



**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 (February 2024)

Contents:

1.	Role of Internal Audit	3
2.	Purpose of report	4
3.	Performance dashboard	5
4.	Analysis of 'Live' audit reviews	6
5.	Planning and resourcing	7
6.	Rolling work programme	7
7.	Adjustments to the Plan	11
	Annex 1 – Thames Valley Police Assurance Ratings	12

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.

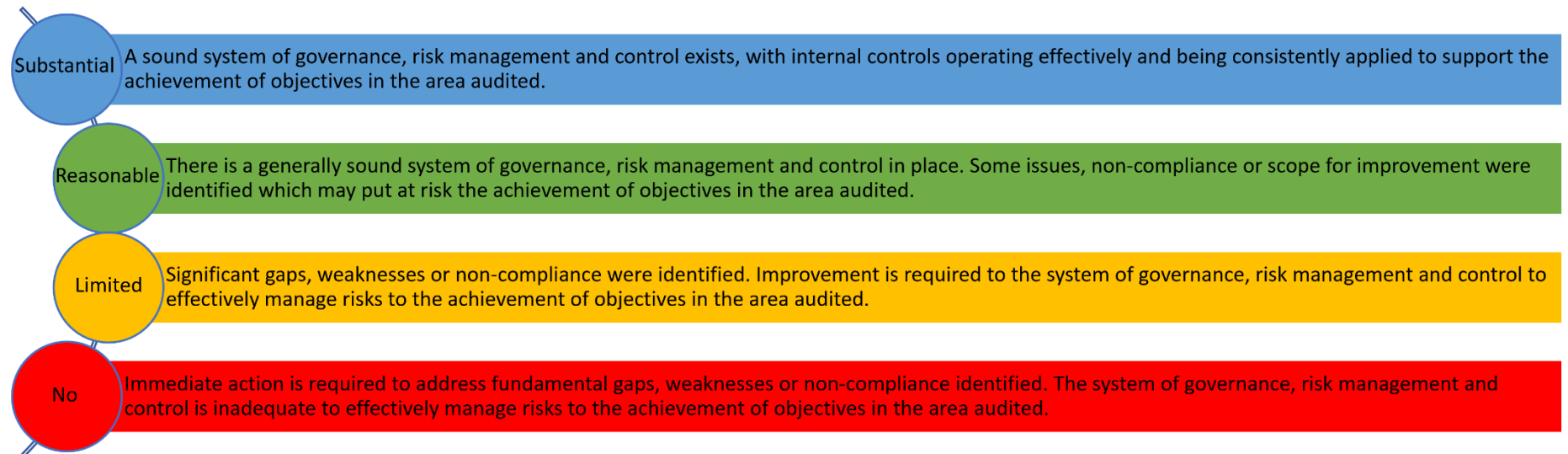
The Office of the Police and Crime Commissioner and Constabulary’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

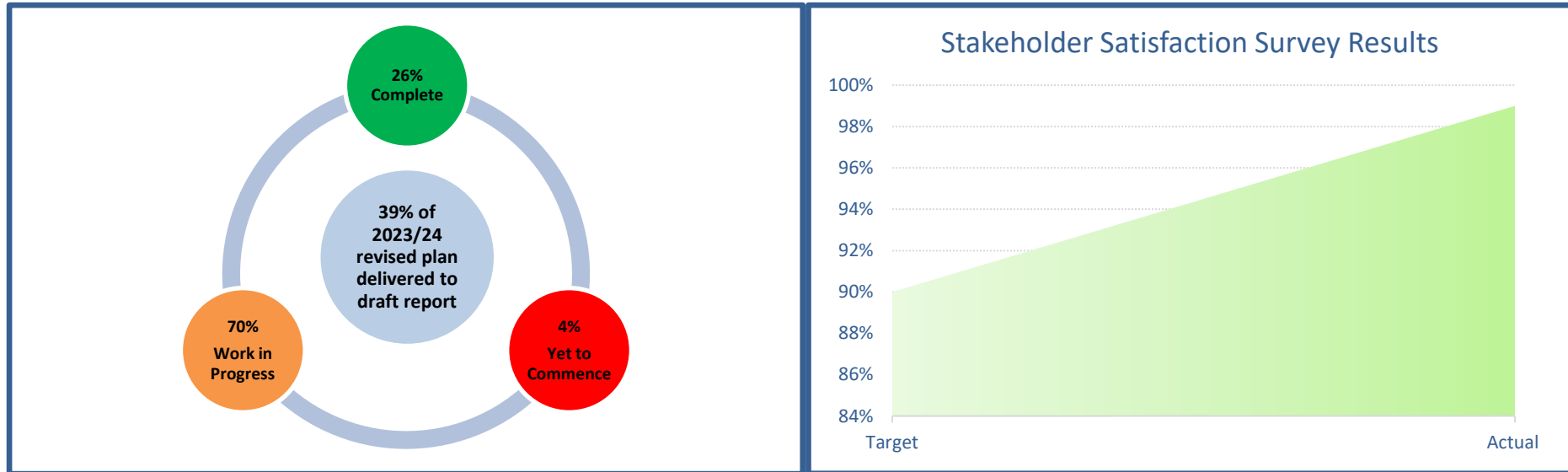
In accordance with proper internal audit practices (Public Sector Internal Audit Standards) and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to Senior Management and the Board, summarising:

- 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 6 February 2024)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)*	Not Yet Due	Complete	Overdue		
							L	M	H
Vetting	26.04.22	Head of PSD	Substantial	1 (0)	0 (0)	0 (0)	1		
Risk Management**	06.02.23	CFO (CC)	Reasonable	13 (0)	0 (0)	13 (0)			
Public Order and Firearms Training - JOU Collaborated	09.02.23	CFO (CC)	Reasonable	4 (2)	0 (0)	1 (0)	1		2
Health and Safety	10.07.23	ACC	Limited	6 (3)	0 (0)	5 (2)			1
PCC General and Statutory Duties – Assurance Framework***	21.08.23	C EX - OPCC	Reasonable	12 (6)	1 (0)	6 (3)		2	3
Business Continuity	23.08.23	ACC	Reasonable	10 (7)	0 (0)	7 (6)	1	1	1
Leavers Process	04.09.23	H of HR	Limited	10 (3)	5 (2)	0 (0)		4	1
Use of Air Support (Drones)**	11.10.23	CSI	Reasonable	5 (2)	0 (0)	5 (2)			
Agency Staff - use of TempForce and Redsnapper	14.11.23	ACC C&CJ	Limited	6 (2)	0 (0)	5 (2)		1	
Estates: Statutory Duties – Compliance & Governance	16.11.23	CEO (OPCC)	Reasonable	3 (0)	1 (0)	1 (0)		1	
Reasonable Adjustments	10.01.23	H of HR	Limited	9 (0)	8 (0)	1 (0)			
Total							3	9	8

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

** All actions completed since our last report.

*** Update as of 23 November 2023

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	Terms of Reference	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	✓	✓	✓	19.10.23	14.11.23	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	✓	✓	✓	22.08.23	23.08.23	Reasonable	Q1	
Estates: Statutory Duties: Compliance and Governance	C EX (OPCC)	✓	✓	✓	05.05.23 Revised - 20.06.23	21.08.23	Reasonable	Q1	
Leavers Process	H of HR	✓	✓	✓	22.08.23	04.09.23	Limited	Q1	
Use of Air Support (Drones)	CSI	✓	✓	✓	22.09.23	11.10.23	Reasonable	Q1	

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
Reasonable Adjustments	H of HR	✓	✓	✓	08.01.23	10.01.23	Limited	Q2	
Firearms Licensing	ACC	✓	✓	✓	30.11.23			Q2	Delayed response due to responsible Officer being absent.
Body Worn Video	ACC	✓	✓	✓	12.12.23			Q2	Delayed response due to responsible Officer being absent.
OPCC Risk Management	C EX (OPCC)	✓	✓	✓				Q3/4	ToR issued 10 Oct, testing delayed at request of OPCC until Q4
OPCC Health and Safety	C EX (OPCC)	✓	✓					Q3	ToR issued 7 Feb, delayed start due to contact being absent
Health and Safety Processes - Constabulary - Review 1	ACC	✓	✓	✓	25.01.23			Q3	Draft final issued 5 Feb
Mandatory Training	ACC	✓	✓	✓				Q3	Audit underway
Health and Safety Processes - Constabulary - Review 2	ACC	✓						Q4	Scoping meeting w/c 26 Feb
Specified Information Order	H of B	✓						Q4	Scoping meeting 25 Jan
Duty Resource Management	ACC	✓						Q4	Scoping meeting 30 Jan
Armouries	ACC	✓	✓	✓				Q4	ToR issued 5 Feb

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
Financial Arrangements - ACRO - National Wildlife Crime Unit	CFO	✓						Q4	Scoping meeting 19 Feb
Financial Arrangements - ACRO - National Vehicle Crime Intelligence Service	CFO	✓						Q4	Scoping meeting 19 Feb
Follow up	Various							Q4	
Fraud - NFI - Matches and Enquiries	CFO (HC)	N/A	N/A	✓				Q1-4	Uploads complete
Fraud - NFI - Uploads	CFO (HC)	N/A	N/A	✓				Q2	Uploads complete
Shared Services Audit Plan 2023/24									
Procurement		✓						Q4	
Restructures		✓						Q4	
PCI DSS		N/A	N/A	✓	N/A	✓	N/A	Q1-2	Work completed
TVP Collaboration audits 2023/24*									
Cyber Security Governance and Framework		✓	✓	✓				Q3	Close meeting
Management of Legacy Systems		✓	✓	✓				Q3	Testing underway
GDPR Compliance (Mobile Working)		✓	✓	✓				Q3	Close meeting
Digital Project Implementation		✓	✓	✓				Q4	Testing underway
Back Up and Recovery		✓	✓	✓				Q4	Testing underway

*Data received from Thames Valley Police Internal Auditors.

Audit Sponsors	
DCC	Deputy Chief Constable
ACC	Assistant Chief Constable
CFO	Chief Finance Officer (Hampshire and Isle of Wight Constabulary and Office of the Police and Crime Commissioner)
C EX (OPCC)	Chief Executive (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

The amendments to the plan since it was reviewed by the JAC in February 2023.

Plan Variations for 2023/24	
Removed from the plan	Reason
Contact Management Triage Hub and Resolution Centre	Removed due to ongoing changes and upgrading of the call handling system. Significant internal scrutiny through Gold Group and risks will continue to be discussed during future years planning.
Police Vetting and Complaints	Cancelled at the request of PSD due to a clash with the preparations required for the upcoming HMICFRS inspection. To be included in the 2024/25 internal audit plan.
Added to the plan	Reason
Armouries	Added to the plan following an HMICFRS recommendation for an independent annual audit.
Financial Arrangements - ACRO - National Wildlife Crime Unit	Added to the plan following the cancellation of the Police Vetting and Complaints audit at the request of the Chief Finance Officer, to review the financial arrangements in place and compliance with them.
Financial Arrangements - ACRO - National Vehicle Crime Intelligence Service	

Key to TVP assurance ratings

