



To: Joint Audit Committee
From: Vicki Simms – Governance and Inspection Officer, CDD
Date: 21 June 2017

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 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. These are then assessed by the Constabulary and strategic owners identified to progress.

3.3. Actions are placed on to the Tri force Action Monitoring System (AMS) and delivery tracked through the Organisational Improvement group (OIG) chaired by Corporate Development Department (CDD).

3.4. On AMS actions are given a status that mirrors HMIC Recommendations. These are

- i. Complete
- ii. Being progressed
- iii. Will not be progressed.

4. Recent Audit Reports

4.1 An audit of the Collaborated BCH (Bedfordshire, Cambridgeshire, and Hertfordshire) ICT Strategy was undertaken as part of the approved internal audit plan for 2016/17 (7)

*Internal Audit Opinion: Taking account of the issues identified, Bedfordshire, Cambridgeshire and Hertfordshire Police can take **reasonable assurance** that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).*

4.2. This resulted in 0 high, 4 medium and 0 low recommendations. These have been added to the action plan.

4.3. An audit of the Covert Human Intelligence Source (CHIS) Payments was undertaken as part of the approved internal audit plan for 2016/17 (9)

*Internal Audit Opinion: Taking account of the issues identified, the Constabulary can take **reasonable assurance** that the controls in place manage this area are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area(s).*

4.4. This resulted in 0 high, 4 medium and 0 low recommendations. These have been added to the action plan.

4.5. A follow up audit of previously agreed management actions was performed as part of the agreed Internal Audit Plan for 2016/17.(8)

4.6. These were 16/17 Capital Programme; 15/16 Delivery of the Police and Crime Plan; 15/16 Fleet Management and 15/16 IT General Controls.

Internal Audit Opinion: The seven management actions considered in this review comprised 1 high and 6 medium recommendations. The focus of this review was, to provide assurance that all actions previously made have been adequately implemented.

*Taking account of the issues identified in the remainder of the report, the Constabulary has demonstrated **reasonable progress** in implementing agreed management actions.*

Two medium priority management actions were confirmed to have not been implemented from the IT General Controls 15/16 review. This was due to an ICT senior management structure taking place with implementation of these actions scheduled to take place in October 2017.

One of the medium priority management actions relating to the Delivery of the Police and Crime Plan has been amended.

4.7. This resulted in 0 high, 3 medium and 0 low recommendations. These have been added to the action plan.

4.8. An audit of Risk Management was performed as part of the agreed Internal Audit Plan for 2016/17 (6)

*Internal Audit Opinion: Taking account of the issues identified, the Constabulary and OPCC can take **substantial assurance** that the controls upon which the organisation relies to manage the identified area(s) are suitably designed, consistently applied and operating effectively.*

4.9. This resulted in 0 high, 2 medium and 0 low recommendations. These have been added to the action plan.

5. Current Status

- 5.1. A full review of all outstanding actions was completed by the Constabulary in June 2017.
- 5.2. Recent actions and new actions arising out of recent audits have been placed onto the AMS software and a printout of the report is attached at Appendix A. Complete actions from previous audits will not show as per last JAC comments.
- 5.3. High and Medium Audit actions are then subject to monitoring and tracking through the monthly Organisational Improvement Group (OIG)