

# Internal Audit Plan: FINAL 2019/20

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Office of the Police and Crime Commissioner for Cheshire / Cheshire  
Constabulary

# Executive Summary

## Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. We have clearly set out the risks which have been prioritised within the audit plan and those which are not.

## Your Internal Audit Plan

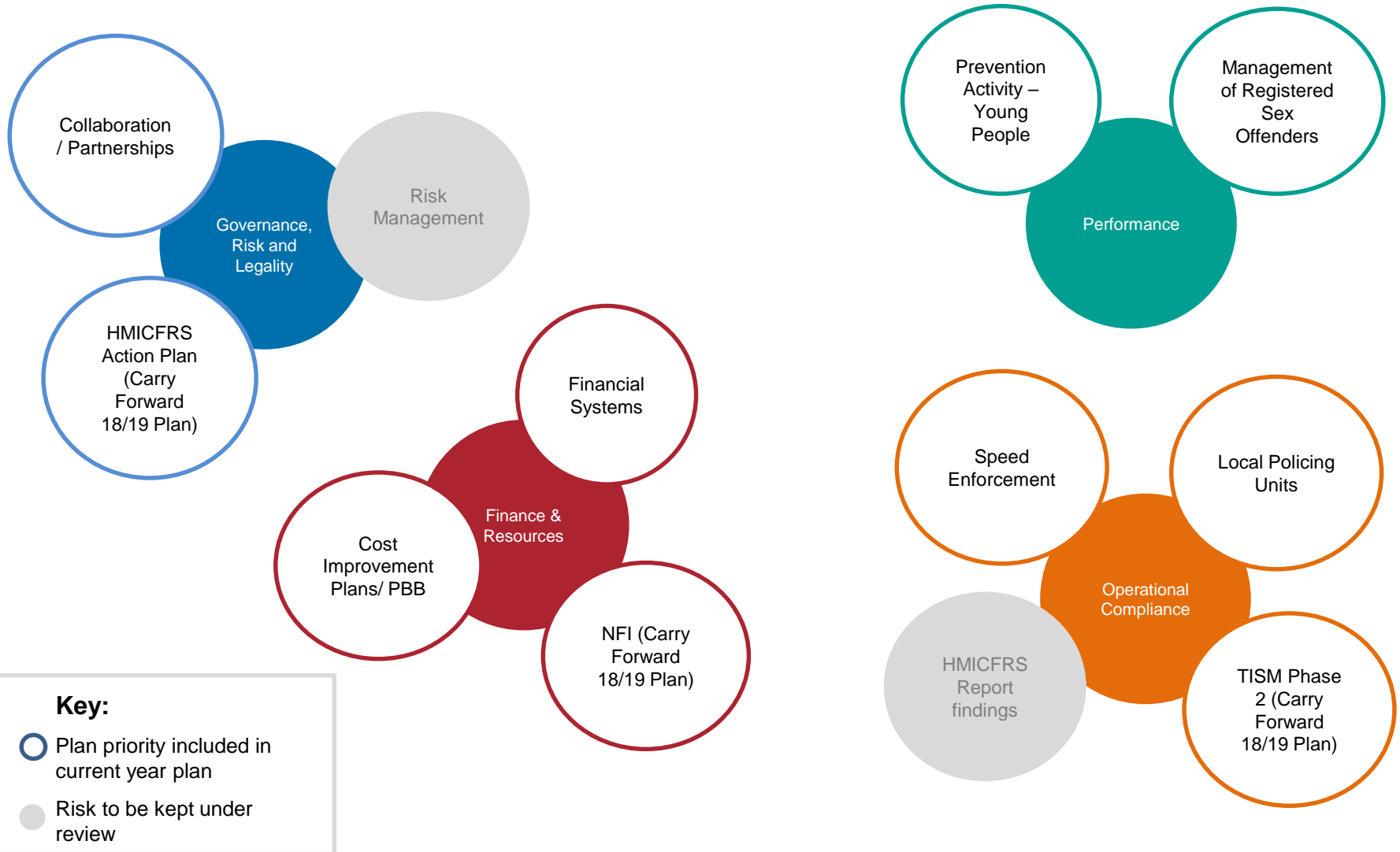
Your internal audit plan includes core assurances, consideration of national and local risk areas, your Police and Crime Plan, Strategic Risk Register and management requests. **Your fees for 2019/20 are £32,200**

## Your Team

Your team will be led by Steve Connor, Engagement Lead and Anne-marie Harrop, Engagement Manager. We can confirm sufficient resources, including specialist expertise have been established to delivery your plan.

## 2. Your risk assessment

Your Proposed Internal Audit Plan is built from your strategic risk assessment. We have highlighted below the reviews prioritised within your internal audit plan for 2019/20 following our risk assessment; the remaining areas will be kept under review.



# 3. Your internal audit plan

## Planning Approach

- Risk Assessment of the external environment, system and organisation (including the Strategic Risk Register and Police and Crime Plan).
- Engagement of Senior Management of the OPCC and Constabulary and Audit Advisory Committee to influence the plan.
- Use of MIAA's client risk database to inform planning.
- Coverage of Critical Business Systems to support organisation's objectives through the strategic internal audit plan.
- Provision of sufficient resources and expertise.
- Compliance with Public Sector Internal Audit Standards.

## Your Plan

**Governance, Risk and Legality** – A series of reviews in relation to Collaboration and Partnerships to provide assurance in respect of the governance, performance monitoring and reporting and value for money elements.

### Finance & Resources

To provide assurance on the procedures and controls relating to core financial systems. We will also review the effectiveness of controls in relation to Cost Improvement Plans and efficiency change requirements.

### Performance

Independent review of Prevention Activity with Young People and the systems and processes for the Management of Registered Sex Offenders

**Operational Compliance** - A rolling programme of performance reviews across the eight local policing units over the three year audit plan plus assurance in respect of Speed Enforcement, a key priority within the Police and Crime Plan 2016 -2021.

### Follow up and Contingency

Follow Up, Contingency

## Outcomes

Head of Internal Audit Opinion to inform the AGS

Assignment assurance levels

The use of data analytics in a range of ways in how we gather, analyse and present data.

Insight driven dynamic reporting through tools such as heat maps and infographics.

Recommendations, advice, and guidance to enhance the control environment

Insights through briefings.

### 3. Your internal audit plan

Review	Frequency	Rationale/ Risk Register	Planned Delivery	Days	Chief Officer Lead
<b>Financial Systems – Key Controls</b> – In light of the oracle system go live in April 2019 our review will focus on the effectiveness of the key financial controls.	Rolling programme	Joint Strategic Risk Register	Q1/ Q3	12 Days	PCC / CC
<b>Cost Improvement Plans</b> – Appraisal of the cost improvement, efficiency and change plans to deliver the Medium Term Financial Strategy (MTFS)	Ad Hoc	Joint Strategic Risk Register	Q2	10 Days	PCC / CC
<b>Performance Management - Local Policing Units (LPU)</b> – A rolling programme of reviews across the eight local policing units to assess performance management against Business Plan objectives and compliance with the key corporate procedures e.g. Financial, HR, Duty of Care and Service Delivery. – <b>Two units in 2019.</b>	Rolling Programme	Police and Crime Plan	Q1	15 Days	PCC / CC
<b>Speed Enforcement</b> – Assurance in respect of the arrangements for driving forward this key priority within the Police and Crime Plan.	Ad Hoc	Police and Crime Plan	Q1	12 Days	PCC / CC
<b>Collaboration/ Partnerships</b> – Overarching approach and rolling programme of assurance for collaboration/partnership working.	Rolling programme	Joint Strategic Risk Register	Q3	12 Days	PCC / CC
<b>Prevention Activity with Young People</b> – A key requirement of the Police and Crime Plan we will evaluate the arrangements in place to deliver prevention activities with young people and the mechanisms to evaluate improved outcomes.	Ad Hoc	Police & Crime Plan / Management Request	Q2/3	10 Days	PCC / CC

The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit Advisory Committee. A formal 6 month review of the plan will also take place.

### 3. Your internal audit plan

<b>Management of Registered Sex Offenders – Assurance</b> in respect of the effectiveness of systems and processes over record keeping, information exchange, relationships with other agencies, risk management and the wellbeing of staff involved in cases.	Ad Hoc	Police & Crime Plan / Management Request	Q1	12 Days	PCC / CC
Follow Up	Annual	Public Sector Internal Audit Standards Requirement	Q1 – Q4	5 Days	Planning Performance and Risk Manager
Contingency	Ad Hoc	Public Sector Internal Audit Standards Requirement	Q1 – Q4	2 Days	PCC / CC
Audit Planning and Management	Ongoing	Public Sector Internal Audit Standards Requirement	Q1 – Q4	10 Days	Planning Performance and Risk Manager
<b>Total Plan</b>				<b>100 Days</b>	
<b>Traumatic Incident Stress Management (TISM) Phase 2</b> (Carry forward 2018/19 audit plan)	Ad Hoc	Management Request	Q3	6 Days	PCC / CC
<b>National Fraud Initiative</b> (Carry forward 2018/19 audit plan)	Biannual	Management Request	Q1	4 Days	ACO
<b>HMICFRS Action Plan</b> (Carry forward 2018/19 audit plan)	Ad Hoc	Management Request	Q2	9 Days	PCC / CC

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## 4. Your team

Your team is led by a designated engagement lead and engagement manager, who will bring together a highly qualified team and range of specialists to deliver your internal audit plan.



**Steve Connor**  
*Engagement Lead*

Bringing strategic oversight and insights to you



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**Anne-marie Harrop**  
*Engagement Manager*

Providing operational management and delivery of your service



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# Appendix A 3 Year Strategic Audit Plan

Your 3 year strategic audit plan is set out below.

## 2019/20

- Financial Systems Key controls
- Cost Improvement Plans/PBB
- Performance Management - Local Policing Units (2 LPU)
- Partnerships/ Collaboration
- Prevention Activities with Young People
- Speed Enforcement
- Management of Registered Sex Offenders

## 2020/21

- Financial Systems - Key controls
- Performance Management - Local Policing Units (3 LPU)
- Partnerships/ Collaboration
- Body Worn Video usage
- Business Continuity/ IT Resilience
- National Fraud Initiative
- Crime & Disorder Reduction Grants ( Cheshire West & Chester/ Cheshire East)

## 2021/22

- Financial Systems
- Performance Management - Local Policing Units (3 LPU)
- Partnerships/ Collaboration
- ESMCP Programme Management
- Estates Strategy
- Cyber Crime
- Crime & Disorder Reduction Grants (Halton/Warrington)