



To: Joint Audit Committee

From: Chief Constable

Date: 18 March 2014

AUDIT RECOMMENDATIONS PROGRESS REPORT - (NON FINANCIAL BUSINESS AREAS)

1. Purpose

1.1 This report provides an update on progress against all outstanding audit recommendations. These cover the audit areas of Business Continuity, Procurement, Information Governance, PSD Collaboration, Health and Safety, Absence Management, Victims and Witness Care and Data Security for Tablet Computers.

2. Background

2.1 Monitoring of the recommendations from internal and external audit reports is undertaken by the Corporate Development Department (CDD). The updated audit action plan is attached to this report (Appendix A) and this sets out the progress made against the recommendations.

2.2 Recommendations are prioritised into high, medium or low importance by the auditor. To indicate the extent that actions are on target for delivery, each recommendation is further colour coded (Red/Amber/Green) according to the following definitions:

- Red – recommendation posing significant risk to the Constabulary
- Red – Complete – recommendation disagreed, no intention to progress the recommendation due to it being unrealistic, impractical, too costly or out of date,
- Amber – progress with implementation slipped/over budget/over timescale. After 6 months at Amber with no discernable progress the recommendation is declared Red,

- Green – on going – action in progress in line with anticipated timescale.
- Green – complete – actions fully completed and implemented.

3. Current Status

- 3.1 Across the audit areas, a total of 23 recommendations remained outstanding.
- 3.2 Of these, 16 have subsequently been completed with seven remaining in progress.
- 3.3 A status breakdown of the seven ongoing recommendations shows that two are currently at red and five at amber.
- 3.4 The two red recommendations both relate to the procurement audit, with one carrying a high assurance level and the other a medium. These two recommendations have been delayed as a consequence of the changing position with regards to collaboration but both are now anticipated to be delivered by the end of March 14.
- 3.5 Of the five amber recommendations, four carry a medium assurance level and one low. Delivery of the four medium assurance recommendations remain subject to developments within these business areas as a consequence of ongoing restructuring and collaboration.
- 3.6 The current reorganisation of PSD, due to be completed in May will impact upon delivery of the three outstanding audit recommendations in this area. It is also likely that the Information Assurance functions within each force will be reviewed within the context of a collaborated IT function across the 3 forces.


4. Recent Audit Updates

- 4.1 The Covert Human Intelligence Source (CHIS) Payments Audit report was finalised in November 2013. A green assurance level was given with no recommendations made.
- 4.2 The Governance Framework audit was also finalised in November 2013. A green assurance level was given with no recommendations made.
- 4.3 An audit into Collaborative Governance has been undertaken and a draft report circulated to the three forces and PCCs. Management responses are still being collated in response to this audit.

5. Recommendation

- 5.1 That the Committee notes the progress as reported.

6. Appendices

<p>Appendix A – Audit Action Plan</p>	 <p>Audit Committee Appendix A Mar 14 v1</p>
--	---