

Internal Audit Plan 2020/2021

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

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1. Executive Summary

Your Risk Assessment

A tried and tested risk assessment underpins the Internal Audit Plan. We have clearly set out the risks which have been prioritised within the audit plan.

Your Internal Audit Plan

Your internal audit plan includes core assurances, national and regional risk areas, strategic risks from your Risk Register and management requests. Your fees for 2020/2021 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.

Your Audit Team



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1. Executive Summary

Impact of Covid-19

We fully appreciate the challenging circumstance in which the organisation is currently working and recognise that it is not practical to try to continue to deliver an Internal Audit Plan as we would do normally as business as usual.

We will be supporting the organisation with its governance arrangements, and our short term focus (two/three months) will be on our advisory role, redeployment of staff to provide capacity and any additional support we can provide to the organisation.

We recognise that this will mean little or no audit work in the first quarter of 2020/21 and we would urge you to use us to support any revised governance arrangements, new system developments, changes to processes and documentation, to support future assurance.

Over the coming weeks, we will be looking at how organisations have responded to Covid-19 and will share this insight with you to promote best practice and sharing of solutions.

Your Internal Audit Plan

- Where audits are required, these will be conducted remotely (We will work with you to identify the work that will add the most value at this time)
- We will postpone any planned audits of areas providing critical services (or require input from key individuals)
- Where appropriate, we will seek agreement with you to extend due dates for the implementation of actions based on new risks/priorities.
- We will undertake an ongoing risk assessment based on your organisation's response to date, in order to develop revised internal audit priorities.
- We will continue to fully communicate with the Audit Committee to keep them appraised as things develop
- We will continue to discuss with the organisation the impact of Covid-19 on its 1st and 2nd lines of defence and the potential internal control implications.

At this point in time, we do not consider that this will compromise our ability to fully deliver an Internal Audit Service and Head of Internal Audit Opinion for 2020/21.

2. Plan On A Page: 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 – Collaboration and Partnerships – A series of reviews in relation to the governance, performance monitoring and reporting and value for money elements. In addition we will review the controls in place to manage the **Crime and Disorder Reductions Grants** and the effectiveness of the organisations **Risk Management** arrangements

Finance & Resources

To provide assurance on the procedures and key controls relating to **Financial Systems** and **Payroll** related controls . In addition we will prepare for the **National Fraud Initiative** Data Matching exercise.

Performance

A rolling programme of **performance reviews** across the eight **local policing units** over the three year audit plan.

Operational Compliance – Evaluation of compliance in line with the requirements of the Surveillance Camera Code of Practice and Home Office guidance for **Body worn video device** management.

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.

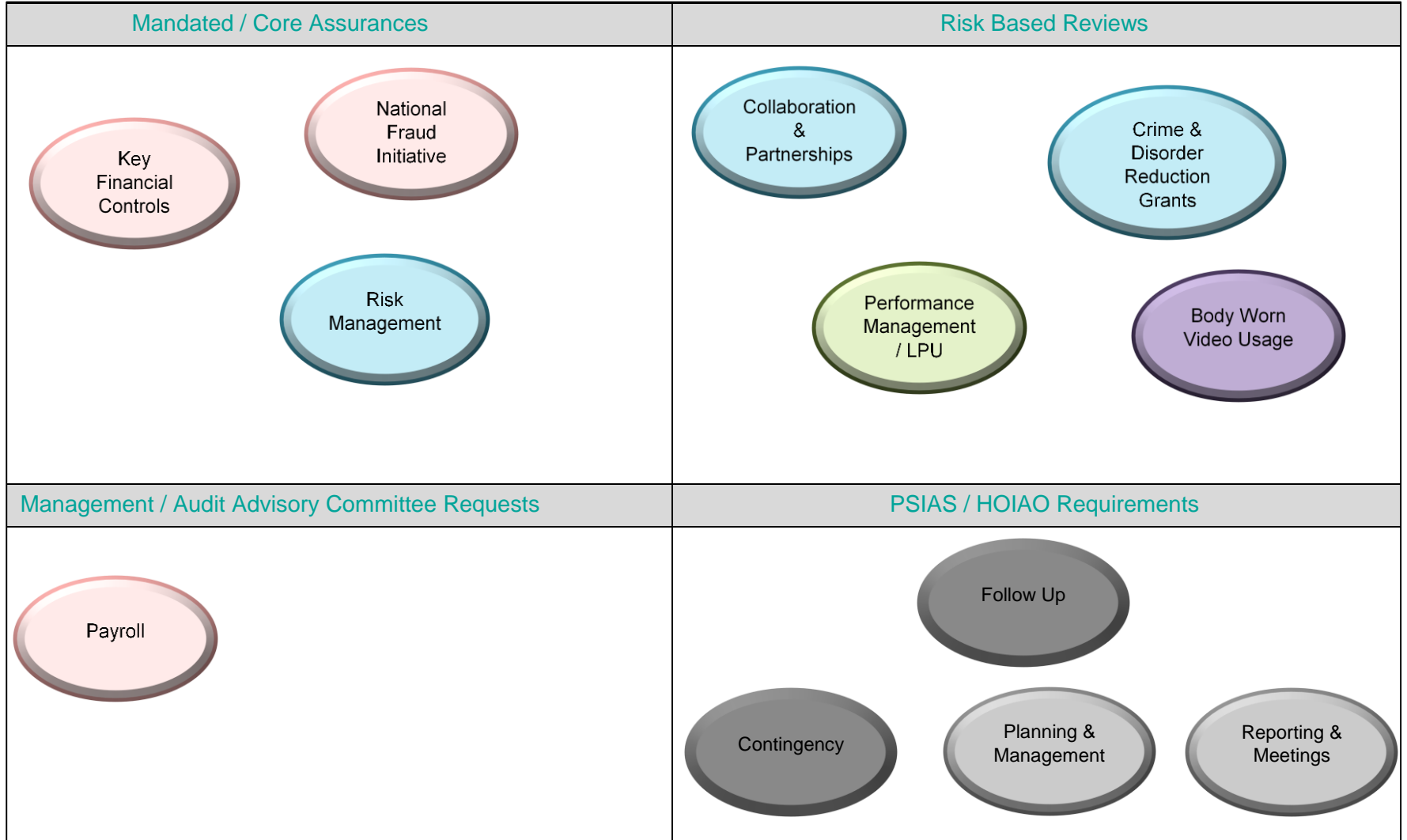
Insight driven dynamic reporting through tools such as heat maps and infographics.

Recommendations, advice, and guidance to enhance the control environment

Insights through briefings.

4. Your risk assessment

Your risk assessment is built from national and local strategic risk assessment.



5. 2020/21 Operational Internal Audit Plan

Review & Scope	Rationale	Audit Days	Planned Delivery	Lead
Governance Risk & Legality				
Collaboration and Partnerships: <i>A rolling programme of reviews to evaluate the effectiveness of systems to govern and performance manage collaboration arrangements, to assure value for money.</i>	Joint Strategic Risk Register	10	Q4	Police & Crime Commissioner / Chief Constable
Crime & Disorder Reduction Grants (Cheshire West & Chester / Cheshire East): <i>The Police Reform and Social Responsibility Act 2011 enables the Commissioner to award grants to organisations or groups that will support the achievement of community safety priorities in Cheshire. The audit will provide assurance that grants are properly maintained and compliant with grant certification requirements. Suitable budgetary controls are in place and anticipated outcomes are achieved.</i>	Police and Crime Plan Assurance	10	Q2	Police & Crime Commissioner
Risk Management: <i>Review the Risk Management arrangements for the organisation. This will include a review of the Risk Management Policies and Strategies in place, the use of risk registers, risk scoring, escalation, use of controls and assurances.</i>	Core systems Assurance	10	Q3	Police & Crime Commissioner / Chief Constable
Finance and Resources				
Key Financial Controls: <i>To provide assurance on the operation of the key financial controls within the organisation.</i>	Mandated Requirement/ Joint Strategic Risk Register	12	Q3	Police & Crime Commissioner / Chief Constable
Payroll: <i>Assessment of the payroll arrangements and the effectiveness of payroll related controls.</i>	Management Request/ Risk Assessment	10	Q2	Police & Crime Commissioner / Chief Constable
National Fraud Initiative (NFI) Data Matching: <i>Preparations for the NFI data match exercise including data release and staff notification.</i>	Mandated Requirement	5	Q3	Police & Crime Commissioner / Chief Constable

Review & Scope	Rationale	Audit Days	Planned Delivery	Lead
Finance and Resources				
Efficiency Savings review (2019/20 Carry forward) – To provide assurance that there are robust systems and processes in place to manage the risks and monitor the delivery of the efficiency and change plans.. We will finish our work on this audit which was delayed due to Covid19.	Carry Forward	6	Q2	Police & Crime Commissioner / Chief Constable
Performance				
Performance Management - Local Policing Units (LPU) – 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. – Three LPUs in 2020.	Police and Crime Plan Assurance	15	Q2	Police & Crime Commissioner / Chief Constable
Operational Compliance				
Body Worn Video Usage: Evaluation of compliance in line with the requirements of the Surveillance Camera Code of Practice and Home Office guidance for Body worn video device management.	Police and Crime Plan Assurance	12	Q3	Police & Crime Commissioner / Chief Constable
FOLLOW UP & CONTINGENCY				
Follow Up	Public Sector Internal Audit Standards Requirement	5	Q1 – Q4	Planning, Performance and Risk Manager
Contingency	Public Sector Internal Audit Standards Requirement	1	Q1 – Q4	Chief Constable / Head of Finance, Operations and Governance (OPCC)
PLANNING & REPORTING				
Planning, Management, Reporting and Meetings	Public Sector Internal Audit Standards Requirement	10	Q1 – Q4	Chief Constable / Head of Finance, Operations and Governance (OPCC)

Appendix A 3 Year Strategic Audit Plan

Your 3 year strategic audit plan is set out below.

2019/20

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

2020/21

- Financial Systems
- Performance Management – Local Policing Units (3 LPU)
- Partnerships/Collaboration
- Body Worn Video Usage
- Payroll
- Risk Management
- 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)