

CBSL

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

Summary Internal Audit Progress Report

2015/16

FINAL

March 2016

Summary Internal Audit Controls Assurance Report March 2016

INTRODUCTION

1. This Summary Report provides the Independent Audit Committee with an update on the Controls Assurance framework at Wiltshire Police as at 10th March 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 10th March 2016 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						
		Draft issued	Responses received	Final issued	1	2	3	OEM
General Ledger	Substantial	04/01/2016	27/01/2016	29/01/2016	0	0	1	1
Asset Management	Reasonable	21/12/2015	28/01/2016	28/01/2016	0	3	0	0
Treasury and Banking	Substantial	05/01/2016	28/01/2016	28/01/2016	0	0	2	1
Payroll	Substantial	18/12/2015	20/01/2016	22/01/2016	0	0	2	0
<u>Drafts</u>								
Creditors Comparison		07/03/2016						
Governance - Collaborations		10/03/2016						
Estates Management Strategy		10/03/2016						

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 June 2015 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 finalised to the previous meeting and the final 2014/15 follow up is included at Appendix B (ii).

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.

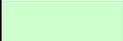
PROGRESS AGAINST THE ANNUAL PLAN FOR 2015/16

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	Draft report date 7th March 2016	4	
General Ledger	3	Final report 29th January 2016	3	
Payroll	3	Final report 22nd January 2016	3	
Treasury and Banking	3	Final report 28 th January 2016	3	
Budgetary Control	3	Draft report 12 th January 2016	3	
Asset Management	3	Final report 28 th January 2016	3	
ICT Security – Network Controls	3	Draft report 21 st December 2015	3	

Summary Internal Audit Progress Report – March 2016

System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Governance - Collaborations	4	Draft report issued 10 th March 2016	4	
Estate Management - Strategy	4	Draft report issued 10 th March 2016	4	
Follow Up	2 & 4	Quarter 2 issued, Quarter 4 in progress.	2 & 4	
Annual Plan and Report	1 & 4	Plan issued.	1 & 4	

KEY:

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

PROGRESSING OF IMPLEMENTATION OF PRIORITY 1 RECOMMENDATIONS

Recommendation	Original management comment	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
Review: Complaints Management		Issued: July 2015		
<p>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.</p>	<p><i>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.</i></p> <p><i>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.</i></p>	<p><i>To be completed by October 2015</i></p> <p><i>Responsible Officer: Head of PSD</i></p>	<p>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.</p> <p>Revised target date June 2016</p>	<p>There is no a force common complaints policy as we operate in accordance with the "Statutory Guidance to the Police Service on the Handling of Complaints", which is published by the IPCC, the latest version of which is dated May 2015. This is in line with all other forces. The Statutory Guidance stipulates how complaints are received processed and managed by forces. To have a bespoke policy would mean repeating what is already contained within the Guidance.</p> <p>Training of supervisors and managers has been and continues to be delivered by PSD in relation to the Immediate and Local Resolution of complaints.</p> <p>FAQ's have been formulated and are in the process of being placed on our Intranet, which is also being refreshed in its entirety.</p> <p><i>Implementation in accordance with revised target date.</i></p>

PROGRESSING OF IMPLEMENTATION OF PRIORITY 2 RECOMMENDATIONS

Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
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 <i>Protective Security Manager</i></p>	<p><i>No update available</i></p>	<p><i>A Plan is in place for an on-line training package with a powerpoint presentation specific to Wiltshire Police. A 2-year refresher is also being planned. For all new Police Officers and PCSOs training is given as part of the Induction process, although it has been recognised that more work needs to be done for Police Staff. Revised target date of September 2016</i></p>

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Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
Review: Commissioning Services (2014/15)		Issued: June 2015		
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 <i>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>This has been confirmed as implemented.</i>
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 <i>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.	Partially Implemented Some activities funded through commissioning' fund are not exactly commissioning fund although money has been given (examples provided). For these it is difficult to demonstrate vfm. The Principal Solicitor is having difficulty demonstrating vfm for some of the funding provided.

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Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
Review: Strategic Alliance Payments (2014/15)		Issued: June 2015		
<p>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.</p>	<p><i>Due to the volume of services provided by Wiltshire Council it can be difficult to agreement payments. Checking has identified errors. It is agreed that at a tactical level the invoiced items should be agreed before the invoice is raised.</i></p>	<p><i>Accepted from current date (June 2015)</i></p> <p><i>Head of programme Office (Wiltshire Council)/ Chief Finance Officer (Wiltshire Police)</i></p>	<p>No update provided.</p>	<p>The implementation of this recommendation is currently ongoing. There have been a number of meetings with the Council but there have been difficulties experienced with the increases in charges that are outside of the agreement.</p> <p>At operational level invoicing will be more frequent but at a more senior level there needs more discussion of the current and future agreement</p>

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Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
Review: Risk Management (2015/16)		Issued: June 2015		
<p>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.</p>	<p><i>June 2015</i></p> <p><i>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.</i></p> <p><i>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.</i></p> <p><i>The recommendation has therefore been taken on board and all corporate risks will receive a review within the mitigation to make it more SMART.</i></p>	<p><i>31st July 2015</i></p> <p><i>Responsible Officer: T/Head of Business Improvement)</i></p>	<p>No update provided.</p>	<p>Verified to the Corporate Risk Register and confirmed as implemented.</p>

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Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
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><i>July 2015:</i> <i>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.</i></p>	<p><i>October 2015</i> <i>Responsible officer: Secretariat & Admin Team Leader in conjunction with IST Services.</i></p>	<p>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.</p> <p>Revised target date – March 2016</p>	<p>A further revised target date of July 2016 has now been provided</p>

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Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
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><i>September 2015:</i> <i>The Force is intending employing temporary staff to assist the People Services Co-ordinators in completing the file.</i></p>	<p>28/02/2016 <i>Responsible officer: People Services Delivery Manager</i></p>	<p>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. Revised target date February 2016</p>	<p>A further revised target date of end May 2016 has been set.</p>

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Recommendation	Position when last reported:	Last reported planned completion date	Previous reported position as at 9 th December 2015	Current position as at 10 th March 2016
Review : Security of Seized Proceeds of Crime		Issued: November 2015		
<p>Controls on found property be reviewed to ensure they are more robust and that dated items are appropriately disposed of.</p>	<p><i>November 2015</i> <i>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.</i></p>	<p><i>Immediately</i> <i>Front Counter Services Manager</i></p>	<p>No update was available.</p>	<p>This has been confirmed as implemented.</p>