

**OFFICE OF THE CAMBRIDGESHIRE POLICE AND CRIME COMMISSIONER AND CAMBRIDGESHIRE  
CONSTABULARY**

**Internal Audit Progress Report – 2013/14**

**Joint Audit Committee Meeting – 18 September 2013**

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Office of the Cambridgeshire Police and Crime Commissioner and Cambridgeshire Constabulary  
Joint Audit Committee 18 September 2013



## 1. INTRODUCTION

- 1.1 The periodic internal audit plan for 2013/14 was approved by the Interim Joint Audit Committee in March 2013. This report summarises the outcome of work completed to date against that plan, and Appendices B and C provide cumulative data in support of internal audit performance.

## 2. FINAL REPORTS ISSUED

- 2.1 We have finalised five reports since the last Committee Meeting, these are in the areas of:

### 2012/13

- Follow Up - Part 2 (11.12/13)
- Financial Top Up Testing (12.12/13)
- Collaboration – Professional Standards Department (16.12/13)

This completes our audit plan for 2012/13.

### 2013/14

- Absence Management (1.13/14)
- Health and Safety (2.13/14)

We have included in Appendix D, the agreed actions plans of each of the finalised reports (including High and Medium recommendations only).

## 3. KEY FINDINGS FROM INTERNAL AUDIT WORK

- 3.1 The Joint Audit Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular the Joint Audit Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.
- 3.2 No common weaknesses have been identified within our reports so far for 2013/14. Furthermore, no findings to date will impact negatively on the Head of Internal Audit opinion.

## 4. WORK IN PROGRESS OR PLANNED

4.1 We have also issued one draft report since the last Committee meeting and is in the area of:

- Governance Framework (3.13/14)

We also have one audit at quality assurance and are in the process of finalising the remaining scopes with management.

## 5. LIAISON WITH MANAGEMENT AND EXTERNAL AUDIT

5.1 Regular progress meetings have been held with a representative from the Corporate Development Department. In addition, meetings have been held with the Chief Finance Officers to discuss the work completed to date, our key findings and the Internal Audit Plan for 2013/14.

5.2 We have also liaised with the External Audit to agree the protocol and make arrangements for sharing our audit working papers.

## 6. CHANGES TO OUR PLAN

6.1 There have been no changes to the audit plan since the last Joint Audit Committee.





## 7. SECTOR GUIDANCE

7.1 We have issued the following updates electronically since the last Joint Audit Committee;

CB Gen 03/13 Late Payment Directive

## APPENDIX A: DEFINITIONS OF THE LEVELS OF ASSURANCE AND THE CLASSIFICATION OF RECOMMENDATIONS

Recommendation Categorisation	
Priority	Description
High	Recommendations are prioritised to reflect our assessment of risk associated with the control weaknesses.
Medium	
Low	

Opinions			
The definitions for the level of assurance that can be given are:			
Opinion	Description	Opinion	Description
	<p>Taking account of the issues identified, the Authority cannot take assurance that the controls upon which the organisation relies to manage this risk/area are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.</p>		<p>Taking account of the issues identified, the Authority can take reasonable assurance that the controls upon which the organisation relies to manage this risk/area are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.</p>
	<p>Taking account of the issues identified, whilst the Authority can take some assurance that the controls upon which the organisation relies to manage this risk/area are suitably designed, consistently applied and effective, action needs to be taken to ensure this risk is managed.</p>		<p>Taking account of the issues identified, the Authority can take substantial assurance that the controls upon which the organisation relies to manage this risk/area are suitably designed, consistently applied and effective.</p>

## APPENDIX B: OPERATIONAL PLAN PERFORMANCE 2012/13 AND 2013/14

Detailed below is a summary of the work undertaken in 2012/13 and 2013/14 to date, showing the levels of assurance given and the number of recommendations arising. Definitions with regard to the levels of assurance and the classification of recommendations are provided overleaf.

All five reports below are being discussed at this meeting.

Auditable Area	Date Started	Status	Assurance level given	Number of Recommendations Made				
				H	M	L	In Total	Agreed
<b>Reports finalised 2012/13 (this completed the 2012/13 plan)</b>								
Follow Up - Part 2 (11.12/13)	04/02/2013	FINAL	LITTLE PROGRESS	1	6	6	13	13
Financial Top Up Testing (12.12/13)	11/03/2013	FINAL	GREEN	0	1	2	3	3
Collaboration – Professional Standards Department (16.12/13)	03/04/2013	FINAL	AMBER / RED	0	6	2	8	8
<b>Reports finalised to date 2013/14 plan</b>								
Absence Management (1.13/14)	25/05/13	FINAL	GREEN	0	1	1	2	2
Health and Safety (2.13/14)	28/05/13	FINAL	AMBER / RED	0	5	4	9	9

## APPENDIX C: 2013/14 WORK IN PROGRESS (including reports still in draft)

Auditable Area	Start Date (Planned)	Debrief date	Draft report issued	Comments
Governance Framework (3.13/14)	09/07/2013	17/07/13	06/08/13	Draft Report
Covert Human Intelligence Source Payments	21/08/2013	28/08/13		Quality Assurance
Income and Debtors	(02/09/2013)			
General Ledger	(23/09/2013)			
IT – Data Security	(23/09/2013)			
Payroll (Including pensions and expenses)	(04/10/2013)			
Cash Receipting and Treasury Management	(07/10/2013)			
Creditors	(11/10/2013)			
Victim/Witness Care	(14/10/2013)			
Collaboration - Governance (joint)	(04/11/2013)			
Follow Up	(06/01/2014)			
Risk Maturity	(07/01/2014)			
Collaboration - Procurement	(11/02/2014)			
Financial Top Up Testing	(17/03/2014)			
Proactive Fraud	Q4			

## APPENDIX D: ACTION PLANS (HIGH AND MEDIUM RECOMMENDATIONS ONLY)

### (11.12/13) Follow up – Part 2

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
<b>3.2</b>	<b>Follow Up (14.11.12)</b>					
	<b>HR – Learning &amp; Development (3.11/12)</b>					
1	<p><b>Recommendation revised/ re-graded</b></p> <ul style="list-style-type: none"> <li>▪ Actual numbers of mandatory training completed (NCALT e-learning), should be recorded against target population numbers for that course; to confirm what the compliance rate is of training completed and establish the numbers outstanding.</li> <li>▪ Target dates for training completion should be recorded to measure whether the training completed has been completed in a timely manner</li> </ul> <p>This information should supplement the current performance data reported to the People Board on a periodic basis.</p>	Medium	Y	<p>Target audiences are identified for every new mandatory package. NCALT e-learning is a national system and the ability to identify the actual numbers in each of those audiences is not easy.</p> <p>Work has been done recently using our Origin data formats to assist in providing more meaningful information.</p> <p>This is work in progress, but we are moving towards being in a position to report percentage progress which enhances the data we currently publish.</p>	31/12/13	Head of Learning and Development
<b>3.3</b>	<b>Follow Up (3.12/13)</b>					
	<b>Fleet Management (5.11/12)</b>					
9	<p><b>Recommendation restated</b></p> <p>A review by Fleet of weekly vehicle</p>	Medium	Y	The Vehicle User Group has considered how to make the	Implemented	Fleet Manager



Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<p>checks should be completed on a periodic basis with the outcomes reported formally including any remedial action taken to address any non-compliance.</p> <p>This could be completed by a sample check of different stations across the year, or by receiving reports from each station to confirm vehicle check compliance is being maintained.</p> <p>Alternatively the Force should introduce an alternate method to ensure compliance with the required regular checks.</p>			<p>process more robust in consultation with the Fleet Manager.</p> <p>A carnet article has been run and unannounced spot checks across the force were carried out on a particular day.</p> <p>A SPOC has been identified for working sergeants and officers to ensure that checks are carried out.</p> <p>Fleet will be involved in working with Depts. and Districts to undertake dip sampling to confirm compliance and take remedial action if/where it is lacking.</p>		
<b>Procurement (10.11/12)</b>						
1.2	<p><b>Recommendation Restated</b></p> <p>The differing financial thresholds in respect of procurement in relation to all three Authority's need to be aligned as soon as practical.</p> <p>The alignment process should also consider the requirements for obtaining exemptions, across all Forces, the agreement to the variation/extension of a contract and any relevant financial limits that may apply. There will also be a need to amend organisational</p>	Medium	Y	<p>This was due to be completed at the time that new financial and contract standing orders were drawn up for the PCCs. It was not possible at the time to get PCCs to agree to the new thresholds.</p> <p>The document is being reviewed and will be circulated for consideration in Sept 2013.</p>	<p>31/7/13</p> <p>Dec 2013</p>	Strategic Head of Procurement

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	Financial Regulations and Procurement manuals as required.					
1.5	<p><b>Recommendation Restated</b></p> <p>A centralised standardised procurement procedures manual should be developed as soon as practical.</p> <p>Until such time as the new Manual is available it is essential that staff are reminded of the need to make sure they comply with all 'local' procedures and requirements and that they use any new 'standard' forms issued.</p>	High	Y	<p>Standard forms have been implemented.</p> <p>Also, see above.</p>	31/7/13	Strategic Head of Procurement
<b>3.5</b>	<b>Information Governance (4.12/13)</b>					
3.1	<p><b>Recommendation partly restated</b></p> <p>The Information, Assurance, and Strategy Board should undertake the following:</p> <ul style="list-style-type: none"> <li>▪ Document the roles and responsibilities of the Senior Information Risk Owner, and</li> <li>▪ Formally approved the Terms of Reference and membership of the IASB at their first meeting.</li> </ul>	Medium	Y	This recommendation still to be actioned.	30/9/13	DCI Anti - Corruption
3.2	<p><b>Recommendation restated</b></p> <p>Management should ensure that the draft tri-Force Information Assurance Strategy and Information Assurance Policy are approved by the IASB and</p>	Medium	Y	This recommendation still to be actioned.	30/9/13	DCI Anti - Corruption

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	made available to staff / officers.					
3.3	<p><b>Recommendation restated</b></p> <p>Management should complete the proposed design and implementation of the Information Assurance Culture change Strategy and associated plans to include training requirements which ensure that :</p> <ul style="list-style-type: none"> <li>▪ All staff receive the minimum government-recommended Information Security training; and</li> <li>▪ Managers with key Information Governance responsibilities successfully undertake appropriate Information Security training.</li> </ul>	Medium	Y	This recommendation still to be actioned.	30/9/13	DCI Anti - Corruption

## (12.12/13) Financial Top Up Testing

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
3.1b	Up to date budget monitoring procedures should be put into place and made available to staff to ensure staff are aware of the importance of monitoring their budgets in a challenging financial climate.	Medium	Y	Agreed	31/07/13	Acting Principal Financial Accountant, Acting Principal Management Accountant

## (16.12/13) Collaboration – Professional Standards Department

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1&3.	To ensure the responsibilities for approval of the policies and any future changes to policies are clearly determined, agreed and clearly set out within Terms of Reference of the relevant Committee / Group / Board.	Medium	Yes	Agreed	1 <sup>st</sup> September 2013	Superintendent PSD
2.	Once the requirements for formal approval are clearly determined all relevant policies / procedures should be put through the approval process and any related decisions formally recorded in the relevant minutes for reference.	Medium	Yes	Agreed	31 <sup>st</sup> March 2014	Superintendent PSD
4.	To determine the required means of communication for each of the new Policies once formal approval is deemed to have been provided and follow through to completion.	Medium	Yes	Agreed This is due to be planned in shortly. Aim: To complete for Gifts and Hospitality during the next 2 months Business Interests to follow once final agreement by Chief Constable and Unison (due prior to the June 2013 meeting.	1 <sup>st</sup> September 2013	Superintendent PSD Anti-Corruption DCI

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				Others to follow.		
6.	Undertake a review of the SLA for the Security Vetting procedure prior to gaining formal approval of the policy/procedure to ensure that the requirements are synchronised within each document.	Medium	Yes	Agreed	1 <sup>st</sup> October 2013	Collaboration Officer
8.	Schedule in the review of the PSD Policy and complete the review process in a timely manner.	Medium	Yes	Agreed This will now be progressed.	1 <sup>st</sup> October 2013	Anti-Corruption DCI
9.	There is a need to determine where responsibility sits for the Whistleblowing (Public Interest disclosure) Policy and depending on the outcome a decision made whether this should be a central PSD or HR responsibility.	Medium	Yes	Agreed Will take this issue forward with HR and the Chief Constable	1 <sup>st</sup> October 2013	Collaboration Officer

## (1.13/14) Absence Management

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.2	We would recommend that HR Advisors run a report of all closed Medium and Long term absences with the aim to issue a reminder to the relevant line managers to chase the absentee for the required Fit Note. Failure to produce a fit not should lead to further disciplinary action.	Medium	Yes	This will be run centrally by HR officer to take immediate effect. Any disciplinary action will be subject to case by case (as will be dependent on individual circumstances).	Immediate	Head of Operational HR and Policy

## (2.13/14) Health and Safety

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.2a	The Force should clearly identify, document and regularly review Health and Safety training requirements, including those considered to be mandatory. This should be clearly communicated to staff.	Medium	Y	Accept the recommendation – A statement will be included in the Health & Safety Policy which is currently undergoing a review.  Learning and Development (L&D) will include health and safety training as an identified criterion as part of the annual review carried out in October each year. The Human Resources Adviser to L&D will inform the Force training requirements as part of the	October 2013  January 2014	Health and Wellbeing Services Manager  Head of Learning and Development

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				<p>Learning Needs Analysis (LNA) process.</p> <p>The Health &amp; Safety Adviser will advise the Force Health &amp; Safety Improvement Group and L&amp;D on any changes to health and safety training requirements.</p> <p>Job Descriptions/Role Profiles will clearly identify where there is specific health and safety accreditation requirements.</p>		
1.2b	The Force should review the training records held for staff members with key H&S responsibilities in the Force to ensure they are up to date with the actual training undertaken.	Medium	Y	Accept recommendation – will be included in future planning.	January 2014	Head of Learning and Development
1.3	The Force should carry out a risk mapping exercise to identify all areas where risk assessments are required to be undertaken and as part of this ensure that all are held, are up to date and available to staff on the H&S microsite. Any additional assessments required should be completed in priority order of significance.	Medium	Y	Accept - Risk assessments are regularly identified and then completed. However a mapping exercise will be carried out to identify significant risks.	October 2013	Health & Safety Adviser
1.6	A detailed report should be produced that highlights the number of staff that	Medium	Y	Accept the recommendation. Only caveat is that L&D have	January 2014	Head of Learning and Development

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<p>have completed any H&amp;S training (mandatory and additional training) compared to the total number of staff that are required to be trained.</p> <p>This should be reported to the Force H&amp;S Improvement Group for discussion and escalation if required.</p>			some challenges with NCALT for reporting. This work is already underway.		
1.8	<p>The reporting requirements to receive assurances and updates from Health and Safety at the Force should be set by OPCC and clearly documented.</p> <p>This should include what assurances are required and how often assurances are required. Requirements should be communicated to staff. The requirements are currently not documented within the Decision Making Policy.</p>	Medium	Y	<p>Statement of requirements to be included with the policy, which is currently being reviewed.</p> <p>The Commissioner and Joint Audit Committee will need to receive assurance that the H&amp;S function is working well. This assurance will come from reports from Force Executive Board/ People Board to the Business Co-ordination Board.</p>	March 2014	Supt – Corporate Development Directorate

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