

INTERNAL ANNUAL AUDIT PLAN 2020/21

Report of the Head of Internal Audit

1 PURPOSE OF THE REPORT

1.1 To set out Internal Audit's plan for 2020/21.

2 BACKGROUND

2.1 This report represents the proposed annual Audit Plan of work to be undertaken in relation to the provision of shared internal audit services as per the collaborative service agreement between West Yorkshire and Humberside Police and Crime Commissioners and Chief Constables.

2.2 The methodology underpinning the audit planning process, is detailed in the Internal Audit Strategy. The planning process is risk based and the Audit Plan has been devised and consulted upon to ensure sufficient coverage of organisational risks. This in turn will enable Internal Audit to form an opinion on the internal control environment.

2.3 The plan is a combination of risk based audits, financial system reviews, support and governance work and follow up audits, which are all considered to be core elements of a comprehensive programme of audit coverage.

2.4 The plan has been agreed for a 12month period in line with the continued collaboration arrangements for internal audit service provision. In order to discharge our risk based auditing responsibilities an audit contingency has been incorporated into the plan. This allows a degree of flexibility for internal audit to include coverage of any emergent risks where necessary.

2.5 The Audit Plan for 2020/21 is shown in Appendix A.

3 OPTIONS, RISKS AND OPPORTUNITIES

3.1 If the Internal Audit function does not provide an efficient and effective risk based audit service the Police and Crime Commissioner and Force will be unable to obtain an appropriate level of assurance regarding the system of internal control operating within both organisations.

4 POLICING PLAN AND PERFORMANCE

4.1 Internal audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.

5 IMPACTS ON OR LINKS TO COLLABORATION

- 5.1 The Internal Audit function is provided on a collaborative basis to Humberside and West Yorkshire PCCs and Chief Constables, by West Yorkshire Office of the Police and Crime Commissioner staff.

6 FINANCIAL IMPLICATIONS

- 6.1 The basic cost of the Internal Audit function will be included in the budget for the Police and Crime Commissioner for 2020/21.

7 LEGAL IMPLICATIONS

- 7.1 The Police and Crime Commissioner and Chief Constable are required to ensure that appropriate Internal Audit arrangements are in place.

8 EQUALITY AND DIVERSITY AND HUMAN RIGHTS

- 8.1 There are none in the context of this report.

9 CONCLUSION

- 9.1 This report summarises the proposed Audit Plan to be undertaken by Internal Audit during the 2020/21 financial year,

10 RECOMMENDATIONS

- 10.1 The Audit Committee are asked to consider and note the proposed Audit Plan for 2020/21.

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Appendix A: Internal Audit Plan 2020/21

Ref	Days	Scheduled Start	Type of Audit	Audit Name	Description & Rationale
1st SIX MONTHS					
1	20	Q1-2	Risk	FCR: Identification of vulnerability and audit of safeguarding measures.	One of the key areas of concern for the HMIC is the appropriate identification of vulnerability at the point of contact. Audit to provide assurance that the FCR are appropriately and consistently identifying vulnerability and that the force is ensuring prompt safeguarding of victims and vulnerable people where appropriate.
2	15	Q1-2	Risk	MISPERS	Focus on repeat MISPERS, particularly those children in care, including the adoption of Philomena Protocol principles.
3	20	Q1-2	Risk	Organised Crime Groups	Focus on scoring, range of crime types/ intelligence available and the tactical activity and disruption against the threat posed.
4	20	Q2	Support/ Assurance	Digital Forensic Unit (b/f from 19/20)	To provide assurance that the recently implemented processes in the Digital Forensic Unit (including both referrals and triage) are working as expected and that work on ISO accreditation is progressing as necessary.
5	30	Q1-4	Risk / Governance	IS Audit Universe work streams (2 audits)	IS Department will provide a self-assessment against an IS risk universe which will govern the direction of the shared audit programme of work. Work already planned: <ul style="list-style-type: none"> • Software asset management : Licencing
6	5	Q2	Follow-up	Follow-Up Exercise 1	Follow up of previous audits, providing assurance to JIAC and Senior Management that actions relied on to address risk are implemented with particular reference to fundamental and significant recommendations in areas of limited assurance.
7	15	Q2	Support/ Assurance	Repeat Victims: Tasking & problem solving.	Is there a consistent adoption of the SARA tasking model at Force, Divisional & Area levels in relation, particularly to repeat victims.
2nd SIX MONTHS					
8	15	Q2-3	Support/ Assurance	Review of DACTs.	Review of the new DACT roles and the activities undertaken by these teams, The review will also consider the effectiveness of DVPN's & DASH risk assessments.
9	20	Q3-4	Support/ Assurance	Implementation of/ adherence to the Hampshire Model	HP are to adopt Hampshire Model for implementing a Right Care Right Person policy. This signals a significant change in how HP will respond to calls for service in relation to Concerns for Safety, Mental Health and Missing Persons.
10	50	Q3-4	Financial Systems	Financial Systems Assurance & Testing	Contingency to include: <ul style="list-style-type: none"> • Transactional testing of key financial systems based on an assessment of risk (including the Fraud Risk Assessment) in order to provide

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					necessary assurances on their control. <ul style="list-style-type: none"> Emerging areas of financial systems assurances required by OPCC/ Force.
11	5	Q4	Follow-up	Follow-Up Exercise 2	Follow up of previous audits, providing assurance to JIAC and Senior Management that actions relied on to address risk are implemented with particular reference to fundamental and significant recommendations in areas of limited assurance.
OTHER					
-	10	Q1-4		Audit Contingency	A small reserve of time that can be drawn on to provide planning flexibility and an additional resource to cover any emergent risks.
-	25	-		Audit Management	Putting together the Annual Opinion, as well as audit planning, committee reporting, progress meetings, external audit liaison and the provision of ad hoc advice.