

INTERNAL AUDIT PROGRESS REPORT

1 PURPOSE OF THE REPORT

- 1.1 The report sets out the current progress against the 2019/20 Audit Plan and remaining audits from 2018/19.

2 BACKGROUND

- 2.1 This Progress Report monitors the delivery of work undertaken in relation to the provision of shared Internal Audit services as per the Joint Service arrangements between West Yorkshire and Humberside Police & Crime Commissioner (PCC) and the respective Police Forces.

Table 1: Summary of Progress against the Audit Plans for 2018/19 (y/e) & 2019/20

STATUS OF AUDITS	2018/19 (year-end)	2019/20 (as at 17 May 19) APPENDIX A
Final Reports with Response Received	7	-
Final Reports – Response Awaited	1	-
Final Reports – No Response Required	1	-
Work Completed/ Advice/ briefings provided	3	-
Draft Reports Issued	3	-
In Progress	-	3
TOTAL	15	3

- 2.2 All the audit work in relation to the 2018/19 annual plan has been completed and currently four audits require finalisation. These include:
- **Patch Management : LIMITED Assurance** (FINAL REPORT requiring management response)
 - **Domestic Abuse : REASONABLE Assurance** (DRAFT)
 - **Complaints Referral Processes: REASONABLE Assurance** (DRAFT)
 - **OPCC Commissioning: REASONABLE Assurance** (DRAFT)

In addition a fifth audit, **Payroll & Finance Review (INADEQUATE Assurance)** was immediately subject a follow up exercise through **Financial Systems Assurance Work** which will form an ongoing programme of work.

Once finalised and where relevant findings will be reported to the next Audit Committee.

- 2.3 Members are reminded that they can have sight of all finalised reports issued upon request.

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 to the Humberside Police & Crime Commissioner and Chief Constable by internal audit staff from the West Yorkshire Office of the Police & Crime Commissioner under a s22 agreement with the Police and Crime Commissioner for West Yorkshire.

6 FINANCIAL IMPLICATIONS

- 6.1 There are no direct, specific financial implications within the progress report. However, individual audits contained within the report may include recommendations which contribute to a more effective use of resources and enhance the value for money being obtained by the Force/ PCC. In addition, wherever practicable, recommendations are made which do not cause the PCC/ Force to incur additional costs.

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 The report summarises progress to date against the 2018/19 audit plan.

10 RECOMMENDATIONS

10.1 It is recommended that the Joint Independent Audit Committee note the contents of the report and discuss any issues arising.

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Background documents:

Appendix A – Audit Plan 2019/20 (to date)

Appendix A – 2018/19 Internal Audit Plan and Progress (as at 19 May 2018)

<i>Audit Status</i>	<i>Audit Opinion</i>	<i>Audit Name</i>	<i>Scheduled</i>	<i>Type of Audit (days)</i>	<i>Description</i>	
1 st Six Months						
-	-	GDPR	Q1	Assurance	10	Audit to evaluate how the Force and OPCC are progressing against and implementing the recommendations made by the ICO as a result of their inspection in 2018.
In Progress	-	Financial Systems Assurance Work	Q1	Financial Systems	20	Work to evaluate the effectiveness of the operation of key financial systems, with particular focus on the governance arrangements supporting these systems.
In Progress	-	Duties Management	Q1	Risk	15	An overpayment of RDIL & TOIL in 2018 highlighted an ongoing issue in relation to the accumulation of rest days and time off in lieu. In 2016/17 significant balances which had built up over a number of years were reimbursed and changes made to management practices and policies. These changes, although designed to prevent these accruals from re-occurring have failed which led to the latest reimbursement exercise which effected nearly 1,000 police officers & staff.
-	-	Golden Hour Compliance	Q1	Risk	15	Evaluate the compliance with the golden hour principles in the FCR and its integration into the initial investigation work by attending officers.
-	-	Use of Force Reporting	Q2	Risk	15	Risk based systems audit which will look at the reporting of the uses of force by HP. IPA hot debriefing raised issues regarding compliance with reporting and the detail and level of analysis of UoF currently performed. The work will also incorporate within the scope coverage of the risks associated with both the Uses of Body Worn Videos and TASER where applicable. Also identified as one of the national HMICFRS IPA themes to be reported.
-	-	Digital Forensic Unit	Q2	Assurance	15	To provide assurance that the processes that have been recently implemented by the Digital Forensic Unit (including both referrals and triage) are working as expected and that work on ISO accreditation is progressing as necessary.
-	-	IS Audit Universe	Q1-4	Risk /	30	IS Department will provide a self-assessment against an IS risk

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		work streams		Governance		universe which will govern the direction of the shared audit programme of work. Work already planned to provide assurance regarding the robustness of IS Governance Arrangements.
-	-	Demand Management Initiatives	Q1-4	Risk	20	Core diagnostic questions and supporting narrative as part of the Integrated PEEL Assessment cover various demand management and demand reduction initiatives. An audit contingency will be allocated to provide assurance in relation any emergent risks or opportunities associated with the management of demand by HP.
In Progress	-	Released Under Investigation (RUI)	Q1	Risk	12	Since the new pre-charge bail came into place 18 months ago the numbers of cases of persons released under investigation (RUI) continue to increase and the processes relating to the governance and monitoring of appropriateness of its use is currently being reviewed (also highlighted in the IPA debriefing).
2nd Six Months						
-	-	Corporate Governance Framework Review	Q3	Governance	18	The Corporate Governance Framework is being reviewed and IA will test this against CIPFA SOLACE principles and provide assurances regarding the reliance that can be placed on this in the Annual Governance Statement (AGS).
-	-	Crime Management Units (CMUs)	Q3	Risk	15	To evaluate and provide assurance on the effectiveness on the Crime Management Units (CMUs) on both the North & South Banks.
-	-	Key Financial Systems Testing	Q3-4	Financial Systems	20	Transactional testing of key financial systems based on an assessment of risk (including the Fraud Risk Assessment) in order to provide necessary assurances on their control.
-	-	Follow-Up Exercise 2	Q4	Follow-up	5	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.