningful titles are not being entered onto all documents. Following a discussion with the Head of Payroll on the 4th September 2018 Internal Audit were informed that both the Head of Payroll and the Assistant Director People and Organisation Development had informed the Payroll staff of the requirement to ensure that meaningful titles were being used.* *iv) The requirement to appropriately tag spreadsheet input documents onto each individual's paperlite record is considered redundant as the Head of Payroll has reverted back to individual pay variations being issued rather than multiple entries on spreadsheets.*

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12	March 18	Payroll	To ensure access controls to the Payroll System are appropriate: i) A full review of user access rights should be undertaken on a regular basis ii) The Payroll Manager and Transactional Officer should not complete any Payroll input. If this is unavoidable, input should be limited and an additional control should be implemented whereby their input is independently reviewed by another member of the leadership team. iii) Monthly Audit reports produced to demonstrate the Payroll Manager / Transactional Officers activity should be checked at point Payroll is processed.	Agree	1ˢᵗ Jan 2018	**Response from Assistant Director People and Organisation Development – 31.7.18** User access is reviewed every month and confirmation is sent to myself to confirm this check has taken place. Head of Payroll and Transactional Officer (Adrian Abbott) - all of their input is checked by another member of the Payroll Team *Internal Audit Comment* *i) User access right checks are undertaken by a Transactional Officer. The Officer checks the data against Leavers to the Payroll system and the check is sent to the Assistant Director People and Organisation Development. A copy of the check undertaken on the 4ᵗʰ July 2018 was provided to Internal Audit.* *ii) The Head of Payroll confirmed that the Head of Payroll and the Transactional officer rarely input into the system and if they have to input larger quantities of data they would inform Internal Audit. The Head of Payroll confirmed that they had input data into the system recently and whilst evidence of one such input was confirmed as being checked by a Service Delivery Manager there were other input items for which no evidence of independent verification was given.* *iii) The Head of Payroll confirmed that monthly audit report checks on the Head of Payroll / Transactional Officer activity had lapsed and needs to be re-introduced.* *A further update on the 6ᵗʰ September 2018 confirmed that a new report had been designed by the Transactional Officer that provides an extract of all payroll input by the Head of Payroll and Transactional Officer. The Service Delivery Managers will extract and check this report, which will then be presented to the Assistant Director People and Organisation Development to verify that the checks have taken place. The Head of Payroll supplied a copy of the*

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						report produced for August. Due to the infancy of its implementation the report has not been checked at the present time and Internal Audit cannot confirm at this stage that it is fully embedded into the process. *Internal Audit therefore consider this recommendation as partially implemented.*
13	March 18	Information Sharing Agreements	To ensure Information Sharing Agreements (ISA) remain up to date: • An overall status report on ISAs should be compiled and details of outstanding ISAs should be escalated to Chief Superintendent and Assistant Director levels or above to inform them of outstanding ISA's within their business areas, where the ISA owners have not been located or multiple reminders have been issued, • All ISA owners should be reminded to ensure that as well as reviewing ISAs annually, they update ISAs promptly after any changes occur to the type, methodology or frequency of information being shared as set out in the agreed ISA.	Recommendation Accepted Grading was reviewed this time last year, and checked with Operations & CAM Demand Champions. Formal definitions of categories will be produced in order to provide clarity.	Already established, but ongoing	**Update as at 31 October 2018** Good progress being made on updates – using new GDPR template as support. *Internal Audit comment:* *The ISA template was revised following GDPR coming into effect in May 2018 and existing ISAs have been transferred onto the current template. Following GDPR, there has been an increase in requests for new ISAs which has delayed the overall status report. A new spreadsheet has also just been developed to help clearly identify the status of each ISA and some of the historic ISAs have been superseded by new ISAs. The Information Assurance team have started to input details of existing ISAs into the new spreadsheet and following this will be able to clearly identify those ISAs that have not been revised despite reminders from Information Management (IM) and require escalation to Chief Superintendent or Assistant Director level. There are still some historic ISAs that the team are working on obtaining responses to update them.* *IM continue to remind ISA owners of the requirements for updating ISAs annually and also after any changes.* *As the new spreadsheet has only just been developed that will enable clear identification of the status of ISAs, we will seek an update in 3 months.*
14	November 17	Overtime	To improve overtime processing arrangements within Force Contact: - validation checks should be introduced to ensure that overtime processing is accurate and that all lines have been included on the	Agreed we will work with FC to put this in place	31st Jan 2018	**Response from Assistant Director People and Organisation Development** Due to the amount of data that Force Contact hold regarding when the employee is logged on and when they are not this

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			master spreadsheet uploaded to payroll. - an approved signatory list should be implemented and a check undertaken of authorising signatures to ensure they are valid; and - a control record be introduced to ensure all teams overtime cards have been received and processed.			can be achieved from the data they hold. All staff authorising overtime in Force Contact have been briefed. The RMPT are aware of what signatures are authorised to sign for overtime - as they are only processing for Force Contact. A control has been put in place to ensure that all overtime cards have been processed. *Internal Audit Comment* *An approved signatory list has not been implemented, however, Force Contact has advised that the overtime sheets have to be signed off ideally by the individual's relevant supervisor, but in some instances it will be authorised by another supervisor within Contact. They also state that nothing will be processed without the appropriate authority.* *The Assistant Director POD has confirmed he is comfortable with this arrangement. The fact that it goes to RMPT means it gets a second check before arriving within Shared Services.* *Assurance has been given from the Force Contact's Resourcing and Performance Manager that the original overtime cards are sent in for each area of Force Contact the details of which are then inputted. A member of Force Contact ensures that all the data is correct on the spreadsheet prior to it being forwarded onto Payroll. The Assistant Director POD has confirmed that this check is in place however it cannot be evidenced.* *Internal Audit consider this recommendation as partially implemented.*