



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

**Office of the Police and Crime Commissioner for Hampshire & Isle of Wight and Hampshire &
Isle of Wight Constabulary**

Internal Audit Progress Report (September 2023)

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Police and Crime Commissioner and Chief Constable are responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Police and Crime Commissioner and Chief Constable that these arrangements are in place and operating effectively.

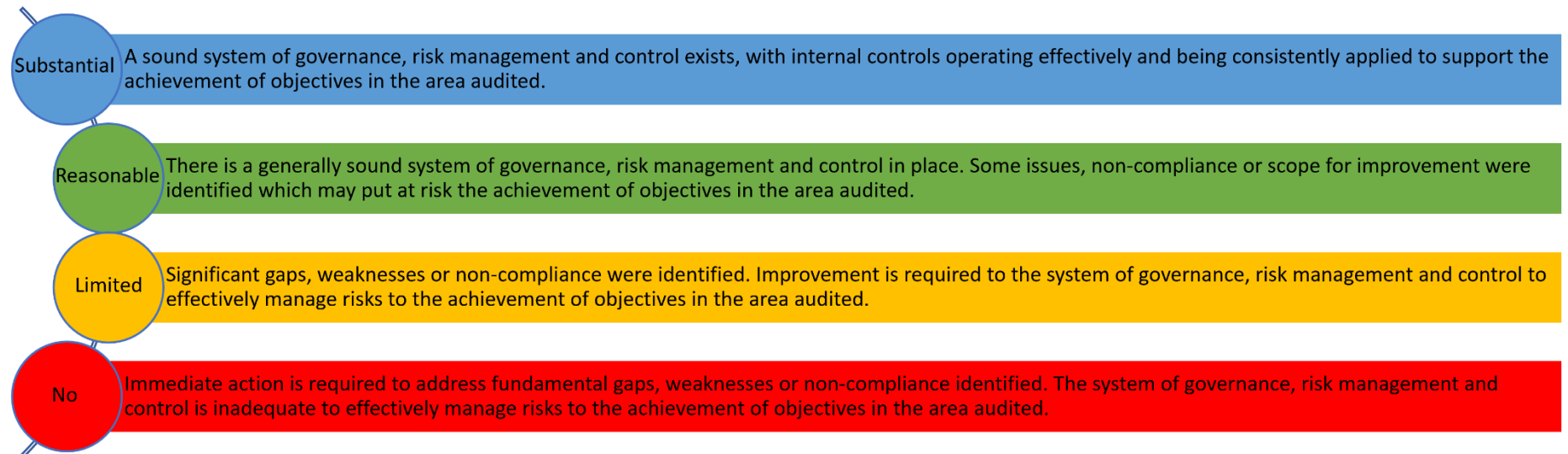
The Office of the Police and Crime Commissioner and Constabulary’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

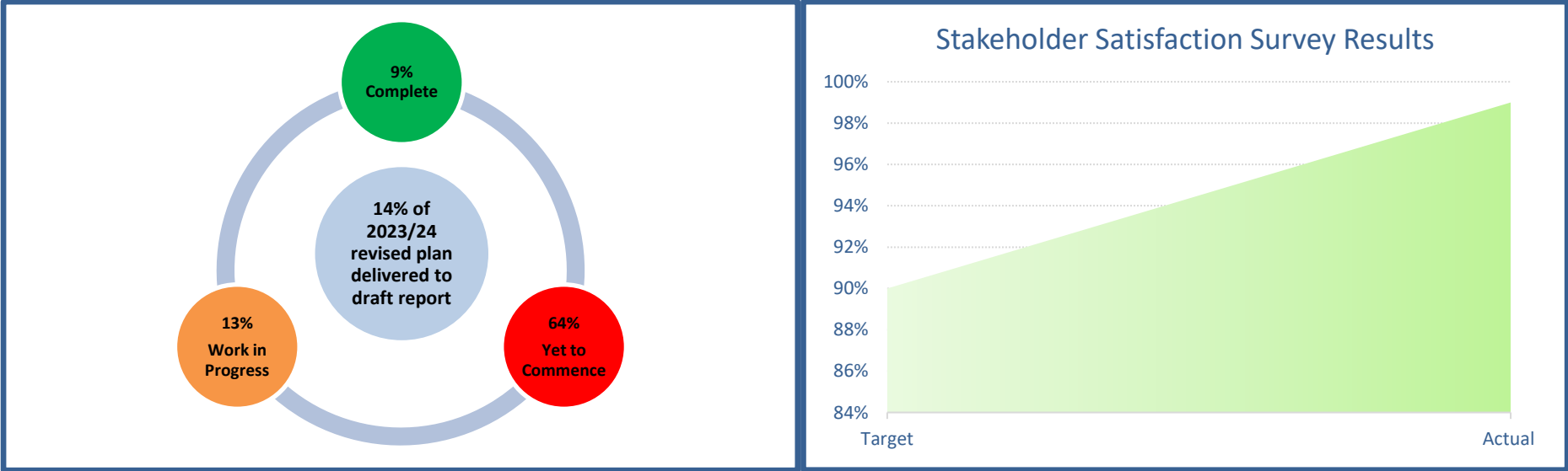
In accordance with proper internal audit practices (Public Sector Internal Audit Standards) and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to Senior Management and the Board, summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:



3. Performance dashboard



Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of 'Live' audit reviews (as of 31 August)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)*	Not Yet Due	Complete	Overdue		
							L	M	H
OPCC Safeguarding**	08.09.20	CFO (OPCC)	Reasonable	8 (0)	0 (0)	8 (0)			
Vetting	26.04.22	Head of PSD	Substantial	1(0)	0 (0)	0 (0)	1		
Fleet Management**	06.10.22	CFO (CC)	Limited	11 (1)	0 (0)	11 (1)			
Victim Support	22.12.22	CFO (CC) CFO (OPCC)	Limited	11 (0)	0 (0)	9 (0)		2	
Risk Management	06.02.23	CFO (CC)	Reasonable	13 (0)	0 (0)	12 (0)		1	
Public Order and Firearms Training - JOU Collaborated	09.02.23	CFO (CC)	Reasonable	4 (2)	3 (2)	1 (0)			
Health and Safety	10.07.23	ACC	Limited	6 (3)	0 (0)	6 (3)			
PCC General and Statutory Duties – Assurance Framework	21.08.23	C EX - OPCC	Reasonable	12 (6)	12 (6)	-			
Business Continuity	23.08.23	ACC	Reasonable	10 (7)	0 (0)	10 (7)			
Leavers Process	04.09.23	H of HR	Limited	10 (3)	0 (0)	10 (3)			
Total				86 (22)	15 (8)	67 (14)	1	4	

*Total number of actions (total number of high priority actions)

** All actions completed since our last report.

5. Planning & Resourcing

The internal audit plan for 2023-24 was presented to the Joint Audit Committee in February 2023 and is outlined below.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Police and Crime Commissioner and Constabulary. Progress against the plan is detailed within section 6.

6. Rolling Work Programme

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment / Date issued if not finalised
2022/23 Audit Plan – Carry Forward								
Agency Staff - use of TempForce and Redsnapper	ACC C&CJ	✓	✓	✓				Q3 – testing concluding. Delays in obtaining sample information and evidence
PCC General and Statutory Duties – Assurance Framework	C EX OPCC	✓	✓	✓	✓	21.08.23	Reasonable	
Health and Safety	ACC	✓	✓	✓	✓	10.07.23	Limited	

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
2023/24 Audit Plan									
Business Continuity	ACC	✓	✓	✓	✓	23.08.23	Reasonable	Q1	
Estates: Statutory Duties: Compliance and Governance	C EX (OPCC)	✓	✓					Q1	Testing underway
Leavers Process	H of HR	✓	✓	✓	✓	04.09.23	Limited	Q1	
Use of Drones	CSI	✓	✓	✓	✓			Q1	Draft issued 6 Sep
Reasonable Adjustments	H of HR	✓	✓	✓				Q2	Audit underway
Firearms Licensing	ACC	✓						Q2	Scoping meeting 14 Sep
Body Worn Video	ACC	✓						Q2	Scoping meeting 14 Sep

Contact Management Triage Hub and Resolution Centre	ACC	✓	Q3	Moved from Q1 to Q3 as upgrading of the call handling system is underway which will impact the scope
OPCC Risk Management	C EX (OPCC)		Q3	
OPCC Health and Safety	C EX (OPCC)		Q3	
Health and Safety Processes - Constabulary - Review 1	ACC		Q3	
Mandatory Training	ACC		Q3	
Health and Safety Processes - Constabulary - Review 2	ACC		Q4	
Specified Information Order	H of B		Q4	
Duty Resource Management	ACC		Q4	
Police Vetting and Complaints	C EX (OPCC) & DCC		Q4	
Follow up	Various		Q4	
Fraud - NFI - Matches and Enquiries	CFO (HC)		Q1-4	
Fraud - NFI - Uploads	CFO (HC)		Q2	

Shared Services Audit Plan 2023/24		
Procurement		Q4
Restructures		Q4
PCI DSS		Q1-2
TVP Collaboration audits 2023/24*		
Cyber Security Governance and Framework	✓	Q3
Management of Legacy Systems	✓	Q3
GDPR Compliance (Mobile Working)	✓	Q3
Digital Project Implementation		Q4
Back Up and Recovery	✓	Q4

*Data received from Thames Valley Police Internal Auditors.

Audit Sponsors	
DCC	Deputy Chief Constable
ACC	Assistant Chief Constable
CFO (HC)	Chief Finance Officer (Hampshire Constabulary)
C EX (OPCC)	Chief Executive (Office of the Police and Crime Commissioner)
CFO (OPCC)	Chief Finance Officer (Office of the Police and Crime Commissioner)
H of CJ (OPCC)	Head of Criminal Justice (Office of the Police and Crime Commissioner)
ACC C&CJ	Assistant Chief Constable, Crime and Criminal Justice
ACC JOU	Assistant Chief Constable, Joint Operations Unit
H of HR	Head of HR
H of B	Head of Business
CSI	Chief Super Intendent

7. Adjustments to the Internal Audit Plan

There have been no amendments to the plan since it was reviewed by the JAC in February 2023.

Plan Variations for 2023/24	
Removed from the plan	Reason
None	
Added to the plan	Reason
None	

Key to TVP assurance ratings

