

<b><u>OFFICE OF THE POLICE &amp; CRIME COMMISSIONER</u></b> <b><u>OFFICE OF CHIEF CONSTABLE</u></b>																
<b>TITLE:</b>	<b>Outstanding Audit Inspection Recommendations</b>															
<b>DATE:</b>	<b>3<sup>rd</sup> June 2019</b>															
<b>TIMING:</b>	<b>Routine</b>															
<b>PURPOSE:</b>	<b>For Monitoring</b>															
<b>1.</b>	<b><u>RECOMMENDATION</u></b>															
1.1	That the Joint Audit Committee monitors the implementation of recommendations arising from reviews undertaken by External and Internal Audit as set out in the annual internal audit plan.															
<b>2.</b>	<b><u>INTRODUCTION &amp; BACKGROUND</u></b>															
2.1	This report provides details of: <ul style="list-style-type: none"> <li>i) the status of all Priority 1 and Priority 2 outstanding audit recommendations where the agreed completion date has not been met and an extension of the completion date is sought;</li> <li>ii) the status of all the other Priority 1 outstanding audit recommendations; and</li> <li>iii) a list of all those audit recommendations that have been completed since the last Joint Audit Committee. This is for information only.</li> </ul>															
<b>3.</b>	<b><u>ISSUES FOR CONSIDERATION</u></b>															
3.1	Attached at Appendix 1 is the status report of the outstanding recommendations from internal audit reports as at 10 May 2019. Each appendix has been split into three sections in line with paragraph 2.1.  The Wales Audit Office issued a Management Letter 2017/18 of which all of the recommendations have been completed, these, along with updates, have been included in the report (Appendix 2).															
3.2	Each recommendation shows the officer responsible for completing the required actions, the date by which it is planned to complete the necessary work and the current status of that work.															
3.3	The following tables summarise the current implementation status of all outstanding audit recommendations to date: <p align="center"><b>External Audit – WAO</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><b>Findings</b></th> <th><b>High</b></th> <th><b>Medium</b></th> <th><b>Low</b></th> <th><b>Total</b></th> </tr> </thead> <tbody> <tr> <td>B/Fwd</td> <td align="center">7</td> <td align="center">0</td> <td align="center">0</td> <td align="center">7</td> </tr> <tr> <td>New reports</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> </tbody> </table>	<b>Findings</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Total</b>	B/Fwd	7	0	0	7	New reports	0	0	0	0
<b>Findings</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Total</b>												
B/Fwd	7	0	0	7												
New reports	0	0	0	0												

Completed	7	0	0	7
Ongoing	0	0	0	0

**Internal Audit**

<b>Findings</b>	<b>Urgent Priority 1</b>	<b>Important Priority 2</b>	<b>Routine Priority 3</b>	<b>Total</b>
B/Fwd	5	18	14	<b>37</b>
New Recommendations	0	10	5	<b>15</b>
Completed	2	10	9	<b>21</b>
Ongoing	3	18	10	<b>31</b>

3.4 The following audit reports have been produced since the previous report:

**Internal Audit –**

- Appraisal Review of Finance and Resource System Implementation
- Compliance Review – Counter Fraud – Payments Health Check
- Appraisal Review of Staying Ahead 8 Theme – Corporate Communications
- Follow Up Review (published on 13 May 2019 after download of outstanding recommendations from Tiaa website)
- Assurance Review of Expenses & Additional Payments (published on 16 May 2019 after download of outstanding recommendations from Tiaa website)
- Assurance Review of HR Management – Training & Development (published on 21 May 2019 after download of outstanding recommendations from Tiaa website)
- Gwent, South Wales and Dyfed Powys Assurance Review of the TARIAM ROCU Collaborative Project (published on 21 May 2019 after download of outstanding recommendations from Tiaa website).

In addition, the TCBC Internal Audit reports, on behalf of the Shared Resource Service (SRS), 'Mobile Computing' and 'Application Support/Maintenance' have been issued.

**4. NEXT STEPS**

4.1 Appropriate steps to implement the latest audit recommendations are being taken and progress is monitored on an ongoing basis.

**5. FINANCIAL CONSIDERATIONS**

5.1 There are no financial implications arising from this report.

**6. PERSONNEL CONSIDERATIONS**

6.1 There are no personnel implications arising from this report.

<b>7.</b>	<b><u>LEGAL IMPLICATIONS</u></b>
7.1	There are no legal implications arising from this report.
<b>8.</b>	<b><u>EQUALITIES AND HUMAN RIGHTS CONSIDERATIONS</u></b>
8.1	This project/proposal has been considered against the general duty to promote equality, as stipulated under the Single Equality Scheme 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.
<b>9.</b>	<b><u>RISK</u></b>
9.1	The risk of not completing the recommendations is that it exposes the organisation to operational and financial loss.
<b>10.</b>	<b><u>PUBLIC INTEREST</u></b>
10.1	The report will be made available to the public.
<b>11.</b>	<b><u>CONTACT OFFICER</u></b>
11.1	Nigel Stephens, ACO - Resources.
<b>12.</b>	<b><u>ANNEXES</u></b>
12.1	Appendix 1: Internal Audit Recommendations – Status Report as at May 2018.  Appendix 2: WAO Audit Findings - Status Report as at May 2019.

**Chief Financial Officer, Office of the Chief Constable**

I have been consulted about the proposal and can confirm that financial, legal, equalities etc... advice has been taken into account in the preparation of this report.

I am satisfied that this is an appropriate report to be submitted to the Joint Audit Committee.

**Signature:**



**Date:** 21 May 2019