



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

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

Report of Internal Audit Activity - October 2020

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

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Unrestricted

Executive Summary

The Assistant Director is required to provide an annual opinion to support the Annual Governance Statement.

As part of our plan progress reports, we will provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work, along with a supporting Appendix detailing 'Limited' assurance opinion reviews.



Audit Opinion and Summary of Significant Risks

Progress of 2019/20 Internal Audit Plan

Following the last update to this Committee, we have completed all of the outstanding 2019/20 work for Dorset Police and OPCC and Devon & Cornwall Police and OPCC. We are awaiting agreement from the Chief Finance Officer at Wiltshire Police to finalise the Regional Forensics Draft Report.

Progress of 2020/21 Internal Audit Plan

At the time of reporting, progress is being made with the 2020/21 audit plan as outlined in Appendix A with a further verbal update to be provided to the Committee in the meeting.

In order to avoid 'backloading' of the 2020/21 plan and seek to provide timely delivery, we have outlined later within this report the scheduling amendments that have been agreed since the previous Committee update, both in response to the commitment of staff and officers responding to the COVID19 pandemic and our own resource commitments. Following discussions with the four Chief Finance Officers, we have also agreed to include profiled/quarterly performance information.

Overall Performance YTD:

Performance Measure	Performance
<u>Delivery of Annual Audit Plan</u>	
Completed	29%
Work at Draft Report Stage	11%
Fieldwork in Progress	21%
Scoping	16%
Not Yet Started	23%

Performance Against Scheduled Audits (10) in Quarters One and Two:

Performance Measure	Performance
Delivery of Annual Audit Plan	
Completed	50%
Work at Draft Report Stage	21.5%
Fieldwork in Progress	28.5%
Not Yet Started	0%

Further detail on status of each audit is provided in Appendix A.

Audit Opinion:

We have issued a number of Advisory reviews during the year to date where no formal assurance ‘opinion’ has been provided. We have also issued one ‘Limited’ and two ‘Reasonable’ assurance opinion reviews. On the balance of audit work completed to date (including those audits currently at Draft Report), we would expect to provide an overall **Reasonable** opinion but this will be reviewed upon completion of the remaining assurance engagements.

Significant Risks:

No significant risks have been identified at this stage relating to 2020/21 audit work.

Where audit reviews have resulted in a ‘Partial’ or ‘Limited’ assurance rating since the meeting of the IAC in July 2020, a summary of the key findings from these reviews have been summarised at **Appendix B**. Since our last progress report to Committee, there have been two reviews finalised that have received a ‘Partial’ or Limited assurance opinion. These include the following audits:

- DP & DCP - Accounts Payable – Estates and Fleet (2019/20); and
- DCP – Safety Camera Partnership.

Outstanding Recommendations:

Outstanding recommendations are now presented by the Alliance. SWAP will continue to review a sample of Priority 1 and 2 recommendations each year to verify implementation.

Executive Summary

Regional Audit Work

Following the previous update to this Committee, the work previously agreed regarding Climate Action has been cancelled due to being covered elsewhere. We are awaiting a replacement audit from the Regional Directors of Finance. We have however scoped the Regional Vetting work and issued a Terms of Engagement.

Internal Audit Plan Progress 2020/21

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



Approved Changes to the Audit Plan

The Strategic Alliance Audit Plan for 2020/21 is reported under **Appendix A** and is subject to change to meet the requirements and emerging risks of the Strategic Alliance.

Since the last update provided to the Committee, the following changes have been made to the Audit Plan as follows:

The following timing amendments have been made to the 2020/21 Internal Audit Plan:

- DP&DCP: Cyber Security – this moved from Q1 to **Q2** in order that the ICT Risk Review report could be finalised;
- DP&DCP: VAT – Making Tax Digital - moved to **back to Q3** as was originally intended, due to work being completed by an external advisor. We have been asked to commence this work in December; and
- DP Fire Safety Management – moved to **Q4** from Q2 to accommodate new staff joining the function. This work is otherwise ready to commence.

We did experience some delays in moving audits along during the Quarter, however these audits seem to now be progressing. We have made contact with almost all of the audit leads for the remainder of the year to hopefully avoid a recurrence of the deferrals experienced in the last quarter of 2019/20.

Since the last IAC meeting, there have been two audits removed from the 2020/21 audit plan as follows:

- DP&DCP: Financial Governance – this year was deemed too early to review the embeddedness of the new arrangements and so this audit will be included in next year's plan; and
- DCP: Implementation of NICHE – this will be replaced by another piece of ICT audit work, likely based upon the outputs of the ICT Risk Review report, the focus of which was to be determined at the time of writing.

The balance of days for these two reviews have been placed within the Contingency allocation in Appendix A.

Audit Type	Audit Area	Audit Partner	Cost	Period	Status	Opinion	No of Recs	1 = Major	↔	3 = Minor
								Recommendation		
								1	2	3
Reporting Stage										
Finance	Continuous Auditing - Data Analytics	DP & DCP	1,520	Q1	Completed	Advisory	N/A	-	-	-
Governance, Fraud & Risk Mgt.	Review of 2019/20 AGS Documents - Prior to publication	DP & DCP	608	Q1	Completed	Advisory	N/A	-	-	-
Finance	Safety Camera Partnership	D & C OPCC	2,128	Q1	Completed	Limited	4	-	4	-
Governance, Fraud & Risk Mgt.	IAC Governance regarding Operational Policing	DP & DCP	1,520	Q1	Completed	Advisory	N/A	-	-	-
Finance	Payments to the National Police Air Service (NPAS)	DP & DCP	3,040	Q1	Completed	Advisory	N/A	-	-	-
Finance	Chief Officer and OPCC Expenses	DP & DCP	4,560	Q1	Completed	Reasonable	3	-	2	1
Collaborations	Transforming Forensics	Dorset Police	6,080	Q2	Completed	Reasonable	7	-	2	5
Finance	Police Officer Overtime Follow Up – Part 1	DP & DCP	1,520	Q2	Completed	N/A - Follow Up	N/A	-	-	-
Finance	Superintendent & Heads of Service Expenses	DP & DCP	3,040	Q1	Draft Report	TBC				
OPCC	Ministry of Justice Victims Services Grant	DP & DCP OPCCs	4,560	Q1	Draft Report	TBC				
Force Functions	Estates – Statutory Obligations Management – Gas, Electrical compliance, Legionella & asbestos.	Devon & Cornwall OPCC	4,560	Q2	Draft Report	TBC				
In Progress										
Force Functions	Fleet Vehicle Safety Checks	DP & DCP	4,560	Q2	Fieldwork					
Force Wellbeing	Support to officers and staff investigating crimes with vulnerable victims	Dorset Police	3,040	Q2	Fieldwork					

Audit Type	Audit Area	Audit Partner	Cost	Period	Status	Opinion	No of Recs	1 =	↔	3 =
								Major		Minor
								Recommendation		
Collaborations	Contract Monitoring	DP & DCP	4,560	Q2	Fieldwork					
IT & Information Management	Cyber Security	DP & DCP	6,080	Q2	Fieldwork					
Finance	Key Financial Control Reviews To include aspects of: Accounts Receivable Accounts Payable Payroll Main Accounting Budget Monitoring	DP & DCP	3,040 5,472 4,560 3,040 3,648	Q3	Fieldwork					
Finance	VAT – Making Tax Digital	DP & DCP	3,952	Q3	Scoping					
Force Functions	Custody Meals – Data Analysis	Devon & Cornwall Police	1,520	Q3	Scoping					
Force Functions	Estates / HR (H&S) - Fire Safety Management	DP & DCP	4,560	Q4	Fieldwork Ready to Start					
IT & Information Management	Data Sharing Arrangements	DP & DCP	3,952	Q4	Scoping					
Responding to the Public	Complaints Handling	DP & DCP	6,080	Q4	Scoping					
Not Yet Started										
IT & Information Management	ICT Strategy	DP & DCP	4,560	Q3	Not Yet Started					
Protecting Vulnerable People	Victim Support Contract Re-Commissioning	OPCC's	4,560	Q4	Not Yet Started					
Prevention and Deterrence	Firearms Licensing	DP & DCP	4,560	Q4	Not Yet Started					

Audit Type	Audit Area	Audit Partner	Cost	Period	Status	Opinion	No of Recs	1 =	↔	3 =
								Major		Minor
								Recommendation		
1	2	3								
Force Functions	Contracting with Training Providers	DP & DCP	3,040	Q4	Not Yet Started					
Force Functions	Review of New Fleet System	DP & DCP	4,560	Q4	Not Yet Started					
Finance	Police Officer Overtime Follow Up – Part 2	DP & DCP	1,520	Q4	Fieldwork Ready to Start					
Governance, Fraud & Risk Mgt.	Regional Audit Allocation	DP & DCP	3,040	Q1-4	Fieldwork Ready to Start/Not Yet Started					
Governance, Fraud & Risk Mgt.	Contingency	DP & DCP	8,512	Q1-4	Not Yet Started					