



To: Joint Audit Committee
From: T/Supt Rob Hall, Head of Organisational Improvement Centre
Date: 19 January 2022

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. Covert Human Intelligence Source (CHIS), payments and accounts, final report dated 29 November, with an audit opinion of *Reasonable Assurance*. There are four medium and four low priority actions for consideration. The audit report is annotated as 'Restricted'.
- 4.2 The Seized Property and Controlled Drugs audit was completed, and the final report issued on 13 December. There are two low priority actions for consideration with an audit opinion of *Substantial Assurance*.
- 4.3 With regard to the Risk Management audit 2.21/22 dated 3 August 2021 and reported at the October JAC, all actions are now completed.
- 4.3 With regard to BCH Proceeds of Crime audit 4.21/22 dated 17 December, with an audit opinion of *Reasonable Assurance*. Cambs are responding to one medium and three low priority actions.
- 4.3 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.

5. Current Status

- 5.1 A full review of all outstanding internal non-financial audit actions was completed by OIC in December and presented to the quarterly Business Assurance Meeting (BAM) on 23 December 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.