

**Warwickshire and West Mercia Police and Crime Commissioners
Warwickshire and West Mercia Chief Constables**

**Joint Audit Committee
18 September 2017**

Progress against 2017/18 Internal Audit Plan

Report by the Head of Internal Audit

Summary

This report summarises progress against the agreed Internal Audit plan.

Recommendation

The Committee is requested to note the report.

1. This brief report summarises in Appendix A the audit work undertaken since 1 April compared to the 2017/18 Internal Audit plan agreed by the Committee at its last meeting on 20 March 2017. The position is as we would normally expect at this stage of the year.
2. The Internal Audit plan that is presented to the Committee at the start of the year is only an indicative one as it has to be responsive to changes in risks and hence the individual jobs may vary from the original plan and new jobs may need to be added or jobs deleted or amended.
3. The Committee will recall that the key outcome of each audit is an overall opinion on the level of assurance provided by the controls within the area audited. Audits will be given one of four levels depending on the strength of controls and the operation of those controls. The four categories ranging from the lowest to highest are Limited, Moderate, Substantial and Full. The opinion reflects both the design of the control environment and the operation of controls. The Performance Management audit has been completed and issued as a final report with a substantial opinion, a summary of the findings is provided at Appendix B.

GARRY ROLLASON
Head of Internal Audit

Shire Hall
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August 2017

Appendix A: Police Internal Audit Workplan 2017/2018 Progress report as at 31 July 2017

Topic	Priority	Latest Status
PCCs		
Victim Support	H	
Grants (audit)	H	In Progress
Grants (advisory)	H	In Progress
Alliance		
Information Management (audit)	H	Planning Commenced
Information Management (advisory)	H	
Disclosure Service / Vetting (advisory)	H	
Seized Property	H	
Change Programme (Governance, advisory, benefits realisation)	H	In Progress
Place Partnership	H	Draft Report Issued
Financial Systems (payroll, debtors, creditors, GL)	H	
Financial Systems (self service – overtime, travel etc)	H	
Fleet Management	H	
Business Planning (advisory)	H	
Performance Management	H	Final Report Issued
MASH	H	In Progress
Firearms & Tasers	H	
IT audit:	H	
Asset Management and Configuration		
Database Administration and Management		
Risk Management	M	
Firearms Licensing	M	Planning Commenced
Procurement	M	
Completion of 2016/17 Audits		
Treasury Management		Final Report Issued
Covert Funds		Final Report ready for issue
Crime Property		Final report issued
Partnerships		Draft report produced following requested additional work

Topic	Priority	Latest Status
IT Audit: IT – Service Delivery Standards IT – Programme/Projects Benefits Realisation Active Directory		Draft Report Issued In Progress In Progress

Appendix B: Summary of audits completed since the previous update.

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
Performance Management	<p>The objective of the audit was to provide an opinion on the overall arrangements in place with regard to Performance Management.</p> <p>Issues identified were:</p> <ul style="list-style-type: none"> There is a need to strengthen the quality assurance processes across the Forces to ensure that all data included in performance reports is accurate. A sample of data reviewed highlighted some errors in the most similar group data included in a quarterly report as well as errors in reporting local policing sickness rates. The Warwickshire Police & Crime Plan commits to "increase police officer, special constable and PCSO numbers" but there was no reference to progress in this area in the performance reports reviewed. 	Substantial	0	2	1

Garry Rollason
Head of Audit

Jackie Sparkes
Engagement Manager

August 2017