POLICE AND CRIME COMMISSIONER FOR CLEVELAND AND CLEVELAND POLICE

Follow Up of Previous Internal Audit Recommendations

FINAL

Internal Audit Follow Up Report: 16.16/17

17 May 2017

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CONTENTS

1 Executive summary 2
2 Findings and management actions 5
Appendix A: Scope 8
Appendix B: Actions completed 9
Appendix C: Actions Superseded 12
For further information contact 13

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1 EXECUTIVE SUMMARY

1.1 Introduction

As part of the approved internal audit periodic plan for 2016/17 we have undertaken a review to follow up progress made by the Police and Crime Commissioner for Cleveland and Cleveland Police to implement previously agreed management actions. We have issued six **partial assurance** reviews during 2016/17 (April to December) and reviewed the implementation of the actions agreed in those areas that will impact on our Annual Internal Audit Opinion to ensure that progress had been made in a number of these areas.

It should be noted management actions raised as part of our review of Collaborations – CDSOU and Fingerprint Bureau (action implementation date 31st March 2017) and two management actions raised as part of the IT Mobile Data were not due to be implemented until after the financial year end and have not therefore formed part of this review. The audits reviewed were:

- Firearms / Taser Service Records
- IT Mobile Data
- Grants

We also followed up a sample of eight management actions that were reported to the Risk, Audit and Inspections Monitoring Board (RAIMB). The sample was taken from a report of 28 discharged actions.

The actions we followed up came from the following audit reports:

- Victim Referral Services
- Stockholding
- Health and Safety

There were two high priority management actions from the IT Mobile Data audit that were not yet due at the time of our review so we did not follow these up.

In total, we considered 26 management actions in this review, which comprised of **11 high** and **15 medium** priority actions. Staff members responsible for the implementation of actions were interviewed to determine the status of agreed actions and we also undertook sample testing.

1.2 Conclusion

Taking account of the issues identified in the remainder of the report in our opinion the Police and Crime Commissioner for Cleveland and Cleveland Police has demonstrated **reasonable progress** in implementing agreed management actions.

Of the eight actions followed up from the RAIMB report, seven had been fully implemented and one had been superseded.

A total of 10 actions (five high and five medium) from the other three audit reports followed up had been fully implemented, one medium action had been superseded and four actions (one high and three medium) were ongoing.

There were two high actions and one medium action that had not been implemented, further details are provided below.

Firearms / Taser Records

One medium priority action had not been implemented as it was for the post-implementation review of the Chronicle system, which had not yet been fully rolled out.

IT Mobile Data

One high priority action was that the Force would identify a business owner to be responsible for the oversight and strategic direction of mobile working; however, the responsible owner for this action was the Head of ICT who had resigned since the original audit. The new Head of ICT was in their induction period at the time of this audit, so this action had not been addressed at the time of our review.

There was one management action from the IT Mobile Data audit for opportunities for partnership working to be reviewed and explored on an on-going basis. As this is an on-going management action we did not include this as part of our review.

Grants

One of the OPCC's high actions was to implement standard terms of condition for grant applications under £10,000. At the time of the audit, no funding applications had been received so this action is due to be implemented at the start of the next financial year.

For the seven actions that had not been fully implemented at the time of our review, we have reiterated management actions where appropriate and revised implementation dates have been agreed; these are detailed in section two of this report.

1.3 Action tracking

Action tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Joint Audit Committee to monitor actions taken by management.

Action tracking is undertaken by Cleveland Police on a regular basis, with an update provided to the RAIMB on a quarterly basis and at alternate meetings of the Joint Audit Committee.

We have verified that the status of implementation of management actions, as reported to the RAIMB was accurate for all discharged actions in our sample.

1.4 Progress on actions

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmed as completed or no longer necessary (1)+(4)
Firearms / Taser Service Records	6	3	1	1	1	4
IT Mobile Data	4	2	1	1	0	2
Grants	8	5	2	1	0	5
RAIMB	8	7	0	0	1	8
Total	**26**	**17**	**4**	**3**	**2**	**19**
	100%	65%	15%	12%	8%	73%

Implementation status by management action priority	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmed as completed or no longer necessary (1)+(4)
Medium	15	10	3	1	1	11
High	11	7	1	2	1	8
Totals	**26**	**17**	**4**	**3**	**2**	**19**

2 FINDINGS AND MANAGEMENT ACTIONS

This report has been prepared by exception. Therefore, we have included only those actions graded as 2 and 3. Each action followed up has been categorised in line with the following:

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

Ref	Management action	Original date	Original priority	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
Firearms / Taser Service Records									
1	The Force will ensure downloads of tasers are performed every eight weeks to ensure compliance with policy / procedures.	September 2016	High	We tested a sample of ten tasers and found that two tasers had not been downloaded for 12 weeks. This was due to the Police Constable (PC) - Firearms Operations not having access to these tasers when he went to the Hartlepool station to perform the downloads. We reviewed the download dates for all other tasers at Hartlepool and found that four that the PC - Firearms Operations had been unable to gain access to had not been downloaded since November 2016. The other seven tasers on site had been tested on 18 January 2017. The other tasers were all in date. We checked the time between the most recent and the previous download and	2	**Partial reiterated management action:** The Force will ensure downloads of tasers are performed every eight weeks to ensure compliance with procedures.	High	30 April 2017	Sergeant Kevin Taylor, Firearms Operations

				found for five tasers that the download had been completed 10 - 17 weeks apart instead of the eight weeks as per the management action.					
2	The Force will undertake a post implementation review to ascertain if the benefits of the Chronicle system have been realised.	31 January 2017	Medium	The Chronicle system had not been fully implemented, so a post implementation review could not take place.	3	**Reiterated management action:** The Force will undertake a post implementation review to ascertain if the benefits of the Chronicle system have been realised.	Medium	April 2018	Sergeant Kevin Taylor, Firearms Operations

Ref	Management action	Original date	Original priority	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
IT Mobile Data									
3	The Force will identify a business owner who will be responsible for the oversight and strategic direction of mobile working.	31 December 2016	High	The previous Head of ICT had resigned and the new Head of ICT was currently in their induction period at the time of this audit, so this action had not been addressed at the time of our review.	3	**Reiterated management action:** The Force will identify a business owner who will be responsible for the oversight and strategic direction of mobile working.	High	April 2017	Head of ICT
4	Mobile working user forums are now scheduled on a quarterly basis, the next one is 27 October 2016. Communications to be issued advertising forum and local points of contact.	30 October 2016	Medium	The mobile working user forum had taken place in October 2016. Communications had not been issued advertising the forum, instead a meeting invitation had been sent to everyone that had previously attended the meetings. The ICT Technical Consultant informed us that he would speak to the Corporate Communications team for	2	**Partial reiterated management action:** Communications will be issued advertising the forum and local points of contact for it.	Medium	28 February 2017	Andrew Wood ICT Technical Consultant

				them to advertise the next forum.					

Ref	Management action	Original date	Original priority	Audit finding	Current status	Updated management action	Priority issued	Revised date	Owner responsible
Grants									
5	Standard terms of conditions will be drafted for any grants issued to ensure compliance is imposed.	30 October 2016	High	Standard terms of conditions for grants under £10,000 had not been drafted as there had been no funded applications at the time of our review. We were advised that this will be implemented in the new financial year.	3	**Reiterated management action:** Standard terms of conditions will be drafted for any grants issued to ensure compliance is imposed.	High	April 2017	Amanda Wilkinson, Acting Strategic Contracts Manager
6	The OPCC will perform financial viability checks for non-public bodies which are awarded grants of over £10,000.	30 September 2016	Medium	We could not test this management action as no new grants had been issued. However, the Commissioned Services Support Officer (CSSO) informed us that the Procurement team had sent a login for the credit safe website that the CSSO would use to carry out checks going forward.	2	**Reiterated management action:** The OPCC will perform financial viability checks for non-public bodies which are awarded grants of over £10,000.	Medium	April 2017	Jennifer Yates, Commissioned Services Support Officer
7	The OPCC will implement a cyclical programme of undertaking spot checks and short notice audits to ensure that grants are being used in accordance with the crime report and grant agreements.	30 September 2016	Medium	The CSSO had undertaken two audits, and had planned to carry out one more before the next Joint Audit Committee in February. However, a cyclical programme of audits had not been implemented at the time of our review. The CSSO did not plan to carry out any more audits until the new financial year, so a schedule would be implemented then.	2	**Reiterated management action:** The OPCC will implement a cyclical programme of undertaking spot checks and short notice audits to ensure that grants are being used in accordance with the crime report and grant agreements.	Medium	April 2017	Jennifer Yates, Commissioned Services Support Officer

APPENDIX A: SCOPE

Scope of the review

The internal audit assignment has been scoped to provide assurance on how Police and Crime Commissioner for Cleveland and Cleveland Police manage the following objective:

Objective of the area under review
To ensure that agreed recommendations raised by Internal Audit have been actioned by management.

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

The focus of this review was to provide assurance that high and medium priority management actions raised during 2016/17 had been fully implemented. Our audit specially reviewed the following areas:

- Firearms / Taser Service Records
- IT Mobile Data
- Grants

In addition, we also reviewed discharged actions by RAIMB and validated the implementation of management actions / recommendations on a sample basis.

Limitations to the scope of the audit assignment:

- We only reviewed the implementation of the Firearms / Taser Service Records, IT Mobile Data and Grants management actions. We did not review any other audit performed in 2016/17.
- The review only covers management actions previously agreed; we have not reviewed the whole control framework and therefore cannot provide assurance on the entire risk and control framework in place.
- We have not reviewed actions in relation to our previous work on Cash Spot Checks, as these audits are re-performed on cyclical basis.
- We have only reviewed those management actions which have been reported as discharged and fully implemented, or established as part of business as usual, to the RAIMB and Joint Audit Committee.
- We have only considered high and medium priority management actions; low priority actions were not tested.
- Where testing was undertaken, our samples were selected over the period since actions were implemented or controls enhanced.
- Our work does not provide any guarantee or absolute assurance against material and/or other errors, loss or fraud.

APPENDIX B: ACTIONS COMPLETED

From the testing conducted during this review we have found the following actions to have been fully implemented and are now closed:

Assignment title	Management actions
Firearms / Taser Service Records	The Force will review the training administrative errors to ensure that lessons are learnt. Going forward, all firearms officers who undertake the necessary core training will have their records kept up to date.
Firearms / Taser Service Records	The Force will undertake investigations into the taser assets not on evidence.com and ensure that the discrepancies are resolved.
Firearms / Taser Service Records	The procedures for booking out tasers will be refreshed and communicated to all officers via the intranet. Officers will be reminded that when booking out a taser, their Authority Card must be physically checked by a supervisor and both officers will sign the Taser Issue Book. The return of all tasers will include the completion of the date and time of return and will document in all cases a witness signature by a second officer. A new Taser Issue Book will be re-designed to ensure that there is consistency across the Force and it will include all the necessary information as per the procedures so that the date and time of the return of tasers can be recorded. The Force will ensure that taser officers leave their Authority Cards in the respective lockers to ensure compliance with the procedures.
IT Mobile Data	Issues with SmartWorks application are being addressed by Capita with weekly update calls to progress.
IT Mobile Data	The Force will ensure that any faults are logged with the ICT Service Desk. Any SmartWorks issues are logged on Capita's JIRA service desk, and weekly conference calls are held to progress outstanding issues.
Grants	The OPCC will ensure that organisations submit their grant return information in a timely manner to ensure that all key information such as key deliverables / performance and a breakdown of the use of the grant is reported.
Grants	The OPCC will ensure that all decision forms are retained to document approval and are made available on the PCC's website.

Grants	The OPCC will ensure that all grants in place have a signed agreement. A review of the system for the grants and agreements will be undertaken to ensure that all monies granted to recipients are spent in accordance with the PCC objectives.
Grants	The OPCC will ensure that all funds are used in accordance with the agreement particulars. Staff salary costs will not be supplemented unless explicitly stated within the application.
Grants	The OPCC will ensure that organisations who apply for grants can prove their insurance particulars to ensure that they are in accordance with the grant agreement.
RAIMB – Victim Referral Services	The Governance Manager will consider the performance measures identified by the MoJ to incorporate them into the new commissioned service.
RAIMB – Victim Referral Services	The Victim First Policy will be roll out as a matter of urgency and appropriate outcomes reviewed to assess the embedding the standard procedure.
RAIMB – Victim Referral Services	The OPCC will ensure Victim Support will submit a final report demonstrating how funds have been used to support victims. Going forward, regular reports will be received from Safe in Tees Valley to ensure funding has been directed appropriately to support the needs of victims.
RAIMB – Stockholding	The Oracle system will be examined to determine if the stock control functions for minimum and maximum quantities can be established. It will also be examined to determine whether reports from Oracle can be produced using this information to monitor stock levels.
RAIMB – Stockholding	Stock items that have been in Stores for a considerable amount of time will be identified and will also help to influence the minimum and maximum stock levels held. This will be considered as part of the management action two.
RAIMB – Health and Safety	The Force will ensure that an audit trail is maintained for all the action plans made following inspections. Where the action is still in progress, the matter will be documented and the 'update column' completed as appropriate. Where actions have been completed and a contractor has been used, the Purchase Order number will be documented to ensure that a complete audit trail is maintained.

RAIMB – Health and Safety	The Force will ensure that each recommendation (From Royal Society for the prevention of Accidents (RoSPA) audits) made is assigned an owner and a deadline for completion. Progress on the recommendation will be obtained for completeness, reported to the RAIMB and lessons learnt will be shared with the Force operational staff.

APPENDIX C: ACTIONS SUPERSEDED

From the testing conducted during this review we have found the following actions to have been superseded:

Assignment title	Management action	Superseded reason
Firearms / Taser Service Records	The Force will ensure that firearms audits are carried out on a quarterly basis. Evidence of this will be retained in the audit file book.	Firearms audits are no longer carried out on a quarterly basis at Headquarters. This was due to weapons that were previously stored at the site being moved out to the Wynyard Park site. The only weapons left at Headquarters were weapons that were not used, so an audit was carried out twice a year instead of quarterly. We confirmed an audit had been carried out in July 2016 and six months later in January 2017.
RAIMB – Victim Referral Services	Where permission is granted (unless any safeguarding needs identified) vulnerability needs identified by Victim Support will be communicated to the Force.	Due to a change of provider this management action no longer applies. Previously, Victim Support had dealt with domestic and sexual abuse, but this had been removed from the service provided by Victim Support and they are now provided by specialist services. Sexual abuse is now dealt with by the Sexual Assault Referral Centre (SARC) and domestic abuse is dealt with by the Protecting Vulnerable Persons Unit within the Force.

FOR FURTHER INFORMATION CONTACT

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