



Creating a safer
Cambridgeshire

To: Joint Audit Committee
From: Chief Constable
Date: 27th September

FINANCE AUDIT RECOMMENDATIONS – PROGRESS REPORT

1. Purpose

- 1.1 This report provides details of progress in addressing audit recommendations (high or medium) in the financial business areas. The recommendations may arise from external audit, internal audit or Her Majesty Inspectorate of Constabularies (HMIC)

2. Background

- 2.1 Monitoring of the recommendations from financial audit reports is undertaken by the Chief Finance Officer. Management responses are agreed with the Auditor and then monitored to ensure that they are dealt with within the timescales.
- 2.2 Financial activities are subject to a great deal of audit scrutiny during the year. The progressing of financial recommendations is critical to ensuring that the finance function operates effectively and also because the external auditor relies on the internal audit work in the context of the final accounts audit.

2.3 Recommendations are prioritised into high, medium or low importance by the auditor. To indicate the extent that actions are on target for completion, each recommendation is colour coded (Red/Amber/Green) according to the following definitions:

- Red – recommendation posing significant risk to the Constabulary
- Amber – progress with implementation slipped/over budget/over timescale. After 6 months at Amber with no discernible progress the recommendation is declared Red,
- Green – on going – action in progress in line with anticipated timescale.
- Green – complete – actions fully completed and implemented
- Blue – not agree and / or unable to pursue with reasons given i.e. unrealistic, impractical, too costly or out of date.

3. Current Status

3.1 There is currently only 1 action that is not completed and is set out below.

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>Although the Constabulary has been successful in achieving its savings plans in previous years in the absence of a formal project management process, there is a risk that future savings schemes will not be adequately scoped, monitored and delivered.</p> <p>There is not a project management process to support individual savings schemes that require more than the removal of a post.</p>	CFO Niki Howard	Sept 2016	<p>A formal process for the development and approval of savings plans has now is now in place through the FEB.</p> <p>The PCC has suggested that a Star Chamber process be run in January 2017 and this has now become a yearly occasion in Oct / Nov where budget managers have to attend and present their budget for next financial year and the savings / growth and cross cutting themes can be captured.</p>	Green Completed		

4. Recommendation

- 4.1 The Committee is recommended to
- a) Note the progress as reported.

BIBLIOGRAPHY

Source Document (s)	Contact Officer	Location
Internal Audit Reports	<p>Niki Howard Chief Finance Officer (Constabulary) 01480 422230 niki.howard@cambs.pnn.police.uk</p>	<p>Police Headquarters Hinchingsbrooke Park Huntingdon Cambridgeshire PE29 6NP</p>