



POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE AND CAMBRIDGESHIRE CONSTABULARY

Internal Audit Strategy 2022 - 2023 – DISCUSSION DRAFT

Presented at the Joint Audit Committee meeting of 27 January 2022

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1. INTERNAL AUDIT PLAN 2022/23

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2022/23.

This list has been collated following meetings with Force representatives, OPCC representatives, including the Chief Financial Officer's and the Chief Executives of the OPCCs. We have also reviewed the latest risk registers to discuss priority areas for coverage in 2022/23. The full plan will be presented to the JAC in April 2022 for final approval.

The table details the strategic risks which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisation's assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes time for tracking the implementation of actions and an audit management allocation.

Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary Audit Plan

Objective of the review (Strategic risk)	Audit approach	Days
Risk Based Audit		
Victims Code of Practice This will consider compliance against the victim's code, including the implementation of any updates to the code, and will review the recording of key and significant events in the victims journey. In our sample testing, we will also review the quality of data recorded and how that data is used to monitor performance.	Risk Based	10
SR3.3		
GDPR (Constabulary) Our review will focus on processes to ensure compliance on areas such as; <ul style="list-style-type: none">• Roles and responsibilities and data ownership;• Data security system level controls;• Data storage and retention;• Awareness of GDPR;• Individual rights and consent;• Data breaches	Risk Based	8

421

<p>Complaints (OPCC)</p> <p>An audit of the updated policies and procedures in relation to complaints handling. In addition, as part of our review we will assess compliance against the policy and reporting through the governance bodies.</p> <p>SR1.1, 4.1, 4.2, 436</p>	Risk Based	10
<p>Agile Working (Constabulary)</p> <p>Our audit will assess the effectiveness of the organisations flexible/agile working arrangements to provide assurance that a clear framework is in place and being complied with and monitored.</p> <p>434, 444</p>	Risk Based	10
<p>Value for Money (Constabulary)</p> <p>An audit to assess how the Constabulary ensures value for money practices are embedded within the organisation. Due to the work in this area being undertaken by HMICFRS, this audit could be deferred to 2023/24.</p> <p>SR3.1</p>	Risk Based	10
<p>Core Assurance</p>		
<p>Governance (OPCC & Constabulary)</p> <p>Annual review of the governance arrangements within the OPCC and Constabulary to provide assurance on the controls in place and support the Head of Internal Audit Opinions.</p>	Core Assurance	15
<p>General Ledger</p> <p>Review of the key controls within the General Ledger to ensure the accuracy of the accounting and financial reporting information. This will include journals, control accounts reconciliations, access rights and backups. Due to the substantial assurance opinion provided on this area in 2020/21, this audit could be deferred to 2023/24.</p>	Key Controls	8
<p>Payments and Creditors</p> <p>Review of the controls in relation to payments and creditors including ordering, receipting, authorisation, payments, credit notes, changes to supplier details.</p>	Key Controls	8

Other Internal Audit Activity

Fraud Risk Assessment

Systems Based

15

Our review will assess key high-risk fraud areas and will include a review of policies and documentation from a fraud risk perspective.

Follow up

Follow up

6

To meet internal auditing standards, and to provide assurance on action taken to address previously agreed management actions.

Management

N/A

15

This will include: Annual planning, Preparation for, and attendance at JAC, Regular liaison and progress updates, Liaison with external audit and other assurance providers, Preparation of the annual opinions

TOTAL:

115 days

Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Plan

Objective of the review (Strategic risk)	Audit approach	Days
Bedfordshire lead		
Health and Safety The review will consider the policies and processes in place relating to H&S and how the tri-force collaborations are monitoring and reporting on compliance. This will also link to the individual force Health and Safety arrangements and how issues fed up and down through the individual and collaborative arrangements.	Systems Based	20
ERSOU (budgeting/financial controls) Review of the core control framework within ERSOU in relation to key financial controls, with sample testing across Bedfordshire, Cambridgeshire and Hertfordshire.	Systems Based	10
Cameras, Tickets and Collisions Compliance with policies and procedures in relation to the Camera, Ticket and Collisions department.	Systems Based	15

Cambridgeshire lead

Corporate Review – BCH Governance

Risk Based

10

Review of the governance arrangements within BCH including overall structure, adherence to the Section 22s in place and clarity of decision making and reporting.

SR05, PCCSR2

BCH Procurement

Follow up

10

To follow up on the action agreed within the BCH Procurement review completed within 2021/22 to provide assurance on action taken to address these areas.

Hertfordshire lead

ICT (x2 audits in this area)

TBC and could include advisory

30

This is a key area for all the partner organisations and will be included within each year of the three-year strategy with the RSM IT Technology Risk Team discussing the detailed scope with management each year. Reviews may include the treatment of cyber-crime, network security, business continuity, data security or the BCH shared drive project.

As part of our scoping we will consider the accreditations in place and other 3rd party assurance providers to avoid any potential duplication of work.

PCC797

Police Education Qualifications Framework (including uplift)

Systems Based

15

This review could include project implementation of the framework, new recruit training and development, contract management etc.

Preparedness for Emergency Service Network

Risk Based

15

This review has been carried forward from the 2021/22 plan. An audit of the local arrangements for the ESN implementation to cover preparedness of the team, the governance and structures and the project planning and management arrangements.

Contingency

N/A

5

This budget will be held as a contingency for any upcoming priorities within the year.

TOTAL:**130 days**

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

2. INTERNAL AUDIT STRATEGY 2021/22 – 2022/23

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 Audit Strategy

Assurance Provided		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	Red - No Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area	Strategic / Force Risk reference						
Governance	SR1.1	Reasonable	Reasonable		✓	✓	✓
Business Planning, Commissioning & Medium Term Financial Planning	SR3.3	Reasonable		Business Planning and Project Management		Commissioning	✓
Estates Management	434, 444	Reasonable			Reasonable Project Management Southern Police Station	Agile working	✓
Victim Satisfaction / Code of Practice	SR3.3		Reasonable				✓
Equality & Diversity (Ethics & Culture)	SR4.1 & 4.5 428			Ethics and Equality			✓

Risk Management		Reasonable	Substantial		OPCC	✓
					Constabulary	
Budgetary Control	372 & SR2.3	Substantial	Reasonable		Reasonable	✓
General Ledger		Substantial		Substantial		✓
Payroll & Expenses		Substantial	Reasonable	Reasonable		
Payments & Creditors		Reasonable		Reasonable		✓
Income & Debtors			Substantial			✓
Cash, Banking & Treasury				Reasonable		✓
Capital Accounting & Fixed Assets						✓
Covert Human Intelligence Source (CHIS) Payments					Reasonable	
Seized/Lost Property and Controlled Drugs		Reasonable			Reasonable	
Complaints	SR1.1, 4.1, 4.2, 436					✓
Capital Programme			Substantial			✓
Communications Strategy		Reasonable				
Delivery of Major Projects		Partial				

GDPR	SR4.5, 421				✓		
Fraud					✓		
Value for Money	SR3.1				✓		
Vetting							✓
Fleet Management	443						✓
Follow up		Advisory	Advisory	Reasonable Progress	✓	✓	✓

Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Plan

Assurance Provided		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	Red - No Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area	Strategic / Force Risk reference						
Corporate Review – to cover – Business Planning – Possibly to follow up on Business Planning	2.3, 3.2, 4.1	Advisory (JPS Benefits Realisation)	Benefits realisation	Risk Management	✓	✓	✓
Procurement (7Force – Lead Essex Police)	3.1, 3.2			Reasonable			✓
Procurement Compliance (BCH)	417		Partial	Poor Progress	Little Progress (Follow up)	✓	
ICT	419	Advisory (GDPR)	Reasonable (Business Continuity)	Advisory (Cloud Security)	Remote Working	✓	✓
		Partial (ICT Infrastructure)			✓		
Proceeds of Crime					Reasonable		
Health and Safety	4.4, 4.5		No Assurance	Substantial			✓
Police Education Qualification Framework	395					✓	
Cameras, Tickets and Collisions						✓	

Assurance Provided		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	Red - No Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory						
Audit Area	Strategic / Force Risk reference						
Occupational Health (Incorporating Wellbeing)				Advisory			
Payroll including overtime		✓	✓				
Preparedness for Emergency Service Network	3.1, 4.2					✓	
Firearms Licensing					✓		
HR		Reasonable (Readiness for Implementa t'n of New System)					
Major Crime							
Preparedness for Athena							
Professional Standards Department: Governance and Improvement							
Local Criminal Justice Board Secretariat							
Dealing with BCH Internal Audits			Advisory				
Custody including Health & Safety Incident Reporting		Reasonable					
ERSOU (Financial Management)		Substantial				✓	

FOR FURTHER INFORMATION CONTACT

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