

INTERNAL AUDIT PLAN 2019/20

1 PURPOSE OF THE REPORT

- 1.1 To set out Internal Audit's plan for 2019/20.

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 12 month 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 2019/20 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 2019/20.

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 2019/20 financial year,

10 RECOMMENDATIONS

- 10.1 The Audit Committee are asked to consider and note the proposed Audit Plan for 2019/20.

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Appendix A – Internal Audit Plan 2019/20

Appendix A: Internal Audit Plan 2019/20

Ref	Days	Scheduled Start	Type of Audit	Audit Name	Description & Rationale
1st SIX MONTHS					
1	10	Q1	Assurance	GDPR	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.
2	20	Q1	Financial Systems	Financial Systems Assurance Work	Work to evaluate the effectiveness of the operation of key financial systems, with particular focus on the governance arrangements supporting these systems.
3	15	Q1	Risk	Duties Management	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.
4	15	Q1	Risk	Golden Hour Compliance	Evaluate the compliance with the golden hour principles in the FCR and its integration into the initial investigation work by attending officers.
5	15	Q1-2	Risk	Use of Force Reporting	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.
6	15	Q2	Assurance	Digital Forensic Unit (b/f from 18/19)	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.
6	30	Q1-4	Risk / Governance	IS Audit Universe work streams	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 to provide assurance regarding the robustness of IS Governance Arrangements.
7	20	Q1-4	Risk	Demand Management Initiatives	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.

<i>Ref</i>	<i>Days</i>	<i>Scheduled Start</i>	<i>Type of Audit</i>	<i>Audit Name</i>	<i>Description & Rationale</i>
8	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.
2nd SIX MONTHS					
9	18	Q3	Governance	Corporate Governance Framework Review	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).
10	15	Q3	Risk	Crime Management Units (CMUs)	To evaluate and provide assurance on the effectiveness on the Crime Management Units (CMUs) on both the North & South Banks.
11	12	Q3-4	Risk	Released Under Investigation (RUI)	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).
12	20	Q3-4	Financial Systems	Key Financial Systems Testing	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.
13	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 to primarily assist with the programme of collaboration with SYP, including liaison work in relation to ERP.
-	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.