

Internal Audit Summary – 2019/20 - 2024/25

Police and Crime Commissioner for
Cambridgeshire and BCH

December 2024



Internal Audit Summary – 2019/20 to 2024/25

Negative Opinion and Advisory Reports

The purpose of this paper is to summarise our findings from negative assurance opinion audits over the last five years. We have summarised the finding themes that have led to the negative assurance opinions by design and compliance related issues, below.

We have also listed the results of all finalised audits since 2019/20 on the next page that were completed for the Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Police (CP) or for the Bedfordshire, Cambridgeshire and Hertfordshire collaboration (BCH).

Design Issue Themes

The overarching theme from a design perspective was the lack of strategy or guidance in multiple areas including health and safety, risk management and IT key controls such as maintenance of hardware and software, and incident management testing. There were also a lack of central records across health and safety investigations and training.

The provision of training was another key theme which was identified across health and safety (where requirements were not set and subsequently there was no monitoring of compliance). This links with compliance issues where we found a lack of monitoring where requirements had been set.

Regular review processes to ensure ongoing compliance was another aspect of the control framework that routinely was identified as an issue, such as over tendering procedures, information assets, firearms locations as part of licensing and user access reviews for IT accounts.

Compliance Issue Themes

One key compliance theme was the record keeping of approvals, verifications and checks across different aspects of the control framework, for example due diligence on new suppliers and amendments to suppliers, firearm license approvals and GP checks, and IT assets and data handling by third parties. Finally, a lack of monitoring and following up on training was also identified across multiple audits, again particularly in the IT space.

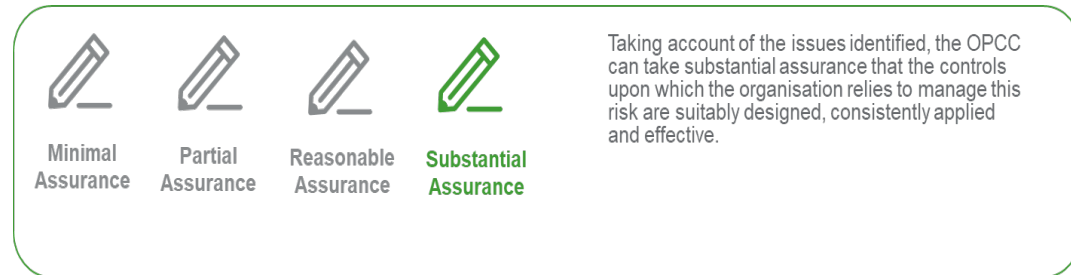






Opinions Summary

Audit Area	Assurance Opinion	L	M	H
2019/20				
BCH – Health and Safety (Cambridgeshire)	Minimal	5	6	1
BCH – Procurement (Cambridgeshire)	Partial	1	6	1
2020/21				
BCH – Procurement	Poor Progress	1	3	1
BCH – Cloud Security (Cambridgeshire)	Advisory	2	5	0
BCH – Risk Management (Cambridgeshire)	Advisory	2	5	0
2021/22				
BCH – Firearms Licensing (Hertfordshire)	Minimal	2	4	3
BCH – Procurement Follow Up (Cambridgeshire)	Little Progress	1	2	1
BCH – ICT Distribution of Assets (Hertfordshire)	Partial	0	5	1
2022/23				
CP – GDPR	Advisory	3	12	3
BCH – Procurement Follow Up (Cambridgeshire)	Poor Progress	2	2	2
BCH – Corporate Review BCH Governance (Cambridgeshire)	Advisory	0	4	1
2023/24				
BCH – Cyber Security (Hertfordshire)	Minimal	1	7	6
2024/25				
BCH Planning Process and Accounting Support (Cambridgeshire)	Planning Process: Partial	1	2	1

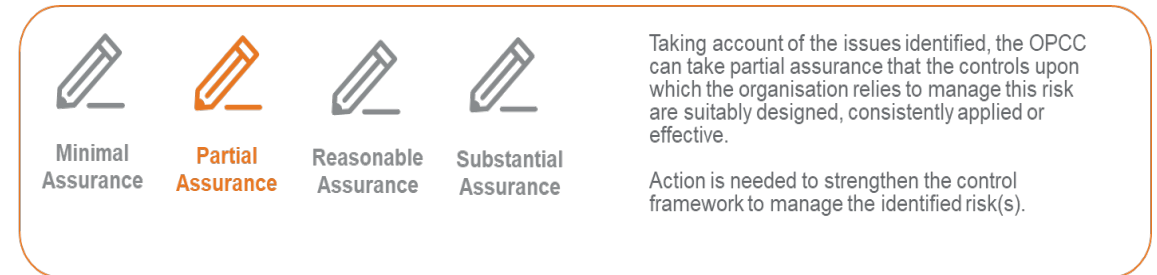
Assurance Opinions





Below are the assurance opinions and definitions that we give our assurance audits ranging from substantial and reasonable assurance as our positive opinions and, partial and minimal assurance as our negative opinions.



			
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance

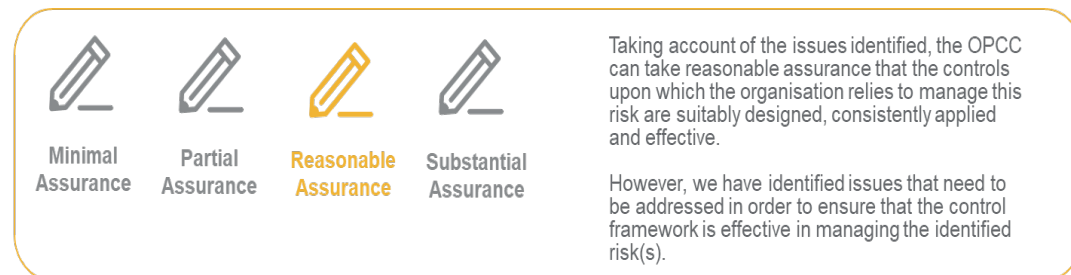
Taking account of the issues identified, the OPCC can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.







			
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance

Taking account of the issues identified, the OPCC can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



			
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance

Taking account of the issues identified, the OPCC can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



			
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance

Taking account of the issues identified, the OPCC cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



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