

OFFICE OF THE POLICE AND CRIME COMMISSIONER
OFFICE OF CHIEF CONSTABLE

LEAD CHIEF OFFICER	Nigel Stephens, Assistant Chief Officer - Resources
TITLE:	Audit Recommendations – Monitoring Progress
DATE:	14th September 2017
TIMING:	Routine
PURPOSE:	For Information
1.	<u>RECOMMENDATION</u>
1.1	This report is provided to confirm the proposals for monitoring progress with the completion of audit recommendations by management.
2.	<u>INTRODUCTION & BACKGROUND</u>
2.1	The audit regime provides a requirement for the development of an audit plan each year. This plan is developed on a risk based approach and the findings are reported to management to which management action and timescales are provided.
2.2	The Joint Audit Committee monitors the progress and delivery of management actions and this report presents the new arrangements for this function.
3.	<u>ISSUES FOR CONSIDERATION</u>
3.1	Audit recommendations are issued on the completion of each audit and on a quarterly basis progress with implementation is provided. This is initiated following a request by the finance department.
3.2	The responses are collated, categorised and prepared for presentation to the Joint Audit Committee as follows: A) COLOUR CODED WHERE: <p style="margin-left: 40px;">RED – HIGH PRIORITY/RISK BLUE – MEDIUM BLACK – LOW GREEN - UPDATES</p> B) PRIORITISED FOR PRESENTATION WHERE: <ol style="list-style-type: none"> 1. RECOMMENDATIONS REQUIRING MEMBERS' AGREEMENT TO AN EXTENSION OF THE PLANNED COMPLETION DATE 2. HIGH PRIORITY RECOMMENDATIONS WHERE THE PLANNED COMPLETION DATE HAS NOT YET EXPIRED 3. RECOMMENDATIONS THAT HAVE BEEN COMPLETED OR REJECTED
3.3	Audit findings where risk is low or where the completion date has not crystallised at the time are monitored by the Assistant Chief Officer – Resources but not provided to the Joint Audit Committee.

3.4	This approach relates to internal audits, external audits and TCBC IT Audits.
3.5	The mechanism for supporting this reporting structure currently involves duplication of effort as information is copied between reports.
3.6	The internal auditors (TIAA) provide an electronic portal which holds the findings and management action for all internal audit reports. This mechanism provide the reporting tool to enable the Joint Audit Committee to receive its reports in the same format as current.
4.	<u>NEXT STEPS</u>
4.1	Following the September Joint Audit Committee, the finance department will load progress with all audit recommendations to the TIAA portal and ensure the transition from the current approach is seamless and consistent.
4.2	The WAO (external) audit findings and TCBC IT audit findings will be included into a similar format. The number of these findings compared to those from TIAA is not significant.
5.	<u>FINANCIAL CONSIDERATIONS</u>
5.1	There are no financial considerations but the proposed approach will reduce the time taken to prepare the quarterly monitoring report.
6.	<u>PERSONNEL CONSIDERATIONS</u>
6.1	There are no personnel considerations within this report.
7.	<u>LEGAL IMPLICATIONS</u>
7.1	Legal advice is not relevant.
8.	<u>EQUALITIES AND HUMAN RIGHTS CONSIDERATIONS</u>
8.1	This proposal 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	There is no risk in relation to proposals in this report.
10.	<u>PUBLIC INTEREST</u>
10.1	This document is available to the public.
11.	<u>CONTACT OFFICER</u>
11.1	Nigel Stephens, Assistant Chief Officer – Resources.
12.	<u>ANNEXES</u>
12.1	None.