Agenda Item 5

INTERNAL AUDIT ACTIVITY REPORT

1. PURPOSE OF REPORT

1.1 To inform the Committee of the progress of Internal Audit activity and summarise the key control issues arising for those audits undertaken for the period October 2019 to date.

2. BACKGROUND

2.1 The Committee's Terms of Reference includes a requirement to receive progress reports on the activity of Internal Audit. This Activity Report provides the following for members:
- Summaries of key findings;
- Recommendations analysis; and
- A performance update.

2.2 The role of Internal Audit is to provide members and managers with independent assurance on the effectiveness of controls that are in place to ensure that the Police and Crime Commissioner and Chief Constable's objectives are achieved. The work of the Team should be directed to those areas and risk which will most impact upon the Police and Crime Commissioner and Chief Constable's ability to achieve these objectives.

2.3 Upon completion of an audit, an assurance opinion is given on the soundness of the controls in place. The results of the entire audit programme of work culminate in an annual audit opinion given by the Head of Internal Audit based on the effectiveness of the framework of risk management, control and governance designed to support the achievement of organisation objectives.

2.4 This report provides members of the Joint Audit Committee with a summary of the Internal Audit work undertaken, together with a summary of audit opinions, during the period October 2019 to date. The audit report also summarises the key findings from those reviews where an audit opinion of "Minimal" or "Limited" Assurance has been assigned.

3. PROGRESS SUMMARY

3.1 An audit opinion is provided as part of each internal audit report. It is derived from the work undertaken during the audit and is intended to provide assurance about the internal

controls in place in that system or particular activity. The audit opinions currently used are:
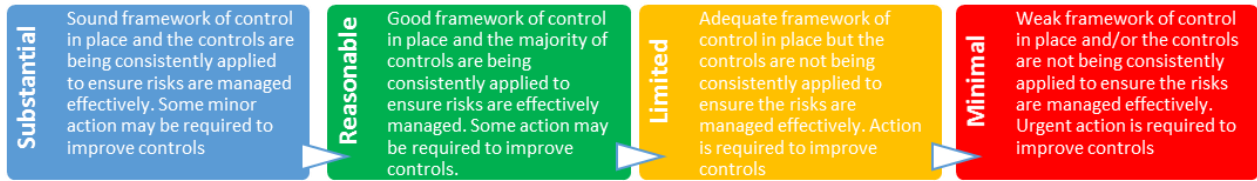
3.2   Table 1 details those audits that have been finalised since the previous report to the Committee, along with details of the opinions given.

Table 1: Assurance Work Completed in the period March 2019 to date

No.	Audit Review	Assurance Opinion
1	Missing Persons	Minimal
2	IT Strategy	Reasonable
3	Asset Management – personal issued devices	Limited
4	CTU Business Support	Reasonable
5	VAT	Limited

3.3   Summaries of key findings from those reviews where an audit opinion of "Minimal" or "Limited" has been assigned are provided in *Appendix 1*. Also provided at *Appendix 2* is a summary of progress against planned activity, which details the status of each review to be completed during 2019/20. This will be considered when forming the annual audit opinion.

3.4   In addition to the audits finalised during the period, the following audits are nearing completion with draft reports issued and management comments awaited:

- Management of repeat victims and offenders
- National Police Air Service (NPAS)
- Crime Data Integrity
- Credit Cards
- Disclosure

4.   RECOMMENDATION ANALYSIS

4.1   Recommendations are made based on the level of risk posed by the weakness identified. The current ratings used for ranking recommendations are:

4.2   Internal Audit follow-up recommendations to ensure they have been implemented. All recommendations are followed up six months following the date the final audit report is issued to establish progress in implementing the recommendations. Any that remain outstanding following the six month follow-up review continue to be followed-up every three months until confirmation is received of implementation.

4.3   A number of follow-up reviews have commenced during 2019/20. The outstanding recommendations for 33 audits have been followed up to date, which are summarised in Table 2 below.

Table 2 – Analysis of Follow-Up Audits undertaken during 2019/20

	Follow-Up Audit	Total Recs	Implemented	Redundant/ Risk Accepted	Partially Implemented	Not Implemented
1	Force risk management arrangements	4	3			1
2	Information Sharing Agreements (x2)	4	4			
3	Intelligence Management and Tasking	2	2			
4	BWV Benefits Realisation (x2)	4	3		1	
5	Body Worn Video (x2)	11	10		1	
6	DSU & Co-operating Offenders Unit	1	1			
7	WMP2020 Project Reviews	7	7			
8	Bank Reconciliation (3rd)	4	4			
9	Contract Management (4th)	9	8			1
10	Payroll	8	8			
11	Use of consultants	2		2		
12	Application of THRIVE+	8	6			2
13	Public Protection Unit (3rd)	6	5		1	
14	Pensions (x2)	6	6			
15	Workforce Planning, Diversity and inclusion (x2)	3	1			2
16	Victims Code Compliance	8	8			
17	Custody Visitors Scheme (x2)	9	5			4
18	NUMS	5	1		3	1
19	Civil contingencies (x2)	3	3			
20	GDPR Readiness review – Force (x2)	5	3			2
21	Health & Safety	5	5			
22	Digital Experience for Citizens (2nd)	2	1		1	
23	Budgetary control	3	2			1
24	Treasury Management	2	2			
25	Disclosure	4	4			
26	Force Governance Arrangements	4	3			1
27	GDPR Readiness review (PCC)	9	4	1	4	
28	Cadets	4	4			
29	Onboarding	4	3			1
30	WMP2020 Benefits Realisation	5	4			1
31	Debtors	6	5			1
32	Detained Property	8	8			
33	Creditors	4	3			1
	Total	169	136	3	11	19

4.4 Table 2 identifies an 87% implementation rate (fully and partially) for those audits followed-up to date during 2019/20. The recommendations still outstanding will continue to be monitored in line with agreed processes.

4.5 A number of follow-up reviews are in progress, pending management feedback and supporting evidence confirming implementation of medium and high rated recommendations. These are detailed in *Appendix 3,* which also summarises the status of recommendations of those audits completed in 2019/20 and any outstanding from previous years. Some recommendations are not yet due for follow-up, and an indication of the proposed follow-up dates is provided.

4.6 A summary of the recommendations agreed with management analysed over the last few years is provided in Table 3.

Table 3 – Breakdown of Recommendations 2017/18 to 2019/20

Rating	Number agreed		
	2017/18	2018/19	2019/20
High	7	1	3
Medium	84	70	35
Low	52	59	30
Total	**143**	**130**	**68**

4.7 The current position of the high and medium rated recommendations is provided below.

Table 4 – Status of High/Medium Recommendations

	2016/17	2017/18	2018/19	2019/20	Total
Total Number	58	91	71	38	258
Total not yet due to be Followed-up/Follow-up in progress	0	0	13	37	50
Total Followed-up Concluded	58	91	58	1	208
Of Which:-					
Total Implemented	44	75	34	1	154
Total Redundant*/risk accepted	13	10	1	0	24
Total Outstanding after follow-up	1	6	23	0	30

Redundant are recommendations that are no longer relevant or recommendations have been superseded by a later audit

4.8 Of the 208 significant recommendations followed-up to date, 154 (74%) have been implemented. Details of the recommendations that remain outstanding and the latest progress updates provided by management are detailed in ***Appendix 4***. The latest update confirms progress is being made on the majority of these recommendations. There are however some outstanding recommendations for which management have not responded and reminders have been issued.

5.   OTHER AREAS OF ACTIVITY

5.1 In addition to planned Internal Audit work that require assurance levels to be assessed, other planned work relates to those areas of activity that support and underpin the overall concept of internal control and proactive advice work. During the period covered by this report, examples of other areas of activity undertaken are as follows:

- **Policy Commissioning arrangements (OPCC)**
  The Policy and Commissioning team within the Office of the Police and Crime Commissioner are in the process of revising their commissioning arrangements. Internal audit are providing advice to the Head of Policy and Commissioning into these new arrangements.

- **Payroll Governance Board**
  Internal audit have attended the Payroll Governance Board, which meets on an ad-hoc basis to review payroll overpayments, investigate why they occurred and proactively identify solutions, some of which may result in process changes. Internal audit is represented on this Group to ensure any process changes proposed are sound. This group has been in place for some time and processes for identifying, recording and recovering overpayments have been formally established.

6.   PERFORMANCE

6.1 The performance of internal audit is measured against a set of Key Performance Indicators. The KPIs are set out in Table 5 along with actual to date for 2019/20.

Table 5 – KPI data 2019/20

KPI Description	Narrative	Annual Target	Actual 2019/20
Audit Coverage	% of Audit Plan Delivered.	90%	46%
Report Production	Completion of Draft Report within 10 working days.	95%	100%
Report Production	Completion of Final Report within 5 days of agreement of the draft.	95%	100%
Audit Recommendations	Recommendations accepted v made.	100%	100%
Client Satisfaction	% of Post Audit Questionnaires in which management have responded 'Very Good' or 'Good'	95%	96%

6.2 Audit coverage is below target against the pro-rata target for this time of year, which is not unusual. As explained in previous reports to Committee, this is partly due to the earlier part of the year being heavily weighted to planning, preparation and commencing audits, with more reports being issued in the latter months. The elapsed time for some audits is taking a little longer than originally planned due to the range of teams involved in some of the processes, however a number of the jobs in progress are near to completion, so the team is confident the plan target will be achieved.

7. PROPOSED CHANGES TO AUDIT PLAN

7.1 A meeting was held with the Force Executive Team during October to review progress with the audit plan, and more importantly to consider the plan for the remainder of the year to confirm its relevance and to identify any revisions. The Executive Team raised minimal changes to the plan. The following proposed changes have been put forward by senior Management and are being reported for Joint Audit Committee to consider and endorse:

- The planned review of GDPR be replaced with a cyber security review, focussing on the robustness of penetration testing. This is an area of high risk nationally.

- The scope of the review of Supplier and Contract Management also considers the new force risk around disruption to supply chain as a result of Brexit.

- A change to the focus of the WMP2020 Post Implementation Process from an assurance piece to and advisory piece as there is acknowledgement that the existing arrangements are not fit for purpose and require review.

8. RECOMMENDATIONS

8.1 The Committee to note the material findings in the attached Internal Audit Activity Report and the performance of the Internal Audit Service.

8.2 The Committee to consider and endorse the proposed changes to the internal audit plan set out in 7.1

CONTACT OFFICER Name: Lynn Joyce Title: Head of Internal Audit	**BACKGROUND DOCUMENTS** None

APPENDIX 1 - Summaries of Completed Audits with Limited or Minimal Opinion

1 Missing Persons

1.1 The purpose of this review was to assess whether adequate arrangements are in place for the missing person's process following a new policy being issued in May 2019. The review specifically included risk assessment arrangements; the investigative process, information sharing and partnership working; arrangements for cross border case transfer; post investigation reviews/debriefs; and governance and performance monitoring arrangements.

1.2 The key findings of the review are as follows:
- Contact Handlers, who undertake the initial risk assessment for missing persons, and Resource Allocators (RA's) within Force Contact received training on the new missing person's policy via briefings from supervisors. The initial briefing to Contact Handlers was recorded on a local training record but when further refresher training was delivered prior to policy implementation, training records were not updated. No training records were maintained for RA's when they received the briefing. With the lack of records maintained it cannot be assured that all relevant staff within Force Contact have received the briefings on the new missing person process.

- When a person is reported missing a series of minimum actions are required which are set out in the Policy. Sample testing identified that these actions are not always being completed consistently with Compact records not always being created, no (or lack of) detailed THRIVE+ recorded and no evidence that information systems had been utilised in the initial investigation in some cases.

- None of the sample of open P2 missing person logs reviewed were resourced within the 1 hour service level agreement, with no evidence of the escalation processes being applied (as set out in the escalation doctrine for P2 and P3 incidents). As a result, regular risk assessments were not undertaken to assess the impact of lack of response or the vulnerability to the individual. At the time of audit it was taking on average 5 hours 50 minutes to respond to a P2 missing log in comparison to 1 hour 40 mins for all P2 logs.

- The Department for Education statutory guidance on children who run away or go missing from home or care states that safe and well checks should be carried out by police as soon as possible after the child is found. The guidance recognises that it is not always practicable to visit the child if they frequently go missing, in these situations a decision should be taken by police, parents or social worker with the reasons for not visiting the child recorded. Currently if a child is missing, graded as medium risk and returns prior to resources attending, the log is regraded to 'no apparent risk' with the log transferred to Shared Services to create a Compact record. This working practice and re-grading is not set out in the Policy and is an anomaly that has arisen since the new policy was introduced. Since the new Policy was introduced in May, up to July 2019, 2295 P8 logs have been recorded (38.1% of all missing reports). The Force has not determined when safe and well checks should be completed in these instances and where rationale for decisions should be captured. As a consequence, no safe and well checks are being conducted, including when the log details risk factors and vulnerabilities, as it is considered that the missing child returning has removed all risk.

- The policy refers to intrusive direction and control by supervisory / managerial officer within Force Response. When RA's allocate Force Response officers to respond to a missing person report, the Force Response supervisor is not always notified of the

log thereby limiting the oversight and monitoring of the risk for the missing person and primary investigation to confirm that all appropriate actions have been completed to assess and manage risk.

- The Locate Team, who manage the investigation of missing persons following the initial response, operate between the hours of 0700-0300, but due to current restrictions and flexible working arrangements in place there are a limited number of Detective Sergeants in place to receive, own and manage investigations between 22:00 and 03:00, impacting on handover arrangements to Locate.

- The missing person cross border case transfer process is not consistently being adhered to, with the missing person transfer request forms not always being completed and the transfer not being authorised by the Locate Manager, as required by the policy. This may impact on the risk information shared and hinder the ongoing investigation.

- Monthly performance information on repeat missing people and locations has recently been developed and included within the Locate performance information pack. This information has yet to be shared with NPU's to enable joint plans to be developed to reduce repeat missing demand.

- Multi-agency protocols should be in place to support the management of people being looked after who go missing. The protocols relating to the Birmingham area are currently being reviewed in line with the Authorised Professional Practice, but for the other local authority areas, copies of the protocols were not provided and for some there was a lack of awareness of the protocols in place.

- The Missing Operations Group has not undertaken any Quality Assurance reviews to ensure that the new policy is embedded, to identify any organisational learning and any issues that need to be escalated to the Vulnerability Board, all of which fall within the responsibilities of this Group. Locate previously maintained local records of issues identified with initial risk assessments and primary investigations, but issues are no longer being recorded with them now being escalated via email as and when they arise. Although this approach raises concerns promptly, it does not enable key themes to be identified and raised collectively with stakeholders to determine what actions are required.

1.4 In response to the above, Management have started to address the issues identified:
- A directive has been communicated detailing what is needed in terms of risk assessments, intelligence checks and appropriate supervision.
- A directive has been given around the use of the escalation doctrine.
- Training records are still to be updated.
- Force P2 median is now a performance data point and shared with Force Contact and Force Response with a view to bring the median in line with other P2 logs.
- An audit regime is to be implemented around the escalation process, impact on P2 median time and impact on P2 to P8 process.
- A performance document is reported to the Missing Operations Group and will be shared with NPU's with effect from 25/11/19.
- Missing was discussed at strategic tasking during November and an options paper is to be presented to next strategic tasking meeting in December.
- As a short term measure a daily triage process is in place between Locate and the relevant Local Authorities to assess interventions for return home P2 cases.

- Birmingham City Council have reviewed all 'No Apparent Risk' children's cases and a recommendation has been made to the Missing Operations Groups that all Local Authorities undertake similar reviews.
- There is recognition that intervention needs to take place before a re-grade to a P8. This may not need police intervention, options are being explored
- Force Contact now have a supervisory footprint on all logs with a spreadsheet being maintained for P2 un-resourced logs to capture escalation etc.
- Locate supervisor duty times have now been resolved and guidance has been issued clarifying ownership between Force Response and Locate.

2   Asset Management – Personal Issued Devices

2.1   This review sought to provide assurances that personal issued devices are being managed effectively. Specifically this audit reviewed the register of assets to ensure they contain adequate information, approval process for issuing devices, management of pooled devices, movement of individuals and devices, licencing and insurance arrangements and secure disposal arrangements.

2.2   The key findings of the review are as follows:
- Personal issue assets are recorded in various disparate databases across the Force with no centralised reporting function which would allow for tighter control of assets, in particular when individuals move role or leave the Force. Testing in regard to the movement of individuals into other roles or leaving the Force found a lack of robust processes in regards staff movement for USB devices and standard mobile phones and poor control over leavers. The Force Commissioning Steering Group have had initial conversations around a force wide asset management solution, but no firm decisions have been made to progress.

- Registers for USB memory storage devices and standard mobiles phones were not accurately maintained and therefore the Force cannot accurately identify which individuals have particular assets in the event of a device being lost/stolen or should an individual move roles or leave the Force. If a centralised database were to be developed, a data cleanse exercise for some existing registers would be required prior to any data transfer.

- There was little evidence of the usage of devices being reviewed to ensure that assets are being utilised effectively which could enable savings in regard to utilisation and future procurement of devices.

- A review of pool devices, i.e. those that are not personally assigned but can be booked out for short periods, identified that for Body Worn Video, there were examples of individuals having multiple devices assigned. Supervisors assign the devices when they are taken from the pool and have failed to un-assigned them at the end of the officer's shift.

- Updates to laptops, e.g. firmware updates, are only deployed to a device when physically docked on to the Force network. With individuals working remotely, it could be a significant length of time before devices are physically docked, increasing the risk that an essential updates are not promptly installed. Reviews of the Body Worn Video devices also showed that 13% of the devices are not currently up to date with the latest firmware which ensures that any vulnerabilities to the devices are addressed.

2.3   Management have agreed the following:
- The Force is looking at a range of technical solutions to track assets. This will aid the availability of assets but also inform replacement strategies. These processes

are in place but in separate systems at the moment. As part of the new device strategy and Force wide roll out a central register of all laptops will be held. Regular audits of assets can then be achieved for Mobility devices and laptops. Basic mobile phones are being phased out and there is a cost benefit exercise required to establish whether the potential losses are greater than the FTE effort required to monitor. USB audits will need to also cover Forensics.

- The Force are moving to a mobility by default strategy whereby individuals will have mobility devices rather than desk based solutions. In terms of USB devices and standard phones, due to the low value of these items, reviews of usage would not represent VfM, and the risk is therefore accepted.

- If laptops aren't docked regularly they fail and the user has to contact IT&D at which point they are docked and firmware updates are applied. IT&D will investigate whether there is a way to alert users, but it may just be a case of issuing communications.

- Reviews of body worn video usage, utilisation of pool devices and addressing gaps in firmware updates to devices, will be addressed once recruitment of a new member of staff is completed. Measures are being put in place and an action plan is being created.

3 VAT

3.1 The review considered the adequacy of systems in place for the accurate and timely submission of VAT claims to HMRC and that the Force are prepared for the introduction of Making Tax Digital requirements that come into full effect from April 2020. The audit considered the procedures and guidance available to support processes, resilience arrangements, the accuracy and timeliness of VAT submissions and reconciliation processes, the availability and accuracy of supporting documentation and VAT awareness within new initiatives and collaborations.

3.2 The key findings of the review are as follows:
- The expenses module within Oracle Fusion is applying a flat rate 20% VAT to all expense claims, e.g. mileage, subsistence, parking fees etc., whether or not a valid VAT receipt is available. This is resulting in over-claims of VAT from the HMRC each month.

- Internal Audit were informed that Force Executive Team had approved that mileage expenses incurred were not to be included for VAT reclaim as the Force were no longer making it mandatory to attach receipts for fuel. Testing during this review however found that mileage claims are included on the VAT reclaim and that VAT has been charged incorrectly as VAT is being applied to the full claim rather than the HMRC advisory fuel rates. Consequently the monthly HMRC VAT reclaims have been overstated.

- Attempts have been made to try to quantify the potential VAT overclaim, but we have been unable to identify a method by which expense claims with a valid VAT receipt attached can be extracted. In total around £120k has been claimed from HMRC since the introduction of the application of VAT on expenses in Oracle Fusion.

- If a purchase invoice is not attached in Oracle Fusion, then VAT should not be reclaimed as there is no other repository for these documents which could evidence the amount of VAT incurred by the Force. Occasionally, invoices may not be attached in Fusion and there is currently no process in place or management review to identify such instances.

- Procedures for the completion of VAT returns are currently out of date and have not been updated since the implementation of Oracle Fusion approximately 2 years ago.

With the introduction of Making Tax Digital. Once the digital linkage is in place to submit returns to HMRC, procedures would benefit from an update

3.3   Management have agreed the following:

- HMRC were notified of the potential over recovery (circa £120k) on 29th October 2019 and we will now look to undertake a detailed review to calculate the actual amounts over recovered.

- All VAT reclaims for expenses have been excluded from the September 2019 VAT Return (circa £8k) and will continue to do so until an interim and then permanent solution is identified within the expenses module.

- As an interim measure a new report will be introduced which will highlight all expenses where VAT is recoverable and includes the necessary VAT receipts. This will form the basis of VAT reclaimed on expenses. A manual check will be undertaken on top of this to get the VAT position correct. Guidance around this will also be increased. With regards to a permanent solution we will seek advice from Oracle Consulting on possible system solutions.

- We will ensure that all paid invoices have supporting documentation attached.

- All VAT procedures will be reviewed and updated by the end of the financial year.

APPENDIX 2 – Summary of Plan Position

2018/19 Audits Completed During 2019/20

Audit	Status	Opinion / Comments
Creditors*	Final	Reasonable
Fleet Telematics*	Final	Limited
WMP2020 Benefits Realisation*	Final	Reasonable
Shared Services System Access*	Final	Reasonable
Bail Management*	Final	Reasonable
Debtors	Final	Reasonable
Mental Health	Final	Limited
Force Response	Final	Reasonable
Asset Management / Mobility	Final	Limited
PPU – Child Protection Conferencing	Final	Reasonable

*included in 2018/19 annual report

2019/20 Internal Audit Plan – Status / Assurance Summary

Audit	Status	Opinion / Comments
CTU - Business Support	Final	Reasonable
PPU - Safeguarding Boards	Preparation	Opening meeting arranged 11/12
PPU - Vulnerability	Preparation	Opening meeting arranged 11/12
Controlworks (Command and Control System) Pre implementation review	WIP	
IT&D System-database access and administration	WIP	
Nat Fraud Initiative - investigation of matches	WIP	
ICT Strategy	Final	Reasonable
Drones	WIP	
National Police Air Service	Draft	Awaiting management comments
Training		
Occupational Health	WIP	
Diversity & Inclusion	Preparation	
Duty Management System - pre implementation review	Final	Reasonable
PSD Case Management (Complaints - Investigations)	WIP	
Supplier and Contract Management	WIP	
Grant Funding and Commissioning Outcomes (Advisory)	WIP	
WMP2020 Post Implementation Review		
Vetting		
VAT	Final	Limited

Audit	Status	Opinion / Comments
Credit Cards	Draft	Awaiting management comments
Fixed Asset Register	Preparation	Opening meeting arranged 5/12
GDPR		
Disclosure	Draft	Awaiting management comments
Data Driven Insight	WIP	
Connect - Pre implementation review		
Centre for Applied Automation	Final	Reasonable
Missing Persons Process	Final	Minimal
Commonwealth Games (Advisory)	WIP	
Complaints Process (Advisory)		
Crime Data Integrity	Draft	Awaiting management comments
Management of Repeats (Victims and Offenders)	Draft	Awaiting management comments
Appropriate Adult Scheme	Final	Limited

APPENDIX 3 - Analysis of progress in implementing recommendations (by year)

	Good progress (>75% implemented)		Reasonable progress (>25 and <75% implemented)		Limited progress (<25% implemented)

2019/20 recommendations		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Mental Health		8					8	Dec-19
Force Response		7					7	Dec-19
Debtors	🟩	6	5			1		Mar-20
Duty Management System - pre-implementation review		3					3	Jan-20
Appropriate Adults		8					8	Mar-20
PPU – Child Protection Conferencing		5					5	Mar-20
Centre for Applied Automation		4					4	Mar-20
Missing Persons		10					10	Apr-20
IT Strategy		3					3	Mar-20
Asset Management – personal issued devices		6					6	May-20
CTU Business Support		4					4	May 20
VAT		4					4	May 20
Totals for 2019/20		**68**	**5**	**0**	**0**	**1**	**62**	

Outstanding recommendations previous years		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
2018/19								
Public Protection Unit	🟩	6	5			1		Dec 19
Uniform allocation	🟥	5	1			4		Oct 19 - In progress
Digital Experience for Citizens	🟧	2				1	1	Dec-19
GDPR Readiness Review (PCC)	🟧	9	4		1	4		Jan-20
GDPR Readiness Review (Force)	🟧	5	3			2		Feb-20
Independent Custody Visiting Scheme	🟧	9	5			4		Feb-20

Outstanding recommendations previous years		Made	Implemented	Risk Accepted	Redundant/ Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Application and Usage of THRIVE+	🟩	8	6			2		Jan-20
Budgetary Control	🟧	3	2			1		Mar-20
Expense Payments	🟥	7					7	Aug 19 - In progress (included in Appendix 4)
Onboarding	🟩	4	3			1		Feb-20
Access and Usage of Intelligence Systems		6					6	Sept 19 - In progress
Force Governance Arrangements	🟩	4	3			1		Dec-19
SOM	🟧	11	7			4		Jan-20
WMP2020 Benefits Realisation	🟩	5	4			1		Feb-20
Creditors	🟩	4	3			1		Mar-20
Fleet Telematics		7					7	Dec-19
Bail Management		5					5	Dec-19
2017/18								
Force Risk Management Arrangements	🟩	4	3			1		Oct 19
Contract Management	🟩	9	8			1		Feb-20
Body Worn Video	🟩	11	10			1		Mar-20
IR35	🟥	4					4	Aug 18 - In progress (included in Appendix 4)
Workforce Planning, Diversity & Inclusion	🟧	3	1			2		Feb-20
2016/17								
Procurement	🟩	5	4			1		July 19 - In progress
Totals		**136**	**72**	**0**	**1**	**33**	**30**	***details of high and medium rated recs not yet implemented are summarised in Appendix 4**

APPENDIX 4 – High/Medium Recommendations Outstanding after Follow-Up

Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Planned Implementation Date	Latest position based on responses provided by management
1	March 2017	Procurement	Increased monitoring of spend with individual suppliers needs to be undertaken to ensure that both standing orders and legislative requirements such as those required for European Tendering are being complied with and to identify if contracts arrangements need to be introduced or pre-existing arrangements amended. The omission of contracts for Viglen Ltd and CLSH Management should be investigated and contracts established, if not already in place.	Meaningful MI from the order system will be able to be produced when Oracle Fusion is launched however in the interim period value and supplier information for non-cat orders will be extracted from the system and analysed on a quarterly basis to identify if contract arrangements need to be amended/implemented. Where this is identified the detail will be fed into Contracts and Procurement to complete the required amendments or implement new contracts. This will ensure that standing orders and legislative requirements are met.	End Feb 17	**Update as at March 2019**: Procurement now have reporting capabilities from Shared Services to capture non-contracted spend, so this is something we will begin to utilise and will help us to capture non-compliant areas. *Internal Audit Comment As this report has not yet been embedded into practice, Internal Audit will request a further update in 3 months.* Further follow-up underway – awaiting response from management
2	March 2018	Body Worn Video	To improve performance arrangements around BWV: - Evidence.com system reports should be reviewed and, if any are deemed appropriate, an agreement made as to which reports would be beneficial to assess usage of BWV. - Additionally, a mechanism for seeking feedback from Investigators on the quality of footage, and any concerns over the misuse or lack of use of BWV for cases they have investigated should also be agreed with the Investigations teams. - Analysis of performance reports and feedback from Investigators should be used to inform additional training and awareness.	This will be addressed as Business as Usual (BAU) within the BWV Governance Group.	February 2019	**Update as at Dec 2019** The BWV governance group has been resurrected with quarterly meetings. - Following the last Governance Meeting, relevant stakeholders have been asked to feedback what performance data they need to help facilitate their effective use of BWV. Some responses have already been received and more are anticipated. - Each NPU Commander or Head of Department has been asked to nominate a SPOC at Sgt or Inspector level to raise local issues especially issues around quality, performance and operation of the cameras, and Evidence.com, on a day to day basis and supplement the established governance process. - Qlik dashboard incorporating the use of BWV around the concepts of procedural justice is envisaged, however other matters are taking priority and development of this facility will not be realised until 2020-21. Meeting arranged with Op L & D on Friday 6/12 to discuss MLE and on-going

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						issues in relation to training and CPD regarding BWV. Further follow-up due March 2020
3	June 2018	Workforce Demographics Diversity & Inclusion	To improve governance arrangements: - Terms of Reference should be completed and finalised for all Board and Working groups set up for workforce planning and workforce demographics. - Records of meetings should document actions agreed and confirmation that they have been completed and followed up at subsequent meetings.	Recommended action is accepted and is in the process of being implemented.	September 2018	**Update as at October 2019** A proposal for revised whole POD governance has been approved by the DCC, now with POD and BT for implementation. Further follow-up due February 2020
4	June 2018	Workforce Demographics Diversity & Inclusion	When the Talent Management Framework has been developed and skills and capabilities for posts are mapped against those of the people in those posts, skills gap analysis should been completed to assess gaps between available and required resources. Plans and actions should be agreed to help address these gaps and help deliver the future workforce. This should be monitored and reported appropriately.	Agree this recommendation. This is part of the vision of how WMP will benefit from implementing a talent mgmt. framework. This project is in its early stages hence the target date in 2019.	August 2019	**Update as at October 2019** Pause extended while WMP conversations is embedded Further follow-up due February 2020
5	December 18	Digital Experience for Citizens	Staff should be reminded to update eNotes with the relevant information from the Thrive assessment to ensure any potential victims are identified and there is a transparent record to support decisions.	Force Contact are currently refreshing the training and awareness of THRIVE and how it is used. This will include a necessity test of completion built into the training delivery to standardise when the assessments should be applied and in particular to non-vulnerability crime such as that recorded via Online Reporting. Online reporting is designed and only available for specific crime types, which fall into the volume category, whilst there will be a requirement to conduct a THRIVE assessment in some instances this is not	December 2018	**Update as at August 2019** Communication and reviews around the use of online reporting and the assessment by staff in managing this continues and THRIVE assessments and log creations are apparent. This follows messaging relating to this requirement when appropriate. The working group to redesign THRIVE is continuing to make progress, but not yet finalised. Further development papers and communication material has been designed and shared with exec lead ACC Johnson.

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				required for each case. The training is designed by ensure staff understand THRIVE and how to use it, crimes reported online by the nature will not involve threat to life related issues as the online reporting tool directs such cases to be reported via 999 or 101 and the questions within the tool continual assess this process to understand if persons are at risk of harm, in danger, crime in progress, where the answers to these questions are such then at that stage the person is again directed to 999. This will remain under review as WMP develops processes for more crimes and incidents and will continually feature in the build of these.		The Head of Force Contact is satisfied that in terms of this recommendation for communication to staff and the dip sampling of THRIVE assessment for OIR is complete, although will remain a constant due to changing staff and human error. Further follow-up due Dec 19
6	December 18	Application of THRIVE+	To ensure THRIVE+ is appropriately embedded a review of training provided to staff should be undertake to promote its continued and effective use. This should include: - Seeking assurances from L&D that new recruits induction package includes THRIVE+ and if not take action to include; - Reviewing the training package being developed by the THRIVE+ Working Group to establish if it is appropriate to roll out across the Force. - Continued refresher training approaches should be considered to reinforce and further embed THRIVE+.	L and D are part of the THRIVE working group and an action has been set to review and refresh all training material for THRIVE in accordance with the new policy design. It is not appropriate to design the training until policy and purpose of the use of THRIVE is clearly defined.	End Feb 2019	Update as at October 19 Learning and Development have been part of the working group and the development. Once strategic direction is confirmed, THRIVE and Learning materials will be developed. Further follow-up due Jan 20
7	December 18	Application of THRIVE+	The performance monitoring arrangements to assess the usage of THRIVE+ should be developed and communicated so there is a consistent approach across the force to review the application of THRIVE+, identify any	Once Policy and Governance is signed off with regards to how WMP uses THRIVE, then the THRIVE working group will design the performance measures associated to this in conjunction with Strategic Intel	End of March 2019	Update as at Nov 19 We have built THRIVE as a form into Control Works which goes live in January. We are then building a service improvement team into Force Contact that will quality assess incidents. This will look at correct use of THRIVE.

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			issues and share best practices.			Further follow up due Feb 20
8	December 18	Independent Custody Visiting Scheme	The office must improve its management of vetting to ensure that ICVs visiting Force sites are appropriately vetted. This should include having mechanisms in place to clearly produce management information identify when vetting is due to expire so proactive action can be taken to obtain up to date clearances. ICVs without in date vetting should not be used until vetting is renewed.	Steps are in place to ensure that up to date vetting is in place. This should be completed imminently, depending on the ability of PSD vetting to respond quickly.	December 2018	Update as at November 19 We are in the process of creating a new spreadsheet for vetting but data is yet to be transferred onto it. Intend to implement this as soon as possible (by the end of Nov) due to further recruitment taking place. Further follow up due March 20
9	September 18	National Uniform Managed Service	Management checks should be introduced to give assurances that processes regarding 'scale of issue' are working effectively and the Supplier invoices are accurate. These checks should include: - (1) Ensuring invoices agree to listing of orders and credits, - (2) ensuring that orders have not exceeded scales of issue, - (3) where a Superuser has placed an order that there is appropriate supporting documentation, - (4) that returns have been credited etc.	Set up a regime of dip sampling to ensure the 4 areas identified are within the scale of issue limits, documentation is in place for orders and invoice and credits are up to date and accurate.	31st October 2018	Update as at July 19 The invoicing is part of the monthly performance review. DHL's finance lead attends this meeting to support this. (2) The team has identified a number of issues with incorrect orders being raised by super users. Work is underway with Shared Services (SS) to reinforce the basics – check scale of issue, previous orders and Cx details – before ordering. I am working with Ros Cole is SS to complete this and refine the processes that will include dip sampling. (3) See comment (2) above. Super user to ensure the Cx reference number is added to the DOP order comments and the order number added to the Cx query. Dip sample as per (2) above. (4) A report is produced by DHL – sample attached that is reviewed in the performance meeting with DHL. - Further work required to identify why returns have been raised and no product received by DHL – officers not following processes potentially. Further follow up issued Oct 19 – awaiting management response
10	September 18	National Uniform Managed Service	WMP need to ensure that returns are being promptly credited to the account and challenge DHL when there are delays or missing credits. This should include reviewing returns which are listed as 'requested' to	Work already underway with Finance to identify realistic annual budget and reporting KPIs for the Uniform Board. There is a standing agenda item on the Uniform Board for financial review. Meet with Supt Dolby to discuss BAU budget as per action from last	31st December 2018	Update as at July 19 Detail reports requested from Finance. Work in progress with Finance to review spend and allocation to various budgets (central, CTU, ROCU, Reserves, Firearms Uplift) to ensure accuracy. Progress is shared with the Uniform Board.

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			ensure they are promptly credited to individual scales of issue and WMP funds	Uniform Board Project still working on project closure document which will identify any savings realised for NUMS		Further follow up issued Oct 19 – awaiting management response
11	September18	National Uniform Managed Service	To improve controls around Super-user access and usage of the Dynamic Ordering platform: - (1) Facilities Management should undertake regular sampling of orders placed by Super-users to ensure there is adequate documentation to support orders either placed on behalf of other individuals or those which supersede Scales of Issue. - (2) There should be regular reviews of users with this level of access to ensure it remains appropriate. - (3) The NUMs team and DHL need to identify a method of removing leavers or closing their accounts on the Dynamic Ordering Platform.	(1) To form part of the dip sampling process as per Risk 1 & 3 (2) Carry out quarterly audit of super users to ensure access remains appropriate (3) Confirm with DHL that the process to 'close' user accounts when they leave also locks the account for future super user orders. Work with DHL to resolve any gaps in the above process.	(1) 31st October 2018 (2) 31st October 2018 (3) 30th November 2018	Update as at July 19 (1) Work is on-going with Shared Services (2) DHL will provide data on super users. Quarterly reports to be scheduled. (3) This work is on-going with DHL and affects all on-boarded NUMS forces. DHL developing process to archive users who have left the organisation. This will remove them and the details from the DOP, but retain the information for audit purpose. Further follow up issued Oct 19 – awaiting management response
12	December 18	GDPR Readiness - Force	As part of the requirements for 'Right to erasure', where an individual's request to delete or erase their information from force systems has been approved, processes should be established to ensure that where information has also been shared with 3rd parties, all parties must be informed to delete or erase the information in a timely manner.	Agreed in principle. However this may not be as simple as it sounds. 3rd parties may have legitimate reason to keep information we've shared. For example a person who we arrested but subsequently turned out to be a victim of a malicious allegation has the right to ask us to delete that record. However if as a result we passed their details to the LA as child protection issues were uncovered during the event then it may be right that the LA keep their information. We need to investigate this further as there will be some improvements to be made.	End of Dec for assessment and plan	Update as at November 2019 1. IM Records Management team have been in contact with the PPU Service Improvement Team (SIT) team to get a policy updated- whenever they share CAB information, they will put a note on the investigation log, so shared information can be traced in the event of a Data Quality correction. 2. As CONNECT represents one of the major force-wide assets for the future, we are looking into utilising the CONNECT notes function – which is likely to be a lot better. We can launch a new policy to get people to make a note on the person record whenever information is shared. So potentially improved ICT and recording in the first place could improve the situation. Discussions with the CONNECT project delivery team are ongoing. CONNECT Go-live planned for summer 2020. 3. Another aspect being investigated is the Electronic

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						Document Records Management (EDRM) control, SharePoint, Shared Drives, people recording what they do on ad hoc spreadsheets - this is coming up as part of the IM ICO flowchart work. There are some changes proposed about how SharePoint is handled which is being followed. However this is not robust enough currently to say we can trace where information is shared to inform the 3rd party or follow the trail. Further follow up due Feb 20
13	December 18	GDPR Readiness - PCC	All projects and work commissioned by the OPCC should be assessed to determine whether the OPCC is the data controller. This includes contracts, grants, consultants and any other 'service provider' relationship the office engages in. This also includes Building Blocks. Written contracts/grant agreements with service providers should then be compiled in line with GDPR requirements and include the minimum requirements as set out by the ICO. Existing contracts/agreements will also need to be revised for those projects where the OPCC has a data controller and data processor relationship with service providers. Contracts should also consider the technical and organisational security measures the processor should adopt (including encryption, pseudonymisation, resilience of processing systems and backing up personal data in order to be able to reinstate the system). Routine contract monitoring arrangements should be adapted to		April 2019	<u>Update as at October 2019</u> Revised grants conditions form has been developed and is awaiting a suitable slot to deliver training to the Policy & Commissioning team. The contract for services is also being updated to ensure it fulfils this recommendation. We have discussed the most appropriate level of assurances for data protection in the organisations we work with, and this is included in the contracts/grant conditions. However, we do not work with processors and so that part of the recommendation does not apply. Further follow up due Jan 20

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			include obtaining assurance that the service providers are complying with GDPR and the mechanisms for obtaining such assurance should be agreed by SMT. Such monitoring should be proportionate to risk.			
14	December 18	GDPR Readiness - PCC	Information Security should be covered in either a separate policy or included in existing policies. This should consider the following areas: a. Appropriate identification and security classification that should be agreed and assigned to reports and documents across the OPCC, for example, private reports presented at SPCB meetings. b. Adoption of a Home/remote working policy including the arrangements staff should adopt to ensure adequate information management and security. c. Procedures to ensure all employees (permanent and temporary staff) and third party users return all hardware assets upon termination of their employment, contract or agreement, and that this is evidenced properly (consider use of a leaver's checklist signed by the relevant line manager to confirm receipt of the returned assets/equipment.) d. Undertaking regular office 'sweeps' or checks to help identify and address any instances where		March 2019	Update as at October 2019 a) We have agreed to implement this, and work is ongoing to implement this. b) There is guidance on this in the Communications Policy. The Use of IT, Communications, Internet & Social Media Policy includes staff responsibility regarding security of devices and information whilst working away from the office and during travelling. c) There is a revised leavers' checklist which we will now use to formalise this process. d) This now takes place at the same time as the quarterly health and safety walk-throughs. Further follow up due Jan 20

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			information is not kept securely. Following approval of any policy by the senior management team, these should be communicated to employees and subject to regular review.			
15	December 18	GDPR Readiness - PCC	The ISA for sharing information between OPCC and WMP that is currently being developed should include all functions of OPCC that require the OPCC to share information with WMP and vice versa, for example work around victim services, and Active Citizens Fund. Where personal data is shared with other personnel, third party service providers or agencies etc. all associated contracts/agreements or other documents should be reviewed to ensure they comply with GDPR. ISAs should then be developed where required. All ISAs or contract documents should detail the agreed quality controls for ensuring the data shared is of appropriate quality and is not retained for longer than necessary by all parties.* Following the adoption of any ISAs, they should be reviewed periodically and amended as required to ensure they are kept up to date and are between the correct organisations.		March 2019	Update as at October 2019 Draft to be considered by SMT Further follow up due Jan 20
16	December 18	GDPR Readiness - PCC	In line with GDPR requirements, a policy* should be in place which sets out a clear process for determining when a		March 2019	Update as at October 2019 A DPIA policy is in the process of being drafted.

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			DPIA should be conducted and the project or change management process includes a DPIA 'screening' process to identify projects which require a DPIA under GDPR.			Further follow up due Jan 20
17	March 19	Onboarding	In order to improve monitoring and compliance of onboarding activities: - Monitoring reports should be developed and reviewed to help identify any areas or specific officers/staff where allocated tasks are not being completed promptly. - These reports should cover all stages of the onboarding process as well as cancelled tasks and those not completed with the assigned timescales. - Once produced, these reports should be reviewed by senior management on a regular basis and appropriate actions should be agreed to help improve performance in onboarding. - Results or feedback from monitoring/exception reports should also be communicated to relevant departments as lessons learned to help improve performance in future and maximise use of the functionality within the system.	Management response: Monitoring process to be put into place as recommended in this report. Spot audits checks to be carried out to ensure that tasks are being completed in a timely manner.	1st February 2019 – spot check audit 1st March 2019 – monitoring reports developed	Update as at October 2019 We are awaiting a date for Oracle to visit to show us the further functionality of reporting in the module – plus the 'art of the possible' of the module, where we are able to use the module for further onboarding activity. The majority of the activity in this report, needs to be carried out by hiring managers not recruiters. Therefore it is difficult to influence the behaviour of hiring managers as they have very busy roles and other priorities. Recruitment and promotion activity has significantly increased over the last 6 months, resulting in a high number of new managers, who we are trying to educate on the process. My expectation is that in the short term, HM onboarding compliance will reduce as a net effect of this. Further follow-up due Feb 20
18	March 18	IR35	A system such as a central repository cross referenced to the assessment control record, needs to be put into place to aid the recovery of documentation supporting decision in regard to IR35.	Agreed. A single spreadsheet will be create that contains all agency/ contractor engagements, the status of their assessment and their assessment paperwork	30th March 2018	Follow-up issued August 18. Reminders issued. Awaiting management response
19	March 18	IR35	The Force records retention schedule also needs to be updated to include these supporting records.	Agreed.	31st March 2018	Follow-up issued August 18. Reminders issued. Awaiting management response

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20	March 18	IR35	The IR35 procedure within the payroll system for making deductions should be tested to ensure it can be relied upon and is fit for purpose. Testing should also be undertaken to ensure that with the updated system configuration, the Force/PCC are able to comply with the Specified Information Order in producing monthly expenditure publications.	Agreed, configuration changes will be made and tested on the payroll system.	30th March 2018	Follow-up issued August 18. Reminders issued. Awaiting management response
21	March 19	Expenses	Line Managers should be reminded of their responsibility to undertake a detailed check on expenses claimed prior to approval to ensure they are in accordance with Force Policy, they are accurate, miles appear reasonable and receipts are available where required. They should also be reminded and encouraged not to approve items through the expenses system that should be processed through the Procurement system.	Agreed	28th Feb 2019	Follow-up issued August 19. Reminders issued. Awaiting management response
22	March 19	Expenses	The current mileage rates for leased cars should be amended promptly and any underpayments should be corrected. A routine process should be established whereby HMRC mileage rates are reviewed regularly and any changes required must be entered into Oracle Fusion promptly and independently verified.	Agreed	4th Feb 2019	Follow-up issued August 19. Reminders issued. Awaiting management response
23	March 19	Expenses	To ensure all claims are progressed according to policy a suite of reports, or a performance management dashboard prompting review and investigation by management, should be introduced. This should include: • analysis of claims within each status	Agreed	28th Feb 2019	Follow-up issued August 19. Reminders issued. Awaiting management response

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			category, e.g. ready for payment, manager requested more information, pending expense auditor approval etc.; and • the age range of claims within each status category. Management should maintain oversight of this information to ensure claims are being reviewed and queries are resolved promptly. If any of the status categories available within the system, such as 'Manager requested more information,' Management should investigate the possibility of these categories being removed from the options list within the system.			
24	March 19	Expenses	To prevent duplicate expense claims being paid: ☐ Line Managers need to be reminded of their responsibility to review and investigate the on screen prompts of recent similar events prior to authorising an expense. ☐ Investigate the possibility of revising the criteria for the claims selected for expense audit to include potential duplicates. If included, this would negate the need for a separate duplicate report to be produced and investigated. ☐ Until such time the audit criteria can be amended, Payroll must produce and review the duplicate payment report on a frequent basis (at least weekly) and take action to recover any overpayments.	Agreed	31st March 2019	Follow-up issued August 19. Reminders issued. Awaiting management response
25	March 19	Expenses	Vacation rules must be amended to ensure compliance with financial	Agreed	28th Feb 2019	Follow-up issued August 19. Reminders issued. Awaiting management response

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			delegation rules (as detailed on My service Portal) and to prevent delegation being applied multiple times in the approver's absence.			
26	June 19	WMP2020 Benefits Realisation	Post implementation reviews should be undertaken for all projects to help ensure that benefit owners understand the benefits and have adopted appropriate mechanisms for measuring benefits realisation	There is an acknowledgement that no PIR's have been formally undertaken, based on the PIR process launched by the PMO in 2018. The PIR approach needs to undergo a full review and the portfolio be clear of the purpose of the PIR's, because these will not just be aligned to benefit realisation, but will also look at how the change embedded/has been received (Change Managers responsibility); that outstanding project risks and actions are closed off/transferred to departmental risk registers (PMO Manager); and that the changes to the operating model are working effectively (Business Architecture Manager). Discussions around the PIR approach will be held during the 'Beyond 2020' workshop, which will look at the Force's change and transformational portfolio and required capabilities post 2020, which will take into account a CI/effectiveness programme. This should re-focus and re-purpose post implementation reviews moving forward.	Ongoing	Update as at November 19 No progress. Post WMP 2020 review scheduled for September Further follow-up due Feb 20