



Agenda Item 7

**JOINT AUDIT COMMITTEE
28th June 2019**

INTERNAL AUDIT ACTIVITY REPORT

1. PURPOSE OF REPORT

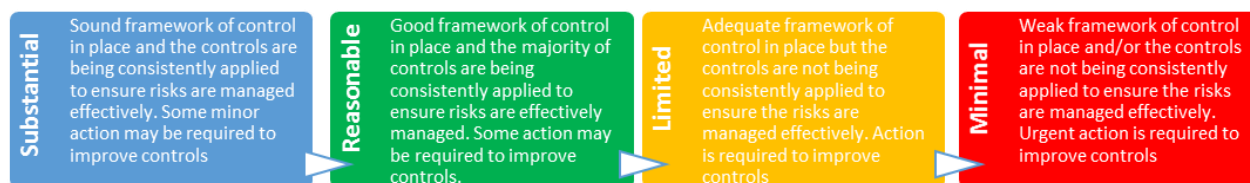
- 1.1 To inform the Committee of the progress of Internal Audit activity and summarise the key control issues arising for those audits undertaken for the period March 2019 to date.

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.
- 2.3 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.
- 2.4 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.
- 2.5 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 March 2019 to date. The audit report also summarises the key findings from those reviews where an audit opinion of "Minimal" or "Limited" Assurance has been assigned.

3. PROGRESS SUMMARY

3.1 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. The audit opinions currently used are:



3.2 Table 1 details those audits that have been finalised since the previous report to the Committee in March 2019, along with details of the opinions given.

Table 1: Assurance Work Completed in the period March 2019 to date

No.	Audit Review	Assurance Opinion
1	Creditors	Reasonable
2	Fleet Telematics	Limited
3	WMP2020 Benefits Realisation	Reasonable
4	Shared Services System Access	Reasonable
5	Bail Management	Reasonable

3.3 Summaries of key findings from those reviews where an audit opinion of “Minimal” or “Limited” has been assigned are provided in **Appendix 1**. Also provided at **Appendix 2** 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.

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

- Mental Health
- Force Response
- PPU Child Conferencing
- Debtors

4. RECOMMENDATION ANALYSIS

4.1 Recommendations are made based on the level of risk posed by the weakness identified. The current ratings used for ranking recommendations are:



4.2 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.

- 4.3 A number of follow-up reviews have commenced during 2019/20. 14 have been concluded to date, which are summarised in Table 2 below.

Table 2 – Analysis of Follow-Up Audits undertaken during 2019/20

	Follow-Up Audit	Total Recs	Implemented	Redundant/ Risk Accepted	Partially Implemented	Not Implemented
1	Force risk management arrangements	4	3			1
2	Information Sharing Agreements	4	3		1	
3	Intelligence Management and Tasking	2	2			
4	BWV Benefits Realisation	4	3		1	
5	Body Worn Video	11	10		1	
6	DSU & Co-operating Offenders Unit	1	1			
7	WMP2020 Project Reviews	7	7			
8	Bank Reconciliation	4	1		2	1
9	Contract Management (3 rd)	9	5		3	1
10	Payroll	8	8			
11	Use of consultants	2		2		
12	Application of THRIVE+	8	4			4
13	Public Protection Unit	6	4		2	
14	Pensions	6	5		1	
	Total	76	56	2	11	7

- 4.4 Table 2 identifies an 88% implementation rate (fully and partially) for those audits followed-up to date during 2019/20. The recommendations still outstanding will continue to be monitored in line with agreed processes.
- 4.5 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 3**, which also summarises the status of recommendations of those audits completed in 2018/19 and 2019/20 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.
- 4.6 A summary of the recommendations agreed with management analysed over the last few years is provided in Table 3.

Table 3 – Breakdown of Recommendations 2017/18 to 2019/20

Rating	Number agreed		
	2017/18	2018/19	2019/20
High	7	1	0
Medium	84	70	0
Low	52	59	0
Total	143	130	0

- 4.7 The current position of the high and medium rated recommendations is provided below.

Table 4 – Status of High/Medium Recommendations

	2016/17	2017/18	2018/19	2019/20	Total
Total Number	58	91	71	0	220
Total not yet due to be Followed-up/Follow-up in progress	0	3	55	0	58
Total Followed-up Concluded	58	88	16	0	162
Of Which:-					
Total Implemented	43	64	9	0	116
Total Redundant*/risk accepted	13	9	0	0	22
Total Outstanding after follow-up	2	15	7	0	24

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

4.8 Of the 162 significant recommendations followed-up to date, 116 (72%) have been implemented. Full details of the 24 recommendations that remain outstanding and the latest progress updates are detailed in **Appendix 4**. The latest update confirms progress is being made on the majority of these recommendations. Two medium rated risks were also accepted which are also detailed in appendix 3.

5. OTHER AREAS OF ACTIVITY

5.1 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. Immediate action was taken in January to stop any continuing payments relating to deceased pensioners pending confirmation of death. Investigations are continuing to calculate any potential overpayments identified as a result of NFI. Creditor matches are also being investigated and to date no duplicates have been identified through the NFI exercise that the force was not already aware of.

6. PERFORMANCE

6.1 The performance of the internal audit is measured against a set of Key Performance Indicators. The KPIs are set out in Table 5 along with actuals for 2018/19. It is currently too early to usefully measure actuals to date for 2019/20 as most audits commenced have a status of work in progress. Actuals will be measured and reported to the next meeting of the Committee.

Table 5 – KPI data 2018/19

KPI Description	Narrative	Annual Target	Actual 2018/19
Output Indicators:			
Audit Coverage	% of Audit Plan Delivered.	90%	91%
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%

7. RECOMMENDATIONS

7.1 The Committee to note the material findings in the attached Internal Audit Activity Report and the performance of the Internal Audit Service.

<p>CONTACT OFFICER Name: Lynn Joyce Title: Head of Internal Audit</p>
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<p>BACKGROUND DOCUMENTS None</p>
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APPENDIX 1 - Summaries of Completed Audits with Limited or Minimal Opinion

1 Fleet Telematics

- 1.1 The scope of this audit was to provide assurance that officers are complying with the Force's Driver Behaviour Policy, and that adequate mechanisms are in place to monitor driver behaviour and vehicle utilisation and report usage through an appropriate governance structure. The review considered the reporting framework to help monitor and improve driver behaviour and vehicle utilisation to ensure efficient use of vehicles and to help inform future procurement decisions. Access controls to the Fleet Telematics system was also considered.
- 1.2 The limited assurance opinion was based largely on the ineffective management reports currently available within the system that impede on the extent of monitoring that can be undertaken around driver behaviour and vehicle utilisation, coupled with a lack of embedded governance arrangements to inform proactive decision making. Issues around user access have also contributed to the opinion. It is recognised that some progress has been made to request new summary reports which should go some way to address the weaknesses identified once implemented.
- 1.3 The key findings of the review were as follows:
- One new vehicle in the test sample could not be identified on the fleet telematics system because the serial number of the device had not been linked to the vehicle registration. Another vehicle was identified on the system map that was labelled with a device serial number rather than a registration number. There is currently no process for identifying where a telematics device is not linked to a vehicle registration number. This could result in difficulties in identifying the location of a vehicle or which officer was driving a vehicle when investigating incidents. To help resolve such anomalies, Management have agreed that going forward Workshop Technicians will record the device serial numbers on Tranman, and the Fleet Telematics team will generate reports regularly to match the serial numbers to the vehicle registration.
 - Contact with a selection of Appropriate Authorities identified that limited action is being taken by the majority when driver behaviour cases are referred to them for investigation. Reasons why no action had been taken included faulty telematics, which has now been resolved, and an inadequate amount of detail given to enable a discussion to take place. Management have confirmed that each driver has access to a Driver Behaviour Detailed Driver report and Appropriate Authorities are informed that prior to the discussion they can request this report from the driver, or alternatively, they can formally request a copy of the report directly from Fleet Telematics. Access to the Fleet Telematics system for Appropriate Authorities can be explored, although this may not prove cost effective due to system licencing costs.
 - A Driving Standards Board (DSB) is in operation whose function includes monitoring compliance with WMP policy on driving standards. Cases which have not been appropriately dealt with by the relevant Appropriate Authority and where the policy has been breached were to be reported to a separate DSB Governance Panel, although it was recently decided that this Panel is no longer being developed. The governance processes therefore need to be revised to ensure that an adequate escalation process is in place to address breaches and issues when Appropriate Authorities are not taking the relevant action. Management have agreed that the Chair of DSB, through a governance group, will assist in the guidance route necessary to improve driver behaviour, and that the responsibilities of the board/group will be set out by the Chair. Reports to influence decision making are in the process of being updated/summarised.

- Reviewing vehicle usage is essential to ensure the benefits set at the outset of the Fleet Telematics project are being achieved and fleet availability is improved. Whilst telematics data has been used for diagnosing problems with devices and vehicles, or assisting in investigating incidents, there has been limited monitoring of vehicle utilisation. Although there are a number of reports available for vehicle utilisation these are not currently in use, largely due to the format and content of the reports not being user friendly. However, a new utilisation report has been developed by the supplier that helps identify which vehicles are in use and at what times of the day to help improve decisions around allocating or sharing of fleet between departments and decisions around future procurement. There were some technical issues with the newly developed report which IT & Digital were working on with the supplier at the time of audit. The Fleet Manager has also requested the development of further exception based summary reports from the supplier to assist in monitoring.
- There were a number of issues in relation to user access to fleet telematics system with duplicate user groups and incorrect access privileges identified. A recent system patch upgrade undertaken early March may have caused this issue. The suppliers were informed as the audit was in progress and are in the process of investigating the issues. Once the issues have been resolved by the supplier, Management have agreed to review user groups and privileges, to minimise the number of users with administrator access, and to regularly review user access to ensure access remains appropriate.

APPENDIX 2 – Summary of Plan Position

2018/19 Audits Completed During 2019/20

Audit	Status	Opinion / Comments
Creditors*	Final	Reasonable
Fleet Telematics*	Final	Limited
WMP2020 Benefits Realisation*	Final	Reasonable
Shared Services System Access*	Final	Reasonable
Bail Management*	Final	Reasonable
Debtors	Draft	
Mental Health	Draft	
Force Response	Draft	
Asset Management / Mobility	WIP	
PPU – Child Protection Conferencing	Draft	

**included in 2018/19 annual report*

2019/20 Internal Audit Plan – Status / Assurance Summary

Audit	Status	Opinion / Comments
CTU - Business Support	WIP	
PPU - Safeguarding Boards		
PPU - Vulnerability		
Controlworks (Command and Control System) Pre implementation review	WIP	
IT&D System-database access and administration		
Nat Fraud Initiative - investigation of matches	WIP	
ICT Strategy	WIP	
Drones		
NPAS		
Training		
Occupational Health	WIP	
Diversity & Inclusion		
Duty Management System - pre implementation review	WIP	
PSD Case Management (Complaints - Investigations)		
Supplier and Contract Management		
Grant Funding and Commissioning Outcomes (Advisory)		
WMP2020 Post Implementation Review		
Vetting		
Financial Systems - Pool Allocation		
- VAT		
- Credit Cards		
- Fixed Asset Register		

Audit	Status	Opinion / Comments
GDPR		
Disclosure		
Data Driven Insight		
Connect - Pre implementation review		
Centre for Applied Automation	WIP	
Missing Persons process	WIP	
Commonwealth Games (Advisory)		
Complaints process (Advisory)		
Crime Data Integrity		
Management of Repeats (Victims and Offenders)		
Appropriate Adult Scheme	WIP	

APPENDIX 3 - 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	4			2		Sept-19
Custody - Money, Property, Healthcare*		6	6					
Performance Management*		1	1					
Uniform allocation*		5					5	In progress
General ledger*		2	2					
Dedicated Source Unit Covert Fund		1	1					
Counter Terrorism Unit Covert Fund		0						
Cooperating Offenders Unit Covert Fund		1	1					
Pensions Administration		6	5			1		Sept-19
Digital Experience for Citizens		2				1	1	Aug-19
GDPR Readiness Review (PCC)		9					9	Full follow-up audit scheduled Q2/3
GDPR Readiness Review (Force)		5					5	Full follow-up audit scheduled Q2/3
Disclosure		4					4	In progress
Independent Custody Visiting Scheme		9					9	In progress
Application and Usage of THRIVE+		8	4			4		Sept-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

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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
SOM	11					11	Interim update to be provided to JAC Sept 19
WMP2020 Benefits Realisation	5					5	Nov-19
Creditors	4					4	Sept-19
Shared Services System Access and Administration	5					5	Nov-19
Fleet Telematics	7					7	Dec-19
Bail Management	5					5	Dec-19
Totals for 2018/19	130	24	0	0	8	98	*7 of the 8 recs not yet implemented are significant and are summarised in Appendix 4

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

Outstanding recommendations from 2016/17 and 2017/18	Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Awaiting management response	Follow-up due
2017/18							
Force Risk Management Arrangements	4	3			1		Jul-19
Civil Contingencies	3	1			2		Sept-19
Overtime	6	4	1		1		In progress
Contract Management	9	5			4		Sept-19
Victims Code Compliance	8	4			4		In progress
Section 22a Collaboration Agreements	4	3			1		Jul-19
Body Worn Video	11	10			1		In progress
IR35	4					4	In progress
Use of Consultants	3	1	2*				
Information Sharing Agreements	4	3			1		Jul-19
Cadets Scheme	4	3			1		Sept-19

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Outstanding recommendations from 2016/17 and 2017/18	Made	Implemented	Risk Accepted	Redundant/Superseded	Not yet implemented	Awaiting management response	Follow-up due
Bank Reconciliation	4	1			3		Aug-19
Workforce Planning, Diversity & Inclusion	3	1			2		In progress
2016/17							
Detained Property	8	4			4		In progress
Procurement	5	3			2		Jul-19
Health & Safety	5	4			1		Jul-19
Totals	85	50	3	0	28	4	*17 of the 28 recs not yet implemented are significant and are summarised in Appendix 4

* During the quarter the risk has been accepted on the following recommendations

Original Report to JAC	Audit	Recommendation	Latest position based on responses provided by management
29 th 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.	<p>Update June 2019 The Head of Contracts and Procurement and Director of Commercial Services have accepted the risk of not implementing a Code of Practice for the appointment of consultants in the short term.</p> <p>The Head of Contracts and Procurement will re-assess this approach as and when the force's use of consultants increases more widely at the conclusion of the Partnership with Accenture. In the interim, advice is being provided by Contracts and Procurement on a case by case basis.</p>
		<p>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.</p> <p>This process should be emphasised within the recommended code of practice, along with a procedure for the approval of exemptions to standing orders.</p>	

APPENDIX 4 – 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	<p>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.</p> <p><i>Internal Audit Comment</i> As this report has not yet been embedded into practice, Internal Audit will request a further update in 3 months.</p>
2	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.		<p>Update as at June 2019</p> <p>Further work is still required as to how to bring the Savings register, SPM benefits/efficiencies and social value all together</p>
3	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.	<p>Update as at June 2019</p> <p>All Contracts and Procurement staff have been given the responsibility of reviewing the 'actual' spend against all of the contracts they are responsible for compared with the anticipated on an annual basis as a minimum. The information (i.e. actual compared with indicative) is recorded on the force Contracts Database, so fluctuations can be easily monitored.</p> <p>Despite establishing this revised approach, however, reporting limitations from the new Oracle ERP solution is making this challenging. As such, it is suggested that progress against this recommendation continues to be</p>

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Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
						monitored until such time that the Oracle solution is able to provide accessible, accurate data in this regard. Follow-up due Sept 2019
4	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 1/04/2019 BAU governance will now be delivered through C Supt Denley, supported by Insp Barley and the as yet to be appointed member of the Risk and Organisational Learning Team (recruitment ongoing). Benefits realisation can now be effectively tracked through use of ICIS markers to track criminal justice outcomes and also the overall levels of complaint. The original intention to develop reporting through Evidence.com is now superseded by WMP's intention to present such data through use of Qlik and Business Insight. The dashboards to be prioritised for Business Insight are yet to be confirmed, but a bid has been submitted for one concerning officer behaviour which would allow BWV to be visualised alongside other behavioural datasets. A further follow-up is in progress
5	15 September 2016	Detained Property	The Force must ensure that officers manage their property effectively by responding promptly to all property reminders, including booked out reminders	Additional Detained Property guidance and FAQs detailing officers/staff responsibilities will be developed and uploaded to dedicated pages on the Force intranet as a reference point for all officers and staff. A training item referencing the above site will be included in Team Talk and Local Command Teams will be engaged with.	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. Follow up in progress
6	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	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	01/11/17	Update as at January 2019 Training and Exercising continues to be undertaken at each level and across a vast variety of strategic, tactical and operational areas and has been so over the last 18 months and beyond.

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Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
			risks of not exercising plans using a variety of methods, and agree appropriate actions.	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.		<p>The issue is the volume of T&E desired now, in light of the many incidents and events across the country and world, mean that this outstrips the available resources given BAU demand (across all areas of policing and not just T&E) as a result the approach is as follows:'</p> <p>Training for Emergency readiness The Resilience Unit are imminently pushing through a 2 tiered training programme (foundation and Intermediate). This will bring the organisational knowledge and confidence of Civil Contingencies to a higher level in line with this recommendation. There is further scope to see what training provision for the LRF will provide as funding has just been acquired from EU Exit funding.</p> <p>Exercise Activity Capture This month the Force released the "WMP Improvement Plan" which see's Testing and Exercising a force priority for all force departments which Operations will coordinate. We anticipate a culture change for increased exercising activity over the next 12 months across the force.</p> <p>Operations will link more directly between NPU's and Departments (action agreed at 6th February Resilience Board meeting) for supporting and encouraging exercising activity. This will be monitored via a T&E sub group to the Resilience Board will be chaired by Head of Resilience and report to Resilience Board.</p> <p>Currently, there is a review of what is to be 'chosen' to exercise from the Resilience Unit area of responsibilities based on various rationales. This makes use of the available resources to focus on areas which require greater energy of preparedness. This is to be signed off in Operations and Force Resilience Board in quarter 2 of 2019. This will cover a 3 year period with breakdown of NPU's and Department for performance review.</p> <p>There will be an audit trail and risk register created by the Resilience Unit in support exercising decision. This will be</p>

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Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
						<p>continually reviewed such as when the National Risk Assessment has been released which shall influence the content of the Exercise Calendar.</p> <p>Organisational Learning The Organisational Learning process is being reviewed via Resilience Board. The Resilience Unit relies heavily on this strand of work by our colleagues in Organisation Learning and Risk to support our continued professional upkeep of our staff, processes and planning.</p> <p>OL and R team have been asked to review this process and report into Resilience Board which was agenda on 10th April 2019 Resilience Board meeting. Whilst we wait for a better force process of Organisational Learning, the Resilience Unit have a local recording method of learning from Exercises and Incidents which feeds back into planning procedures. Also we horizon scan into national learning via Joint Organisational Learning (JOL) Platform e.g. there has been a review of interoperability channels across all forces nationally due to exercise learning (email into JOL SPOC as of 15th May 2019).</p>
7	29 th March 18	Information Sharing Agreements	<p>To ensure Information Sharing Agreements (ISA) remain up to date:</p> <ul style="list-style-type: none"> 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. 	<p>Recommendation Accepted</p> <p>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.</p>	<p>Already established, but ongoing</p>	<p><u>Update received from Assistant Director information Management March 2019</u> Progress has been slower than anticipated due to other priorities. There is a lot of work ongoing in terms of GDPR and establishing new ISAs. Plans are also in place to recruit an additional person, so it is anticipated progress will improve in this area.</p> <p><u>Internal audit comment</u> Due to the limited progress a further update will be sought in three months-time.</p>

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8	November 17	Overtime	<p>To improve overtime processing arrangements within Force Contact:</p> <ul style="list-style-type: none"> - validation checks should be introduced to ensure that overtime 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. 	Agreed we will work with FC to put this in place	31 st Jan 2018	<p><u>Response from Assistant Director People and Organisation Development</u> Due to the amount of data that Force Contact hold regarding 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.</p> <p><u>Internal Audit Comment</u> <i>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.</i></p> <p><i>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.</i></p> <p><i>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.</i></p> <p><i>Internal Audit consider this recommendation as partially implemented.</i></p> <p>Follow up in progress</p>
9	28 th June 2018	Cadets	There should be a formal process for review and approval of Cadet Scheme policies and all policies should be	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	<p><u>Update as at February 2019</u> 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.</p>

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			assessed for equalities impact. All policies should also have a set review date to ensure that they remain fit for purpose.			Additionally we will consult the VPC to ensure our policies remain in line with best practice. All policies and appropriate documentation will be added to the Cadet subgroup action log and risk register as standing items.
10	28 th 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.	30 th April 2019	Update as at May 2019 The implementation of the Cash Manager Module has proved more complicated than we anticipated principally due to 2 factors: a) Dealing with incomplete legacy data b) Having to change the methodology used for reconciling items through the Cash Manager module from the original method which was open to errors. We are now in a position where the balances have been reconciled to 31/03/19 using Oracle Fusion. The reconciliations for payables related transactions use auto matching, and we have procedures in place to batch reconcile other items. We will be examining going forward how to improve the auto reconciliation procedure in this and other areas. We believe that the process of reconciling transactions on a monthly basis should be relatively straightforward. Further follow-up due August 2019
11	28 th 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.	Immediate	Update as at May 2019 The Senior Accountant has been working closely with the Reconciliations Officer during the year with regard to the bank reconciliation function. The Senior Accountant has been reporting back to the Principal Accountant on a bi-weekly basis as to progress on the reconciliations. Although there has been no formal sign off during the year, the Principal Accountant has reviewed and signed off the bank reconciliation for the 31/03/19.

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						Reconciliation will be produced, reviewed and signed off on a regular monthly basis from May 2019. Further follow-up due August 2019
12	27 th September 2018	Public Protection	<p>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:</p> <ul style="list-style-type: none"> • 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. 	<p>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.</p> <p>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.</p>	September 2018	<p>Update as at June 2019 The Force remained committed to rolling out the SafeLives DA Matters to all Response staff. The additional trainers required have been identified and their training planned in.</p> <p>The contract with SaveLives has now been signed and PPU are arranging the training of our additional trainers. It is intended to begin training in the autumn.</p> <p>The issue of conflict with CONNECT training slots is still under review.</p> <p>There is a potential training conflict with some of the new IT developments (CONNECT), which Response need to complete which is under review.</p>
13	28 th June 2018	Workforce Demographics Diversity & Inclusion	<p>To improve governance arrangements:</p> <ul style="list-style-type: none"> - 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	<p>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.</p> <p>Follow-up in progress</p>
14	28 th 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 be completed to assess gaps between available and required resources. Plans and actions should	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	<p>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.</p>

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			be agreed to help address these gaps and help deliver the future workforce. This should be monitored and reported appropriately.			Follow-up in progress
15	29 th March 2018	Victims Code Compliance	<p>Victims do not receive the information, support and updates they are entitled to within the specified timescales leaving them vulnerable.</p> <p>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.</p>	<ul style="list-style-type: none"> 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	<p>Update as at January 2019</p> <ul style="list-style-type: none"> 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. <p>Follow-up in progress</p>
16	29 th March 2018	Victims Code	The reasons why aspects of the Victims	As above	Jan 2018	<p>Follow-up in progress</p> <p>Update as at January 2019</p>

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		Compliance	Code were not delivered, including the leaflet/on-line guidance not provided, 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.			<ul style="list-style-type: none"> • Cost prohibitive • 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. <p>Follow-up in progress</p>
17	29 th March 2018	Victims Code Compliance	<p>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.</p> <p>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.</p>	<ul style="list-style-type: none"> • 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 	Jan 2018	<p>Update as at January 2019</p> <ul style="list-style-type: none"> • 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

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				<p>recommendation when speaking with victim, thus providing an improved service but to less victims</p> <ul style="list-style-type: none"> 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 		<ul style="list-style-type: none"> 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. 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 <p>Follow-up in progress</p>
18	29 th March 2018	Victims Code Compliance	<p>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.</p>	<ul style="list-style-type: none"> 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	<p>Update as at January 2019</p> <ul style="list-style-type: none"> 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. <p>Further follow-up in progress</p>

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19		Digital Experience for Citizens	Staff should be reminded to update eNotes with the relevant information from the Thrive assessment to ensure any potential victims are identified and there is a transparent record to support decisions.	Force Contact are currently refreshing the training and awareness of THRIVE and how it is used. This will include a necessity test of completion built into the training delivery to standardise when the assessments should be applied and in particular to non-vulnerability crime such as that recorded via Online Reporting. Online reporting is designed and only available for specific crime types, which fall into the volume category, whilst there will be a requirement to conduct a THRIVE assessment in some instances this is not required for each case. The training is designed by ensure staff understand THRIVE and how to use it, crimes reported online by the nature will not involve threat to life related issues as the online reporting tool directs such cases to be reported via 999 or 101 and the questions within the tool continual assess this process to understand if persons are at risk of harm, in danger, crime in progress, where the answers to these questions are such then at that stage the person is again directed to 999. This will remain under review as WMP develops processes for more crimes and incidents and will continually feature in the build of these.	December 2018	<p>Update as at May 2019 The THRIVE review and training development has been more complex than originally anticipated.</p> <p>There is a working group across all departments looking at this and progress is being made.</p> <p>THRIVE completion continues to be assessed through Force Contact audit, but until the future use of and delivery of THRIVE is designed and agreed by Exec this can't be progressed.</p> <p>This is likely to be progressed in the next 3 months</p> <p>Further follow-up due August 2019</p>
20	Dec 18	Application of THRIVE+	The arrangements in place to lead, manage, monitor, evaluate and report on THRIVE+ across the Force should be reviewed to ensure there is appropriate oversight of its application and usage across the force and not just within Force Contact.	A new THRIVE working group has been created and is chaired by Chief Supt Richard Fisher. The primary actions of this group are to write the policy with regards to how WMP uses THRIVE and assign a clear governance structure to this which will be presented to FET to agree.	End of Dec 2018	<p>Update as at June 19 Policy is written and has been consulted on in accordance with Force Policy, receiving support. Due to wider demands and the roll out of Control Works and Connect this work has taken longer than expected. The THRIVE working group is set up and making progress. A new infographic is being created for THRIVE which amends the approach, which will need to be agreed by FET. This is expected by end of July 2019.</p>
21	Dec 18	Application of THRIVE+	Executive Team should review the approach to THRIVE+ to determine	Audits are in place within Force Contact and PPU to understand and assess the consistent	End of March 2019	<p>Update as at June 19 The new policy and process means that THRIVE is built into</p>

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			whether its use is considered a mandatory requirement. If so, this should be underpinned by a force wide policy setting out the expectations around the expected use of THRIVE+, including how it should be embedded in all policy decisions.	use of THRIVE however this is not embedded across all functions within WMP. Following the design of the policy and agreement on this, combined with requests that have been sent to other forces to understand their approach in designing WMP final position. Once this is in place that a robust audit structure will be developed to ensure THRIVE is consistently adopted and used within the correct approach as defined by the policy.		the NDM and is a thought out process and structure rather than a separate assessment in its own right. This will be presented to FET by End of July 2019
22	Dec 18	Application of THRIVE+	To ensure THRIVE+ is appropriately embedded a review of training provided to staff should be undertake to promote its continued and effective use. This should include: <ul style="list-style-type: none"> - Seeking assurances from L&D that new recruits induction package includes THRIVE+ and if not take action to include; - Reviewing the training package being developed by the THRIVE+ Working Group to establish if it is appropriate to roll out across the Force. - Continued refresher training approaches should be considered to reinforce and further embed THRIVE+. 	L and D are part of the THRIVE working group and an action has been set to review and refresh all training material for THRIVE in accordance with the new policy design. It is not appropriate to design the training until policy and purpose of the use of THRIVE is clearly defined.	End Feb 2019	<u>Update as at June 19</u> Learning and Development sit as part of the working group and THRIVE continues to be trained in its current guise to all new recruits. Once the new policy and guidelines are agreed L and D will prepare amended learning material and embed into training. The aim of the new policy is to simplify THRIVE and its understanding so that it features as an everyday occurrence rather than a separate standalone process.
23	Dec 18	Application of THRIVE+	The performance monitoring arrangements to assess the usage of THRIVE+ should be developed and communicated so there is a consistent approach across the force to review the application of THRIVE+, identify any issues and share best practices.	Once Policy and Governance is signed off with regards to how WMP uses THRIVE, then the THRIVE working group will design the performance measures associated to this in conjunction with Strategic Intel	End of March 2019	<u>Update as at June 19</u> Policy and governance for THRIVE are still being agreed. A draft policy has been written however until this has been signed off and THRIVE becomes embedded across the force we are unable to determine performance measures.
24	Sept 18	Pensions	To ensure no changes to pensioner	The pension team currently have a process in	01/10/2018	<u>Update as at June 19</u>



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			records are made incorrectly or fraudulently: - Pensions Department should utilise the daily audit reports provided by Payroll to carry out independent verification checks on amendments to records back to original source documentation to confirm accuracy and legitimacy of changes. - All records should be endorsed appropriately to verify the check. The Department should also ensure that amendments to personal data are actioned promptly.	place that all amendments to the payroll are independently checked by another member of the pension team. We currently do not check the audit report back to the original source. However going forward we will incorporate this check into our processes		The Assistant Director Shared Services, confirmed on 18/6/19 that this recommendation has recently been implemented and process is being completed. Internal Audit is awaiting evidence of checks to confirm implementation before closing recommendation.