



To: Joint Audit Committee
From: T/Supt Rob Hall, Head of Organisational Improvement Centre
Date: 1 October 2021

Audit Recommendations – Non-Financial Business Areas – Progress Report

1. Purpose

- 1.1 The purpose of this paper is to update the Joint Audit Committee on progress against outstanding non-financial audit recommendations for the Constabulary.

2. Recommendation

- 2.1 The Committee is asked to note the contents of the report.

3. Background

- 3.1 Monitoring of the recommendations from internal and external non-financial audit reports is undertaken by the Organisational Improvement Centre (OIC). This is done via an action plan held by OIC.
- 3.2 Recommendations are prioritised into high, medium, or low importance by the auditors. These are then assessed by the Constabulary and strategic owners identified to progress each one.
- 3.3 Actions are placed on to the tri-force Action Monitoring System (AMS).
On AMS actions are given a status of:
- i. Complete
 - ii. Being progressed
 - iii. Will not be progressed.
- 3.4 The force has introduced an Excel status report, to provide an overview of audits completed, owners, assurance and actions. This will enable the Joint Audit Committee to see clearly how many actions have been raised and completed, and how many are outstanding past their due date.
- 3.5 Governance of the progress against RSM audits is through the quarterly Business Assurance Meeting and the monthly Force Executive Board.

4. Recent Audit Reports

- 4.1. There have been no non-financial audit reports finalised during the period since the last Joint Audit Committee on 13 August 2021.
- 4.2. There are no outstanding high, medium or low priority actions outside their due date, which are not currently either part of a planned audit or internal review.
- 4.3. As requested at the previous Committee meeting, the following is an update of the Constabulary's priority actions arising from the Risk Management audit 2.21/22.

Action	Response	Deadline
As part of the review of departmental level risks including those on 4Risk ratings will be challenged to assess whether these are scored appropriately. LOW	Corporate and departmental risk severities are challenged, where appropriate, as a matter of course i.e. this is business as usual. An example is on the HR register – HR R 30, where following update, the challenge was raised that the severity should be reduced and this was agreed. This action is complete, subject to Risk Review Board (RRB) sign-off on 18 October.	30 October 2021
Risk, Issues and Opportunities Policy and Procedure will be made widely available for reference. LOW	The Policy is already on the intranet. The Procedure & Guide is too detailed to be of benefit generally to officers and staff, but a 'one-pager' guide to controls and assurances has been drafted for approval by RRB on 18th October and is embedded in the updated Policy draft, also for approval by RRB. If approved on 18th, these will be uploaded to the intranet. This action will then be complete.	30 October 2021
Guidance will be issued to risk owners covering the expectations when documenting assurances. Following this, assurances noted on the 4risk system will be updated to comprehensively detail: • The source of assurance. • Justification for the level of assurance. MEDIUM	The 'one-pager' guide to controls and assurances has been drafted for approval by RRB on 18th October. The review of the risks and issues on 4risk is well advanced with all risk/issue owners having been consulted and write-ups commenced, with ETA for first-round completion being the end of October. Thereafter, a new schedule of meetings will be introduced and in place before the action deadline of 31/12/2021.	31 December 2021

5. Current Status

- 5.1. A full review of all outstanding internal non-financial audit actions was completed by OIC in June and presented to the quarterly Business Assurance Meeting (BAM) on 24 September 2021.
- 5.2. Recent actions and new actions arising out of recent audits have been placed onto AMS and a copy of the Excel status report is attached at Appendix 1.

BIBLIOGRAPHY

Source Documents	
Contact Officer	Vicki Simms, Governance and Inspection Coordinator, Organisational Improvement Centre, Cambridgeshire Constabulary.