



**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 (May 2024)

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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.

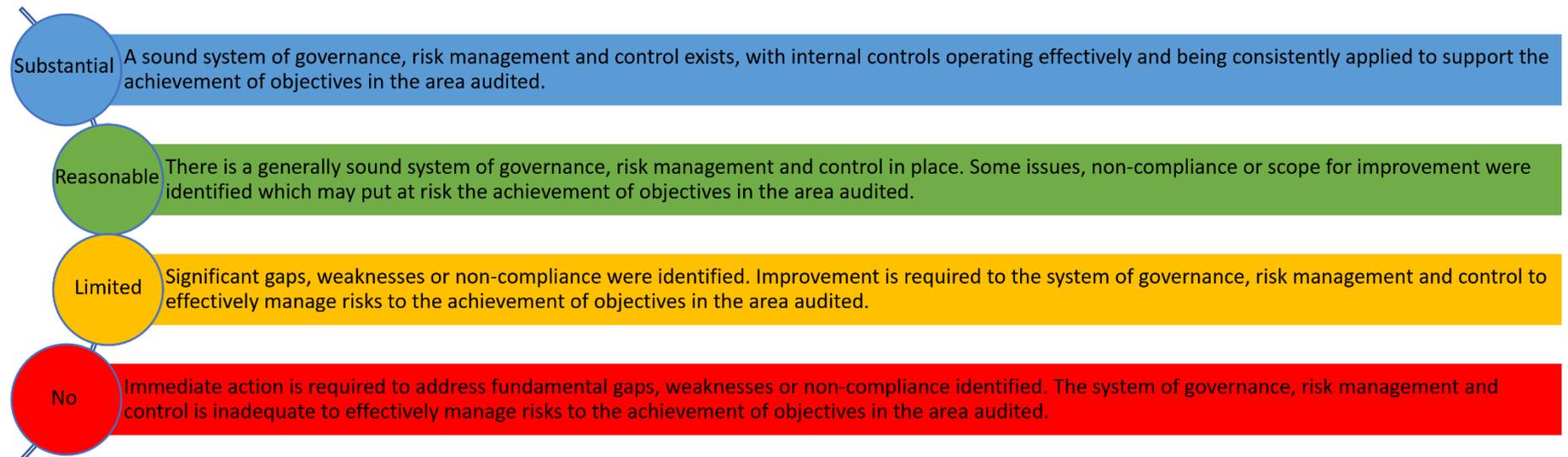
The Office of the Police and Crime Commissioner and Constabulary’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

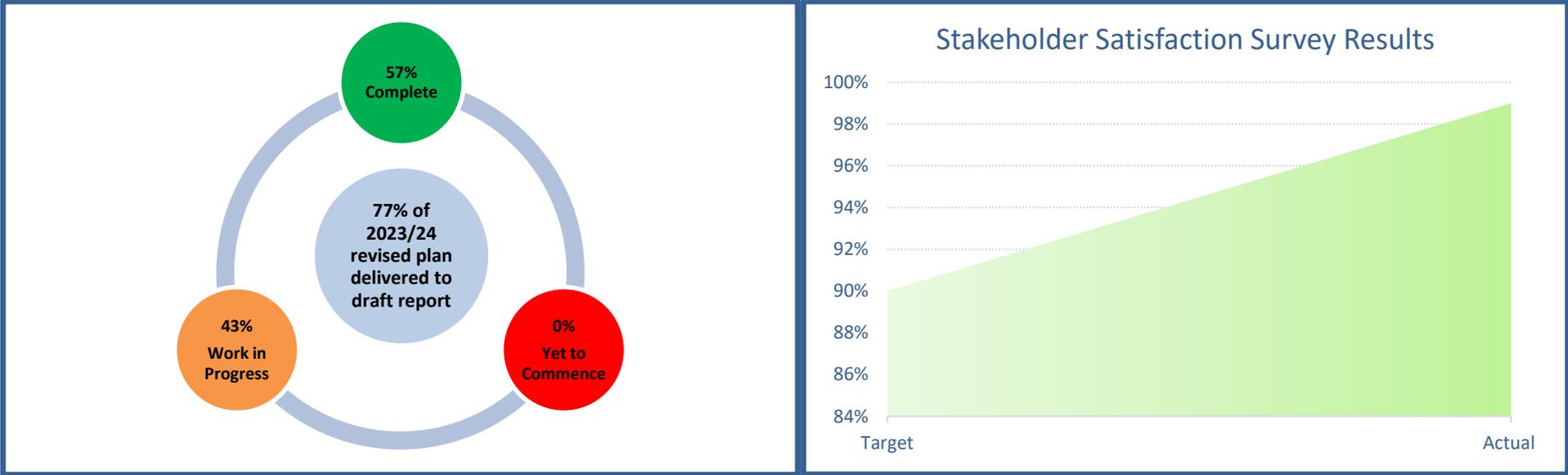
In accordance with proper internal audit practices (Public Sector Internal Audit Standards) and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to Senior Management and the Board, summarising:

- 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 8 May 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		
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
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)	1 (1)	3	4	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)	0 (0)	3 (0)			
Reasonable Adjustments	10.01.23	H of HR	Limited	9 (0)	8 (0)	1 (0)			
Firearms Licensing	26.02.24	ACC	Limited	10 (2)	0 (0)	5 (1)		4	1
Body Worn Video	25.03.24	ACC	Reasonable	7 (0)	0 (0)	6 (0)		1	
Health and Safety Processes - Constabulary - Review 1 (Governance, Staffing Arrangements and Training) **	09.04.24	DCC	Substantial	2 (2)	0 (0)	2 (2)			
Total							5	10	6

*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	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&J	✓	✓	✓	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	26.02.24	Limited	Q2	
Body Worn Video	ACC	✓	✓	✓	12.12.23	25.03.24	Reasonable	Q2	
OPCC Risk Management	C EX (OPCC)	✓	✓	✓	24.04.24		Reasonable	Q3/4	Factual accuracy confirmed
OPCC Health and Safety	C EX (OPCC)	✓	✓	✓	07.05.24		Reasonable	Q3	Factual accuracy confirmed
Health and Safety Processes - Constabulary - Review 1 (Governance, Staffing Arrangements and Training)	DCC	✓	✓	✓	25.01.24	09.04.24	Substantial	Q3	
Mandatory Training	ACC	✓	✓	✓				Q3	Audit underway – due to finish in June
Health and Safety Processes - Constabulary – Review 2 (Compliance, Culture and Record Keeping)	DCC	✓	✓	✓	30.04.24		Reasonable	Q4	Factual accuracy confirmed – draft final issued 1 May
Specified Information Order	H of B	✓	✓					Q4	Audit underway – due to finish in May
Duty Resource Management	ACC	✓	✓	✓				Q4	Audit underway – due to finish in June
Armouries	ACC	✓	✓	✓	01.05.24		Limited	Q4	Factual accuracy confirmed

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	Audit underway – added to the plan in Feb. Due to finish in June
Financial Arrangements - ACRO - National Vehicle Crime Intelligence Service	CFO	✓	✓	✓				Q4	Audit underway – added to the plan in Feb. Due to finish in June
Fraud - NFI - Matches and Enquiries	CFO (HC)	N/A	N/A	✓	N/A	N/A	N/A	Q1-4	
Fraud - NFI - Uploads	CFO (HC)	N/A	N/A	✓	N/A	N/A	N/A	Q2	
Shared Services Audit Plan 2023/24									
Procurement		✓	✓	✓	✓	✓	Substantial	Q4	
PCI DSS		N/A	N/A	✓	N/A	✓	N/A	Q1-2	
TVP Collaboration audits 2023/24*									
Cyber Security Governance and Framework		✓	✓	✓	✓	30.04.24	Reasonable	Q3	
Management of Legacy Systems		✓	✓	✓	✓	17.04.24	Substantial	Q3	
GDPR Compliance (Mobile Working)									Scope changed to focus on TVP risks.
Digital Project Implementation		✓	✓	✓	✓	26.04.24	Reasonable	Q4	
Back Up and Recovery		✓	✓	✓	✓	30.04.24	Limited	Q4	
Regional Vehicle Policy and Fleet Usage		✓	✓	✓	✓	04.04.24	Reasonable	Q4	

*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.
Follow-up	No audits require following up, additional time allocated to the ACRO audits.
Shared Services - Restructures	Deferred as very few restructures to test following an update to the processes.
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

Substantial A sound system of governance, risk management and control exists with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Reasonable There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Limited Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Minimal Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.