

## INTERNAL AUDIT PROGRESS REPORT

### 1 PURPOSE OF THE REPORT

- 1.1 The report sets out the current progress against the 2018/19 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 arrangements between West Yorkshire and Humberside Police & Crime Commissioner (PCC) and the respective Police Forces.

**Table 1: Summary of Progress against the Audit Plan for 2018/19**

STATUS OF AUDITS	2018/19 (as at 08 March 19)
Final Reports - Response Received/ Not required	5
Final Reports – Response Awaited	2
Draft Reports Issued	2
Advice Provided/ Ongoing liaison work.	3
In Progress	3
<b>TOTAL</b>	<b>15</b>

- 2.2 Since the last Joint Independent Audit Committee in December 2018 one report with limited assurance has been finalised (Volume Crime Investigations, Appendix B).
- 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 under contract to the Humberside Police & Crime Commissioner and Chief Constable by West Yorkshire Office of the Police & Crime Commissioner staff.

## **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 Corporate Governance Group note the contents of the report and discuss any issues arising.

### **Contact Officer:**

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### **Background documents:**

Appendix A – Audit Plan 2018/19 (to date)

Appendix B – Volume Crime Investigations - Summary

**Appendix A – 2018/19 Internal Audit Plan and Progress (as at 8 March 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>	
FINAL	REASONABLE	Circulation of Suspects on PNC	Q1	Support	25	Following identification from CONNECT data of over 4,000 suspects still to be submitted and circulated on PNC it was requested that IA provide support work to review the arrangements for the circulation of suspects on the PNC system. Work agreed in 2 parts, firstly to focus on the integrity of the current review process and secondly to focus on system weaknesses which allowed this to occur. <b>Two part review: Stage 1 briefing note provided (17/18) &amp; Stage 2 now completed.</b>
FINAL	LIMITED	Volume Crime & Vulnerability	Q1	Risk	20	An evaluation of the action plan arising out of HMIC Inspections findings which have been highly critical of HPs investigation of volume crimes and the effectiveness of protecting vulnerable victims of crime. <b>Two part review: Stage 1 (vulnerability) report drafted (17/18) &amp; Stage 2 (volume crime investigation) reported in August 2018..</b>
<b>Advice Provided</b> (audit coverage c/f 2019/20)	-	Body Worn Videos	Q2	Risk	10	Assessment/ evaluation of compliance in line with the requirements of the Surveillance Camera Code of Practice. <b>Initial meeting held and advice provided—elements of this work will be c/f as part of the Use of Force audit planned for 2019/20.</b>
FINAL	NO OPINION (Collation of previous findings)	Data Quality	Q2	Risk	15	To evaluate the way in which the Force deals with areas of data quality and how effective they are at identifying issues and rectifying them. <b>Report collated a number of data quality issues/ failings highlighted in recent reports.</b>
<b>DEFERRED</b> (update provided following initial scoping exercise)	-	GDPR	Q2	Risk	15	Audit to evaluate how the response to the new GDPR legislation is being managed and provide assurances that both the OPCC and the Force have adequate/appropriately trained resources to manage and maintain the changes needed to enhance the existing data protection protocols. <b>ICO Inspection carried out and agreed that IA will add more value by following up HP responses to the ICO recommendations.</b>
DRAFT	-	Patch Management	Q3 -4	Support	15	<b>ADDITIONAL AUDIT:</b> A recent TowersHolt ERP evaluation report identified an issue with Oracle patches not having been applied that

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					could have resulted in the force being unable to continue using the National Police Procurement Hub. The report recommended that an audit be commissioned to establish whether patch management was being effectively applied. <b>Work delayed due to difficulty in establishing the most appropriate point of contact, fieldwork commenced W/B 26/11/18.</b>	
FINAL	NO OPINION (areas of best practice highlighted)	HMICFRS Custody Services Action Plan	Q3	Risk	20	Contingency to provide proactive/ support activity in relation to the ongoing review of the Force, particularly in relation to HMICFRS reviews. <b>Work to support the Custody Action Plan (late July/ early August) in advance of an HMICFRS re-inspection. Initial work on the action plan completed in late August but additional assessment/ evaluation of priority areas for improvement as requested has been unavoidably delayed by HP. Initial report covering HMICFRS action plan drafted in the interim.</b>
FINAL	LIMITED	Stop & Search	Q2	Risk	15	A review of the processes and strategy that are in place within the Force regarding the use of Stop & Search and ascertain whether it is effective and in line with national good practice.
In Progress	-	Domestic Abuse	Q2	Risk	15	To review the strategy and processes that are in place for the Force to deal with Domestic Abuse incidents and provide assurance over their effectiveness. <b>Fieldwork/ testing completed- report being drafted.</b>
In Progress	-	OPCC: Commissioning	Q3 -4	Support	15	To provide assurance regarding the recent changes to OPCC commissioning arrangements and assess the level of oversight of services provided by the Community Safety Partnerships.
<b>c/f 2019/20</b>	-	Digital Forensic Unit	Q3	Risk	20	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.
In Progress	-	Professional Standards Department	Q3	Support	15	To provide support to the Professional Standards Department during their period of operational/strategic review. <b>Fieldwork largely completed with a few outstanding queries being actioned.</b>
DRAFT	INADEQUATE	Payroll & Finance Review	Q4	Support	10	Audit is to undertake a review of the payroll and finance function at Humberside Police. There will be a particular focus on key financial and management controls, including lessons learnt from the recent

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						and significant overpayment of RDIL/TOIL.
Ongoing	-	Collaboration Programme: Audit Liaison & Support	Q4	Support	10	The objective of this work is to provide assurance to Humberside Police and the Police & Crime Commissioner in relation to the key risks associated with the development and implementation of ERP project initiated under the collaboration arrangement with SYP.
FINAL	REASONABLE	Follow Up: Workforce Planning	Q4	Follow Up		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.
FINAL	REASONABLE	Follow Up: Missing Persons	Q4	Follow Up		