

INTERNAL AUDIT PROGRESS REPORT

1 PURPOSE OF THE REPORT

- 1.1 The report sets out the current progress against the 2019/20 Audit Plan.

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 arrangement between the West Yorkshire and Humberside Police & Crime Commissioners (PCCs) and the respective Police Forces.

Table 1: Summary of Progress against the Audit Plans for 2019/20

STATUS OF AUDITS	2019/20 (as at 2 Dec 19) APPENDIX A
Final Reports with Response Received	2
Final Reports – Response Awaited	1
Final Reports – No Response Required	1
Work Completed/ Advice/ briefings provided	-
Draft Reports Issued	2
In Progress	5
TOTAL	11

- 2.2 Since the last JIAC in September one report on ***IS Governance and Financial Management & Control*** has been finalised. An INADEQUATE assurance opinion was assigned to this audit area, a summary of which is presented to the Committee at Agenda item 19.
- 2.3 Internal Audit have also recently undertaken a HMICFRS pre-inspection exercise on behalf of Humberside Police in relation to their use of stop and search powers. This demonstrated a significant positive direction of travel particularly in relation to the areas for improvement (AFIs) previously identified as part of the 2018 PEEL Inspection.
- 2.4 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 2019/20 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.

Contact Officer:

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Background documents:

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

Appendix B – Summary Report: IS Governance and Financial Management & Control

Appendix A – 2019/20 Internal Audit Plan and Progress (as at 2 Dec 2019)

<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.
DRAFT	REASONABLE	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. Update: The auditor has undertaken an audit of the DMS upgrade which went 'live' in September and the project surrounding this implementation.
In Progress	-	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.
In Progress	-	Use of Force Reporting	Q2	Risk	15	Risk based systems audit which will look at the reporting of the uses of force by HP. Integrated Peel Assessment (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. Update: Agreed to delay work until February 2020 to enable audit to fully reflect the new processes for recording all UoFs on the PRONTO app on handheld devices.

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-	-	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.
FINAL REPORT (awaiting Management Response)	INADEQUATE	IS Audit Universe work streams (1) IS Corporate Governance & Financial Management	Q1-4	Risk / Governance	20	IS Department has provided a self-assessment against an IS risk 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. The IS self-assessment is to be presented to the JGB (January 2020). In the interim two audit assignments have been commissioned to provided assurance around the IS Audit Universe.
	-	(2) Software Asset Management: Licencing		Risk	20	
FINAL REPORT	LIMITED	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).
FINAL REPORT	REASONABLE	Volume Crime Investigations	Q2	Follow-Up	5	As a result of the 2018/19 limited assurance audit report, a brief follow-up review has recently been undertaken. The review confirmed that there has been significant improvements in the arrangements for volume crime investigations.
2nd Six Months						
FINAL REPORT	REASONABLE	Demand Management Initiatives	Q3	Risk	15	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.

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		<ul style="list-style-type: none"> • Early Intervention Scheme Evaluation (Bridlington & Withernsea) 				Update: ACC request, agreed at East Riding Places Partnership, for IA to evaluate the Bridlington and Withernsea Early Intervention Projects with a view to rolling out further similar demand reduction schemes/initiatives.
-	-	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).
In Progress	-	Crime Management Units (CMUs) <ul style="list-style-type: none"> • Crime Screening 	Q3	Risk	15	Audit resource was set aside to provide assurance on the effectiveness on the Crime Management Units (CMUs) on both the North & South Banks. Subsequently as part of HMICFRS Governance discussions it was agreed that audit would review the operation of the crime screening processes (within the Centralised team as well as both North & South Bank divisions) to ensure that filtering and prioritisation is consistent, appropriate, ethical and supports efficient use of resource.
In Progress	-	Financial Systems Assurance Work (including Key Financial Systems Testing)	Q3-4	Financial Systems	25	Update: The financial systems assurance work was originally provisionally planned for Autumn 2019, however, due to the recent appointment of a new Head of Finance, the audit will be slightly delayed to provide sufficient opportunity for senior management to appropriately support the completion of the audit. 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.
FINAL REPORT	REASONABLE	Stop & Search: HMICFRS AFI Pre-Inspection Assessment & Audit Follow-Up	Q3	Support/ Follow-Up	8	Internal Audit have also recently undertaken a HMICFRS pre-inspection exercise on behalf of Humberside Police in relation to their use of stop and search powers. This was part Independent Peer Review process.
In progress	-	Connect Implementation	Q3	Follow-up	5	Follow up of previous audits, providing assurance to JIAC and Senior Management that actions relied on to address risk are

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		Review			implemented with particular reference to fundamental and significant recommendations in areas of limited assurance.