

# APPENDIX B: INTERNAL AUDIT STRATEGY 2020/21 – 2025/26

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

## Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary

Assurance Provided		Internal Audit – Third Line of Assurance (Independent review / assurance)					
Audit Area	Strategic / Force Risk Ref	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 & future years
	Red – Minimal Assurance / Poor Progress						
	Amber/red – Partial Assurance / Little Progress						
	Amber/green – Reasonable Assurance / Reasonable Progress						
	Green – Substantial Assurance / Good Progress						
	Advisory / AUP						
	Data Analytics						
<b>Governance</b>	SR4.1			Substantial			✓
<b>Business Planning</b>	SR3.1		Substantial				✓
<b>Commissioning</b>				Substantial			
<b>Medium Term Finance Planning</b>	SR3.1 SRR372						✓
<b>Estates Management</b>	-			Project Management Southern Police Station		Reasonable	✓
<b>Victim Satisfaction / Code of Practice</b>	-				Reasonable		
<b>Equality &amp; Diversity (Ethics and Culture)</b>	-		Ethics and Equality			Substantial	✓
<b>Risk Management</b>	-			OPCC		OPCC	✓
				Constabulary		Constabulary	

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	Data Analytics

Internal Audit – Third Line of Assurance							
(Independent review / assurance)							
Audit Area	Strategic / Force Risk Ref	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 & future years

Budgetary Control	SR3.1		Reasonable			✓	
General Ledger	-	Substantial		Substantial			✓
Payroll and Expenses	-	Reasonable					
Payments & Creditors	-	Reasonable		Reasonable			✓
Income & Debtors	-					✓	
Cash, Banking and Treasury	-	Reasonable			Reasonable		✓
Capital Accounting and Fixed Assets	-		Reasonable		✓		
Covert Human Intelligence Source (CHIS) Payments	-		Reasonable				
Seized/Lost Property and Controlled Drugs	-		Substantial				
Complaints	SR1.1			Reasonable			
Capital Programme	-						
Communications and Social Media	-						✓
Delivery of Major Projects	-						✓

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Internal Audit – Third Line of Assurance (Independent review / assurance)						
2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 & future years	

Audit Area	Strategic / Force Risk Ref							
GDPR	SRR421 & 425			Advisory				
Fraud	-			Advisory				
Value for Money	SR3.1				Advisory			
Vetting	SRR476 & 488				See BCH coverage			
Fleet Management	-						✓	
Grants and Commissioning							✓	
Police and Crime Plan	SR2.1						✓	
Procurement under £60k	SRR417						✓	
Crime Data Integrity	SRR418	Assurance gained via HMICFRS and 2 <sup>nd</sup> line assurance						
Follow up	-	Reasonable Progress	Good Progress	Good Progress		✓	✓	✓

## Bedfordshire, Cambridgeshire, and Hertfordshire Collaborative Audit Plan

Assurance Provided		Internal Audit – Third Line of Assurance (Independent review / assurance)					
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Audit Area	Strategic / Force Risk Ref						
Corporate Review	-	Risk Management	Risk Management	Governance and Business Planning	✓	✓	✓
Procurement (7Force – Lead Essex Police)	-	Reasonable			✓		✓
Procurement Compliance (BCH)	-	Poor Progress (Follow Up)	Little Progress (Follow up)	Poor Progress (Follow up)			
ICT	ORG478 ORG419 SRR419	Cloud Security Management	Data Resilience Asset Distribution Remote Working		Cyber	✓	✓
Proceeds of Crime	-		Reasonable				
Health and Safety	SR4.4	Substantial		Substantial			✓
Police Education Qualification Framework	JPSS23			Reasonable			
Cameras, Tickets and Collisions	-			Substantial			
Occupational Health (Incorporating Wellbeing)	JPSS2 SR4.4	Advisory			Reasonable		
Payroll	-		Substantial			✓	

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	Advisory / AUP
	Data Analytics

Internal Audit – Third Line of Assurance (Independent review / assurance)							
Audit Area	Strategic / Force Risk Ref	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26

Preparedness for Emergency Service Network	-						
Firearms Licensing	-		Minimal		Substantial		✓
HR	-						
HR Transactions	-			Reasonable			
ERSOU (Financial Management)	-			Substantial			
Chiltern Transport Consortium	-				Reasonable		
Vetting	SRR476 & 488				Reasonable		
Learning Needs Analysis and Accreditation	JPSS23						✓
BCH Accounting and Finance Support	-						✓

Risk SR3.2 (There is a risk that the Commissioner and Chief Constable fail to enter into or achieve benefits of collaboration) cuts across all of the above collaboration risks.