

Police and Crime Commissioner for Hampshire and Hampshire Constabulary

Item 8: Appendix B

Strategic internal audit plan 2014/15 to 2016/17

Actual 2013-14	Review Type	Audit	Assurance		Audit Sponsor	2014-15	2015-16	2016-17	Audit scoping notes
			PCC	CC					
Corporate									
	C	Data Quality	✓	✓	DCC		✓		Quality of data held by the Constabulary - scope to be determined.
	C	Business Continuity	✓	✓	DCC		✓		
✓	C	Health and safety arrangements	✓	✓	DCC			✓	
	C	Seized and found property	✓	✓	DCC	✓			This review will include the control of seized cash.
	C	Recording and management of assets	✓	✓	DCC & CFO to CC		✓		
	C	Fleet/Vehicle management (inc. fuel)	✓	✓	CFO to the CC		✓		
	C	Tasking and Coordination	✓	✓	DCC		✓		
	C	Firearms licensing	✓	✓	DCC	✓			New system including e-commerce - early review requested
	C	Commissioning	✓		PCC CExec	✓			To review PCC's developing commissioning role - commissioning strategy, year 1 outcomes and year 2 disbursements
	C	Scientific services (Joint with HCC)	✓	✓	DCC				
Major Projects									
✓	MP	Collaboration arrangements (JOU)	✓	✓	DCC			✓	To provide assurance to collaboration partners - usual focus on finance and governance.
	MP	Estates Strategy Review	✓		CFO to the PCC	✓			PCC has reviewed and rewritten estates strategy.
	MP	Change Programme (Carry forward from 2013/14)	✓	✓	DCC	✓			To provide assurance over the governance and project management arrangements for the Constabulary's Change programme. Time carried forward from 2013/14 days.
Corporate Governance									
✓	CG	Risk management	✓	✓	DCC & PCC CExec	✓			New Risk Management process in place from March/April 2014. To be initially reviewed in 13/14 but will need follow up to ensure working effectively.
	CG	Decision making and accountability	✓	✓	DCC	✓			To review both the CC and PCC side, new arrangements on both sides. Moved from 2013/14 year. To include arrangement for complaints (PCC/CC) and transparency.
	CG	Development and delivery of the Police and Crime Plan	✓	✓	DCC & PCC CExec	✓		✓	Combining 3 previous audit titles: Performance management, Strategy and planning (both PCC and CC) and Police and Crime Plan. It was felt that reviewing how the plan was put together and how implemented would cover all three of these areas. To include new performance management arrangements at the Constabulary.
✓	CG	Stage 2 transfer	✓	✓	CFO to the CC & CFO to the PCC				
✓	CG	Police and Crime Plan	✓		PCC CExec				Now covered in Development and delivery of the Police & Crime Plan.
✓	CG	National Fraud Initiative	✓	✓	CFO to the CC	✓	✓	✓	Annual work on the National Fraud Initiative - data matching exercise.
✓	CG	Pro-active Fraud work	✓	✓	HoPSD	✓	✓	✓	Topic to be decided each year.

Actual 2013-14	Review Type	Audit	Assurance		Audit Sponsor	2014-15	2015-16	2016-17	Audit scope
			PCC	CC					
	Financial Management								
	FM	Financial management - client side (see note 1)	✓	✓	CFO to the CC & CFO to the PCC	✓	✓	✓	To review impact of new arrangements on local management of processes
✓	FM	Contract management	✓	✓	CFO to the CC & CFO to the PCC		✓		
	FM	Compliance unit	✓	✓	CFO to the CC	✓			Requested for 2014/15 to review what their remit is and what work is being undertaken. Moving to H3 from November. Review Q1 to highlight any learning points for after the move.
	FM	Pension arrangements - client side	✓	✓	CFO to the CC & CFO to the PCC		✓		To cover arrangements for management of the pension contract at the Constabulary as well as additional substantive testing on a cyclical basis.
	FM	Insurance costs and compensations	✓	✓	CFO to the CC	✓			Compensations includes ex-gratia payments eg. for damage, use of premises etc.
✓	H3	Treasury management	✓	✓	CFO to the CC & CFO to the PCC				
	H3								
	H3	Joint H3 review (see note 2)	✓	✓	CFO to the CC & CFO to the PCC	✓	✓	✓	Joint programme of work covering all new areas of operation covered by H3
	H3	Accounting controls	✓	✓	CFO to the CC & CFO to the PCC				
✓	H3	Accounts payable	✓	✓	CFO to the CC & CFO to the PCC				
	H3	Accounts receivable	✓	✓	CFO to the CC & CFO to the PCC				
✓	H3	Payroll	✓	✓	CFO to the CC & CFO to the PCC				
	H3	Budgetary control and financial planning	✓	✓	CFO to the CC & CFO to the PCC				
✓	H3	Service centre (finance/facilities mgt)	✓	✓	CFO to the CC & CFO to the PCC				
✓	H3	Recruitment, pre-employment checks and leavers	✓	✓	HoHR				
✓	H3	Procurement	✓	✓	CFO to the CC & CFO to the PCC				
✓	H3	Cash collection and banking	✓	✓	CFO to the CC & CFO to the PCC				
	H3	Employment practices	✓	✓	HoHR				
	H3	Workforce planning and utilisation	✓	✓	HoHR				
	H3	Temporary and agency staff (inc. Tempforce)	✓	✓	HoHR				
	Other Direct Audit Activity								
✓	OA	Annual Audit Report	✓	✓	-	✓	✓	✓	
✓	OA	Operational plan preparation	✓	✓	-	✓	✓	✓	
✓	OA	Monitoring	✓	✓	-	✓	✓	✓	

Actual 2013-14	Review Type	Audit	Assurance		Audit Sponsor	2014-15	2015-16	2016-17	Audit scope
			PCC	CC					
✓	OA	Progress reports	✓	✓		✓	✓	✓	
✓	OA	Liaison/advice	✓	✓		✓	✓	✓	
✓	OA	Corporate Working Groups - PAG	✓	✓	-	✓	✓	✓	
229*		Total				259*	244	244	

* 15 days carried forward from 2013/14 to 2014/15 for potential review of the Change Programme

Actual 2013-14		Collaborations (HC and those with assurance to be obtained from other bodies):				2014-15	2015-16	2016-17
✓		Joint operations unit	✓	✓	Hampshire			✓
✓		Information management	✓	✓	Thames Valley		TBC	TBC
✓		ICT	✓	✓	Thames Valley	✓	TBC	TBC
		Air Support	✓	✓	National from 13/14	TBC	TBC	TBC
✓	SEROCU	South East Regional Organised Crime Unit (see note 3)	✓	✓	Thames Valley		TBC	TBC

Note 1 - This review will cover those aspects remaining at Hampshire Constabulary rather than through H3.

Note 2 - Due to the transition to H3 from Nov 14 this will include risk assessed reviews of payroll, main accounting, budgetary control, treasury management, taxation, accounts receivable, accounts payable, cash collection, banking and bank account controls, accounting for assets, procurement, HR and pensions.

Note 3 - The SEROCU includes Witness Protection, Covert Operations, Technical Surveillance and Regional Organised Crime Unit.