



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 - January 2021

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

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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

Audit Opinion:

We have issued five advisory reviews where no formal assurance opinion has been required. We have also issued two 'limited' and five 'reasonable' assurance opinion reviews. We would expect to provide an overall 'reasonable' opinion, however, this will be reviewed upon completion of the remaining assurance engagements.

Internal Audit Plan

Good progress is being made with the 2020/21 audit plan, as outlined in **Appendix A**. We have completed 42% of the total annual plan with a further 42% of audits being reported or in progress. 80% of the audits scheduled for quarters one, two and three are complete, or are at draft report stage, with the remainder all having started.

Overall Performance Year to Date:

Performance Measure	Performance
<u>Delivery of Annual Audit Plan</u>	
Completed	42%
Work at Draft Report Stage	10%
Fieldwork in Progress	32%
Scoping	13%
Not Yet Started	3%

Performance Against Scheduled Audits (20) in Quarters One, Two & Three:

Performance Measure	Performance
<u>Delivery of Annual Audit Plan</u>	
Completed	60%
Work at Draft Report Stage	20%
Fieldwork in Progress	20%
Not Yet Started	0%

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

Significant Risks

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

Where audit reviews have resulted in a limited assurance rating since the meeting of the IAC in October 2020, a summary of the key findings from these reviews have been summarised at **Appendix B**. Since our last progress report to Committee, there has been one review finalised that has received a limited assurance opinion:

- DPDCP Fleet Vehicle Safety Checks

Outstanding Recommendations

Outstanding recommendations are now presented by the Alliance Audit Team. SWAP will continue to review a sample of priority one and two recommendations each year to verify implementation.

Regional Audit Work

As reported previously, we sought to commence the agreed piece of work regarding Environmental Action, however, at the Regional CFOs meeting at the end of July 2020, we were informed that this review was no longer proceeding. We have not yet received a replacement for this review. Work has commenced in relation to the agreed Regional Vetting review.

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.

We experienced some client delays in advancing audits during quarter three, however, we have flexed our resources to accommodate and these audits are now either progressing or complete. We have contacted all the audit leads for the remainder of the year's reviews.

Since the last IAC meeting, there have been four audits requested to be added to the 2020/21 audit plan. All have been accommodated and are either complete or in progress:

- DPDCP: Right to Work in the UK - review of the Forces' approach to Right to Work in the UK checks following the start of the pandemic.
- DPDCP: Cashflow Spreadsheet Review - review of cashflow spreadsheet formulae, completed by the Data Analysis Team.
- DCP: Telephony - replacement audit for NICHE work, requested to be completed in quarter four.
- DCP: OPCC Budget Consultation Review – fieldwork complete.

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	Follow Up	N/A	-	-	-
Finance	Superintendent & Heads of Service Expenses	DP & DCP	3,040	Q1	Completed	Reasonable	3	0	2	1
OPCC	Ministry of Justice Victims Services Grant	DP & DCP OPCCs	4,560	Q1	Completed	Reasonable	1	0	0	1
Force Functions	Estates – Statutory Obligations Management – Gas, Electrical compliance, Legionella & asbestos.	DCP OPCC	4,560	Q2	Completed	Reasonable	9	0	1	8
Force Functions	Fleet Vehicle Safety Checks	DP & DCP	4,560	Q3	Completed	Limited	2	0	1	1
Finance	Cashflow Spreadsheet Review	DP & DCP	1,824	Q3	Completed	Advisory	N/A			

In Progress									
Force Wellbeing	Support to officers and staff investigating crimes with vulnerable victims	Dorset Police	3,040	Q2	Draft Report				
Collaborations	Contract Monitoring	DP & DCP	4,560	Q2	Draft Report				
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	Draft Reports				
Finance	VAT – Making Tax Digital	DP & DCP	3,952	Q3	Fieldwork				
Force Functions	Right to Work in UK Checks	DP & DCP	1,824	Q3	Fieldwork				
Force Functions	Custody Meals – Data Analysis	Devon & Cornwall Police	1,520	Q3	Fieldwork complete				
Force Functions	OPCC Budget Consultation Review	D&C	1,520	Q4	Fieldwork complete				
Force Functions	Estates / HR (H&S) - Fire Safety Management	DP & DCP	4,560	Q4	Fieldwork				
Prevention and Deterrence	Firearms Licensing	DP & DCP	4,560	Q4	Fieldwork				
Force Functions	Contracting with Training Providers	DP & DCP	3,040	Q4	Fieldwork				
Finance	Police Officer Overtime Follow Up – Part 2	DP & DCP	1,520	Q4	Fieldwork complete				
IT & Information	Telephony	D&C	4,560	Q4	Fieldwork				
Protecting Vulnerable People	Victim Support Contract Re-Commissioning	OPCC's	4,560	Q4	Scoping				

Governance, Fraud & Risk Mgt.	Regional Audit Allocation	DP & DCP	3,040	Q1-4	Fieldwork/ Scoping					
Responding to the Public	Complaints Handling	DP & DCP	6,080	Q4	Scoping					
IT & Information Management	Data Sharing Arrangements	DP & DCP	3,952	Q4	Scoping					
Force Functions	Review of New Fleet System	DP & DCP	4,560	Q4	Scoping					
Not Yet Started										
IT & Information Management	ICT Audit – Scope to be determined	DP & DCP	4,560	Q3	Not Yet Started					