

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date Changed	Orig Date Due?	PRIORITY High Medium Low	UPDATE	RAG Red Amber Green	STATUS Ongoing Completed	Complete Date	Target Date Revised
ONGOING RECOMMENDATIONS														
1	Warks WM	Sep-15	Grant Thornton	Financial Audit	(6) In 2016/17 to undertake a review of the assets not valued by the external valuer to demonstrate that they are not materially mis-stated	Heather Costello - Director of Finance (Finance)	May-16	No	High	A documented management review will take place in consultation with the valuers during the closedown process for the 2015/16 Accounts. 19/5/2016 On track for end of May.	Amber	Ongoing		No
2	Warks	Sep-15	Grant Thornton	Financial Audit	(8) That an exercise is undertaken to ensure that all title deeds are in the name of the PCC	Heather Costello - Director of Finance (Finance)	Mar-16 Jun-16	Yes	High	16/2/2106 Following the audit, work has commenced in conjunction with Warwickshire County Council to amend title deeds where appropriate. It is likely that this will be completed by 30 June 2016. On track for completion in June 2016.	Amber	Ongoing		Yes
3	Warks WM	Mar-15	Internal Audit	Charging	(1) Charging guidance should be reviewed annually and updated where national changes arise. There should also be a clear audit trail in place which shows when guidance was updated and the approval process regarding any changes. (2) A joint policy document should be developed, covering both Warwickshire and West Mercia to ensure a consistent approach to charging and that the methodology for calculating charges is clearly outlined.	Heather Costello - Director of Finance (Finance)	Mar-16 Apr-16 Aug-16	Yes	Medium	16/2/2016 Final approval will be after 31 March 2016. The new implementation date is 30 April 2016. The need to delay implementation of the Fees and Charges policy is as a result of staff absences and the emergence of other work which is a higher priority. Note work has started on the Fees and Charges policy. 19/5/2016 The fees and charges policy is complete and going to the next JNCC meeting on 8th August.	Amber	Ongoing		Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date <u>Due?</u>	PRIORITY <u>High</u> <u>Medium</u> <u>Low</u>	UPDATE	RAG Red Amber Green	STATUS <u>Ongoing</u> <u>Completed</u>	Complete Date	Target Date Revised
4	Warks WM	Mar-15	Internal Audit	Charging	<p>(3) The guidance put into place by the Forces covers only those areas covered by the ACPO guidance, but not wider areas such as conferencing and accommodation and training courses. These areas and the charges applied are managed by the individual departments responsible.</p> <p>Consideration should be given to broadening the existing guidance used to ensure it incorporates all areas of the Forces which charge for the supply of goods and/or services</p>	Heather Costello - Director of Finance (Finance)	Sept-15 Apr-16 Aug-16	Yes	Medium	<p>16/2/2016 See previous recommendation and the new implementation date of 30 April 2016. Note the policy is being extended to include areas not included in the NPCC guidance, (NPCC superseded ACPO).</p> <p>19/5/2016 The fees and charges policy is complete and going to the next JNCC meeting on 8th August.</p>	Amber	Ongoing		Yes
5	Warks WM	Mar-15	Internal Audit	Charging	<p>(6) The Senior Finance Officer notifies the Resources staff within Protective Services of the Special Duty rates to be applied to charges made. A comparison of the rates published in the April 2014 ACPO guidance against those used by the Alliance highlighted a number of differences. The most significant being that the Alliance charges £4.50 more per hour than the ACPO rate for sergeants and £3.35 per hour more for Constables. The differences in the Sergeant and Constable rates are because the Alliance is using the 2012 ACPO rates, and these have been reduced in the subsequently updated guidance. A number of other relatively minor differences were because the Alliance have rounded to the nearest £.</p> <p>Changes to rates within the ACPO guidance should be reflected by the Alliance and charges levied adjusted to reflect these. It is understood that the ACPO guidance is updated annually and officers with responsibilities for implementing the guidance should monitor the guidance so that they are aware of any changes that need to be reflected by the Alliance.</p>	Heather Costello - Director of Finance (Finance)	Mar-16 Apr-16 Aug-16	Yes	Medium	<p>Adoption of the charging policy set out in management's response to earlier recommendations will ensure a standardised approach to charging that incorporates a systematic review of charges against the current ACPO national guidance.</p> <p>Dec 2015 This is linked to the previous recommendation (1). These could be merged.</p> <p>19/5/2016 The fees and charges policy is complete and going to the next JNCC meeting on 8th August.</p>	Amber	Ongoing		Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY High Medium Low	UPDATE	RAG Red Amber Green	STATUS <u>Ongoing</u> <u>Completed</u>	Complete Date	Target Date Revised
6	Warks WM	Jun-15	Internal Audit	Creditors	<p>(1) User guides have been established and documented in respect of the FPM and eProcurement systems. However, it was noted that there is no higher level guidance in place which sets out other details, such as the roles and responsibilities of staff and the wider control framework associated with systems and how these link in with and Financial and Contract Regulations.</p> <p>The higher level aspects of the system should be put into writing. In particular, the roles and responsibilities of staff should be documented as well as the wider control environment and the expectations of how staff will implement appropriate controls.</p>	Heather Costello - Director of Finance (Finance)	Oct-15 Jan-16 Jun-16	Yes	Medium	<p>Work on the procedure notes has been started but not yet completed or reviewed by the DoF. A final completion date of 30th June 2016 has been set by the DoF. This will link into a refresh of the Finance intranet.</p> <p>18/5/2016 The higher level guidance proposed in the recommendation will be in place by 30 June 2016.</p>	Amber	Ongoing		Yes
7	Warks WM	Jan-16	Internal Audit	Legal Services	<p>(2) There is a risk that potential emerging problems in service delivery may not be identified in a timely manner. There is an implication that Senior Management may not be aware of emerging trends. During the audit it was apparent that joint Key Performance Indicators (KPI's) have yet to be put in place.</p> <p>Management need to consider what KPI's are required and introduce measures to capture the data. It is understood that reports will be "built" into the Visualfiles case management system.</p>	Marcia Eccleston (Head of Legal Services)	Mar-2016 Jun-2016	Yes	Medium	<p>27/1/2016 To be completed by the 31st June 2016. Work to install Visual files will commence in the next few months but will not complete until the second quarter. In the meantime data is being prepared manually and shared with key stakeholders. This is because the KPI tools will be built into Visual files</p> <p>20/4/2016 KPIs now agreed and will be built into Visual files by the end of June 2016</p>	Amber	Ongoing		Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY	UPDATE	RAG Red Amber Green	STATUS <u>Ongoing</u> <u>Completed</u>	Complete Date	Target Date Revised
									High Medium Low					
8	Warks WM	Feb-16	Internal Audit	Risk Management	<p>(3) Mitigating actions do not reduce the likelihood or impact of a risk.</p> <p>From the Forces' Corporate Risk Register it would appear that identified actions do not reduce the risk score. Eg the uncontrolled risk score for "Continued reduction of partnership funding" is 20 (Likelihood 4, Impact 5) and the controlled risk score remains the same.</p> <p>With the implication that time and resources are spent on unnecessary actions.</p>	T/Ch Supt Debra Tedds	Apr-2016 Jul-2016	Yes	Medium	<p>11/5/2016 For efficiency the alliance adopted reporting the management of risk via a narrative. If more information is required following this narrative, the risk owner will provide it. The Joint Audit Committee has requested that we provide additional information behind this narrative.</p> <p>A template has been created to provide this additional information with the approval of the JAC.</p> <p>This additional information will be available for alliance risks from May 31st Exec Board and for the Directorate and Strada Risk Maps during June/July. This should address the issue identified of judging the effectiveness of actions.</p>	Amber	Ongoing		Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY High Medium Low	UPDATE	RAG Red Amber Green	STATUS Ongoing Completed	Complete Date	Target Date Revised
9	Warks WM	Sep-15	Grant Thornton	Financial Audit	(1) The PCC and Chief Constable request Internal Audit to undertake an external review of their self assessment to demonstrate compliance with the Public Sector Internal Audit Standards.	Head of Internal Audit Gary Rollason	2016/17	No	Medium	An external review needs to be undertaken within 5 years of the implementation of the standards and the 5 years have not yet elapsed. As the Internal Audit service was restructured during 2015, Warwickshire County Council will be carrying out an external assessment during 2016/17 when the service has settled into its new combined service structure. 21/10/2015 Since the recommendation is not due until 2016/7 there is nothing to update at this stage.	Amber	Ongoing		No
10	Warks WM	Feb-16	Internal Audit	Risk Management	(2) The risk owner may not have the authority to ensure that all of the identified actions are delivered or could not be held accountable if the actions are not achieved. With the implication that the wrong person is identified as the risk owner without the ability to implement actions. Management should review the risk owners and ensure that they are the correct person to be accountable for delivering the approved actions.	Robert Phillips	Apr-16 Jul-16	Yes	Low	All risk owners to be reviewed to ensure all risk owners are identified and can be held accountable if actions are not achieved. 17/5/2016 Risk owners are being reviewed as part of the 1st quarter review of the risk register and the appropriate owner is will be shown on the risk register. Responsibility: Rob Phillips	Amber	Ongoing		Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY <u>High</u> <u>Medium</u> <u>Low</u>	UPDATE	RAG Red Amber Green	STATUS <u>Ongoing</u> <u>Completed</u>	Complete Date	Target Date Revised
11	Warks WM	Mar-16	Internal Audit	Place Partnership Limited	(1) There is a lack of clarity over the roles and responsibilities of the Property Board. The Terms of Reference for the Property Board should be reviewed and updated to reflect the Place Partnership Limited service provision and the associated revised governance and reporting arrangements. The Terms of Reference should be periodically reviewed.	Richard Elkin (Director of Enabling Services)	Jun-16 Jul-16	Yes	Low	Recommendation Agreed: Agreed – TOR to be updated 18/5/2016 Terms of reference have been amended and will formally be presented to the Property Board for sign off at its meeting in July 2016 Responsibility: Director of Enabling Services	Amber	Ongoing		Yes
12	Warks WM	Mar-16	Internal Audit	Place Partnership Limited	(2) Roles and responsibilities of the PPL staff are not clearly defined. The roles and responsibilities of staff within Warwickshire Police and West Mercia Police with regard to the Place Partnership Limited should be documented and where delegated this is clearly defined so that responsibility and accountability are clearly documented.	Richard Elkin (Director of Enabling Services)	Jun-16	No	Low	Recommendation Agreed: Agreed - Delegation to be formalised 18/5/2016 Documentation of roles and responsibilities will be completed by the end of June 2016. Responsibility: Director of Enabling Services	Amber	Ongoing		No

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS	Target Date	Orig Date	PRIORITY	UPDATE	RAG	STATUS	Complete	Target
						HIP	Changed	Due?	High Medium Low		Red Amber Green	Ongoing Completed	Date	Date Revised
13	Warks WM	Mar-16	Internal Audit	Place Partnershi p Limited	(3) There is a risk of Ineffective monitoring of service and customer relationship. The governance, oversight and reporting framework should be further developed, to include: • Appropriate and relevant KPIs • Outcome measurements • Sufficient controls to ensure the integrity and accuracy of data being provided by PPL can be verified • Legal compliance, where appropriate • Regular reporting to meet the regulatory and the internal requirements of the PCCs and both Forces	Richard Elkin (Director of Enabling Services)	Jul-16	No	Low	18/5/2016 The performance framework is being developed by PPL with the Head of Business Support. There was a meeting 25th April to discuss and progress this. Some information is being produced by PPL in relation to the Contact centre but this is being further developed. There is no update on revisions of the service schedules from PPL at this time. The H&S lead in PPL has been in communication with the WK & WMP H&S lead. We are recruiting for the Estates Contract and Relationship Manager role. The Ops and Assurance Group continues to monitor areas such as service delivery, Finance, Health and Safety etc. Rachel Hartland-Lane	Amber	Ongoing		No

<u>Num</u>		<u>DATE</u>	<u>Assurance Team/ Internal Audit</u>	<u>AUDIT TITLE</u>	<u>RECOMMENDATION DESCRIPTION</u>	<u>OWNERS HIP</u>	<u>Target Date</u> <u>Changed</u>	<u>Orig Date</u> <u>Due?</u>	<u>PRIORITY</u> <u>High</u> <u>Medium</u> <u>Low</u>	<u>UPDATE</u>	<u>RAG</u> Red Amber Green	<u>STATUS</u> <u>Ongoing</u> <u>Completed</u>	<u>Complete Date</u>	<u>Target Date Revised</u>
14	Warks WM	Mar-16	Internal Audit	Place Partnership Limited	<p>(4) There is a risk that the benefits as stated in the Place Partnership Full Business Case may not be delivered.</p> <p>The Head of Business Support - Enabling Services should ensure that the benefits set out in the Full Business case are captured and progress against them is monitored.</p> <p>The processes to sign off delivered benefits and approve changes in planned benefits be formally documented within the benefits monitoring procedures.</p>	Richard Elkin (Director of Enabling Services)	Jul-16	No	Low	18/5/2016 As described above the Ops and Assurance group continues to monitor aspects such as service delivery, health and safety, finance etc. This is to ensure that PPL are delivering against the agreed service schedules. As the Ops and Assurance group is maturing, members of the group will take ownership of certain aspects of the services to ensure delivery of the agreed benefits. For example the Financial Accountant is monitoring progress against the financial savings. This is reported through the Ops and Assurance Group as appropriate. However to date the financial information from PPL is not being received in a timely manner.	Amber	Ongoing		No
COMPLETED RECOMMENDATIONS														
15	Warks WM	Feb-16	Internal Audit	Risk Management	<p>(1) A Risk Management Strategy or Policy has not been written and approved for either of the OPCC's.</p> <p>A Risk Management Strategy should be written and formerly approved for the OPCC's and then be reviewed on a regular, preferably annual, basis. Management may want to consider whether a dedicated OPCC Risk Management Strategy is needed or whether they can adopt the Forces'.</p>	Robert Phillips	Apr-16	Yes	Medium	<p>A risk management strategy will be formally adopted by the OPCC and reviewed on a regular basis.</p> <p>17/5/2016 Risk management strategy written and approved for the OPCCs. This will be reviewed annually as recommended. (Rob Phillips)</p> <p>Recommendation completed.</p>	Green	Completed	17/05/2016	No

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY High Medium Low	UPDATE	RAG Red Amber Green	STATUS Ongoing Completed	Complete Date	Target Date Revised
16	Warks WM	Mar-16	Internal Audit	Performance Management	<p>(1) There is a risk of failure to achieve objectives due to lack of strategic direction.</p> <p>A formal Terms of Reference which sets out the purpose of the Performance Management Group has not been formally approved. As raised in the previous audit dated December 2013 the Terms of Reference are still in draft form.</p> <p>A formal Terms of Reference should be approved and circulated to appropriate officers.</p>	T/Ch Supt Debra Tedds	Apr-16	Yes	Medium	<p>Performance Management Group runs in line with the Performance Framework and provides a review from last PMG, overview of performance and a key theme as identified within the framework.</p> <p>Attendance is to be revisited and discussed at Chief Officer meeting 2nd March and terms of reference reviewed and amended accordingly.</p> <p>A new terms of reference was discussed at Executive Board on 29th March and it was agreed and formally signed off.</p> <p>Recommendation completed.</p>	Green	Completed	29/03/2016	No
17	Warks WM	Mar-16	Internal Audit	PCC Grants	<p>(1) There is a risk that grant applications are not authorised at the appropriate level.</p> <p>No evidence was seen to support the approval by the PCC of the grant applications. Grant applications received during 2014/15 and 2015/16 were verbally agreed by the PCC.</p> <p>Under the current arrangement there is a lack of segregation of duties in that the Policy Officers evaluate the applications and authorise any payments under £50,000..</p> <p>The PCC should formally sign off all successful grant applications prior to payment being made. The grants awarded spreadsheet should be promptly updated to show which of the application were approved and who made the decision.</p> <p>It is acknowledged that the procedures for 2016/17 will be amended to include the formal sign off of the grant application by the PCC.</p>	Cheryl Bridges	Mar-16	Yes	Medium	<p>13/5/2016 A new process has now been initiated for the 2016/17 grant process. All grant applications are now formally signed off by the PCC.</p> <p>Recommendation Completed</p>	Green	Completed	13/5/2016	No

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY High Medium Low	UPDATE	RAG Red Amber Green	STATUS <u>Ongoing</u> <u>Completed</u>	Complete Date	Target Date Revised
18	Warks WM	Mar-16	Internal Audit	PCC Grants	<p>(2) Projects do not achieve the agreed targets/outcomes.</p> <p>From the sample of 5 grants examined one instance was identified where no monitoring reports had been received although the grant agreement states that quarterly reports should be submitted.</p> <p>Every effort should be made to ensure that quarterly monitoring reports are completed and returned in a timely manner.</p> <p>The targets/outcomes set out in the application/agreement should be measurable and achievable. Quarterly monitoring reports should measure performance against these targets to enable an assessment to be made as to whether the project is performing effectively.</p> <p>Evidence should be available to support the performance reported.</p>	Cheryl Bridges	Apr-16 Jul-16	Yes	Medium	13/5/2016 All terms and conditions have be sent out to successful grant recipients. All have been signed and returned with the requirement for Quarterly monitoring reports to be completed. All PRO's complete the quarterly monitoring spreadsheet with responses from their grants on receipt of their report. A new monitoring report is being developed and will be presented to recipients in Qu 1.	Green	Completed		Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date <u>Changed</u>	Orig Date Due?	PRIORITY <u>High</u> <u>Medium</u> <u>Low</u>	UPDATE	RAG Red Amber Green	STATUS <u>Ongoing</u> <u>Completed</u>	Complete Date	Target Date Revised
19	Warks WM	Jan-16	Internal Audit	Legal Services	<p>(1) There is a risk that the Head of Legal Services may not be aware of all outstanding cases/files. There is an implication that legal deadlines may be missed. This is because The team is still operating two case management systems.</p> <p>It is recommended The ongoing in house audit of the physical files should be completed. The migration to Visualfiles should be introduced as soon as practical.</p>	Marcia Eccleston (Head of Legal Services)	Mar-2016 Jun-2016	Yes	Low	<p>27/1/2016 To be completed by the 31st June 2016. Work to install Visual files will commence in the next few months but will not complete until the second quarter. a back record converter has been appointed to assist with migration. A count of files across Warwickshire and West Mercia Police including WCCLS has been completed so all files are accounted for manually. The next task is to ensure this is all available in visual Files which the new recruit should also assist with.</p> <p>20/4/2016 Completed . Now aware of all outstanding files. Visual files on target to complete end of June.</p>	Green	Completed	20/04/2016	Yes

Num		DATE	Assurance Team/ Internal Audit	AUDIT TITLE	RECOMMENDATION DESCRIPTION	OWNERS HIP	Target Date	Orig Date	PRIORITY High Medium Low	UPDATE	RAG Red Amber Green	STATUS Ongoing Completed	Complete Date	Target Date Revised
							Changed	Due?						
20	Warks WM	Mar-16	Internal Audit	PCC Grants	<p>(3) There is a risk that grant monies may not be spent in accordance with the grant agreement. Monitoring reports do not always contain sufficient information to evidence how grant monies have been spent.</p> <p>It is not always clear from the monitoring reports received how grant monies have been spent. The budget information contained in the final report received for PCC2014-15/39 Helping Hands – Values for Life just records amounts spend as revenue costs (£2,809.94) and other costs (£1,713.06). A grant of £63,411 is paid as a contribution to DAAT. The monitoring report provided does not give any further information about how funds have been spent.</p>	Robert Phillips	Apr-16	Yes	Low	<p>As part of the redevelopment of the evaluation process a more detailed financial assessment will be required that allows a simple breakdown of expenditure. Partners will be engaged in this process so they have a full understanding of what is required.</p> <p>17/5/2016 A more detailed evaluation process and form is in development and will be issued to all successful 2016/17 grant applicants in time for their monitoring reports.</p> <p>Recommendation completed.</p>	Green	Completed	17/05/2016	No