



To: Joint Audit Committee
From: Supt Adam Gallop, Head of Organisational Improvement Centre
Date: 20 January 2021

Audit Recommendations – Non-Financial Business Areas – Progress Report

1. Purpose

- 1.1 The purpose of this paper is to update the Joint Audit Committee on progress against outstanding non-financial audit recommendations for the Constabulary.

2. Recommendation

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

3. Background

- 3.1 Monitoring of the recommendations from internal and external non-financial audit reports is undertaken by the Organisational Improvement Centre (OIC). This is done via an action plan held by OIC.
- 3.2 Recommendations are prioritised into high, medium, or low importance by the auditors. These are then assessed by the Constabulary and strategic owners identified to progress each one.
- 3.3 Actions are placed on to the tri-force Action Monitoring System (AMS).
On AMS actions are given a status of:
- i. Complete
 - ii. Being progressed
 - iii. Will not be progressed.
- 3.4 The force has introduced an Excel status report, to provide an overview of audits completed, owners, assurance and actions. This will enable the Joint Audit Committee to see clearly how many actions have been raised and completed, and how many are outstanding past their due date.
- 3.5 Governance of the progress against RSM audits is through the Business Assurance Meeting and the Force Executive Board.

4. Recent Audit Reports

- 4.1. Two non-financial audit reports were finalised during the period since the last Joint Audit Committee on 29 October 2020.
- 4.2. The BCH Health and Safety - Key Controls to include follow up audit was completed and the final report issued on 20 November. The audit opinion was Substantial Assurance, which is an excellent improvement from the original audit opinion of No Assurance in October 2019. There are 4 low priority actions for consideration. All the priority actions, from the 2019 audit have been closed.
- 4.3. The BCH Occupational Health and Wellbeing audit was completed and the final report issued on 22 December 2020. There is one medium priority action for consideration. Please note this an advisory audit only, and therefore no audit opinion is given.
- 4.4. The 7Force Procurement audit was completed and the final report issued 10 December. There is a total of 12 priority actions (eight low and 4 medium) with an audit opinion of Reasonable Assurance. The progress of the priority actions will be monitored by Suffolk, as the lead force, as such the audit actions will not be included within Cambs audit reporting process. The Cambs Finance Director is a member of the Strategic Procurement Governance Board, where these audit actions will be scrutinised.
- 4.5. There are no outstanding high, medium or low priority actions outside their due date, which are not currently either part of a planned audit or internal review.

5. Current Status

- 5.1. A full review of all outstanding internal non-financial audit actions was completed by OIC in November and presented to the quarterly Business Assurance Meeting (BAM) on 15 December 2020.
- 5.2. Recent actions and new actions arising out of recent audits have been placed onto AMS and a copy of the Excel status report is attached at Appendix 1.

BIBLIOGRAPHY

Source Documents	
Contact Officer	Supt Adam Gallop, Head of Corporate Development, Cambridgeshire Constabulary