



Devon & Cornwall Police and The Office of the Police & Crime Commissioner (OPCC)

Dorset Police and The Office of the Police & Crime Commissioner (OPCC)

Internal Audit Annual Opinion and Report 2019-20

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

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Summary

The Head of Internal Audit is required to provide an opinion to support the Annual Governance Statement.

Purpose

The Head of Internal Audit (SWAP Assistant Director) should provide a written annual report to those charged with governance to support the Force's and OPCC's respective Annual Governance Statements (AGS). This report should include the following:

- an opinion on the overall adequacy and effectiveness of the organisations' governance, risk management and internal control environment;
- disclose any qualifications to that opinion, together with the reasons for the qualification;
- present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement;
- compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and standards; and
- comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.

Scope

The Internal Audit service for Dorset Police & OPCC and Devon and Cornwall Police & OPCC is provided by SWAP Internal Audit Services. The internal audit work is completed to comply with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

Internal Audit provides an independent and objective opinion on the control environment by evaluating its effectiveness. Primarily the work of the service is based on the Annual Plan agreed by Senior Management and this Committee (see Appendix A). This report summarises the activity of the internal audit function for the 2019/20 year against the agreed Internal Audit Plan. Our annual opinion should inform the Review of Effectiveness within the AGS.

Summary of Audit Work

The Annual Opinion is made based on the following sources of information:

- **Completed audits (during the year 2019/20) which evaluate risk exposures relating to the organisation's governance, information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.**
- **Observations from consultancy/advisory support.**
- **Follow up of previous audit activity, including agreed actions.**
- **Notable changes to the organisation's strategy, objectives, processes or IT infrastructure.**
- **Assurances from other providers, including third parties, regulator reports etc.**

Annual Opinion

The Head of Internal Audit is required, under the Public Sector Internal Audit Standards (PSIAS) and linked in with the Chartered Institute of Internal Audit IPPF Standard 2450, to provide an annual opinion on the overall adequacy and effectiveness of the of the organisations' framework of governance, risk management and internal control.

Our internal audit annual opinion is a balanced reflection rather than a snapshot in time. Information to support this assessment is obtained from multiple engagements and sources (including advice/ consultancy work). The results of these engagements, when viewed together, provide an understanding of the organisation's risk management processes and their effectiveness.

Our internal audit assurance opinions provided through our reports presented a mixed picture over the course of the year, with a variety of opinions being provided, with the vast majority receiving either Partial or Reasonable assurance. This is further expanded upon below. In also giving consideration to the adequacy and effectiveness of the wider governance and risk management arrangements at Dorset Police & OPCC and Devon and Cornwall Police & OPCC, overall I am able to offer a **Reasonable** Annual Opinion. On an individual assignment level, we define this as: *"Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives."*

It is important to note that Internal Audit has not reviewed all risks and assurances relating to Dorset Police & OPCC and Devon and Cornwall Police & OPCC and therefore cannot provide absolute assurance on the internal control environment. Senior Management are ultimately responsible for ensuring an effective system of internal control.

Further detail on the constituent areas informing our Opinion is outlined under subsequent headings below.

COVID-19

The COVID-19 pandemic has inevitably impacted how the Force and OPCC managed their operations towards the end of the 2019/20 financial year. The pandemic will have resulted in changes to working practices for officers and staff, together with challenges in new areas, such as greater consideration being afforded to infection control and the requirement to source substantial amounts of Personal Protective Equipment (PPE). The delivery of the 2019/20 Internal Audit Plan at Dorset Police & OPCC and Devon and Cornwall Police & OPCC has been impacted primarily due to the number of deferrals, changes and late starts of audits in the final quarter of the year. This was raised to Management and Members at the meeting in April 2020. Risk management and robust internal control will remain of paramount importance in responding to the issues raised by the pandemic and for the foreseeable future, given the unprecedented nature of its impact.

Summary of Audit Work

Internal audit is only one source of assurance; therefore, where we have highlighted gaps in our coverage, assurance should be sought from other sources where possible in order to ensure sufficient and appropriate assurances are received.

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

For those areas marked as Red (No Coverage), we anticipate that other assurance providers, e.g. HMICFRS, will provide coverage of these areas. Please note that SWAP is in the process of producing a report requested around this.

Opinion on Internal Control

As stated above, the majority of our Internal Audit work in 2019/20 presents a mixed picture in terms of assurance levels provided. In 11 of the audits completed at the time of writing (of a total of 38 Alliance specific reviews), we have only been able to provide Partial assurance, suggesting that some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives. However, this has been offset by a number of Substantial (six) as well as Reasonable (12) assurance opinions. Therefore, on the balance of audit work completed to date, we have been able to provide a **Reasonable** opinion.

Whilst we consider the breadth of our audit plan adequate to inform an overall opinion, coverage of some more operational areas of the Force's work has been limited and our opinion should be considered in this context. A summary of the assurance opinions awarded during the course of the year, together with details of the number of recommendations raised, is included in Appendix A.

Internal Audit Coverage

The diagram below provides an assessment of the *depth of our audit coverage* over 524 days against the sections of the Force Management Statement as a proxy for the audit universe:



Summary of Audit Work

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.

Significant Corporate Risks

During the course of the year, we identified two significant/ 'High' corporate risks in our reports. The details of these are outlined below and were initially reported to Members in the September meeting of the IAC:

Review/Risks
Police Officer Overtime Fraudulent/exaggerated/incorrect overtime claims are submitted, authorised and paid, leading to potential financial loss for the Alliance.
Data Protection – Incident Reporting Staff do not recognise and report a data breach immediately when it occurs which could lead to non-reporting or delayed reporting resulting in a substantial fine and reputational to the Strategic Alliance and negative consequences for data subjects.

A number of recommendations were raised as a result of this work, all of which were accepted by Management and prioritised for action.

Recommendations

High priority recommendations to address weaknesses identified were raised accordingly with Management to address the weaknesses identified and will be subject to independent follow up and verification when due.

Over the year, we have found the organisation to be generally supportive of Internal Audit findings and responsive to the recommendations made. We do however, often experience significant delays in finalising our reports following issue in Draft. During 2019/20, there were at least five occasions where we experienced delays of over one month and three where these delays were approximately two months (Financial Key Controls, Equalities Framework and Recovery of Special Policing Services Costs).

Since 2018/19, the process of following up recommendations and independently verifying the evidence of implementation has been undertaken by SWAP for those scoring as Priority 1 and 2. Priority 3 recommendations continue to be monitored internally by the Force. Members of the Alliance Audit Team have access to the recommendation tracking element of our audit software, which allows for regular update and sign off of Priority 3 recommendations. The Team also provide us with assistance in obtaining evidence to support closing of recommendations.

A schedule of all outstanding Priority 1 and 2 recommendations is provided to the IAC at each of its meetings, which includes updates from Management regarding progress but also revised implementation dates as necessary. This process remains in place for 2020/21.

Summary of Audit Work

We keep our audit plans under regular review to ensure that we are auditing the right things at the right time.

Annual Opinion Continued

Changes to the Internal Audit Plan

The schedule provided at Appendix A contains a list of all audits agreed for delivery as part the Annual Audit Plan 2019/20 and the final outturn for the financial year. In total 35 audits will be delivered, together with three supplementary pieces of regional work. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed. A number of changes were made to the 2019/20 Internal Audit Plan and a summary of these is provided from Page 12.

Governance

We have not completed a specific piece of assurance work around governance at either Force or OPCC during 2019/20, however we have naturally incorporated elements of governance within our work and made recommendations as necessary.

Whilst we feel that the governance arrangements are generally reasonable at the Alliance, these could also benefit from further strengthening. For example, a recommendation was raised as part of the Dorset OPCC Commissioning Arrangements audit issued in June 2018 to update the Corporate Governance Framework to include revised procurement thresholds. This was agreed in the Final report to be completed by 31 March 2019, however the latest update on the schedule of recommendations presented to the IAC indicates that this has been extended until April 2021.

An audit pertaining to the Management of Policies across both Dorset Police & OPCC and Devon and Cornwall Police & OPCC has provided a Partial assurance opinion. A significant number of policies were found to be out of date as identified during our work, however work is in train to address this, with additional resources being applied accordingly to support, particularly in Dorset.

A review of key governance documentation on the respective websites found that these were generally well maintained (save for the Codes of Corporate Governance at Dorset Police & OPCC and Devon and Cornwall Police & OPCC as mentioned above) and a number of published policies were also found to be out of date, as alluded to above.

Draft Annual Governance Statements (AGS) for 2019/20 had been produced at the time of writing and were published on the respective websites. As part of a regional review, we assessed each of the South West Forces against the CIPFA Principles of Good Governance and found both Forces and OPCCs to have adequately assessed against these in their respective Statements. Due to some formatting changes, SWAP was also requested to reconsider these prior to publication to ensure that the refreshed versions continued to incorporate the Principles which was confirmed.

A review of Benefits Realisation of the Strategic Alliance (originally in the 2018-19 Plan) was finalised in November 2019. A Partial assurance was provided for this piece of work which was reflective of the difficulties experienced in validating

Summary of Audit Work

financial monitoring data generated throughout the Programme and the lack of clarity regarding ongoing performance monitoring for transitioned services. The overall Programme however, was found to have delivered benefits, savings and transformative change for both organisations. Significant benefits had been anticipated in aligning service areas such as the Control Rooms, however, operational reasons prevented this moving forward. Financial benefits have been delivered; both as cashable and non-cashable savings, evidenced by reduced budgets and the reallocation of staff. Budget analysis for 2019/20 suggested savings of £3.514m. We understand that since the decision was taken not to merge the Dorset and Devon and Cornwall Forces, the Strategic Alliance Programme has ceased with regards to creating further new Alliance departments/teams.

Risk Management

Whilst we have not specifically afforded Internal Audit coverage to risk management during the course of 2019/20, we did complete an audit of this during 2018/19, which received a Partial assurance opinion. Throughout this review, we encountered widespread inconsistency in the general management of departmental risk registers, included articulation of risk, assignment of ownership of risks and monitoring of mitigating actions. Examples of good practice were also identified, although not always shared across all organisations. A number of recommendations were raised within this audit, some of which remain ongoing at the time of reporting.

We are satisfied that the corporate Risk registers are presented to the Independent Audit Committee (IAC) to assist Members in discharging their duties around risk management.

Summary of Audit Work

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

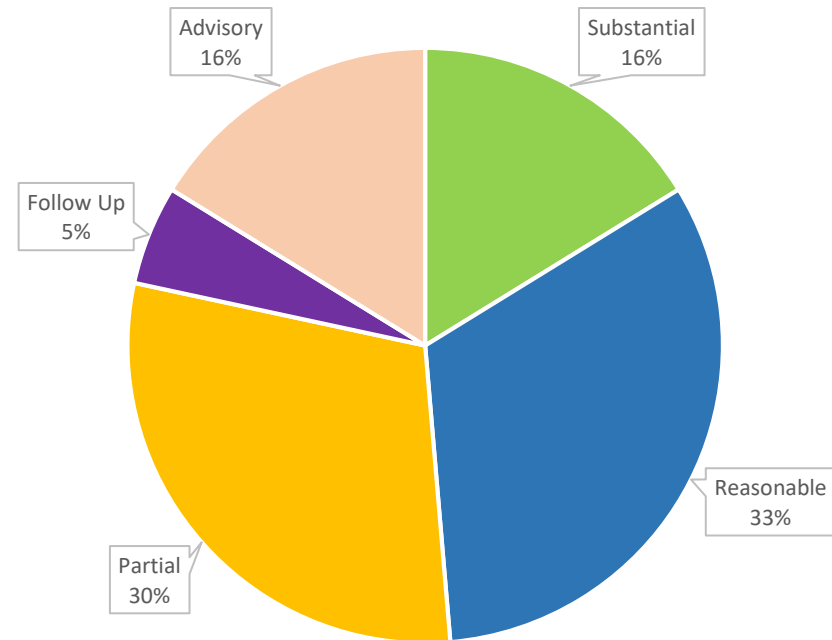
Assurance Definitions

None	The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Reasonable	Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Substantial	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

Summary of Control Assurance Opinions

As well as our standard audit opinions, we have also included our Follow Up work. It should be noted that the chart below is based on all of the 2019/20 work and considers regional work as Advisory.

Summary of Opinions for 2019/20 Internal Audit Plan



Summary of Audit Work

Recommendations raised within our audit reports are scored according to priority:

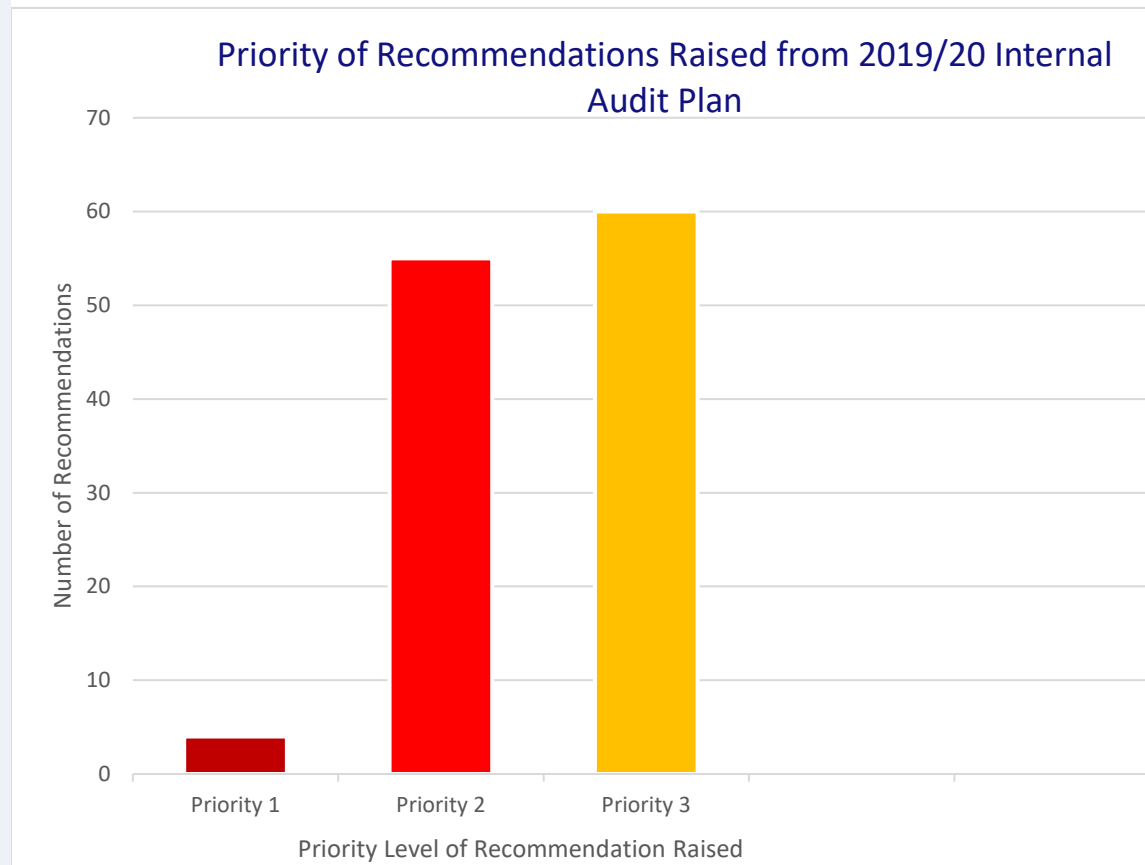
Categorisation of Recommendations

In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Summary of Recommendations Raised

A graph outlining the priority level of the recommendations raised during the course of producing the Internal Audits for 2019/20 is detailed below. A significant number of Priority 2 recommendations have been raised during the course of the year; however this is reflective of the number of Partial assurance opinions provided.



Plan Performance

Value Added

'Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.'

Value Added

We look to identify opportunities to add value to the organisations, throughout the scoping, fieldwork and reporting processes. In addition, we have:

- Utilised an 'agile' methodology to deliver the Key Financial Controls work for 2019/20. This allowed for timelier delivery of the new style report and prompt completion of the fieldwork in Q3 as requested. We also utilised our own systems access to minimise the disruption to the Finance Team;
- Through our Partnership with the five South West regional Forces, we have been able to undertake regional work pertaining to three areas of consideration requested by the Regional Directors of Finance, being Sources of Assurance for the AGS, Fleet Management and Forensics Performance and Tasking;
- Consistently applied data analytics in our audit work, to provide insights on entire populations of data as opposed to completing testing on a sample basis;
- Utilised risk areas and audits undertaken with other Partners to inform our 2020/21 audit plan;
- Provided Audit Committee Member training;
- Issued high risk bulletins to the Regional Directors of Finance twice per year;
- Accessed benchmarking information from other police forces outside of the SWAP Partnership and attended national Police Audit Group conferences.

Plan Performance

Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS).

Internal Audit Team Performance

SWAP's performance is subject to regular monitoring and review by both the Executive Board and the Member Board. The respective outturn performance results for Dorset Police & OPCC and Devon and Cornwall Police & OPCC for the 2019/20 year are as follows:

Performance Measure	Performance
<u>Audit Plan – Percentage Progress (Days)</u>	
Completed	88%
Draft Report and Discussion Document	5%
Fieldwork Complete	2% ¹
Fieldwork In Progress	5%
Yet to start	0%
<u>Quality of Audit Work</u>	
Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation?)</i>	100%
Percentage of SWAP staff qualified or working towards a qualification	100%
<u>Outcomes from Audit Work²</u>	
Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i>	100%

¹One of the three regional audits remains in progress and is being pursued by the Wiltshire Police Chief Finance Officer at the time of writing.

²Updates with regards to progress with recommendations is covered within the quarterly update report.

External Quality Assessment

SWAP's work is completed to comply with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Under these standards we are required to be independently externally assessed at least every five years to confirm conformance to the required standards. SWAP was recently externally assessed in February 2020 and confirmed that we 'Generally Conform' to the standards.

Attribute Standard 1300 of the IPPF requires heads of internal audit to develop and maintain a Quality Assurance and Improvement Programme (QA&IP). Standard 1310 continues that the programme must include both internal and external assessments for improvement. Following our external assessment, we have pulled together our QA&IP and included additional improvements and developments identified internally that we want to achieve, as aligned to SWAP's Business Plan. The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our agreed actions.

Approved Changes to the Audit Plan

The schedule provided at Appendix A contains a list of all audits agreed for delivery as part the Annual Audit Plan 2019/20 and the final outturn for the financial year. In total 35 will be delivered. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed. A summary of the changes/allocations which were made as part of the 2019/20 plan are detailed below:

Audits deferred from the 2018/19 Internal Audit Plan which were finalised in 2019/20:

- DP&DCP: Police Officer Overtime – now complete; and
- DP&DCP: Strategic Alliance – Benefits Realisation (*this was held back at draft stage for six months*)

Deferrals from the 2019/20 Plan which were subsequently incorporated into the 2020/21 Plan were as follows:

- DP&DCP: Fire Safety Management
- DCP: Estates Statutory Obligations Management
- DP OPCC & DCP OPCC: MOJ Grant Review
- DP&DCP: Contracting with Training Providers
- DP&DCP: Review of New Fleet System

Cancellations/Removals from the 2019/20 Plan were as follows:

- DP&DCP Compliance with Specified Order. This is covered by other assurance providers to the OPCCs.
- DP&DCP: ICT Convergence Strategy

Additions to the Plan were as follows:


- DP: Follow Up of Estates Statutory Obligations Management
- DP&DCP: Follow Up of Disaster Recovery
- DCP: Processes for Managing Food for Detainees
- DCP: Review of POCA Processes
- DP&DCP: Accounts Payable Processes for Estates and Fleet
- DP&DCP: ICT Risks Review

We will be seeking to ensure that we do not end up with a disproportionate number of audits to be delivered in Quarter 4 2020/21 as we did this year. This may mean reconsidering the agreed schedule to manage resources accordingly, but this will also require timely engagement from audit leads. The appointment of the Senior Audit Manager in October 2019 should assist in achieving this.




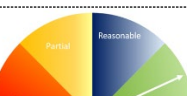

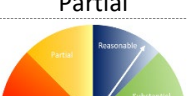
Summary of Work Plan 2019/20


Appendix A




The schedule below contains a list of audits agreed for inclusion in the Annual Audit Plan 2019/20 and the final outturn for the financial year.

Link to FMS Area	Audit Title	Audit Partner	Period	Audit Days	Status	Opinion	No of Recs	1 = Major	↔	3 = Minor
								Recommendation		
								1	2	3
Reporting Stage										
Deferred from 2018/19	Police Officer Overtime	DP & DCP	Q1	20	Completed	 Partial	7	1	5	1
Deferred from 2018/19	Strategic Alliance – Benefits Realisation	DP & DCP	Q2	20	Completed	 Partial	6	2	3	1
Audit Committee Request	Disaster Recovery Follow Up	DP & DCP	Q1	3	Completed	Follow Up	N/A			
IT & Information Management	Data Protection – Incident Reporting	DP & DCP	Q1	10	Completed	 Partial	3	1	1	1
Force Functions	Business Continuity	DP & DCP	Q1	15	Completed	 Partial	8	-	4	4
Force Functions	Estates – Statutory Obligations Management	DP	Q1	17	Completed	 Partial	19	-	13	6
Governance, Fraud & Risk Management	Chief’s Charities Follow Up	DCP	Q2	5	Completed	 Reasonable	0	-	-	-

Link to FMS Area	Audit Title	Audit Partner	Period	Audit Days	Status	Opinion	No of Recs	1 = Major	↔	3 = Minor
								Recommendation		
								1	2	3
Force Functions	Managing Market Supplements for Salaries	DP & DCP	Q2	15	Completed	 <p>DP – Partial DCP - Substantial</p>	DP – 4 DCP – 0	-	4	-
Managing Offenders	Processes for Managing Food for Detainees	DCP	Q3	7	Completed	Advisory	N/A	-	-	-
Force Wellbeing	Alliance Wellbeing	DP & DCP	Q2	15	Completed	 <p>Reasonable</p>	6	-	2	4
Finance	Pensions	DP & DCP	Q3	12	Completed	 <p>Substantial</p>	0	-	-	-
Finance	Recovery of Special Policing Services Costs	DP & DCP	Q2	15	Completed	 <p>Partial</p>	8	-	5	3
Protecting Vulnerable People	Equalities Framework	DP & DCP	Q2	10	Completed	 <p>Substantial</p>	2	-	-	2
Finance	Accounts Receivable	DP & DCP	Q3	12	Completed	 <p>Reasonable</p>	4	-	-	4

Link to FMS Area	Audit Title	Audit Partner	Period	Audit Days	Status	Opinion	No of Recs	1 = Major	↔	3 = Minor
								Recommendation		
								1	2	3
Finance	Accounts Payable	DP & DCP	Q3	17	Completed	 Partial	5	-	3	2
Finance	Main Accounting	DP & DCP	Q3	13	Completed	 Reasonable	2	-	1	1
Finance	Payroll	DP & DCP	Q3	18	Completed	 Reasonable	3	-	2	1
Finance	Treasury Management	DP & DCP	Q3	13	Completed	 Substantial	0	-	-	-
Finance	Personal Issue Assets	DP & DCP	Q4	15	Completed	 Partial	5	-	3	2
Finance	Alliance Re-Charges	DP & DCP	Q3	13	Completed	 Reasonable	2	-	1	1
Finance	Income Generation	DP & DCP	Q3	8	Completed	Advisory	N/A	-	-	-
Force Functions	Estates – Statutory Obligations Management – Follow Up	DP	Q4	8	Completed	Follow Up	N/A	-	-	-

Link to FMS Area	Audit Title	Audit Partner	Period	Audit Days	Status	Opinion	No of Recs	1 = Major	↔	3 = Minor
								Recommendation		
								1	2	3
Finance	Budget Monitoring	DP & DCP	Q4	13	Completed	 Substantial	0	-	-	-
Finance	Overtime & Expenses of Special Constables/Volunteers	DP & DCP	Q4	15	Completed	 Reasonable	0	-	-	5
IT & Information Management	PRISM Demand Management	DP & DCP	Q3	15	Completed	 Substantial	0	-	-	-
Force Functions	Estates – Leasehold Management	DP & DCP	Q4	30	Completed	 DP - Reasonable	7	-	1	6
						 DCP - Reasonable	7	-	-	7
Force Functions	Estates – Financial Management of Major Projects & Development	DP & DCP	Q4	15	Completed	 DP - Reasonable	3	-	2	1
						 DCP - Reasonable	4	-	-	4

Link to FMS Area	Audit Title	Audit Partner	Period	Audit Days	Status	Opinion	No of Recs	1 = Major	↔	3 = Minor
								Recommendation		
								1	2	3
Managing Serious & Organised Crime	Automatic Number Plate Recognition (ANPR)	DP & DCP	Q4	12	Completed	 Partial	3	-	3	-
IT & Information Management	STORM – Lessons Learnt	DP	Q1	15	Draft Report	TBC	-	-	-	-
Force Functions	Management of Policies	DP & DCP	Q4	13	Completed	 Partial	2	-	1	1
Force Functions	Estates – Cold-Weather Management	DP & DCP	Q4	15	Completed	 Reasonable	4	-	1	3
IT & Information Management	Data Protection – Discs	DP & DCP	Q4	15	Completed	Advisory*	N/A	-	-	-
Force Functions	Review of Estates and Fleet AP Processes	DP & DCP	Q4	15	Draft Report	TBC	-	-	-	-
Force Functions	Review of POCA Processes	DCP	Q4	10	Fieldwork	TBC	-	-	-	-
IT & Information Management	ICT Risks Review	DP & DCP	Q4	20	Fieldwork	TBC	-	-	-	-
Governance, Fraud & Risk Management	Contribution to Regional Police Audit Work	DP & DCP	Q2-4	10	Fieldwork Complete (Two others Completed)^	Advisory	N/A	-	-	-

* Due to COVID19, the lockdown prevented site visits and an alternative mechanism for completing the fieldwork was not available. As such, we have compiled a Position Statement covering the initial desktop areas we could complete remotely. The remaining day budget will be used to deliver the outstanding testing during 2020/21, when it is safe to do so.

^ Counted as three discrete pieces of work