

## 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 20 July 18)
Final Reports with Response Received	-
Final Reports – Response Awaited	-
Final Reports – No Response Required	-
Draft Reports Issued	-
Work Completed	-
In Progress/ Ongoing advice provided	9
<b>TOTAL</b>	<b>9</b>

- 2.2 Since the last Joint Independent Audit Committee in May there are two outstanding final audit reports relating to 2017/18 (CONNECT Implementation & payroll testing) which provide limited assurance. These were reflected in the annual audit opinion for 2017/18 reported at the previous committee. Summaries are provided (Appendices B & C) now that these reports are being finalised.
- 2.3 Members are reminded that they can have sight of all finalised reports issued upon request.
- 2.4 A substantial number of audit assignments (nine) are currently underway in relation to the 2018/19 audit plan. This reflects a number of phased audits which initially commenced in 2017/18. The detail is provided 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 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:**

Neil Rickwood, Head of Audit

Tel: 01924 294069

**Background documents:**

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

**Appendix A – 2018/19 Internal Audit Plan and Progress (as at 20 July 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>
In Progress	-	OPCC: Governance Review	Q1	Governance	15	An interim review to provide assurance over the analysis that the OPCC has commenced to evidence governance processes within the Office of the Police & Crime Commissioner (OPCC) in Humberside to underpin and ensure compliance with generally accepted principles of good governance. <b>Initial work undertaken in 2017/18 –c/f to 2018/19</b>
In Progress	-	Circulation of Suspects on PNC	Q1	Support	10	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 in progress.</b>
In Progress	-	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) is in progress &amp; fieldwork completed W/B 16 July 2018.</b>
In Progress -audit delayed until Q3-4	-	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–audit will take place Q3-4 once BWVs have been more widely rolled-out.</b>
In Progress	-	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>Work underway to collate and report a number of data quality issues/ failings highlighted in recent reports.</b>
-	-	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

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					maintain the changes needed to enhance the existing data protection protocols.	
-	-	PVP/Child Protection	Q2	Risk	10	To provide assurance over the structure and resourcing of the PVP and Child Protection teams and that the teams are effective and able to deal with ongoing workloads.
-	-	Force Management Statements	Q2	Governance	15	A review to evaluate the effectiveness of the Forces response and approach to the creation of Force Management Statements.
In Progress	-	HMICFRS Work	Q1 – 4	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.</b>
In Progress	-	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. <b>Fieldwork undertaken in July 2018.</b>
-	-	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.
-	-	Follow Up Ex 1	Q2	Follow Up	5	Follow up reviews of previous audits, providing assurance to the Audit Committee and Senior Management that actions that are relied on to address risk are actually implemented with particular reference to fundamental and significant recommendations in areas of limited assurance
-	-	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.
-	-	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	Q3	Support	15	To provide support to the Professional Standards Department during their period of operational/strategic review. <b>Audit of the complaints</b>

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		Department				<b>&amp; misconduct referral processes being scoped.</b>
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.
-	-	Follow Up Ex 2	Q4	Follow Up	5	Follow up reviews of previous audits, providing assurance to the Audit Committee and Senior Management that actions that are relied on to address risk are actually implemented with particular reference to fundamental and significant recommendations in areas of limited assurance.