JOINT AUDIT COMMITTEE
28th March 2019

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 December 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 December 2018 to date, and the performance of the Internal Audit Service.

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

28th March 2019

INTERNAL AUDIT ACTIVITY REPORT

Head of Internal Audit– Lynn Joyce

e-mail: lynn.joyce@west-midlands.pnn.police.uk

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 December 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 activity. Table 1 details those audits that have been finalised since the previous report to the Committee in December 2018.

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

No.	Audit Review	Assurance Opinion
1	Treasury Management	Reasonable
2	Budget Management	Reasonable
3	Expense Payments	Limited
4	Protected Persons Covert Fund	Reasonable
5	Onboarding	Reasonable
6	Access and Usage of Intelligence Systems	Limited
7	Force Governance Arrangements	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

review to be completed during 2018/19. This will be considered when forming the annual audit opinion.

7. In addition to the audits finalised during the period, the following audits are nearing completion with draft reports issued and management comments awaited:

- Creditors
- Bail Management

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. 43 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 (x2)	5	4			1
18	Special Constables (x3)	6	4	2		
19	Vetting (x2)	9	8	1		
20	Civil Contingencies (x2)	3	1		2	
21	Contract Management (x2)	9	1		7	1
22	Detained property	8	4			4
23	Mobility	2	2			
24	Procurement (x2)	5	3		2	
25	Payroll	8	5		3	
26	Police Probationer Training	1		1		
27	Fuel Cards	4	4			
28	Section 22a Collaboration (x2)	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
35	Workforce Planning, Diversity and Inclusion	3	1			2
36	Intelligence Management and Tasking	2			2	
37	Victims Code Compliance	8	4		4	
38	Public Protection Unit	6	3		3	
39	General Ledger	2	2			
40	Bank Reconciliation	4	1		2	1
41	Performance Management	1	1			
42	Custody - Money, Property, Healthcare	6	6			
43	Cadets	4	3			1
	Total	191	140	8	28	15

10. Table 2 identifies an 88% 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	1
Significant	58		Medium	84	56
Moderate	115		Low	52	47
Low	30				
Total	**203**		Total	**143**	**104**

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	57	206
Total not yet due to be Followed-up/Follow-up in progress	0	7	49	56
Total Followed-up Concluded	58	84	8	150
Of Which:-				
Total Implemented	41	54	7	102
Total Redundant*	13	5	0	18
Total Outstanding after follow-up *(App 5 refers)*	4	25	1	30

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

14. Of the 150 significant recommendations followed-up to date, 102 (68%) have been implemented. A further 18 (12%) are considered redundant or superseded. Full details of the 30 recommendations that remain outstanding and the latest progress update are detailed in **Appendix 5**. The latest update confirms progress is being made on the majority of these recommendations.

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 activity that support and underpin the overall concept of internal control and proactive advice work. During the period covered by this report, the other areas of activity undertaken are as follows:

- **National Fraud Initiative (NFI) -** In October 2018, Internal Audit submitted data relating to creditors, payroll and pensions to the Cabinet Office for the 2018/19 NFI exercise. The data matches for pensions and payroll were released in January 2019, with creditor matches released at the beginning of March. Investigations have commenced into the recommended matches, with priority given to the strongest matches, and the results will be reported to future meetings of the Committee.

- **Duty Management System** - Audit have met with the Senior Project Manager for the implementation of the new Duty Management System to discuss progress with the project and timescales for implementation with the main focus being on any financial and time management processes, such as payment of overtime, recording of TOIL etc. This has been supplemented with meetings with the Subject Matter Expert leading on system configuration, the Project Manager planning and executing the user acceptance processes and the Business Analyst designing the interface processes. Advisory work, supplemented by some assurance work, will continue through the implementation phase of this project.

- **Community Safety Partnerships –** An initial meeting has been held with the Policy Officer and Manager who are leading on the transition of the Community Safety Partnership from Local Authorities to the Police and Crime Commissioner. New

processes are currently being devised, which Audit will have input into. This includes governance, financial management and monitoring and reporting of outcomes.

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 February 2019. This highlights positive performance across the majority of indicators. The audit coverage is below target due to an unplanned absence. Work has been reprioritised and all audits are in progress. The fieldwork is now completed for a number of audits in progress with reports being drafted and due to be issued imminently.

Table 5 – KPI data 2018/19

KPI Description	Narrative	Annual Target	Actual 2018/19
Output Indicators:			
Audit Coverage	% of Audit Plan Delivered.	90%	73%
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%

Revision to Planned Activity

17 Since the last meeting of the Committee in December 2018, a couple of minor revisions in the original Audit plan have been required. Due to the urgency of completing the work, the limited time available to complete the review and the timings of the committee meetings, the amendments were agreed with the Chair on behalf of the wider Committee. The changes are as follows:

- **Sports and Social Club** - The Committee will recall that up until 2018/19 Internal Audit provided an audit service to the Sports and Social Club. During February 2019, the Assistant Chief Constable – Security, who Chair's the Sports and Social Club Executive Committee, requested Audit's input to review additional correspondence relating to an outstanding high level audit recommendation. This work has been completed.

- **Protected Persons Scheme** (witness protection) – The audit of witness protection planned to look at the use of the covert fund as well as the governance/ decision making around witness protection cases. The Protected Persons Scheme is moving to the National Crime Agency from April 2019. It was therefore agreed to reduce the scope of this review to cover the covert fund only as any findings and recommendations around governance and decision making would have little impact going forward. The audit of the covert fund has been completed to provide assurance around the fund prior to transfer.

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   Expenses

1.1   The purpose of this audit was to assess, review and provide assurances that the procedures and operating protocols in place for the payment of expenses are efficient and effective. The review included compliance with policy, management review and oversight of claims, exception reporting and recovery of overpayments. The key findings of the review are summarised in the following paragraphs.

1.2   From review of a sample of expense claims, there were a number of errors of non-compliance with the policy identified. These include:
➢   the expense system being used to reimburse staff for items that should have been procured through the procurement system or via the NUMS contract;
➢   receipts missing to support expenses;
➢   incorrect mileage rates being claimed; and
➢   incorrect lease mileage rate being applied, due to the system parameters not being been updated.
The errors summarised above raise questions regarding the level of detailed checks being undertaken by line managers prior to approving claims for payment.

1.3   Expenses awaiting approval for more than 15 days are not being re-routed to another line manager within the authorisation chain, therefore delaying payment. Currently, there is no report available to identify expenses awaiting line manager approval and no processes have been established to reassign approval rights where necessary to cover long term absence.

1.4   There is a lack of management reporting and oversight in relation to expenses. For example, there were a number of instances where system categories had been assigned to claims, e.g. 'Ready for Payment,' 'Ready for Payment Processing,' 'Manager to Request Further Information,' some of which prevent progression through to payment. In some cases, the entries in these system categories dated back as far as October 2017 and had not been reviewed or cleared for payment.

1.5   Weaknesses in the system allow potential duplicate expense claims to be submitted and paid without the system rejecting them. Of the duplicate expense report reviewed during the audit only 17% of entries had been checked, of which 35% were confirmed as duplicates. No recovery action has yet been taken. The identification of duplicates is a reactive check following payment rather than being included in the criteria that selects claims for 'audit check' prior to payment.

1.6   Vacation rules are available within the system allowing approvers to delegate approval rights to another individual during planned periods of absence. There are no controls in place to prevent an individual of a lesser grade being given the approval rights temporarily. Furthermore, that individual can then delegate their approval rights further. The ability to do this presents a risk that expenses could be approved by an individual that has no financial delegated authority.

1.7   Whilst a recent decision was made not to reclaim VAT on petrol related expenses, the same does not apply to non-petrol related expenditure processed through the expense system. There is no facility within the new expenses system to separate the VAT element of non-petrol related expenditure, and limited testing on a sample of VAT expense receipts indicates that VAT is not accounted for in the ledger. This may result in a loss in VAT that can be reclaimed by the organisation.

2   Access and Usage of Intelligence Systems

2.1   The purpose of this review was to evaluate the progress made in addressing the weaknesses identified in the previous audit that reported to Joint Audit Committee in June and September 2017. This review focussed on user registration processes, how access is controlled and updated, password controls, system administration controls and monitoring of usage.

2.2   There continues to be a lack of evidence of individuals who have access to intelligence systems having completed an appropriate training course. Whilst in some instances the training was reportedly received but the learning and development record is incomplete, there were examples were access was granted without training.

2.3   Blanket access was previously considered a key risk, and wider concerns were raised around monitoring who has access to systems, including the level of administrator access and usage. Whilst blanket access has been resolved, with access now granted to departments based on need, Information Asset Owners confirmed that regular checks of access levels to the systems are not being undertaken. There is also no review of system administrators or their usage. Information Management are currently reviewing the lists of users and are planning how to start a regular review process.

2.4   The Joiners, Leavers and Movers policy has not been updated to identify a more robust procedure for capturing access levels held by individuals when moving role, and the expected dip sampling checks to be completed by Shared Services when individuals move roles are currently not being undertaken. To address this, management are proposing to implement a force wide portal to track user access to all systems which will enable them to see what systems access all staff across the force have, and to trigger actions when a member of staff moves position or leaves the force.

2.5   Management has accepted the risk associated with password management due to the planned introduction of replacement systems and also as restructuring passwords in the current system would either be costly or is not possible. A document has been drafted which reviews the password management arrangements for the Force. This document was yet to be agreed at the time of audit.

2.6   Although recommended, pro-active monitoring of usage is not undertaken. Investigations have concluded that the data held in legacy systems does not contain enough information for proactive monitoring of systems to operate. The risk is therefore being accepted in the short term. The Assistant Director for Information Management confirmed that the ability to undertake pro-active monitoring is being embedded into the new systems being developed as part of WMP2020. The Force must ensure that there is adequate resource to ensure that monitoring exercises can be undertaken once implemented.

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	Final	Reasonable
Fleet Telematics	WIP	Fieldwork complete
Access & Usage of Intel Systems	Final	Limited
Force Response	WIP	
GDPR:		
- PCC Readiness	Final	Limited
- Force Readiness	Final	Reasonable
Onboarding	Final	Reasonable
Governance Review	Final	Reasonable
Shared Services Systems Access Administration	WIP	Fieldwork complete
Mental Health	WIP	Fieldwork complete
Digital Experience for Citizens	Final	Reasonable
Disclosure	Final	Reasonable
Protected Persons Covert Fund	Final	Reasonable
Financial Systems:		
Expense Payments	Final	Limited
Creditors	Draft	Awaiting management comments
Debtors	WIP	
Public Protection Unit *(Focus on Child Protection Conferencing)*	WIP	
Covert Funds:		
- Dedicated Source Unit	Final	Reasonable

Audit	Status	Comments
- Counter Terrorism Unit	Final	Substantial
- Cooperating Offenders Unit	Final	Substantial
Custody Visiting Scheme	Final	Reasonable
Community Safety Partnerships (Advisory)	WIP	
Treasury Management	Final	Reasonable
Duty Management System (Advisory)	WIP	
Bail Management	Draft	Awaiting management comments
Pensions Administration	Final	Reasonable
WMP2020 Benefits Realisation	WIP	Fieldwork complete
Monthly Control Checks - Shared Services (Advisory)	Complete	
Asset Management/Mobility (including Taser and BWV)	WIP	
Victims Code Compliance (Advisory)	Complete	Advice provided as part of follow-up review
National Fraud Initiative:		
- Data submission	Complete	
- Investigation of matches	WIP	

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	3			3		May-19
Custody - Money, Property, Healthcare*	🟩	6	6					
Performance Management*	🟩	1	1					
Uniform allocation*		5					5	Mar-19
General ledger*	🟩	2	2					
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	In progress
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
Treasury Management		2					2	Jun-19
Budgetary Control		3					3	Jul-19
Protected Persons Covert Fund		2					2	Aug-19
Expense Payments		7					7	Aug-19
Onboarding		4					4	Sept-19
Access and Usage of Intelligence Systems		6					6	Sept-19

2018/19 Internal Audit Plan		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Force Governance Arrangements		4					4	Sept-19
Totals for 2018/19		**93**	**12**	**0**	**0**	**3**	**78**	***1 of the 3 recs not yet implemented are significant and are summarised in Appendix 5**

* 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		Apr-19
New Financial Systems - Data Migration, UAT and Interfaces		2	2					
Vetting		9	8		1			
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 one low level rec In progress
Payroll		8	5			3		In progress
Contract Management		9	1			8		Apr-19
Mobility		2	2					
Victims Code Compliance		8	4			4		May-19
Section 22a Collaboration Agreements		4	3			1		Jul-19
Body Worn Video		11	9			2		In progress
IR35		4					4	In progress

2017/18 Internal Audit Plan		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Use of Consultants	🟧	3	1			2		Jul-19
Information Sharing Agreements	🟩	4	3			1		Feb-19
Information Management and Ownership	🟩	2	2					
IT Business Continuity & Disaster Recovery	🟩	2	2					
Debtors		6					6	Full audit in progress
Creditors	🟩	11	9		1		1	
Cadets Scheme	🟩	4	3			1		Sept-19
Bank reconciliation	🟧	4	1			3		Apr-19
Intelligence Management and Tasking	🟥	2				2		Apr-19
Workforce Planning, Diversity & Inclusion	🟧	3	1			2		Apr-19
Totals for 2017/18		**143**	**85**	**1**	**13**	**33**	**11**	***25 of the 33 recs not yet implemented are significant and are summarised in Appendix 5**

Outstanding recommendations from 2016/17		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
2016/17								
Detained Property	🟧	8	4			4		In progress
Procurement	🟧	5	3			2		Jul-19
Health & Safety	🟩	5	4			1		Jul-19
WMP 2020 Project Reviews	🟧	7	5			2		In progress
WMP 2020 Body Worn Video Benefits Realisation	🟧	4	2			2		In progress
Totals		29	18			11		***4 of the 11 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 March 2019**: Procurement now have reporting capabilities from Shared Services to capture non-contracted spend, so this is something we will begin to utilise and will help us to capture non-compliant areas. *Internal Audit Comment* *As this report has not yet been embedded into practice, Internal Audit will request a further update in 3 months.*
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. Responsibility for compliance checks: As above, Line Managers are responsible for ensuring appropriate use. Agreement has been reached in principle to introduce a role	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.* Follow up in progress

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
				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.* Follow up in progress
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	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	Q2 2018	**Update as at January 2019** 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.* *As at March 2019 – Head of Procurement confirmed he is*

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
			- Escalation routes should there be an issue with the contract that requires additional support and guidance.	has been implemented.		*continuing to actively progress the contract management recommendations through the formal Supplier Relationship Management work stream and the associated pilot.* Follow-up due April 2019
5	29 March 2018	Contract Management	To improve consistency and promote robust contract management, Contracts and Procurement should: - develop a Force wide approach to contract management, including identify training needs and developing guidance material; and -consider introducing templated supplier meeting agendas to aid contract managers in challenging performance and driving value for money from contracts.	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.	Q3 2018	As above
6	29 March 2018	Contract Management	Part of the contract management process should include a review to measure the achievement of benefits and savings, where relevant. A process for formally recording and reviewing benefits arising from contracts should be established.	This work stream will be implemented as part of the contract and supplier management framework.		As above
7	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 January 2019** 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

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
						monitored until such time that the Oracle solution is able to provide accessible, accurate data in this regard. Follow-up due April 2019
8	March 2018	Body Worn Video	To improve performance arrangements around BWV: - Evidence.com system reports should be reviewed and, if any are deemed appropriate, an agreement made as to which reports would be beneficial to assess usage of BWV. - Additionally, a mechanism for seeking feedback from Investigators on the quality of footage, and any concerns over the misuse or lack of use of BWV for cases they have investigated should also be agreed with the Investigations teams. - Analysis of performance reports and feedback from Investigators should be used to inform additional training and awareness.	This will be addressed as Business as Usual (BAU) within the BWV Governance Group.	February 2019	**Update as at November 2018** Existing use of BWV is scrutinised through Response QPRs. This process will now be extended to other business areas and their respective QPRs now that the roll out has been extended. Automated reporting via dashboards will be sought through DDI. However, this is beyond the gift of the project team as multiple requests are being submitted into DDI from across the organisation. The Executive team will then prioritise the implementation of such dashboards. Whilst a strong case has been put forward for BWV and officer behaviour, the outcome of the FET considerations must be awaited. Once the second phase of roll out is complete, the governance group will reconvene and will include investigative representation so that the feedback sought can be obtained. *Internal Audit Comment:* *Discussion with the BWV Lead and the Project Manager also confirmed that following the changes to ICIS, Intelligence are now able to view the relevant data to generate monitoring reports showing the number of cases where BWV cameras have been used.* Follow up in progress
9	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.	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.

west midlands police and crime commissioner

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
				A training item referencing the above site will be included in Team Talk and Local Command Teams will be engaged with.		**Update as at Sept 18** Reminder to be sent out to remind officers of this. Follow up in progress
10	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 January 2019** **Training for emergency readiness** JESIP NCALT packages roll out to exercise knowledge. We are putting together training for Major Incident and an Unarmed Response in numerous Unit under a collaboration with L&D. Staff Officers training course is being utilised to train at executive level between Resilience Unit and Football Unit. Incident training is being built into planning practise when a new plan is implemented such as Cyber Plan to embed knowledge A Force wide embedding programme of CPD with off the shelf training to be given on departmental level is being scheduled for 2019. An example of this practise is available where Resilience Unit have a hospital exercise ready for the force departments to utilise Training and Exercising SPOCs at departmental level paper to be devised on concept. This will be led by the new Resilience Unit – Training and Exercising Manager. **Exercise Activity Capture** Exercising Activity on a force calendar where it is captured quarterly and presented to QPR and Resilience Board. Resilience Unit (EP/BC/CBRN/LRF) activity tracker of exercising and Training to be implemented in 2019 to make best use of opportunities for exercising such as Brexit as whole Unit to avoid duplication. Partnership exercising opportunities to be reviewed by the Resilience Manager for Training and Exercising. It is to be filled within the department with a start date of 30th January **Organisational Learning**

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
						JOL SPOC role has been transferred which will see a refresh of the process within the Resilience Board for internal learning. A new debriefing procedure has been set up via the Resilience Board which will be governed under the Organisational and Risk Board for the Force. We will be aware of on-going actions and considerations for the partnership learning via LRF. Follow-up due April 2019
11	28th September 2017	Civil Contingencies	Access to the Resilience Direct Portal should be given to relevant officers and staff across the force so that command officers and those responsible for preparing and responding to incidents have easier access to plans and are kept up to date with changes.	The Emergency Planning Application APP has been started but has been halted due to Mobility Team availability to organise a meeting to establish requirements. Interactivity format was well received from the Extreme Threat Plan so this has been rolled out to the Major Incident, Move to Critical, Op Temperer, SAPR and SCC planning arrangements. Resilience Direct has been assigned within the team to be revamped to reflect WMP Intranet page. Another project has been started to standardise command rolls. Certain rolls will be required to have RD training for the purposes of providing situation reports nationally during response. There is also a mapping capability Resilience Direct provides which has been rolled out to force teams such as OSU, CBRN and LPPB. RD roll out being considered for specific rolls within the command room.		**Update as at January 2019** - Resilience Direct is accessible to the whole organisation via the Intranet. - West Midlands Police Landing Page on Resilience Direct has undergone a restructure so it now replicates the Intranet Page - A user guide has been produced to give confidence in commanders, staff and officers which is available on the intranet - Training on RD is to be implemented into Commanders Training and Staff Officer Training for 2019 roll out. An annual audit RD is done apart of Resilient Unit annual programme of work. - Resilience Direct Mapping is a training offer from within the Resilience Unit to the wider departments. So far OSU (Misper team), Pelkin Planning Team have received training. Further SH Partnerships and exec team in early 2019 as part of their training roll out. - Resilience Unit Officer within the Resilience Unit chairs the Resilience Direct Mapping Sub Group - Accessing s marketed as "two clicks to plans" EQUIP Portal > Emergency and Contingency Plans Button - Resilience Unit are going to implement a marketing procedure to the wider force via email. Regardless of plan changes to keep up corporate memory. Follow-up due April 2019
12	29th March 18	Payroll	To ensure appropriate segregation in	Agreed	1st Jan 2018	**Response from Assistant Director People and**

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
			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.			**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.* Follow up in progress

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
13	29th 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** 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. Follow up in progress

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
14	29ᵗʰ 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** 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*

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
						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.* Follow up in progress
15	29th 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.*
16	November 17	Overtime	To improve overtime processing arrangements within Force Contact: - validation checks should be introduced to ensure that overtime	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

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
			processing is accurate and that all lines have been included on the 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.			when the employee is logged on and when they are not this 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.* Follow up in progress
17	28th June 2018	Cadets	There should be a formal process for review and approval of Cadet Scheme policies and all policies should be assessed for equalities impact. All policies should also have a set review date to ensure that they remain	Cadet scheme policies going forward will go through the Policy team and ultimately be approved by the Citizens in Policing Board. They will be reviewed annually.	Ongoing	**Update as at February 2019** All Policies will be reviewed in the first instance by the CiP team. They will then be circulated to employee relations for signoff by the Cadets subgroup. Additionally we will consult the VPC to ensure our policies remain in line with best practice.

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
			fit for purpose.			All policies and appropriate documentation will be added to the Cadet subgroup action log and risk register as standing items.
18	28th June 2018	Bank reconciliation	The completion of bank reconciliations must be undertaken promptly and on a regular basis. In order to assist in timely reconciliations, management should explore how the auto-matching functionality within Fusion could be amended to assist the reconciliation process further and maximise efficiencies.	The completion of bank and other reconciliations will form part of a wider review of Accountancy processes and the monitoring of completion and sign off of reconciliations. This will form part of the Departmental delivery plan and will be introduced by the end of June 2018. The use of the new system will begin from April 2018 as I need to ensure we have assurance that the Fusion system is producing the reconciliation as expected.	30th April 2019	**Update as at December 2018** We have been working through the functionality of utilising the cash manager function with Oracle Fusion to carry out the bank rec. To date we have loaded all transactions from Apr-17 to Aug-18 and have reconciled the majority. We have a number of outstanding issues to work through to finalise. This has been a time consuming processes with a number of lesson learnt and processes that need adapting going forward. Whilst we work through the outstanding issues we are going to load September to November transactions to continue the reconciliation. Follow-up due April 2019
19	28th June 2018	Bank reconciliation	It should be ensured that there is evidence of management review to verify the accuracy and completeness of the bank reconciliation process, along with evidence of Senior Management overview of the reconciliation.	The Bank rec will be reviewed and signed off by the Principal Accountant.		**Update as at December 2018** The March 2018 reconciliation has been signed off. Beth Tobitt and Chris Hull have been having bi-weekly meetings with to discuss the status of the reconciliation this financial year. To date given transferring to the cash manager system we are yet to be a position to have a completely reconciled position to sign off. The August 2018 reconciliation has been done manually to ensure there are no major issues we have missed whilst working through cash manager, there is currently a £10k variance still to be investigated but the work to date has been signed off. Copies of the March and August 2018 reconciliations were provided to Internal Audit to evidence management review off of the reconciliations.

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
20	27th September 2018	Public Protection	The domestic abuse training package delivered to Force Contact should also be delivered to Force Response to promote and embed what should be included in domestic abuse related logs, including: • Their responsibilities in regard to confirming child presence and to ensure the child is contacted and recorded. • The information required from officers as part of updates including the duty sergeant attending or supervising and officer rationale for closing logs.	I will explore options around this. DA Inspectors have provided local inputs. We are also looking to engage the services of Safelives to deliver the College of Policing DA training. Money has been assigned for this. Force Response will be the first cohort for this training. Officers are also provided with further input from PPU supervision during the roll out of Op Encompass, explaining what is required of them around child information.	September 2018	**Update as at January 2019** West Midlands Police are in negotiation with SaferLives to implement the DA Matters Training Programme to the entire Force Response department. He licence is very strict and to train 1200 frontline staff is very challenging. WMP are trying to recruit additional trainers from within the organisation and it is intended to sign the contract for the training in the next financial year. An audit was completed in September 2018 (DA – Vulnerability dip sample) which had positive conclusions about WMP approach to Domestic Abuse. The Voice of the Child was considered in the audit and the "Voice of the Child" was recorded in some cases. The Vulnerability dip sample report has recommended that reviews of this type should be considered as a joint training exercise from the relevant departments to improve working relationships and understand where there are area for improvement within their own teams. Investments in this type of training it would also help combat silo working. Feedback was shared via the vulnerability GOLD and Silver groups with relevant departments/staff. A further awareness and communication campaign is planned for January/February 2019 Follow-up due May 2019
21	29th March 2018	Use of consultants	The previous work started to develop a Code of Practice for the appointment of consultants should be concluded. This Code of Practice should define when an engagement is to be treated as consultancy and the procedures to be followed including the formulation and approval of a business case, procurement requirements and a review of whether IR35 applies.	Agreed. Whilst the vast majority of consultancy currently obtained by the force is via our Partner, Accenture, it is important that processes for the appointment of consultants is established in terms of planning for when consultancy needs may increase at the conclusion of the Partnership.	Q4 2018	**Update provided November 2018** Since providing the last update, the primary in this regard has been on determining whether the IIP contract with Accenture should be extended upon the conclusion of the primary term in August 2019. As the recommendation to the Chief Constable and PCC at this stage (November 2018) is that it should, it is felt that use of alternative consultancy firms for support will remain negligible. This is made more likely by the current position the force finds itself in financially. Therefore, whilst establishing robust processes for the appointment of consultants remains important, it is not considered to be a high priority and would be feasible for this action to actually move to Q1 2019. Doing so would allow there to be certainty on the future of the force's Agreement with Accenture, as this is scheduled to be decided by the Chief Constable and PCC

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
						before the end of 2018. Follow up in progress
22	29th March 2018	Use of consultants	It must be ensured that Contract Standing Orders are adhered to when commissioning consultants in order to demonstrate value for money. Attempts must be made to identify alternative suppliers and these should be documented. This process should be emphasised within the recommended code of practice, along with a procedure for the approval of exemptions to standing orders.	Agreed. In the vast majority of instances highlighted as part of this audit, approval to appoint specific consultants was granted by the Executive Team. Therefore, this will need to be continually reviewed and assurance provided as to when specific appointments are made that there is a full and clear rationale for this.	Continuous and ongoing	2nd part of recommendation remains outstanding – see above response
23	28th June 2018	Workforce Demographics Diversity & Inclusion	To improve governance arrangements: - Terms of Reference should be completed and finalised for all Board and Working groups set up for workforce planning and workforce demographics. - Records of meetings should document actions agreed and confirmation that they have been completed and followed up at subsequent meetings.	Recommended action is accepted and is in the process of being implemented.	September 2018	**Update as at January 2019** This is in progress still. The Workforce and Resourcing Board has not met since the audit. The next meeting is scheduled for 9th January 2019. Follow-up due April 2019
24	28th June 2018	Workforce Demographics Diversity & Inclusion	When the Talent Management Framework has been developed and skills and capabilities for posts are mapped against those of the people in those posts, skills gap analysis should been completed to assess gaps between available and required resources. Plans and actions should be agreed to help address these gaps and help deliver the future workforce. This should be monitored and reported	Agree this recommendation. This is part of the vision of how WMP will benefit from implementing a talent mgmt. framework. This project is in its early stages hence the target date in 2019.	August 2019	**Update as at January 2019** This is still in progress. The force's formal talent management approach has paused while WMP conversations is being rolled out, however work is progressing in relation to workforce planning roll out across the force. The WFP approach has a three stage methodology that looks at skills gaps, etc. Follow-up due April 2019

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
			appropriately.			
25	28th June 2018	Intelligence Management & Tasking	The terms of reference for each of the Force and Local Tactical Delivery Boards should be reviewed and circulated on an annual basis to ensure it remains accurate in terms of the purpose, scope, required attendees and objectives. It should also define action owners responsibilities in ensuring tasks are completed and where applicable the auditing of tasks.	The Force Governance Team as part of Strategy and Direction are working with Shared Services to set up an Oracle Fusion site for governance. It is the intention that this site will contain TOR for all boards. TOR will be reviewed annually to ensure that they are still relevant although the new Force Strategic Governance Manager will be present at all the strategic boards to support the chair in ensuring that the direction is in line with the original TOR.	In progress – due to be completed January 2019	**Update as at January 2019** The 'Governance and Knowledge Hub' (Oracle Fusion site) has been developed and contains the TOR for all of the strategic governance boards. The hub is due to be launched at Strategic Tasking and Coordination Group in December 2018. The hub will be internally available for everyone to access, improving transparency and understanding around governance. The TOR of the strategic boards have been reviewed by the board chairs to ensure they remain fit for purpose and revised where necessary. Membership of the boards have also been reviewed and again changes made where necessary. The Strategic Governance Manager attends all of the strategic boards to ensure that the direction of the boards is in line with the TOR and de-conflict business across the boards. Follow-up due April 2019
26	28th June 2018	Intelligence Management & Tasking	The development of the IT solution to record, monitor, review, close and formally evaluate tasking decisions / actions should continue to be progressed to improve the arrangements in place with regard to managing tasking decisions and to promote a consistent approach at force and local level. Once the tasking system is rolled out, action owners should be further reminded of their responsibilities. Guidance should be given to Local TDB's regarding what supporting evidence should be provided to fully evaluate a task prior to it being closed.	Emma Harris (DCC Staff officer) and Rebecca Parsons (Force Strategic Governance Manager) are exploring SharePoint as an option to manage the actions from governance boards. It is anticipated that this will resolve the issues raised within the audit.	In progress – due to be completed January 2019	**Update as at January 2019** An action and decision tracker has been developed in SharePoint and is accessible via the 'Governance and Knowledge Hub'. The tracker enables all actions, decisions and meeting summaries to be stored in a central location and will notify action owners that they have been allocated an action, detail the target date for completion and require a progress update. The tasking system will go live with the launch of the Governance and Knowledge hub. Action & Decision tracker. In terms of supporting guidance being issued to Local Tactical Delivery Boards, Internal Audit were also informed that as part of the Governance and Knowledge Hub there is a section on evidence based practice and support around planning and intervention and evaluating post event. In addition specific toolkits are being designed for certain areas, for example burglary, vehicle crime etc, and these will detail tactics and measures to evaluate. This information will be stored in SharePoint and accessible from Governance and

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
						Knowledge hub. Follow-up due April 2019
27	29ᵗʰ March 2018	Victims Code Compliance	Victims do not receive the information, support and updates they are entitled to within the specified timescales leaving them vulnerable. No performance monitoring of compliance with the Victims Code is undertaken per Department / NPU or collectively for WMP therefore areas for improvement are not identified and best practices not shared.	• The CRIMES system is not available to record the level of information and prompts as suggested, and an investment to update the IT is not in line with the Force Change programme and future investment into the Operational Policing Solution (Connect). • Insp Gorman (Connect) has attended the Victims Code Working group and is aware of the issues identified that will be considered as part of the solution design. • The information detailing contact with the victim, contact plans, significant dates etc. is generally recorded in the CRIMES Investigation log (thus making audit difficult). • This will be subject of future quality assurance dip sampling by the Victims Code Working group and will be included as part of the CJ Scrutiny Panel • Assistant Chief Constables (ACCs) hold their departments to account through Quarterly Performance Reviews (QPRs), where performance is reviewed to identify learning and opportunities to improve the service provided to victims. • As part of periodic investigation dip sampling, compliance with parts of the Victims Code is measured. • Online reporting is fully Victims Code compliant	Jan 2018	**Update as at January 2019** • To improve recording of information relating to victims and Victims Code compliance, a drop down menu has been incorporated into CRIME. This allow for more simplistic updates that can be found in the investigation log, which has been shown to Internal Audit. • A dip sample of Victims contact and code compliance has been conducted and will indicate any training or development areas. • Initial findings demonstrate a good level of Victims Code compliance and service. Internal Audit were provided with the dip sample results from October 2018 from several Force CID Teams and Force Contact. • Insp Gorman and Sgt Kayani attend the Victims Champions Group and have devised a flow of information that will be incorporated into the Connect build. • An overview of CONNECT system and the Victims Code information to be recorded in CONNECT has been provided to Internal Audit. An updated version of CONNECT is planned to be released in February 2019 which will show further enhancements that have been requested for Victims Code. • Online crime reporting is fully Victims Code compliant. The Contact Centre Manager has confirmed that the online reporting is set up in the same way as call handling, the email is sent to the member of the public and Force Contact also send the link to the Victims Code. This ensures that the Victims Code has been complied with at the same time the crime number is provided. This is then added to the CRIMES portal to show that it has taken place. Follow-up due May 2019
28	29ᵗʰ March 2018	Victims Code Compliance	The reasons why aspects of the Victims Code were not delivered, including the leaflet/on-line guidance not provided,	As above	Jan 2018	**Update as at January 2019** • Cost prohibitive

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
			contact plan not agreed, victim personal or business impact statements not explained, should be prescriptive and not free text to enable reasons to be analysed and reviewed. This will help identify areas where compliance can be enhanced.			• To improve recording of information relating to victims and Victims Code compliance, a drop down menu has been incorporated into CRIME. This allows for more simplistic updates that can be found in the investigation log which has been shown to Internal Audit. • The information detailing contact with the victim, contact plans, significant dates etc. is generally recorded in the CRIMES Investigation log • Internal Audit were provided an overview of the current CONNECT system and the Victims Code information that is to be recorded. This includes when victim contact plans have not yet been agreed and also states it must be updated within 5 days. Follow-up due May 2019
29	29th March 2018	Victims Code Compliance	The Crime Services Team should liaise with IT&D to develop a monitoring report to enable Departments and NPU's to monitor and review Victim Support referrals. The report should include the date crime was recorded and the date the victim was referred and the reasons for non-referral to enable Departments / NPU's to identify if they are in compliance with the 2 working day referral per the Victims Code.	• The CRIMES system is not available to record the level of information suggested, and an investment to update the IT is not in line with the Force Change programme and future investment into the Operational Policing Solution (Connect). • Insp Gorman (Connect) has attended the Victims Code Working group and is aware of the issues identified that will be considered as part of the solution design. • The information detailing contact with the victim, contact plans, significant dates etc. is generally recorded in the CRIMES Investigation log (Thus making audit difficult). • Online reporting is fully Victims Code compliant • From a meeting held with Alethea Fuller (OPCC) on 30th November 2017 it was clarified that OPCC revised referral to Victims support Service, so that not all victims are subject of block referral and referral is only based on officers recommendation when speaking with	Jan 18	**Update as at January 2019** • The CRIMES system is not available to record the level of information suggested, and an investment to update the IT is not in line with the Force Change programme and future investment into the Operational Policing Solution (Connect) • All referrals to Victim Support Services are made by ticking a yes / no box on the CRIMES portal, this then drives an email to Support Services who then undertake an auto data transfer, this data is reviewed by both Force Contact and OPCC. Data is downloaded every 24 hours and CJ Witness Care follow up on any referrals. It was the assessment of the Victims Code Champions Group that this works well. • Insp Gorman and Sgt Kayani (Connect) attended the Victims Code Champions meeting and are aware of the issues identified that will be considered as part of the solution design. Internal Audit were provided with system overview information detailing the referral to support services. • The information detailing contact with the victim, contact plans, significant dates etc. is generally recorded in the CRIMES Investigation log • To improve recording of information relating to victims

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
				victim, thus providing an improved service but to less victims • This will be subject of future quality assurance dip sampling by the Victims Code Working group and will be included as part of the CJ Scrutiny Panel • The Victims Code Working Group will work with Alethea Fuller to explore 'What a good service to a victim' looks like • The Victims Code Working Group will work with CST to review the referral process to Victims support		and Victims Code compliance, a drop down menu has been incorporated into CRIME. This allows for more simplistic updates that can be found in the investigation log which has been shown to Internal Audit. • Meetings have been held with Alethea Fuller- OPCC. Only referrals from officers or staff go to Victims Support. There is no general or thematic referral • Work is on-going to define 'what is a good service. • A victim's video highlighting good and bad practice is being developed in conjunction with PPU. This will be used to highlight practice at CPD events Follow-up due May 2019
30	29th March 2018	Victims Code Compliance	A formal performance monitoring regime should be implemented to ensure compliance with key requirements of the Victims Code. Consideration should be given to establishing interim performance monitoring arrangements until such a time the Operating Policing Solution offers enhanced performance monitoring capabilities.	• Assistant Chief Constables (ACCs) hold their departments to account through Quarterly Performance Reviews (QPRs), where performance is reviewed to identify learning and opportunities to improve the service provided to victims. • As part of periodic investigation dip sampling, compliance with parts of the Victims Code is measured. • Insp Gorman (Operating Policing Solution /Connect) has attended the Victims Code Working group and is aware of the issues identified that will be considered as part of the solution design. • This will be subject of future quality assurance dip sampling by the Victims Code Working group and will be included as part of the CJ Scrutiny Panel • The Victims Code Working Group will work with Alethea Fuller to explore 'What a good service to a victim' looks like • The Victims Code Working Group will review the opportunity to complete victim satisfaction surveys following discussion with Stuart Gardiner	Jan 2018	**Update as at January 2019** • Assistant Chief Constables (ACCs) hold their departments to account through Quarterly Performance Reviews (QPRs), where performance is reviewed to identify learning and opportunities to improve the service provided to victims • Insp Gorman and Sgt Kayani (Connect) attended the Victims Code Champions meeting and are aware of the issues identified that will be considered as part of the solution design. This will include performance information • A dip sample of Victims contact and code compliance has been conducted and will indicate any training or development areas. • Initial findings demonstrate a good level of Victims Code compliance and service. Internal Audit were provided with the dip sample results from October 2018 from several Force CID Teams and Force Contact. Follow-up due May 2019