

**OFFICE OF THE POLICE & CRIME COMMISSIONER**

**OFFICE OF CHIEF CONSTABLE**

<b>TITLE:</b>	<b>Outstanding Audit Inspection Recommendations</b>
<b>DATE:</b>	<b>4<sup>th</sup> March 2019</b>
<b>TIMING:</b>	<b>Routine</b>
<b>PURPOSE:</b>	<b>For Monitoring</b>

<b>1.</b>	<b><u>RECOMMENDATION</u></b>
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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.
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<b>2.</b>	<b><u>INTRODUCTION &amp; BACKGROUND</u></b>
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2.1	<p>This report provides details of:</p> <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>
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<b>3.</b>	<b><u>ISSUES FOR CONSIDERATION</u></b>
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3.1	<p>Attached at Appendix 1 is the status report of the outstanding recommendations from internal audit reports. Each appendix has been split into three sections in line with paragraph 2.1.</p> <p>The Wales Audit Office have issued the Management Letter 2017/18 and the recommendations, along with updates, have been included in the report (Appendix 2).</p>
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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.
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3.3	The following tables summarise the current implementation status of all outstanding audit recommendations to date:
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**External Audit – WAO**

<b>Findings</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Total</b>
B/Fwd	7	0	0	<b>7</b>
New reports	0	0	0	<b>0</b>
Completed	5	0	0	<b>5</b>
Ongoing	2	0	0	<b>2</b>

<b>Internal Audit</b>				
<b>Findings</b>	<b>Urgent Priority 1</b>	<b>Important Priority 2</b>	<b>Routine Priority 3</b>	<b>Total</b>
B/Fwd	6	39	22	<b>67</b>
New Recommendations	3	15	9	<b>27</b>
Completed	1	21	12	<b>34</b>
Ongoing	8	33	19	<b>60</b>

  

3.4	<p>The following audit reports have been produced since the previous report:</p> <p><b>Internal Audit –</b></p> <ul style="list-style-type: none"> <li>• Compliance Review of Local Policing – Property &amp; Cash</li> <li>• Assurance Review of Creditors 2018/19</li> <li>• Assurance Review of Business Continuity Planning</li> <li>• Assurance Review of Expenses &amp; Additional Payments</li> <li>• Assurance Review of Fixed Assets</li> <li>• ICT Review of GDPR Compliance – Audit Review 2</li> <li>• Assurance Review of Budgetary Control</li> <li>• Assurance Review of Pensions</li> </ul> <p>In addition, the TCBC Internal Audit report ‘Shared Resource Service (SRS) Identity and Access Management’ has been issued.</p> <p>Further information on the outstanding SRS audit recommendations can be found at Appendices 3a and 3b.</p>
<b>4.</b>	<b><u>NEXT STEPS</u></b>
4.1	Appropriate steps to implement the latest audit recommendations are being taken and progress is monitored on an ongoing basis.
<b>5.</b>	<b><u>FINANCIAL CONSIDERATIONS</u></b>
5.1	There are no financial implications arising from this report.
<b>6.</b>	<b><u>PERSONNEL CONSIDERATIONS</u></b>
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 November 2018. Appendix 2: WAO Audit Findings - Status Report as at February 2019. Appendix 3a: SRS – written update on outstanding audit recommendations Appendix 3b: SRS – COO Audit Dashboard