

CBSL

Police and Crime Commissioner for Wiltshire and Swindon and Chief Constable Wiltshire Police

Summary Internal Audit Progress Report

2015/16

FINAL

December 2015

Summary Internal Audit Controls Assurance Report December 2015

INTRODUCTION

1. This Summary Report provides the Independent Audit Committee with an update on the Controls Assurance framework at Wiltshire Police as at 9th December 2015. The Summary Internal Controls Assurance report ('SICA') is based on the internal audit work carried out by CBSL and management representations that have been received during the period.

PROGRESS AGAINST THE 2015/16 ANNUAL PLAN

2. The Independent Audit Committee agreed the Annual Plan for 2015/16 at the meeting in March 2015. Our progress against the plan to 9th December 2015 is set out in Appendix A.

AUDITS CARRIED OUT

3. The table below sets out details of audits which have been finalised since the previous meeting of the Independent Audit Committee.

Review	Evaluation	Number of Recommendations			1	2	3	OEM
		Draft issued	Responses received	Final issued				
<u>2015/16</u>								
Security of seized proceeds of crime	Reasonable	10/09/2015	06/11/2015	26/11/2015	0	3	4	0

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CHANGES TO THE ANNUAL PLAN

4. At this stage there are no suggested changes to the 2015/16 plan.

LIAISON

5. **Liaison with external audit:** We have provided the External Auditors, with all final reports issued to date during the year.
6. **Liaison with the Police Audit Group:** We are continuing to liaise with the Police Audit Group (the body which represents internal audit for police services) to establish best practice for delivering an effective internal audit service.

FRAUDS/IRREGULARITIES

6. We have not been advised of any frauds or irregularities during the period.

PROGRESS IN ACTIONING PRIORITY 1 and 2 RECOMMENDATIONS

7. One priority 1 recommendation (i.e. fundamental control issue on which action should be taken immediately) was made in the Complaints Management review. The current position with implementation of the recommendation is reported at Appendix B(i).
8. At the last Independent Audit Committee a request was made for a regular follow up report of all priority 2 recommendations. The current position of all agreed priority 2 recommendations made in this year's reports and the final 2014/15 follow up is included at Appendix B (ii). Management have been provided with access to the Client Portal which will enable members and staff to view all outstanding recommendations on-line. An agreement for the way forward in reporting outstanding recommendations needs to be determined.

RESPONSIBILITY

9. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

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Appendix A

PROGRESS AGAINST THE ANNUAL PLAN FOR 2015/16

System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Risk Management – Mitigating Controls	1	Final report issued June 2015	1	
Complaints Management	1	Final report issued June 2015	1	
HR Management - Strategy	2	Final report issued September 2015	2	
Security of seized proceeds of crime	2	Final report issued November 2015	2	
Creditor Payments	3	Planned start date 8h February 2016	4	Review to be undertaken after completion of Creditor reviews at other PCC/CC clients for comparison.
General Ledger	3	Start date 7 th December 2015	3	Fieldwork in progress
Payroll	3	Start date 7 th December 2015	3	Fieldwork in progress
Treasury and Banking	3	Planned start date 14 th December 2015	3	
Budgetary Control	3	Start date 7 th December 2015	3	Fieldwork in progress
Asset Management	3	Start 30 th November 2015	3	Fieldwork in progress
ICT Security – Network Controls	3	Review commenced June 2015		Despite numerous reminders Wiltshire Council have not provided the requested information.

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System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Governance - Collaborations	4	Fieldwork planned start date 22 nd February 2016		
Estate Management - Strategy	4	Fieldwork planned start date 16 th February 2016		
Follow Up	2 & 4	In progress for update at Committee 18 th December 2015		
Annual Plan and Report	1 & 4	Plan issued.		

KEY:

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued

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Appendix B (i)

PROGRESSING OF IMPLEMENTATION OF PRIORITY 1 RECOMMENDATIONS

Recommendation	Original management comment	Last reported planned completion date	Current position as at 9 th December 2015	Revised Completion Date
Review: Complaints Management		Issued: July 2015		
A common complaints policy / procedure be developed and communicated to divisions to ensure a consistent process for receipt and management of complaints throughout the Organisation.	It has been agreed to hold complaints under Professional Standards rather than secretariat. It is planned to set up a link on the intranet which will hold FAQs and inform staff of the process to be followed. Knowledge of this to be cascaded to staff via Force e-briefs and within 'what's new this week' ticker tape on Firstpoint front page.	To be completed by October 2015 Responsible Officer: Head of PSD	<i>Training has been provided to staff. All complaints are consistently dealt with by PSD. The development of FAQ's on the Intranet is still work in progress and will be finalised in line with other priorities. The delivery of the Intranet FAQ's to be developed over the next 6 months.</i>	<i>June 2016</i>

PROGRESSING OF IMPLEMENTATION OF PRIORITY 2 RECOMMENDATIONS

Recommendation	Position when last reported:	Last reported planned completion date	Current position as at 9 th December 2015	Revised Completion Date
Review: Follow Up 2014/15		Issued: June 2015		
All laptops and other similar type of equipment identified as used by remote users be amended as such on Hardcat as planned in accordance with the ITAM Policy.	June 2015: New laptop replacement programme being undertaken, with all remaining staff to be issued by June 2015.	Revised target date: June 2015	<i>This was confirmed as implemented during the recent Assets Management review undertaken in December 2015.</i>	N/A
The Asset Management Policy be reviewed and amended to reflect current arrangements.	June 2015: A high level process map is in place at present. An Asset Management Strategy will be developed once the transition to the shared service has been fully integrated.	Revised target date: June 2015	<i>This was confirmed as implemented during the recent Assets Management review undertaken in December 2015.</i>	N/A
Asset numbers 037395, 038074, 030943, 037726 and 031928 allocated to officers who have left Wiltshire Police be investigated to ascertain if the laptops have been returned to Wiltshire Police and if so who they have been re-allocated to or to which department.	June 2015: New laptop replacement programme (maintained by Wiltshire Council) as above; by the end of June 2015 all non-Dell laptops will be replaced with new devices or a tablet. In undertaking this it is the intention that all assets which require disposal are being dealt with.	Revised target date: June 2015	<i>This was confirmed as implemented during the recent Assets Management review undertaken in December 2015.</i>	N/A

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Recommendation	Position when last reported:	Last reported planned completion date	Current position as at 9 th December 2015	Revised Completion Date
Review: Payroll (2014/15)		Issued: December 2014		
<p>Staff to be reminded to submit unsocial claim forms on a monthly basis and that where claim forms are more than six months following the date of the period worked, approval for payments must be obtained from Inspector and a '232' Memorandum submitted.</p>	<p>December 2014 Unsocial Hours Payments have now been added to the Forces Expenses and Travel policy. Policy states all claims must be submitted for payment in the next available pay run. Claims older than 6 months will only be considered for payment if exceptional circumstances prohibited their prompt submission. Exchequer Manager to arrange an internal comms message on ebrief for all staff to remind staff of deadlines for submitting claims.</p>	<p>December 2014 Responsible Officer: SH (Exchequer Manager)</p>	<p><i>Complete - Ebrief circulated to Staff in December 2014.</i></p>	<p>N/A</p>
Review: ICT Data Assurance (2014/15)		Issued: March 2015		
<p>Data Protection training needs to be undertaken by all staff who may have access to sensitive data when undertaking their roles rather than the current arrangements where only Police staff are required to undertake data protection training.</p>	<p>Force are considering the need for staff training on data use and if required will seek to resolve.</p>	<p>30th September 2015 Protective Security Manager</p>	<p><i>Key contract unavailable A verbal update will be provided at the meeting if possible</i></p>	

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Recommendation	Position when last reported:	Last reported planned completion date	Current position as at 9 th December 2015	Revised Completion Date
Review: Commissioning Services (2014/15)		Issued: June 2015		
All funding applicants be advised that funding will be suspended from a specific date if a fully completed funding agreement has not been received by that date.	Organisations that have to enter into funding agreements to be awarded funding out of the Commissioning Fund receive no funding until the relevant agreement is completed.	31 st July 2015 Principal Solicitor	<i>Implemented.</i>	N/A
Copies of quarterly performance returns be held as evidence that all funders are fully complying with the reporting requirements stated in Paragraph 4 of the Funding Agreement.	Noted but the point was made to the internal auditor that performance reporting is considered at meetings with the local authorities (e.g. the CSP and YOT Boards). A performance report for those organisations that entered into funding agreements will be prepared and posted on the OPCC website.	31 st July 2015 Principal Solicitor	<i>This implementation of this recommendation is ongoing. Reports are obtained at meetings that the Force attends but this needs to be formalised to ensure they are being retained.</i>	Ongoing
An annual value for money assessment be undertaken on all activities/projects/schemes funded through the Commissioning Fund to ensure that all funding achieves value for money.		31 st July 2015 Principal Solicitor	<i>A meeting has been scheduled for 18th December 2015 where a report on grants made in 2014/15 is to be presented.</i>	<i>A revised target date needs to be set for completion.</i>

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Recommendation	Position when last reported:	Last reported planned completion date	Current position as at 9 th December 2015	Revised Completion Date
Review: Strategic Alliance Payments (2014/15)		Issued: June 2015		
Regular meetings (e.g. quarterly) between the Finance officers of Wiltshire Police and Wiltshire Council be established to discuss financial matters, including preparation and content of the quarterly invoice.	Due to the volume of services provided by Wiltshire Council it can be difficult to agree payments. Checking has identified errors. It is agreed that at a tactical level the invoiced items should be agreed before the invoice is raised.	Accepted from current date (June 2015) Head of programme Office (Wiltshire Council)/ Chief Finance Officer (Wiltshire Police)	<i>Key contract unavailable</i> <i>A verbal update will be provided at the meeting if possible</i>	
Review: Risk Management (2015/16)		Issued: June 2015		
The Corporate Risk Register be improved by recording any further actions as SMART, including a planned timescale for completion, in accordance with the recommendations made by the Audit Committee on 18 September 2014.	June 2015 The previous recommendation from the audit in September 2014 was considered and intentionally not implemented as it was felt that arbitrary dates may lead to perceived completion of mitigation to avoid running over the timescale and the risk not mitigated. Following conversations with the audit team from TIAA, including discussing how the dates are not intended to be used so robustly and that this gives a clearer indication of timelines and expectations. The recommendation has therefore been taken on board and all corporate risks will receive a review within the mitigation to make it more SMART.	31 st July 2015 Responsible Officer: T/Head of Business Improvement)	<i>Key point of contact unavailable.</i> <i>A verbal update will be provided at the meeting if possible.</i>	

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Recommendation	Position when last reported:	Last reported planned completion date	Current position as at 9 th December 2015	Revised Completion Date
Review: Complaints (2015/16)		Issued: July 2015		
<p>The issues with the functionality and performance Firstpoint systems be remedied at the earliest opportunity.</p>	<p>July 2015: The requirement to do this is understood and a new version of Sharepoint/Firstpoint is being implemented in June 2015. Once compliance is completed early autumn, improvements to the system will be implemented to ensure it meets the requirement.</p>	<p>October 2015 Responsible officer: Secretariat & Admin Team Leader in conjunction with IST Services.</p>	<p><i>The functionality issues within FirstPoint were resolved in November 2015. Matters raised over the period that systems functionality failed will be followed through but is anticipated to take a couple of months to work through in line with other priorities.</i></p>	<p><i>March 2016</i></p>
Review : HR Management (2015/16)		Issued: September 2015		
<p>The Force is to resolve the current issues and implement a system whereby all Personnel Files are accessible, up to date and consistent.</p>	<p>September 2015: The Force is intending employing temporary staff to assist the People Services Co-ordinators in completing the file.</p>	<p>28/02/2016 Responsible officer: People Services Delivery Manager</p>	<p><i>Since the original management response was provided the Force has lost their Records Manager and an additional member of the team. A bid has now been submitted for additional resources who are currently on restricted duties. The completion date will be reviewed in the New Year following the outcome of the decision to make available additional resources. Also, the People Services Team no longer provide resources to open and collate the post which has saved approximately 3 hours a day. Resources to be redirected to assist with the resolving the current issues.</i></p>	<p><i>February 2016</i></p>

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All 'New Starters' must receive a probation review to ensure they are meeting the expected standards to undertake their role effectively in the longer term.	Communications to all staff are to be sent (via E-Brief. This will remind managers of the need to complete PDR's in a timely manner.	26/08/2016 People Services Delivery Manager	<i>Complete - Communication to all staff circulated week commencing 14.09.2015</i>	N/A
The Force is to implement as planned a software system to manage and have oversight of sickness absence which would enable the Force to proactively manage Attendance Management in an efficient and effective manner.	The e-series element of ORIGIN will be added to the upgrade currently taking place. This system will help manage attendance with Line Managers having direct access.	30/11/2015 HR Manager (Standards & Support) & People Services Delivery Manager	<i>Complete - the system went live on 25.11.2015.</i>	N/A
The Force is to improve the level of compliance of staff appraisals undertaken in order to further embed the Force's values and behaviours into the working environment and to clearly articulate to employees their contribution to the success of the Force.	ORIGIN has now been upgraded to allow Line Managers improved access. Communications will now occur to remind Line Managers of the need to undertake and record PDR's. iPerform guides are readily available on People Services Direct on the force's Intranet site. Communication via E-Brief to remind staff of importance and necessity of completion. The business intelligence team report on quarterly completion rates.	01/09/2015 People Services Delivery Manager	<i>An Ebrief was circulated in October 2015. A further Ebrief to be issued end of December / beginning of January.</i>	N/A

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Review : Security of Seized Proceeds of Crime		Issued: November 2015		
Controls on found property be reviewed to ensure they are more robust and that dated items are appropriately disposed of.	November 2015 Noted. Staff to be reminded of procedure and storage requirements. Supervisor to regularly dip sample property. Timings of actual physical disposal depends on staffing levels and availability.	Immediately Front Counter Services Manager	<i>Front Counter Services Manager unavailable.</i> <i>A verbal update will be provided at the meeting if possible.</i>	
The Finance Department be copied in on all property items sent to Wilsons to ensure income due to Wiltshire Police is collected and accounted for to prevent the risk of loss or delay.	Completed – Finance and SPR Manager have discussed this and Wilsons have been contacted and a tighter process agreed. SPR will advise finance of items sent to Wilsons.	Completed Head of SPR	<i>Implemented - Finance are now being copied in.</i>	N/A
Arrangements for the control and accounting treatment of income received from Wilsons Auctions Limited be put in place.	Income has now been received by WP Finance and arrangements are in place to ensure control and accounting treatment of income is correct. Wilsons now confirm the income with WP Finance prior to paying it over so as to ensure correct amounts and VAT treatment. FAIT operate their own processes in addition to the WP Finance income for SPR	N/A Finance	<i>Implemented - all monies received and accounted for.</i>	N/A