



To: Business Co-ordination Board
From: Chief Executive, OPCC
Date: 12 April 2018

Internal Audit Outstanding Recommendations

1. Recommendations

- 1.1. The Business Co-ordination Board (“the Board”) is asked to note the contents of the report and note the progress of internal audit recommendations and those with outstanding actions.

2. Background

- 2.1 The Internal Audit Plan for 2017/18 was agreed in March 2017 at the Joint Audit Committee (JAC) following consultation with Officers from the OPCC and the Constabulary.
- 2.2 The Independent Committee Members and Officers receive the finalised reports and progress on the high and medium recommendations is considered at each JAC meeting. For the Constabulary reports on finance recommendations are made by the Constabulary Director of Finance & Resources, and Non-Finance recommendations are reported on by the Head of Corporate Development Department.
- 2.3 The Internal Audit reports focus on areas of risk and financial management or areas of business the Officers want assurance provided on. Each report has an audit opinion from ‘No Assurance’ to ‘Substantial Assurance’.
- 2.4 Whilst the Internal Audit report opinions were providing substantial assurance the process of reporting to the JAC was sufficient. Now there are more partial assurance and reasonable assurance opinions being made, it is suggested that oversight at BCB of progress against the medium and high recommendations and the impact they may have on the risk management process is considered.

3. **Progress**
- 3.1 For 2017/18 there have been an increasing number of internal audit reports without full assurance. However, significant progress has been made with the majority of recommendations being completed. The finalised reports to date are:
- 3.2 **Equality & Diversity** –four low and four medium recommendations. Of the medium recommendations all are reported as amber progress.
- 3.3 **Payroll & Expenses** –one low recommendation.
- 3.4 **Payments & Creditors** –one low and three medium recommendations. All recommendations have been completed.
- 3.5 **General Ledger** –two medium recommendations, both are complete.
- 3.6 **Medium Term Financial Planning/Savings Assurance** –one low and one medium recommendations, both recommendations are complete.
- 3.7 **Seized Property & Controlled Drugs** - nine medium and one high recommendations. All recommendations have been completed.
- 3.8 **Capital Accounting and Fixed Assets** –two low and two medium recommendations. All recommendations are being progressed and should be complete by the end of the financial year.
- 3.9 **BCH Governance** – three recommendations are outstanding and progress is ongoing.
- 3.10 Two audit reports namely, Equality & Diversity and BCH Governance have ongoing actions that are monitored through JAC. This report is brought to the Board for visibility.
- 3.11 In relation to the **Equality & Diversity** report, the Board has commissioned a paper to report on progress against implementation of the recommendations. The four medium outstanding recommendations are:
- i. The Constabulary to ensure the training programme for all staff and officers is reviewed to consider equality & diversity refresher training.
 - ii. The Constabulary will ensure the Network Chairs Meeting take place on a quarterly basis and evidenced via minutes.
 - iii. The Constabulary will ensure that the Support Group SLA is updated periodically in order to ensure that groups are reflective of the communities within the Cambridgeshire area.
 - iv. The HR Manager will ensure Fairness at Work procedures are adhered to and HR staff are proactive in ensuring managers are aware of and comply with timescales.
- 3.12 The **BCH Governance** report has three recommendations outstanding:
- i. consideration of creation of an employment and leadership model to deliver services to its three customers B, C and H that charges for a suite of services, with clear SLAs and performance management objectives.
 - ii. Assess if the creation of the model above provides broader expansion opportunities with partners, 7 Forces and Local Authorities.
 - iii. Look to accelerate the introduction of a BCH terms and conditions of employment and ring-fence those on existing terms.

BIBLIOGRAPHY

Source Documents	
Contact Officers	Dorothy Gregson, Chief Executive, Office of the Police and Crime Commission