

OFFICE OF THE POLICE & CRIME COMMISSIONER

OFFICE OF CHIEF CONSTABLE

LEAD CHIEF OFFICER	Nigel Stephens, Assistant Chief Officer – Resources
TITLE:	Internal Audit – ICT Governance Arrangements
DATE:	21st December 2016
TIMING:	Annually
PURPOSE:	For Decision
1.	<u>RECOMMENDATION</u>
1.1	This report is submitted for consideration for the internal audit governance arrangements for the IT services operated by Gwent Police.
2.	<u>INTRODUCTION & BACKGROUND</u>
2.1	The governance arrangements operated by both the Police and Crime Commissioner and the force are established in statute and supported by the Memorandum of Governance which also detailed the internal controls framework.
2.2	Internal audit is an important component of the control framework and delivers a programme of work to provide assurance to those charged with governance.
2.3	The internal audit function is provided by TIAA through an external contract. The function provides a three year rolling plan based on a risk based assessment.
2.4	TIAA has provided the controls assurance for the IT services delivered to Gwent Police and this forms part of the annual assessment on which external audit rely as part of the annual accounts process.
2.5	This approach has been replicated across the partners which in effect means that the Shared Resource Service (SRS) was being audited three times. The approach was not co-ordinated across the partners and therefore had an inefficiency built into the process as SRS management and staff were supporting different programmes across systems during the year.
3.	<u>ISSUES FOR CONSIDERATION</u>
3.1	The delivery of the IT services to Gwent Police is provided by the SRS which is supported by a Memorandum of Understanding (MoU).
3.2	Since 1 June 2016 the three original partners have now increased to four with Blaenau Gwent County Borough Council. The delivery of the internal audit arrangements for the SRS needed to be redesigned to ensure it was structured, robust and efficient.
3.3	During the latter part of the previous financial year the Assistant Chief Officer – Resources worked with colleagues across the partners to develop a single internal audit programme for the SRS.

3.4	Consideration was given to the provider of the service on the basis of knowledge, experience and capacity. The Torfaen County Borough Council (TCBC) internal audit team was selected to undertake the audit plan for the SRS. An annual review will be undertaken to ensure partners are comfortable with the services.
3.5	This proposal was presented to the SRS Board (of which the Commissioner is a member) in May 2016 and was approved. The report is presented at Annex 1, for information.
4.	<u>NEXT STEPS</u>
4.1	Progress on the delivery of the internal audit plan for IT services will be reported to the Joint Audit Committee. This will be in the form of the individual reports being circulated to members and the progress on the recommendations being reported in the internal audit progress reports that are presented to each meeting.
4.2	TIAA will be formally advised that they will not be expected to provide assurance to the Joint Audit Committee for the IT services operated by Gwent Police.
4.3	Such assurance will be provided by TCBC internal audit function for which the Wales Audit Office will refer in considering the control framework for the IT functions.
5.	<u>FINANCIAL CONSIDERATIONS</u>
5.1	TCBC has been able to absorb the work of the four partners into their current IT audit team and therefore there is no increase in cost to the public sector.
5.2	Gwent Police has released 10 days from the TIAA audit plan which can be re-assigned to other priorities.
6.	<u>PERSONNEL CONSIDERATIONS</u>
6.1	There are no personnel considerations within this report.
7.	<u>LEGAL IMPLICATIONS</u>
7.1	There are no legal considerations within this report.
8.	<u>EQUALITIES AND HUMAN RIGHTS CONSIDERATIONS</u>
8.1	This report has been considered against the general duty to promote equality, as stipulated under the Strategic Equality Plan and has been assessed not to discriminate against any particular group.
8.2	In preparing this report, consideration has been given to requirements of the Articles contained in the European Convention on Human Rights and the Human Rights Act 1998.
9.	<u>RISK</u>
9.1	The structured, co-ordinated delivery of an audit programme for the SRS partners provides a robust approach that will reduce the risk to which each organisation has previously been exposed and also increases the efficiency of the audit process.

10.	<u>PUBLIC INTEREST</u>
10.1	This Strategy will be made available to the public.
11.	<u>CONTACT OFFICER</u>
11.1	Nigel Stephens, Assistant Chief Officer – Resources.
12.	<u>ANNEXES</u>
12.1	Annex 1: IT Internal Audit Plan for the SRS 2016/17