



# POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE AND CAMBRIDGESHIRE CONSTABULARY

Extract from Internal Audit Strategy 2021/22

Presented at the Joint Audit Committee meeting of: 28 January 2021

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## APPENDIX B: INTERNAL AUDIT STRATEGY 2019 – 2023

The tables below is an extract from the previously presented Internal Audit Strategy, this has been updated following a meeting with management, but prior to a joint meeting within BCH, we would ask for any comments from the Joint Audit Committee prior to developing the full plan for 2021/22 which will be presented to the JAC in April 2021.

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

Assurance Provided		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	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	Strategic Risk reference						
Governance	1.1, 3.4, 4.1, 3.5		Reasonable	Reasonable		✓	✓
						To provide assurance on structure prior to the PCC elections.	
Business Planning, Commissioning & Medium Term Financial Planning	2.1, 3.1, 3.2, 3.3, 4.2, 4.3		Substantial (MTFP & Delivery of PCP)	Reasonable		TBC	✓
Estates Management			Reasonable			✓	✓
						Project Management review of the new Police Hub in Milton.	Agile working

Assurance Provided		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Red	Red - No Assurance / Poor Progress						
Amber	Amber/red - Partial Assurance / Little Progress						
Yellow	Amber/green - Reasonable Assurance / Reasonable Progress						
Green	Green - Substantial Assurance / Good Progress						
Grey	Advisory						
Audit Area	Strategic Risk reference						
Victim Satisfaction / Code of Practice	3.3			Reasonable		✓	
						Review of how the organisation collects, measures and uses satisfaction performance data.	
Equality & Diversity (Ethics & Culture)	4.1 & 4.5	Reasonable			TBC		✓
Risk Management		Substantial	Reasonable	Substantial			✓
Budgetary Control	3.1		Substantial	Reasonable		✓	
						Review of budget setting, monitoring and reporting.	
General Ledger		Reasonable	Substantial		Substantial		✓
Payroll & Expenses		Substantial	Substantial	Reasonable	Reasonable	✓	✓

Assurance Provided							
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	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area	Strategic Risk reference						
							Key controls including starters, leavers, changes and authorisation.
Payments & Creditors		Reasonable	Reasonable		Reasonable		
Income & Debtors				Substantial			✓
Cash, Banking & Treasury					Reasonable		
Capital Accounting & Fixed Assets		Reasonable					✓ Capital identified, accounted accurately and maintenance of the asset register.
Seized/Lost Property and Controlled Drugs		Limited	Reasonable				✓ Review of the storage, and control of seized property and controlled drugs including

Assurance Provided							
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	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area	Strategic Risk reference						
Capital Programme							accurate recording and updating on the system.
Follow up		Advisory	Advisory	Advisory	TBC	✓	✓
							Follow up on previously agreed actions.
Covert Human Intelligence Source (CHIS) Payments							
Communications Strategy			Reasonable				
Delivery of Major Projects			Partial				
Complaints	1.1, 4.1, 4.2					✓	To include referrals, identification and the feedback loop including lessons learnt. This will include those complaints not processed through PSD.

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	Green - Substantial Assurance / Good Progress						
	Advisory						
<b>Audit Area</b>	<b>Strategic Risk reference</b>						

Crime Data Integrity

For consideration following internal review in this area of CDI compliance.

## Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Strategy

Assurance Provided		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	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							
<b>Corporate Review – to cover</b>	2.3, 3.2, 4.1		Advisory (JPS Benefits Realisation)	Benefits realisation	TBC (Risk Mgmt)		✓
Year 1 - Benefits Realisation							
Year 2 - Risk Management process							
Year 3 - Governance including links to each force structure							
<b>Fraud</b>				Advisory (Risk Assessment)			
Year 1 - Risk Assessment							
<b>Procurement (7Force)</b>	3.1, 3.2				Reasonable	✓	✓
<b>Procurement Compliance (BCH)</b>	3.1, 3.2			Partial	TBC	✓	
<b>ICT</b>		Advisory (Cyber Security)	Advisory (GDPR)	Reasonable (Business Continuity)	Advisory (Cloud Security)	✓	✓
			Partial (ICT Infrastructure)		TBC (Remote Working )		
<b>Proceeds of Crime</b>						✓	
<b>Health and Safety</b>	4.4, 4.5			No Assurance	Substantial		✓
<b>PQEF</b>							✓
<b>ISO Accreditation (Scientific Services)</b>							✓

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Yellow	Amber/green - Reasonable Assurance / Reasonable Progress						
Green	Green - Substantial Assurance / Good Progress						
Grey	Advisory						
Audit Area							
Cameras, Tickets and Collisions		Substantial					✓
Occupational Health (Incorporating Wellbeing)					Advisory		
HR		Reasonable (Recruitment and Succession Planning)	Reasonable (Readiness for Implementat'n 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				
Additional Areas to be discussed at Joint BCH meeting							
Preparedness for Emergency Service Network		3.1, 4.2					✓
Estates Management							
Overtime Management including use of the Calms system							



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	Green - Substantial Assurance / Good Progress						
	Advisory						
<b>Audit Area</b>							
Police ICT							
BCH Insurance Consortium							
Uplift							
Brexit				2.3			

# FOR FURTHER INFORMATION CONTACT

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