



# POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE AND CAMBRIDGESHIRE CONSTABULARY

Internal Audit Strategy 2019 - 2022

Presented at the Joint Audit Committee meeting of: 23 April 2019

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# EXECUTIVE SUMMARY

Our Internal Audit Plan for 2019/20 is presented for consideration by the Joint Audit Committee.

The key points to note from our plan are:



**2019/20 Internal Audit priorities:** Internal audit activity for 2019/20 is based on analysing your corporate objectives, risk profile and risk registers as well as other factors affecting you in the year ahead, including changes within the sector. Our detailed plan for 2019/20 is included at Section 1.



**Level of Resource:** The level of resource required to deliver the plan and fee are in line with our tender submission for the absolute minimum resource required to provide a Head of Internal Audit Opinion for the Police and Crime Commissioner and Chief Constable. We will be continuing the use of technology when undertaking operational audits in 2019/20. This will strengthen our sampling, increasing the level of assurance provided. Refer to Appendix A.

**Core Assurance:** As required to provide the Head of Internal Audit Opinions, our plan includes an assessment of governance, risk management, key financial controls, key risk areas and follow up coverage.



We have included both an Annual Internal Audit Plan and Internal Audit Strategy for the Cambridgeshire only elements of the plan which include coverage at both the Office of Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary, in addition to a separate plan and strategy for some of the key collaborated areas of Bedfordshire, Cambridgeshire and Hertfordshire.

In terms of potential seven Force collaborations, we have included Procurement coverage within our Strategy as this is currently in the process of being developed, other areas will be discussed for potential inclusion as they are identified and progressed.

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# 1. YOUR INTERNAL AUDIT PLAN 2019/20

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and risk registers as well as other, factors affecting the Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary in the year ahead, including changes within the sector.

## Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the joint audit committee.

Figure A: Audit considerations – sources considered when developing the Internal Audit Strategy.



Based on our understanding of the organisation, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (see Section 2 and Appendix B for full details).

## 2. INTERNAL AUDIT PLAN 2019/20

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2019/20. The table details the strategic risks which may warrant internal audit coverage (**shown in bold**). This review of your risks allows us to ensure that the proposed plan will meet the organisation's assurance needs for the forthcoming and future years, but the plan will be kept under review as your risks change. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation.

### Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary Audit Plan

Objective of the review	Audit approach	Proposed timing
<p><b>Governance and Partnerships</b></p> <p>This will cover both the Constabulary and OPCC, including how the structure supports delivery of the Police and Crime Plan. It will also include how these structures link through to the BCH governance structure, particularly between the Force Executive Board and the Joint Chief Officers Board.</p> <p><b>Risk: 213</b></p>	Risk Based	Q1/2
<p><b>Victim Satisfaction</b></p> <p>The detailed scope will be agreed with management but could cover:</p> <ul style="list-style-type: none"> <li>Processes and activities to monitor and improve victim satisfaction levels.</li> <li>Systems to record compliance against the victims code and to report performance against meeting the code.</li> <li>The quality of data recording significant events in the victims pathway.</li> </ul>	Risk Based	Q4
<p><b>Risk Management</b></p> <p>This review will incorporate a 'deep dive' into the Force risk registers. Coverage will include a sample of risks and discussion with the risk owners in relation to the risk description, controls in place, risk score and assurances in place.</p>	Compliance	Q4
<p><b>Budgetary Control</b></p> <p>Review of the controls in place to manage budgets within the Constabulary and OPCC, this will include verification of the accuracy of the budget reporting and discussions with budget holders on their use of information available. We will also provide assurance that the management accounts reconcile back to the approved budget.</p>	Compliance	Q2

Objective of the review	Audit approach	Proposed timing
<b>Payroll &amp; Expenses</b> Review the key controls in place within the new systems including access controls, backups, starters & leavers, changes to contract details, pension contributions, expenses, exception reporting, payment authorisation & run.	Key Controls	Q3
<b>Income &amp; Debtors</b> Review of the controls in relation to income and debtors including raising and authorisation of invoices, credit note arrangements, chasing of outstanding debts and debt write off.	Key Controls	Q3
<b>Capital Programme</b> Review to ensure that an adequate capital programme is in place including submission of business case, identification of benefits, approval process, reporting and monitoring of benefits achieved.	Compliance	Q2
<b>Follow up</b> To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	Follow up	Q4
<b>Management</b> This will include: <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, joint audit committee</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinions</li> </ul>	N/A	Throughout the year

## Bedfordshire, Cambridgeshire and Cambridgeshire Collaborative Audit Plan

Objective of the review (Strategic risk)	Audit approach	Proposed timing
<b>Bedfordshire lead</b>		
<p><b>Benefits Realisation</b></p> <p>The first of a cycle of BCH benefits realisation reviews. This review will provide assurance that there is a robust framework in place which is consistently applied across BCH to measure and monitor the benefits identified and achieved across collaborated units.</p> <p><b>Risk SR3.1 and PCC675</b></p>	Risk Based	Q3
<b>Cambridgeshire lead</b>		
<p><b>Procurement – Contract Management</b></p> <p>To give assurance on business as usual within BCH during the 7-force procurement collaboration development. This will be a compliance review of the BCH contract management process against policies procedures and financial regulations.</p> <p><b>Risk 289</b></p>	Risk Based	Q2
<p><b>Health and Safety</b></p> <p>The review will consider the policies and processes in place relating to H&amp;S and how the tri-force collaborations are monitoring and reporting on compliance. This will also link to the individual force Health and Safety arrangements and how issues fed up and down through the individual and collaborative arrangements.</p> <p>As part of our review we will include the arrangements in relation to health and safety for driving whilst on business.</p> <p><b>Risk 340 and 216</b></p>	Risk Based	Q1
<b>Hertfordshire lead</b>		
<p><b>Fraud</b></p> <p>A fraud risk assessment will be performed to determine areas of high risk across BCH which will direct areas of detailed review in the following two years.</p> <p>Year one will be advisory but the approach for the following years will be assurance.</p>	Advisory	Q1

Objective of the review (Strategic risk)	Audit approach	Proposed timing
<p><b>ICT</b></p> <p>This is a key area for all the partner organisations and will be included within each year of the three year strategy with the RSM IT Technology Risk Team discussing the detailed scope with management each year. Reviews may include the treatment of cyber-crime, network security and business continuity etc. As part of our scoping we will consider the accreditations in place and other 3<sup>rd</sup> party assurance providers to avoid any potential duplication of work.</p>	TBC	Q2

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

## 2.1 Working with other assurance providers

The Joint Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

# APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Dan Harris as your Head of Internal Audit, supported by Suzanne Rowlett as your client manager.

## Fees

Our fee to deliver the plan is in line with our recent tender submission and is based on 130 days input.

## Core team

The delivery of the 2019/20 audit plan will be based around a core team. However, we will complement the team with additional specialist technology risk auditors, fraud solutions specialists and other skills where required.

## Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

## Conflicts of interest

Whilst we do provide some software to the Constabulary, this is delivered via a separate team and letter of engagement and we do not consider this constitutes a conflict of interest. We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## APPENDIX B: INTERNAL AUDIT STRATEGY 2019 – 2022

The tables below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

### Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary Audit Strategy

Assurance Provided							
<span style="color: red;">■</span>	Red - No Assurance / Poor Progress	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<span style="color: orange;">■</span>	Amber/red - Partial Assurance / Little Progress						
<span style="color: yellow;">■</span>	Amber/green - Reasonable Assurance / Reasonable Progress						
<span style="color: green;">■</span>	Green - Substantial Assurance / Good Progress						
<span style="color: grey;">■</span>	Advisory						
Audit Area							
Governance and Partnerships		Substantial		Reasonable	✓		✓
Business Planning, Commissioning & Medium Term Financial Planning			Substantial (MFTP & Delivery of PCP)	TBC		✓	
Estates Management				Reasonable			✓
Victim Satisfaction		Substantial			✓		
Risk Management		Substantial	Substantial	TBC	✓	✓	✓
Budgetary Control				Substantial	✓		✓
General Ledger			Reasonable	Substantial		✓	
Payroll & Expenses		Substantial	Substantial	Substantial	✓	✓	✓

Assurance Provided							
	Red - No Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Payments & Creditors			Reasonable	Reasonable		✓	
Income & Debtors		Substantial			✓		
Cash, Banking & Treasury		Substantial				✓	
Capital Accounting & Fixed Assets			Reasonable				✓
Equality & Diversity			Reasonable			✓	
Seized/Lost Property and Controlled Drugs			Limited	Reasonable			✓
Capital Programme		Reasonable			✓		
Follow up		Reasonable	Reasonable	TBC	✓	✓	✓
Covert Human Intelligence Source (CHIS) Payments		Reasonable					
Communications Strategy				Reasonable			
Delivery of Major Projects				Partial			

## Bedfordshire, Cambridgeshire and Cambridgeshire Collaborative Audit Strategy

Assurance Provided		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Red	Red - No Assurance / Poor Progress						
Amber/red	Amber/red - Partial Assurance / Little Progress						
Amber/green	Amber/green - Reasonable Assurance / Reasonable Progress						
Green	Green - Substantial Assurance / Good Progress						
Grey	Advisory						
Audit Area							
<b>Corporate Review – to cover</b>		Partial (Governance)		Advisory (JPS Benefits Realisation)			
Year 1 - Benefits Realisation					✓	✓	✓
Year 2 - Governance including links to each force structure		Substantial (Risk Mgmt)					
Year 3 - Risk Management process							
<b>Fraud</b>							
Year 1 - Risk Assessment					✓	✓	✓
Year 2 and 3 - areas arising from the Assessment							
<b>Procurement</b>							
Year 1 - Contract Management					✓	✓	✓
Year 2 & 3 - 7 Force reviews							
<b>ICT</b>		Reasonable (Strategy) (Information Management)	Advisory (Cyber Security)	Advisory (GDPR)			
				TBC (ICT Infrastructure)	✓	✓	✓
<b>Proceeds of Crime</b>							✓
<b>Health and Safety</b>		Partial			✓		
<b>PQEF</b>						✓	
<b>ISO Accreditation (Scientific Services)</b>						✓	

Assurance Provided							
	Red - No Assurance / Poor Progress	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area							
Cameras, Tickets and Collisions			Substantial				✓
Armed Policing Unit & Roads Policing Unit		Substantial					
Recording and Reporting of BCH Collaborative Savings		Substantial					
Firearms Licencing		Reasonable					
HR		Reasonable (Post Impact Assessment)	Reasonable (Recruitment and Succession Planning)	Reasonable (Readiness for Implementation of New System)			
Major Crime			Reasonable				
Preparedness for Athena			Reasonable				
Professional Standards Department: Governance and Improvement			Reasonable				
Local Criminal Justice Board Secretariat			Advisory				
Dealing with BCH Internal Audits				Advisory			
Custody including Health & Safety Incident Reporting				Reasonable			
ERSOU (Financial Management of grants and expenditure)				Substantial			

# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for the Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the audit committee.

The internal audit service is provided by RSM Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

## Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

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*“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.*

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## Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Dan Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Police and Crime Commissioner and Chief Constable, with further reporting lines to the Chief Finance Officer

The head of internal audit has unrestricted access to the chair of audit committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the audit committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the audit committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the audit committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the audit committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the audit committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management - who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

- Corporation Sole - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "Corporation Sole" may refer to a committee or another body to which the governing body has delegated certain functions (eg a joint audit committee).

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope four weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 10 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Sharefile.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the audit committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary including high and medium priority actions being provided to the joint audit committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the joint audit committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisations during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide annual opinions to the Police and Crime Commissioner and Chief Constable on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinions, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinions, should be used by management and the Corporations Sole to inform the organisation's annual governance statements.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

## Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality

assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the audit committee.

## **Fraud**

The audit committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the audit committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## **Approval of the internal audit charter**

By approving this document, the internal audit strategy, the audit committee is also approving the internal audit charter.

# FOR FURTHER INFORMATION CONTACT

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## **rsmuk.com**

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.