

Proposal to JAC to approve the Force closing 'Low Priority' Actions from RSM Audits

Following changes made by the HMICFRS, where forces are now able to close Level 2 actions; with the approval of the Chief Constable and with evidence retained in Force. It was raised in the Audit Inspection and Review Board whether we should request the equivalent for our internal Audit actions graded 'Low Priority'. This was supported by the Deputy Chief Constable who Chairs the meeting and was proposed at the Joint Audit Committee on 30th March 2023.

The proposal to the members was as follows:

During the last 2 follow-up inspections 73 actions have been submitted for closure; of these 65 have been fully implemented, 3 superseded and for 5 the implementation is ongoing. None were identified as not implemented.

In terms of 'Low' priority actions; this translates to 28 submitted, 25 implemented, 2 superseded and just 1 which was partially implemented and required further evidence for closure – this was provided immediately and was closed in the 2nd Follow-Up audit.

Based on the progress made on the audits, with all low priority recommendations having been closed; demonstrating a thorough regime including providing evidence with submission for review, the Force requests the members consider allowing the Force to close 'Low' graded actions once they have sufficient evidence without submitting them to the auditors.

Having discussed the proposal, prior to the meeting with, Philip Church of RSM, he supported the proposal stating it is how his other clients operate and that 'Low' actions are generally described as 'housekeeping' / admin.

During the JAC, Philip Church confirmed the 'medium-high' would 100% be followed up, they ultimately impact on an opinion. In terms of the low actions; RSM would still pick a sample to discuss if the recommendations have been implemented, rather than do any substantial, testing on it.

By way of reassurance, any actions considered for closure would require approval from the DCC which will be obtained by presenting the actions for closure to the Governance and Inspection Board (GAIN, formerly the AIR Board). This meets on a monthly basis and would mean actions could be closed timely rather than waiting for the Follow-Up Audits. All supporting evidence and updates will be retained and can be audited at any time; which is how the new HMIC process works.

Currently the Force has 16 live 'Low Priority' actions; of which 7 are identified as complete. For transparency 'Partial' and 'Minimal Assurance' reports can include low graded actions. Only 2 of the actions identified for closure fall into this category (Health and Safety Report).

In the JAC Michael Porter requested: if members intend considering a change to the process, members may want to compile a report for a future committee outlining how,

members still get assurance and reassurance, documented for members and the organisation, to set out this rationale and the reason for doing so. This will provide an audit trail, as to why this decision was made, and how members will get their assurances or not.

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5th July 2023