



To: Joint Audit Committee
From: Chief Inspector Mark Greenhalgh
Date: 29th September 2016

Audit Recommendations – Non Financial Business Areas – Progress Report

1. Recommendations

1.1. The Committee is asked to note the contents of the report.

2. Purpose

2.1. This report provides an update on progress against outstanding non-financial high and medium audit recommendations from previous audits of the Constabulary.

3. Background

3.1. Monitoring of the recommendations from internal and external audit reports is undertaken by the Corporate Development Directorate (CDD). This is done via an action plan held by CDD.

3.2. 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disagreed, no intention to progress the recommendation due to it being unrealistic, impractical, too costly or out of date,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 discernible progress the recommendation is declared Red.
- Green – on going – action in progress in line with anticipated timescale.
- Green – complete – actions fully completed and implemented.

4. Current Status

- 4.1. All outstanding recommendations were subject to a follow up audit which took place in the week commencing 7 March 2016. The current status report and updated action plan is based on the debrief document provided by the auditors on 14 March 2016 outlining the findings of this audit.
- 4.2. At the commencement of the follow up audit on 7 March 2016, the auditors considered 18 high and medium risk recommendations to require review (two high and 16 medium).
- 4.3. As a result of the audit, it was deemed that 11 of these recommendations has been fully implemented, and that seven still required full implementation (three high and three medium).
- 4.4. Of the outstanding recommendations five have revised actions which require an amended response, one has an action partly restated, and one has a restated action (relating to a new action from the Estates Management (1.15/16) audit, which had not yet been reported to the Committee).
- 4.5. The Audit action plan will be subject to a full review by the Constabulary in September 2016 and all outstanding actions / recommendations will be moved to a tri force Action Monitoring System (AMS). This is Tri Force and will enable stricter monitoring and governance of audit actions and activity.

5. Recent Audit Reports

- 5.1. An audit of Fleet Management was conducted in the week commencing 15 February 2016. An Amber assurance level was given with one high (use of log books) two medium and three low recommendations. These have been added to the action plan.
- 5.2. A Follow Up audit of outstanding audit recommendations was conducted in the week commencing 7 March 2016. This resulted in one high recommendation (handling of cash), four medium and two low recommendations. These have been added to the action plan.
- 5.3. An audit of the Collaborated BCH (Bedfordshire, Cambridgeshire, and Hertfordshire) Health and Safety function was undertaken as part of the approved internal audit plan for 2016/17. This resulted in 0 high, five medium and 0 low recommendations. These have been added to the action plan.
- 5.4. Further audits are planned for the next period and have been agreed. The next one being Victims due to start end of October 2016.

6. Recommendations

- 6.1. The Committee is asked to note the contents of the report.