

Revised Constabulary & OPCC Internal Audit Plan 2020/21

| Item reference | Audit review | Description | Audit days | Agreed review date |
|----------------|---|---|------------|---|
| 1 | Accounts payable | The review will consider whether controls are effective in ensuring that purchase ordering and creditor payment processes are valid, accurate, and timely. | 9 | October 2020 |
| 2 | Accounts receivable | The review will consider the adequacy and effectiveness of the debt management processes in ensuring that income is maximised, collected on a timely basis and accounted for correctly. | 8 | October 2020 |
| 3 | General ledger | The review will consider the adequacy and effectiveness of the controls over budget setting and financial monitoring and reporting. | 6 | October 2020 |
| 4 | Treasury management | The review will determine the adequacy and effectiveness of the treasury management procedures operated by or on behalf of the OPCC to ensure that cash flow management and the resultant borrowing and investment activities are conducted in accordance with the approved Treasury Management strategy. | 4 | September 2020 |
| 5 | On-call allowances | We will review the adequacy and effectiveness of the governance of on-call allowances. | 6 | December 2020/ January 2021 |
| 6 | HR/ Payroll | We will review the adequacy and effectiveness of the controls in place to ensure that officers and staff are paid the right amount at the right time. In particular we will verify that appropriate pre-employment checks have been completed and payments to starters and leavers, and amendments to pay have been accurately processed. | 9 | December 2020/ January 2021 |
| 7 | Pension administration | An assessment of the assurance provided by Deloitte LLP over Pension Fund administration by the Local Pension Partnership Limited, and assurance over the council's governance of the Fund. | 1 | N/A |
| 8 | Pension administration – ill health retirements | Audit of the processes within the Constabulary supporting the payments of lump sums and pensions arising from retirements due to ill-health. | 10 | December 2020/ January 2021 |
| 9 | Officer recruitment and on-boarding | A review to assess the adequacy and effectiveness of the training and induction offer provided to newly recruited officers via a mixture of classroom sessions and team mentoring and coaching, to establish whether this equips them with sufficient knowledge and skills to be an effective police officer. | 15 | Awaiting confirmation |
| 10 | Neighbourhood policing | We will consider the adequacy and effectiveness of the control framework supporting achievement of the key objectives of the Modernising Neighbourhood Policing plan. | 15 | Awaiting confirmation – we have suggested the end of the year |

Item 12
Appendix A

| Item reference | Audit review | Description | Audit days | Agreed review date |
|-----------------------|--|---|-------------------|---|
| 11 | Facilities management: premises compliance | The review will consider the adequacy and effectiveness of the control framework in place to obtain assurance that all Constabulary premises comply with relevant statutory Health and Safety requirements. | 20 | February 2021 |
| 12 | Information assurance | The review will consider the adequacy and effectiveness of the Constabulary's internal control framework over the safe, secure and accurate management of police information. | 15 | March 2021 |
| 13 | Partnership working | To consider the adequacy and effectiveness of the controls in place to manage the risks associated with partnership working. | 15 | Awaiting confirmation – we have suggested the end of the year |
| 14 | Project management | A review to assess the adequacy and effectiveness of the overall project management control framework. | 15 | October 2020 |
| 15 | Positive Action (c/f from 2019/20) | The review will consider whether current recruitment activity is consistent with the 'positive action' approach and is effective and efficient at ensuring the right person is recruited to each individual role. | 10 | Awaiting confirmation |
| 16 | Disclosure (c/f from 2019/20) | The review will assess whether there are adequate and effective controls in place, that are fair, impartial and proportionate, to ensure that material is only obtained through appropriate accredited processes and that the appropriate disclosure regime is adhered to in accordance with the Criminal Procedure and Investigations Act 1996, and Authorised Professional Practice, issued by the College of Policing. | 20 | Awaiting confirmation |
| 17 | CCTV Compliance (c/f from 2019/20) | Our work will consider the effectiveness of the control framework in ensuring compliance with the Surveillance Commissioner's Code of Practice. This review will include consideration of fixed CCTV cameras, ANPR, Mobile Enforcement Vehicles and Body Worn Video devices. | 15 | Awaiting confirmation |
| 18 | Officer/ staff PDR (finalisation of audit review from 2019/20) | We will assess compliance with the performance and development review (PDR) policy and procedures regarding the frequency of review and the recording of outcomes. | 1 | Completed September 2020 |
| 19 | Anti-fraud/ POCA (finalisation of audit review from 2019/20) | The review will assess the adequacy and effectiveness of the control framework in place to manage the Constabulary and OPCC's anti-fraud and POCA activities. | 1 | October 2020 |
| 20 | Investigation management unit | The objective of the review is to assess whether there are appropriate arrangements in place to assess whether the work of the IMU is having a positive impact on data quality. | 1 | October 2020 |

Item 12
Appendix A

| Item reference | Audit review | Description | Audit days | Agreed review date |
|-------------------------|---|--|------------|-----------------------|
| | (finalisation of audit review from 2019/20) | | | |
| 21 | Performance management | Follow-up of 2019/20 agreed actions. | 1 | Not yet discussed |
| 22 | Business continuity | Follow-up of 2019/20 agreed actions. | 2 | Not yet discussed |
| 23 | Stock control | Follow-up of 2019/20 agreed actions. | 2 | Not yet discussed |
| 24 | Grants: CAF | Follow-up of 2019/20 agreed actions. | 1 | Awaiting confirmation |
| 25 | National Fraud Initiative | Support to Constabulary staff as required with the testing of data matches identified. Submission of data sets to Cabinet for the Constabulary and liaison with them as appropriate. Selective test checking of matches as agreed with the Constabulary. | 3 | N/A |
| 26 | Audit management | Attendance at meetings of the Joint Audit and Ethics Committee; Production of the annual audit plan; Preparation of the periodic monitoring reports; Preparation of the annual report of the head of internal audit; Liaison with external audit; and Ad hoc advice or support as required. | 10 | N/A |
| Total audit days | | | 215 | |

Items removed from the original audit programme

| Item reference | Audit review | Description | Audit days |
|---------------------------------|--------------------------|---|------------|
| 1 | Supervision arrangements | The review will consider the adequacy and effectiveness of the control framework in place to ensure police officers and staff have access to regular and good quality line manager conversations to support both their wellbeing and work objectives. | 15 |
| 2 | Assurance map | We will provide 'critical friend' support to the Constabulary in progressing the development of an overall assurance map. | 10 |
| 3 | Follow up audits | <ul style="list-style-type: none"> • Officer/ staff PDR • Recruitment/ Positive action • Disclosure • Anti-fraud/POCA • IMU • CCTV | 9 |
| Total audit days removed | | | 34 |