



Performance and Resource Management Sub (Police) Committee

Date: WEDNESDAY, 6 FEBRUARY 2019
Time: 11.00 am
Venue: COMMITTEE ROOMS, SECOND FLOOR, WEST WING, GUILDHALL,
EC2V

LATE PAPERS

5. **CITY OF LONDON POLICE BUDGET 2019/20**
Report of the Commissioner of Police.

For Decision
(Pages 1 - 8)

10. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**

- a) **Internal Audit Update Report** (Pages 9 - 62)
Report of the Head of Audit and Risk Management (Police Authority).

16. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE SUB-COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

- a) **Action and Know Fraud Project** (Pages 63 - 74)
Report of the Commissioner of Police.

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Lunch will be served in the Guildhall Club at 1pm

John Barradell
Town Clerk and Chief Executive

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Agenda Item 5

Committee(s)	Dated:
Police Performance and Resource Management Sub Committee – For decision	6 th February 2019
Police Committee- For decision	28 th February 2019
Subject: Revenue and Capital Budgets – 2019/20	Public
Report of: Commissioner of Police Pol 12-19	For Decision
Report author: Cecilie Booth, Interim Director of Finance, City of London Police	

Summary

This report is the annual submission of the revenue and capital budgets overseen by your Committee. In particular it seeks approval of the latest revenue budget update for 2018/19 and the provisional revenue budget for 2019/20, for subsequent submission to the Finance Committee.

The 2018/19 original budget was severely understated due to a number of errors and omissions across pay, non-pay and income budgets. The original budget significantly understated the costs of employing the planned workforce numbers, particularly given the need to provide for overtime and use of agency staff. There were also significant understatements in non-pay costs and income. These pressures were masked by the erroneous addition of a £4.5m grant which was also double counted as income.

Against this background, the Medium Term Financial Plan (MTFP) was updated through joint working between the Police Authority and the Force during autumn 2018, as follows:

Pay	£98.9m
Non-pay	£39.8m
Income	£61.4m

The updated MTFP was presented to the Police Committee in December 2018, identifying a deficit of £11.7m. The deficit position was subsequently improved to £8.7m following the Government's announcement of the provisional police funding settlement for 2019/20 in December, which was better than expected for CoLP.

The Force income and expenditure assumptions for the 2019/20 budget remain as per the MTFP presented to the Police Committee in December 2018:

At the MTFP Working Party meeting on 8th January 2019, the Force committed to finding £4.6m savings (£3m carry forward of in-year mitigations plus £1.6m Transform savings). The £4.6m savings are currently shown in the draft budget book as "Unidentified Savings". Subject to decisions by the Court of Common Council, it is

anticipated that the residual £4.1m gap will be covered by application of additional Business Rates Premium (BRP) proceeds coupled with an increase in BRP.

The starting point for this budget is based on comparable activity and resourcing levels to 2018/19, an average of 730 officers and 452 staff and a vacancy factor of 26. Further work is being undertaken to assess the impact of the £4.6m savings on workforce levels, as well as the non-pay and income assumptions.

A business case for additional resourcing to meet new and changing demands is also being prepared for the Police Committee and the Resource Allocation Sub Committee.

Whilst this is a report of the Commissioner of Police, it should be noted that it has been completed in discussion with the Police Authority Treasurer's team.

Recommendations

Members are asked to:

- Note the latest projected outturn position for the 2018/19 revenue budget
- Review the provisional 2019/20 revenue budget,
- Note that a business case for additional resources will be submitted to a future committee meeting.

Main Report

Background

1. The draft Medium Term Plan (MTFP) was presented to the Police Committee in December 2018, where Members noted the current financial position.
2. The draft MTFP highlighted a revenue budget shortfall of £11.7m for 2019/20, which was subsequently reduced to £8.7m following a better than expected Police funding settlement.
3. It is proposed that the deficit is met through £3m in-year budget mitigations, £1.6m savings from the Transform Programme and the application of additional BRP.

Latest Revenue Budget 2018/19 and Projected Outturn

4. The forecast outturn for Police for 2018/19 is an overspend position of £5.4m with planned mitigations of £3.1m resulting to a projected total overspend of £2.3m (which includes full draw down of the Police Reserve), as reported to your Committee.

Table 1: Forecast Summary

	Original Budget £m	Revised Budget £m	Actual (Q3 YTD) £m	Projected Outturn £m	Variance £m
Total Pay	91.1	94.7	56.6	97.7	(3.0)
Non-Pay	33.4	41.2	28.1	41.3	(0.1)
Total Expenditure	124.5	135.9	84.7	139.0	(3.1)
Total Income	(55.3)	(63.7)	(31.8)*	(65.8)	2.1
Funding	(61.1)	(61.1)	(61.1)	(61.1)	0.0
Underlying Deficit	8.1	11.1	(8.2)	12.1	(1.0)
Use of reserves	(3.5)	(6.7)	0.0	(6.7)**	0.0
Deficit (pre-mitigation)	4.5	4.5	(8.2)	5.4	(0.8)
Mitigations	0.0	0.0	0.0	(3.1)	3.1
Deficit (post-mitigation)	4.5	4.5	(8.2)	2.3	2.3

The “Original Budget” column shows the approved budget. As illustrated in Table 1, the originally approved budget was severely understated due to a number of errors and omissions across pay, non-pay and income budgets. The “Revised Budget” column shows the budget required to deliver the current level of service. The projected outturn position for income and expenditure for the year is compared against the “Revised Budget”. Budget mitigations and the projected year end deficit position are also shown in Table 1, and the “Mitigations” and “Deficit (post-mitigations)” reconciles back to the approved budget of £65.6m.

*Home Office grants are usually received close to year end.

** “Use of reserves” include £3.5m from General Reserves and £3.2m from Action Fraud Reserves, totalling £6.7m, as shown in Table 3.

Latest Revenue Budget 2018/19 and Proposed Revenue Budget for 2019/20

5. The provisional Police funding settlement combined with budget mitigations, Transform savings and additional BRP allows a balanced budget to be set.
6. The revenue budgets are summarised in the table below. Further details are provided in Appendix 1 and 2. Expenditure and adverse variances are presented in brackets.

Revenue Budgets

	Original Budget 2018/19 £m	Proposed Budget 2019/20 £m
Expenditure	(118.0)	(134.1)
Income	48.8	61.4
Total Net Expenditure	(69.2)	(72.7)
Funded by:		
Core Grant	55.9	57.1
Premium	8.8	13.0
HO Ctax levy grant	0.9	2.7
CoL IT contribution	1.1	0.0
Action Fraud contribution from reserve	(2.1)	
City Fund resources agreed to fund revenue contribution to capital	1.1	0.0
Resources (Cash Limit)	65.7	72.7
Funding Gap	(3.5)	(0.0)
Transfer from Reserves	3.5	0.0
Net Funding Gap (cover required from City Fund)	0.0	(0.0)

2018/19 Forecast Outturn

7. It is anticipated that the outturn for the current year will be broadly in line with the latest budget position as reported at Q3.

Reserves

8. Based on current forecasts as outlined in more detail in the Q3 report, the General Reserve and the POCA reserve will be fully utilised by 2018/19.

Potential Further Budget Developments

9. The police budget for 2019/20 has been balanced through a combination of efficiency savings, Transform savings, additional BRP and additional government grant in the provisional settlement.

Appendices

- Appendix 1 – 2018/19 Q3 Revenue Budget and 2019/20 Proposed Revenue Budget
- Appendix 2 – Support Services and Capital Charges

Background Papers

Medium-Term Financial Plan up to 2023/24 Police Committee December 2018

Cecilie Booth

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Revenue Budgets 2018-19 to 2019-20

	Original Budget 2018/19 £m	Proposed Budget 2019/20 £m
Expenditure		
Employees	(91.2)	(98.9)
Premises	(3.1)	(3.6)
Transport	(1.3)	(1.4)
Supplies and Services	(11.5)	(11.0)
Third Party Payments	(8.9)	(20.4)
Revenue Contribution to Capital	(1.3)	0.0
Central Support Services & Capital Charges	(3.6)	(3.6)
Charges across Funds	0.1	0.1
Cashable savings target	3.0	4.6
Total Expenditure	(118.0)	(134.1)
Income		
Government Grants	34.6	46.6
Other Grants, Reimbursements & Contributions	11.6	11.8
Customer, Client Receipts	2.7	3.1
Total Income	48.8	61.4
Net Expenditure before transfer from Reserves	(69.2)	(72.7)
Funded by:		
Core Grant	55.9	57.1
Premium	8.8	13.0
HO Ctax levy grant	0.9	2.7
CoL IT contribution	1.1	0.0
Action Fraud contribution from reserve	(2.1)	0.0
City Fund resources agreed to fund revenue contribution to capital	1.1	0.0
	65.7	72.7
Deficit	(3.5)	(0.0)
Transfer from Reserves	3.5	0.0
Total Net Expenditure	0.0	(0.0)
Estimated General Reserve at 31 March	0.0	0.0

Support Services and Capital Charges

Support Services & Capital Charges from/to Police Committee	Original Budget 2018/19 £'000	Proposed Budget 2019/20 £m	Note Ref
Support Services and Capital Charges			
City Surveyor's Employee Recharge	198	198	
Insurance	444	402	
IT Recharges – Chamberlain	451	427	
Capital Charges	2,591	5,655	
Capital Contras	(2,528)	(5,590)	
Notional capital charges	0	0	
Admin Buildings	1,117	1,051	(i)
Support Services	1,339	1,412	(ii)
Total	3,612	3,555	
Recharges Within Fund			
Licence fees – Port Health & Environmental Services Committee	18	18	
Total	18	18	
Recharges Across Funds			
Heating Recharge - Finance - Guildhall Admin	90	90	
Policing the Bridges	(214)	(242)	
Remembrancer's Recharge - Policy & Resources - City's Cash	27	22	
Total	(97)	(130)	
TOTAL POLICE COMMITTEE	3,533	3,443	

Notes:

- (i) Share of Guildhall premises costs based on floor area. Variations reflect the phasing of the cyclical works programme
- (ii) Support Services covers charges from the Chamberlain, Comptroller and City Solicitor, Town Clerk and City Surveyor's departments.

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Committee(s)	Dated:
Performance and Resources Sub (Police) Committee	6 th February 2019
Subject: Internal Audit Update Report	Public
Report of: Head of Audit and Risk Management	For Information
Report author: Jeremy Mullins, Audit Manager	

Summary

The purpose of this report is to provide the Committee with an update on the work of Internal Audit that has been undertaken for the City of London Police (CoLP) and the Police Authority since the last report in November 2018.

The 2018-19 planned Internal Audit programme was approved by your Committee in February 2018. There were 95 planned audit days within the plan allocation, which included 20 days carried forward from the 2017-18 audit planned days. The Chamberlain and Assistant Commissioner of the City of London Police agreed that the audit programme be reviewed following an audit of the CoLP Key Financial Systems, following concerns raised about the year-end/close down processes, so this work can inform the audit planning process.

Following completion of this audit, the proposed 2018-19 Audit Plan has been discussed with the City Police and Police Authority and the originally agreed Plan was confirmed; however, in undertaking the planning process, it was agreed that three audits would be deferred to 2019-20 due to ongoing development issues (IT Technology Refresh and Performance Indicators), and an HMRC visit to review expenses (Officers' Expenses). Therefore, 35 days will transfer to the 2019-20 Plan.

It should be noted, however, that audit coverage of the City Police has included two additional Police Authority audits: Corporate Wide Police Accommodation (20 days), which has been completed to draft report stage; and Police Key Financial Controls (20 days), completed to final report stage. The interim outcome of both these audits was reported to your Committee in November 2018. A further audit requested by your Sub Committee to obtain assurance that the Fleet Street Accommodation Programme has been informed by the issues identified by the Police Accommodation Programme audit now in progress (15 days). In addition, a further testing audit of Key Financial Controls will be undertaken during January (10 days). This results in 125 days audit coverage during 2018/19.

Following the finalisation of the CoLP Key Financial Controls audit, an action plan for the implementation of recommendations arising has been provided by the CoLP. This is attached as Appendix 2.

There are 12 planned corporate-wide audits included within the 2018-19 plan. One of these audits have been completed to final report stage and one to draft report stage,

your Sub Committee will be kept informed of any recommendations which relate to the City Police where this applies.

At the June 2018 meeting Members requested a schedule of recommendations be included within the regular update reports. In addition, in order to have a clearer picture of those recommendations implemented, at the November 2018 meeting Members requested sight of all recommendations made over the past three financial years 2015-16 to 2017-18 and 2018-19 to date. There were 78 audit recommendations made during the three-year period and 2018-19 to date, as follows:

	Red Rated	Amber Rated
Implemented	3	42
Risk Accepted	0	2
Target date revised	1	6
Outstanding at 30 November 2018	4	13
Not yet due	2	5
Total	10	68

Details are provided in Appendices 3 and 4

With regard to the Three-Year Audit Plan 2019-20 to 2021-22, it is proposed that the previously agreed Three-Year Plan be reviewed with the City of London Police and the Police Authority in light of the work undertaken in 2018-19, a draft Plan to be submitted to the Performance and Resources Sub (Police) Committee in April 2019 for comment and approval.

Recommendation

Members are asked to:

- Note the report
- Note the Action Plan for implementation of the Key Financial Controls recommendations
- Agree the draft audit plan 2019-20 proposals.

Main Report

Internal Audit Planned Work 2018-19 Planned Audit Days

1. The 2018-19 planned internal audit programme was approved by your Committee in February 2018. There were 95 planned audit days within the plan allocation, which included 20 days carried forward from the 2017-18 audit planned days (See Appendix 1). The Chamberlain and Assistant Commissioner of the City of London Police agreed that the audit programme be reviewed following an audit of the CoLP Key Financial Systems, following concerns raised about the year-end/close down processes, so this work can inform the audit planning process. This work has been completed to final report stage. The proposed 2018-19 Audit Plan has been

discussed with the City Police and Police Authority and it has been agreed to defer 35 days of audit work until 2019/20 due to ongoing development issues (IT Technology Refresh and Performance Indicators), and an HMRC visit to review expenses (Officers' Expenses). The following table provides Members with detail of the 2018-19 plan, changes made, and the number of audit days planned.

Internal Audit Plan 2018-19

Agreed Total Audit Planned Days				95
Audit	Current Stage	Audit Days		
Payroll and Overtime	Planning	20		
Interpreters Fees	Planning	5		
Contract Management	Planning	10		
Front Offices	Planning	10		
Premises Expenditure	Planning	15		
Total Revised Plan Days			60	
IT Technology Refresh	Deferred	10		
Performance Indicators	Deferred	5		
Officers' Expenses	Deferred	20		
Total Deferred Plan Days			35	
				95

2. The following table provides details of Police Authority audit work undertaken and planned during 2018-19.

Audit	Current Stage	Audit Days
Police Accommodation Programme	Draft Report	20
Police Key Financial Controls	Final Report	20
Police Key Financial Controls – additional testing	Fieldwork	10
Fleet Street Accommodation Programme	Planning	15
Total Police Authority Plan Days		65

3. This provides a total of 125 days of assurance work in relation to the City of London Police for 2018-19.
4. Following the finalisation of the CoLP Key Financial Controls audit, an action plan for the implementation of recommendations arising has been provided by the CoLP. This is attached as Appendix 2. Most of the recommendations are due to be implemented by 31 March, after which the recommendations will be followed up and the outcome reported to this Sub Committee.

Internal Audit Plan 2019-20

5. With regard to the Three-Year Audit Plan 2019-20 to 2021-22, it is proposed that the previously agreed Three Year Plan be reviewed with the City of London

Police and the Police Authority in light of the work undertaken in 2018-19, a draft Plan to be submitted to the Performance and Resources Sub (Police) Committee in April 2019 for comment and approval. Details of the two years audit work for 2017-18 and 2018-19, and the three year forward strategy 2019-20 to 2021-22 will be included.

Implementation of Audit Recommendations

6. At the June 2018 meeting Members requested a schedule of recommendations be included within the regular update reports. In addition, in order to have a clearer picture of those recommendations implemented, at the November 2018 meeting Members requested sight of all recommendations made over the past three financial years 2015-16 to 2017-18 and 2018-19 to date. There were 78 audit recommendations made during the three-year period and 2018-19 to date: 42 Amber Rated and three Red Rated recommendations have been implemented; the risk was accepted for two Amber Rated recommendations; and four Red Rated and 13 Amber Rated recommendations require evidence of implementation; revised implementation dates have been provided for one Red Rated and six Amber Rated recommendations; and two Red Rated and five Amber Rated recommendations are not yet due for implementation. Full details of the status of recommendations is contained in Appendices 3 & 4

Corporate Wide Audits 2018-19

The following corporate wide audits have been included within the Internal Audit Plan 2018-19. As agreed with your subcommittee in November 2017, where findings and agreed recommendations impact on the City Police, the subcommittee will be advised of the details. One audit has been completed to date (GDPR Readiness) and has not resulted in any recommendations that directly impact on the City Police.

- IR35 – Use of Consultants and Specialists (Off Payroll Engagement)
- GDPR Readiness
- Suppliers Financial Health/Resilience
- Commercial Manager Scorecard Procedures
- Change Control
- Programmed Repairs and Maintenance
- Property Rents and Service Charges
- Projects Change Control Process

Conclusions

7. Following the Key Financial Controls audit, work on the 2018-19 Internal Audit plan a revised plan has been prepared. The total number of audit days coverage for 2018-19 including both City Police and Police Authority audit work is 125 days.
8. Following the finalisation of the CoLP Key Financial Controls audit, an action plan for the implementation of recommendations arising has been provided by the CoLP for members consideration.
9. The draft Internal Audit Plan for 2019-20 to 2021-22 will be discussed with the City of London Police and the Police Authority, with the draft Plan being presented to the April meeting of the Performance and Resources Sub (Police) Committee.
10. There are currently 33 “live” audit recommendations: There are 26 Amber rated recommendations and seven Red rated recommendations.

Appendices

- Appendix 1 - Schedule of Internal Audit Planned Work 2018-19
- Appendix 2 – CoLP Key Financial Systems audit – Recommendations Implementation Action Plan
- Appendix 3 - Internal Audit Recommendation Schedule of Implementation Progress 2015-16 to 2017-18 to February 2019
- Appendix 4 - Schedule of “live” audit recommendations as at February 2019

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City Police - Schedule of Internal Audit Projects 2018-19

Full Reviews Project	Planned Days	Planned Completion Date	Current Stage	Recommendations			
				Total Red	Total Amber	Total Green	Total
<u>IT Technology Refresh Project</u> The purpose of this audit is to establish the progress made with this project and provide assurance on the achievement of project objectives and outcomes	10	30 th June 2019	Deferred				
<u>Police Payroll and Overtime</u> This audit will ascertain compliance with guidance for approving, claiming and authorising police officers' overtime. It will also examine the action being taken to reduce overtime claims, for example, by flexible working initiatives	20	31 st March 2019	Planning				
<u>Police Performance Indicators</u> The Force produce a number of measures which indicate achievement of policing plan national and local objectives. Reported statistics will be compared to supporting information for a sample of these indicators.	5	30 th June 2019	Deferred				
<u>Interpreters Fees</u> A probity exercise comparing a sample of claims to guidance will be undertaken.	5	31 st March 2019	Planning				

Full Reviews				Recommendations			
Project	Planned Days	Planned Completion Date	Current Stage	Total Red	Total Amber	Total Green	Total
<u>Police Premises Expenditure</u> This audit will examine the controls over identifying faults and arranging building repairs. It will also look at the control over payments of utility bills and initiatives to reduce energy consumption.	15	31 st March 2019	Planning				
<u>Police Procurement Contract Management</u> The audit will examine the way in which the Force manages contracted service provision for a sample of contracts.	10	31 st March 2019	Planning				
<u>Police Officer's Expenses – Use of Procurement Cards – Petty Cash – Expenses Claims</u> This audit will determine the adequacy of controls over use of cards, cash and expense claims by officers and civilian staff in undertaking their duties.	20	30 th June 2019	Deferred				
<u>Police Front Offices (including income collection and banking)</u> The purpose of this audit is to determine the adequacy of controls exercised by Police Station front desks over the handling of seized goods (including cash), lost property, and income for services.	10	31 st March 2019	Planning				

RECOMMENDATIONS	MANAGEMENT RESPONSE AND ACTION PLAN	ACTION TAKEN	ACTIONED BY	MONITORED BY	TARGET COMPLETION BY
<p>Internal Audit Recommendation 1: Point 23, Page 6 (Budget Setting-Approach)</p> <p>The budget-setting process should incorporate:</p> <p>1.1 Stakeholder input to ensure alignment with operational requirements;</p> <p>1.2 Clear linkage with the Medium Term Financial Plan and Workforce Plan;</p> <p>1.3 Local arrangements for scrutiny;</p> <p>1.4 Retention of documentation to reflect key elements of the process e.g. meetings between Finance Business Partners and budget holders and working papers to support budget calculations.</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st March 2019</i></p> <p><i>The Medium Term Financial Plan is currently being developed with regular involvement of and weekly challenge from the Corporation. This detailed work will form the basis of the annual budget for 2019/20. Between September and March there will be regular meetings between Finance Business Partners and Budget Holders with an agenda agreed by the Finance Director. All actions will be recorded centrally by the Finance Directors PA. In order to build trust and confidence and develop an informal day to day financial relationship with the Corporation of London financial officials to compliment and underpin the formal relationships that already exist within Governance. This should aim to promote a greater level of financial transparency and openness on both sides. The Work started with the new Police Committee Head of Finance needs to continue at a strategic level cascaded further through the respective teams in both organisations.</i></p>	<p>BUDGET SETTING</p> <p>Work has been carried out to develop the MTFP with the Head of Police Authority Finance in the Corporation. This work has broken down forensically the MTFP which allows a high degree of assurance in the basis of the composition of MTFP. The work was carried out with COLP Senior Finance Business Partner being embedded within the Finance Team in the Corporation and a regular Monday meeting with COLP Finance Director and Head of Police Authority Finance Finance. Business Partners have regular meetings with budget holders against a structured agenda developed by the Interim Finance Director. The budget setting process will happen in the last two weeks of January and the first two weeks February after the Police budget has been agreed. This work will build on the business intelligence collected as part of the regular Finance Business Partner meetings and develop appropriate budgets for all areas of the Force.</p>	<p>Deputy Director of Finance Deputy Director of Finance</p>	<p>Director of Finance Director of Finance at weekly Finance Ops Meetings. By Commissioner and Assistant Commissioner at SMB</p>	<p>31st March 2019 31st March 2019</p>
<p>Internal Audit Recommendation 2: Point 24, Page 7 (Budget Setting-Timetable)</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st December 2018</i></p>	<p>This is a work in progress and is forming part of a wider annual Finance Department Timetable which will include all key dates and deadlines for Force and Coproration requirements.</p>	<p>Deputy Director of Finance</p>	<p>Director of Finance</p>	<p>31st March 2019</p>
<p>Consideration should be given to the development of a CoLP Budget Setting timetable for local activities to be undertaken prior to formal budget submission to the City, to ensure that all interested parties are made aware of their responsibilities in this respect.</p>	<p><i>The timetable will be pulled together and dates checked with the Corporation to ensure congruence with their requirements. This needs to include a clear link to the Governance requirements that need to be established clearly by the Corporation as to what reporting requirements will be.</i></p>		<p>Deputy Director of Finance</p>	<p>Director of Finance. Progress against timetable will be monitored by Deputy Director of Finance</p>	<p>31st March 2019</p>
<p>Internal Audit Recommendation 3: Point 27, Page 8 (Budget Setting-Guidance to Finance Staff)</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st March 2019</i></p>	<p>Process notes are being developed and a number of SOP's have already been updated. Process notes have also been developed around the application for and the use of Corporate Credit Cards which will be published to the Force shortly</p>	<p>Deputy Director of Finance</p>	<p>Director of Finance</p>	<p>31st March 2019</p>
<p>CoLP should produce documented procedures to support key financial administration processes such as AP and AR processing, ensuring that these are made available to all relevant staff.</p>	<p><i>i) Admin Finance team will draw together internal processes notes which will be checked with the Corporation Procurement team to ensure they meet with system and process guidelines. Force wide communications will also be issued to ensure all members of the Force are clear on the purchase to pay process.</i></p>		<p>Head of Admin. Finance</p>	<p>Director of Finance</p>	<p>31st March 2019</p>
<p></p>	<p><i>ii) Court Funds process notes are being prepared by the Supervisor in that team which will allow clarity for people involved in that process.</i></p>	<p>Process notes for Court Fund processes have been developed for the operational work and the reconciliations. From January reconciliations will be carried out full time by one member of staff.</p>	<p>Head of Court Funds & Treasury</p>	<p>Director of Finance</p>	<p>31st March 2019</p>
<p>Internal Audit Recommendation 4: Point 30, Page 9 (Income-Accounts Receivable)</p>	<p><i>Responsibility: Senior Finance Business Partner Target Implementation Date: 31st December 2018</i></p>	<p>Business Partners are working with the business areas to ensure that all income strands are identified, particularly for mutual aid operations. A file is being retained and links developed with the planning of operations to ensure Finance Business Partners are engaged at the earliest opportunity. We have also developed a grants log which tracks all the anticipated grant income due to the Force.</p>	<p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p>	<p>31st March 2019</p>
<p>CoLP should formalise the process for identification of income due, supported by reconciliations to amounts invoiced, to help ensure that all necessary income is recovered.</p>	<p><i>As part of the Medium Term Financial Plan a full list of income is being prepared. This will be used as the basis for identifying when income is due and recovered.</i></p>		<p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p>	<p>31st March 2019</p>

RECOMMENDATIONS	MANAGEMENT RESPONSE AND ACTION PLAN	ACTION TAKEN	ACTIONED BY	MONITORED BY	TARGET COMPLETION BY
<p>Internal Audit Recommendation 5: Point 34, Page 10 (Income-Accounts Receivable) CoLP should ensure that:</p> <p>5.1 The aged debtor report is reviewed to confirm the status of debt, identification of amounts for write-off and determination of the potential impact on the accounts in terms of bad debt provision.</p> <p>5.2 On an ongoing basis, debt management arrangements should incorporate the following: maintenance of local records to facilitate monitoring of aged debt and recovery action taken, to include evidence of regular review and details of write-off submissions to CoL.</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st December 2018</i></p> <p><i>This is now a standing item on the weekly Finance Operational Meeting and the aged debtors report will be reviewed regularly by the Finance Director who will hold Finance Business Partners accountable for invoices in their business areas.</i></p>	<p>Tackling Income Debt, Aged Debtors and Debt provision and debt write-off</p> <p>This is now a standing item on the weekly Finance Operational Meeting and the aged debtors report is reviewed regularly by the Finance Business Partners accountable for invoices in their business areas.</p>	<p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p> <p>Deputy Director of Finance through running weekly aged debtors reports and summarising progress to Finance Director at weekly Finance Ops Meeting</p> <p>Deputy Director of Finance through running weekly aged debtors reports and summarising progress to Finance Director at weekly Finance Ops Meeting. Debt Recover performance to be a standing agenda item on Strategic Finance Board</p>	<p>31st December 2018</p> <p>31st December 2018</p> <p>31st December 2018</p>
<p>Internal Audit Recommendation 6: Point 36, Page 12 (Payments-Accounts Payable) All goods/services to be procured by CoLP staff should be requested by the individual requiring the goods/services.</p>	<p><i>Responsibility: Deputy Director of Finance Target Implementation Date: 31st December 2018</i></p> <p><i>This will be communicated to the Force to ensure clarity of the process.</i></p>	<p>Requestors for Goods & Services should be actioned by person needing the</p> <p>This is now being done and improvements have been made. There are a significant number of budget holders in the Force which is being reviewed as this will reduce the number of requisitions. The backlog in requisitions ran to about 8 months in June 2018 which is now running at 3 months.</p>	<p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p> <p>Deputy Director of Finance</p>	<p>31st March 2019</p> <p>31st March 2019</p>
<p>Internal Audit Recommendation 7: Point 41, Page 13 (Payments-Accounts Payable) CoLP should:</p> <p>7.1 Review the AP management information reports in order to identify and take action to clear any processing backlog.</p> <p>7.2 Ensure that management information reports are reviewed on a regular, monthly basis and appropriate action taken to improve performance so that corporate targets are met.</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st March 2019</i></p> <p><i>The Management Information Packs are a regular agenda item on the weekly Finance Team Meeting. Finance Business Partners are held to account for the performance in their business areas around outstanding requisitions and expected receipts.</i></p>	<p>Review AP Reports</p> <p>Creditor reports are a standing item on the weekly team meeting and also a regular agenda item on the business partner meetings with business areas. Progress has been made, there are however still occasional invoiceing issues attributable to the goods receipting process.</p>	<p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p> <p>Deputy Director of Finance through running weekly accounts payable reports and summarising progress to Finance Director at weekly Finance Ops Meeting. Accounts Payable performance to be a standing agenda item on Strategic Finance Board</p> <p>Deputy Director of Finance</p>	<p>31st March 2019</p> <p>31st March 2019</p> <p>31st March 2019</p>
<p>Internal Audit Recommendation 8: Point 43, Page 14 (Payments-Accounts Payable) All CoLP procurement should be in line with the corporate Procurement Code, including adequate operational planning to eradicate procurement breaches.</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st March 2019</i></p> <p><i>Finance Business Partners will work with business areas and Corporation Procurement to develop sourcing plans for financial year 2019/20 which will allow for appropriate planning which will reduce procurement breaches.</i></p>	<p>Adherence to Procurement Code</p> <p>Finance Business Partners will work on sourcing plans with business areas in January and February which will be fed into the Corporation Procurement Team.</p>	<p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p> <p>Deputy Director of Finance to coordinate production of sourcing plans with business areas and then submit to Corporation Procurement Team</p>	<p>31st March 2019</p> <p>31st March 2019</p>
<p>Internal Audit Recommendation 9: Point 47, Page 16 (General Ledger-Dashboard) The potential for introduction of a finance dashboard, providing a high-level overview of the monthly management accounts, should be investigated by CoLP in conjunction with the Chamberlain's Financial Services Decision.</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st March 2019</i></p> <p><i>Work has already started on improving management information provided to budget holders. This work will be developed further with the corporation to see if a dashboard can be developed through the Corporations Oracle platform.</i></p>	<p>Introduction of a Finance Dashboard</p> <p>Work has already started on improving management information provided to budget holders. This work will be developed further with the corporation to see if a dashboard can be developed through the Corporations Oracle platform.</p>	<p>Senior Finance Business Partner</p> <p>Senior Finance Business Partner</p>	<p>Deputy Director of Finance</p> <p>Deputy Director of Finance</p>	<p>31st March 2019</p> <p>31st March 2019</p>

RECOMMENDATIONS	MANAGEMENT RESPONSE AND ACTION PLAN	ACTION TAKEN	ACTIONED BY	MONITORED BY	TARGET COMPLETION BY
<p>Internal Audit Recommendation 10: Point 48, Page 16 (General Ledger-Monitoring) Key actions arising from monthly budget monitoring meetings should be recorded to facilitate follow-up.</p> <p>Internal Audit Recommendation 11: Point 50, Page 17 (Monitoring) Budget monitoring processes should identify necessary actions to reduce the risk of funded units being subsidised by core operations; key points to be reflected in the monthly monitoring records.</p> <p>Internal Audit Recommendation 12: Point 52, Page 18 (Monitoring-Variations) Variance analysis should be undertaken on a monthly basis and evidence retained. Where any significant variances are identified, these should be sent to the Assistant Director of Finance for review and remedial action taken as appropriate.</p> <p>Internal Audit Recommendation 13: Point 55, Page 19 (Reporting) All financial reporting deadlines, for example in respect of budget-setting, in-year monitoring, and outturn reports, should be met to facilitate appropriate oversight.</p>	<p><i>Responsibility: Director of Finance Target Implementation Date: 31st December 2018 Finance Business Partners and Budget Holders meet regularly with an agenda agreed by the Finance Director. All actions will be recorded centrally by the Finance Directors PA.</i></p> <p><i>Responsibility: Senior Finance Business Partner Target Implementation Date: 31st March 2019 It is important to note that a lot of funded units are carrying out core policing functions and the funding reduces the burden on core funding. As part of the budget setting process funded units will be clearly broken down to illustrate what resources are included as part of the funding. This will then allow Business Partners to clearly monitor the budget to ensure that core resources are not used and the budget monitoring narrative will reflect this.</i></p> <p><i>Responsibility: Deputy Director of Finance Target Implementation Date: 31st March 2019 As part of the budget monitoring process monthly variance analysis and narrative will be undertaken and reviewed. This will then be centrally, electronically recorded.</i></p> <p><i>Responsibility: Deputy Director of Finance Target Implementation Date: 31st March 2019 An annual timetable will be prepared and dates clearly outlined. The performance against these dates will be monitored and recorded.</i></p>	<p>Recording Meetings with Budget Holders</p> <p>Finance Business Partners and Budget Holders meet regularly with an agenda agreed by the Finance Director. All actions will be recorded centrally by the Finance Directors PA</p> <p>This is done as part of the management information review in the budget holder meetings.</p> <p>Monthly Variance analysis should be retained as evidence and reviewed by senior managers</p> <p>As part of the budget monitoring process monthly variance analysis and narrative is undertaken and reviewed. This is also supplemented by narrative reporting as well as just providing figures.</p> <p>Adherence to Reporting Deadlines</p> <p>This is a work in progress and is forming part of a wider annual Finance Department Timetable which will include all key dates and deadlines for Force and Coproration requirements.</p>	<p>Finance Business Partners</p> <p>Finance Business Partners & PA to Finance Dorector</p> <p>Senior Finance Business Partner</p>	<p>Senior Finance Business Partner</p> <p>Deputy Director of Finance</p> <p>Deputy Director of Finance</p> <p>Deputy Director of Finance to develop budget loading product that clearly outlines the core budget and the funded units budget so that budget holders are clear how much they have to spend in each area. Finanec Business partenrs to be responsible for ensuring the appropriate level of fudning is received in a timely manner from partners.</p> <p>Deputy Director of Finance</p> <p>Deputy Director of Finance to ensure that narrative reports are prepaped and submitted to budget holders and held electronically in a central easily accessible filing system.</p> <p>Deputy Director of Finance</p> <p>Deputy Director of Finance to ensure that the timetable is closely monitored. Timetable will be a standing agenda item on Finance ops meeting.</p>	<p>31st December 2018</p> <p>31st December 2018</p> <p>31st March 2019</p>

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Internal Audit Recommendation Schedule of Implementation Progress 2015-16 to 2017-18 to February 2019

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Supplies and Services	MK01787 City of London Police with Corporate Procurement should formalise a strategy for all uniform spend.	RED	Implementation Evidenced
2015-16 Supplies and Services	MK01788 A central repository for contract documentation is needed, to facilitate access to contractual documentation and to comply with the retention of documents guidelines set by OJEU (7 years) and City of London.	AMBER	Implementation Evidenced
2015-16 Supplies and Services	MK01725 A detailed review of expenditure within professional fees should be undertaken to identify those common areas where savings may be able to be made.	AMBER	Implementation Evidenced
2015-16 Gifts and Hospitality	MK01697 Gifts and Hospitality Standard Operating Procedure should be included as part of the Force's induction training for new officers.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Gifts and Hospitality	MK01699 All entries within the Gifts and Hospitality Register should be approved in accordance with the Gifts and Hospitality SOP and this should be an item on SMT agendas to ensure regular compliance. Directorate Heads should remind managers of the need to review and approve gift and hospitality registered to reinforce policies and procedures.	AMBER	Implementation Evidenced
2015-16 Interpreters Fees	MK01843 The Shared Service Section should password encrypt excel spreadsheets that are emailed to the Chamberlain's City Procurement Team for payment.	AMBER	Implementation Evidenced
2015-16 PBX Fraud	MK01547 It is understood such hardening has been undertaken but a check of what hardening has occurred (and may need to occur) would be prudent.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 PBX Fraud	<p>MK01549</p> <p>6.1 Check the telecoms bill regularly including itemised calls, international calls and calls outside of business hours</p> <p>6.2. Ensure monitoring is occurring in all possible areas (e.g. CoLP IT team, Daisy)</p> <p>6.3. Ensure monitoring is followed by 'as soon as possible' alerts.</p> <p>6.4. The 'back stop' daily reports all calls in excess of an amount (e.g. £2) that occurred during 'out of hours' (17:00 to 08:00, plus all day Saturday and Sunday. This is a key detection mechanism and should be in operation).</p> <p>6.5. Formally establish the 'alert' procedure, for suspected fraudulent calls, provided by third parties and evaluate if this is adequate.</p>	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 PBX Fraud	<p>MK01550</p> <p>7. Formally establish the 'alert' procedure, for suspected fraudulent calls, provided by third parties and evaluate if this is adequate.</p> <p>The Agilysis Unified Communications team comment on their CoL/Agilysis arrangements as follows, 'we have an agreed course of action which is</p> <ul style="list-style-type: none">- Daisy monitor all lines for unusual call patterns and when their attention is drawn to a problem, they notify the Daisy account managers who then make an attempt to contact the CoL telecoms team for a decision.- If the account managers are not successful in making contact with the team and if the problem still persists then they will make the proactive decision to block the calls.'	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 PBX Fraud	MK0551 Appropriate cover needs to be considered within the CoLP/Agilysis contract framework. It is understood this area will be in the aegis of the Agilysis Unified communications team.	AMBER	Implementation Evidenced.
2015-16 PBX Fraud	MK0552 Formally consider the CoLP requirement for 'out of hours' cover and implement as necessary.	AMBER	Implementation Evidenced
2015-16 PBX Fraud	MK0553 Formally consider the third party 'out of hours' cover and implement as necessary.	AMBER	Implementation Evidenced
2015-16 PBX Fraud	MK0554 Formally consider the need for remote access at any time.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Use of Procurement Cards	<p>MK01827 Procurement card and other associated policies, e.g. expenses and petty cash, should be reviewed and updated where necessary to ensure that:</p> <p>i) the opportunity to process expenditure twice is avoided. This could be achieved by specifying that expenditure on certain goods and services can only be processed using one mechanism;</p> <p>ii) consideration of the business need and case to allocate a procurement card to a postholder;</p> <p>iii) guidance is provided in respect of the processes to be followed when procurement cards become redundant, e.g. in the event of staff leaving it should be returned or the postholder no longer requiring a card.</p> <p>To assist in deciding and introducing the above amendments the following should be considered:</p> <p>Can personal expenses incurred be claimed through payroll?</p> <p>Is an assignment long enough to warrant the allocation of a card to a member of staff permanently?</p> <p>Is the member of staff a lone worker and therefore need their own card?</p> <p>Is there an opportunity to have one card for the department where it is controlled and used appropriately?</p>	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Use of Procurement Cards	MK01835 No supporting documentation was available for transaction ID no. 367637820. However, the corresponding statement had been authorised and payment processed by Shared Services.	AMBER	Implementation Evidenced
2015-16 Use of Procurement Cards	MK01868 Authorising managers should ensure the coding of transactions is carried out correctly by cardholders to ensure correct allocation to subjectives and transactions are correctly VAT rated.	AMBER	Implementation Evidenced
2015-16 Use of Procurement Cards	MK01941 A review of all PCards in operation within the Economic Crime Department and for Specialist Officers should be undertaken as a matter of priority to ascertain whether all cardholders need a PCard.	AMBER	Implementation Evidenced
2015-16 Use of Procurement Cards	MK01933 A regular review should be undertaken of card usage to identify which have not been used for 6 months. These cards should then be deactivated and obtained from the cardholder.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Use of Procurement Cards	MK01842 CoLP should review the correlation between number of cards held and expenditure and look to reduce the number of cards in place if a valid business case for holding them cannot be made.	AMBER	Implementation Evidenced
2015-16 Use of Procurement Cards	<p>MK01867 Active ways to reduce expenditure via PCards should be considered by CoLP. These should include:</p> <ul style="list-style-type: none"> • Reducing the number of PCards in operation where possible • Increased use of corporate contracts; • Improved management, including pooling, of assets such as cameras, such as to prevent the need to keep buying new items as the need arises; • enforcing the use of employees using expenses through payroll to claim for out of pocket expenses, which allows monitoring through the monthly budget review process. 	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Use of Procurement Cards	MK01869 CoLP should monitor and report on the impact of procurement card expenditure on the budget on a monthly basis.	AMBER	Implementation Evidenced
2015-16 Use of Fuel Cards	<p>MK01870 A governance structure for the administration of fuel cards should be put in place. As part of doing so the Force should: -</p> <ul style="list-style-type: none"> • allocate the responsibility for maintaining an overview of cards. • review the SOP and determine whether current procedures are adequate, with a view to updating them, if necessary. • review and monitor the cards currently in circulation to determine need and usage in conjunction with fuel use within the force. • review the management information produced by the AllStars system to ensure compliance with the SOP, determine where corrective action needs to be taken, and derive value for money from the contract. 	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Use of Fuel Cards	<p>MK01922 Cost Centre Managers should check transaction listings sent to them from AllStars Business Solutions each month to ensure the controls set out in the SOP have been adhered to. Anomalies should be investigated, and a report should be made to the Fleet Manager and where necessary, the Professional Standards Department, as stated in Sec 3.2 of the SOP.</p> <p>Fleet Management should be aware of their duties at section 3.2 of the SOP (review of any suspect transaction reports and maintaining records on misuse) with a view to investigating and putting in place corrective action.</p>	AMBER	Implementation Evidenced
2015-16 Use of Fuel Cards	MK01931 The Fleet Manager should review the list and by contacting all cost centres ensure the list held is brought up to date as necessary.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2015-16 Use of Fuel Cards	MK01932 The Force should consider how they can put in place a system to compliment the controls within the contractor's system to combat possible fraud. For example, a central electronic record of the VRNs of vehicles used (including demo/hire vehicles) would facilitate a check to ensure all vehicles used are checked.	AMBER	Implementation Evidenced
2015-16 Standard Operating Procedures	MK02008 The Head of Governance and Assurance should; (i) liaise with HR to explore the possibility of setting objectives in relation to reviewing Policies, as part of Directorate Heads' annual performance objectives. (ii) confirm with HR that Directorate Heads' job descriptions include these tasks.	AMBER	Implementation Evidenced
2016-17 Economic Crime Academy	MK02020 The Director of the Academy should complete work on the revised business plan in order to present this to the Economic Crime Board at the earliest opportunity.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2016-17 Economic Crime Academy	MK2022 The Director should undertake further research concerning the benefits and drawbacks resulting from the Academy operating as a trading company independent of the CoLP.	AMBER	Implementation Evidenced
2016-17 Economic Crime Academy	MK02083 The National Co-Ordinator Economic Crime should seek the advice of the CoLP Head of Finance in order to ensure that the calculation of course prices are competitive.	AMBER	Implementation Evidenced
2016-17 Economic Crime Academy	MK02084 Management information indicators should be fully completed and presented to the Police Academy Steering Group. Consideration should also be given to introducing targets for income, numbers of courses and numbers of delegates.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2016-17 Governance Framework and Performance Measures	MK02086 Finalise and approve at an appropriate senior level all draft elements of the Governance arrangements such as the Strategic Finance Planning Board, the Accommodation Board and the Governance structure naming to be in line with the ToRs. Ensure all governance information is presented such as the FCB reporting escalations to SLT and SMB.	AMBER	Implementation Evidenced
2016-17 Governance Framework and Performance Measures	MK02104 Finalise the Framework document and approve at appropriate level to improve clarity over the Governance arrangements.	AMBER	Implementation Evidenced
2016-17 Community Consultation	MK01981 Procedures should be written to facilitate the performance of community consultation in an efficient and consistent manner. This will provide guidance and will ensure all associated tasks are clear and will provide guidance should there be any structural changes in the team.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2016-17 Governance Framework	MK02104 Finalise the Framework document and approve at appropriate level to improve clarity over the Governance arrangements.	AMBER	Implementation Evidenced
2016-17 Salary Overpayment	MK2011 The Head of CoLP HR should instigate the raising of an invoice for the recovery of the overpayment of salary. The CBIS Accounts Receivable (AR) system should be used. Any advice on raising invoices should be obtained from the CoLP Director of Finance.	RED	Implementation Evidenced
2016-17 Salary Overpayment	MK02012 The Head of CoLP HR should receive all monthly City People payroll output reports and determine who is best placed to receive them and monitor payroll. In addition, the Establishment report which is currently not being received should be reintroduced.	AMBER	Implementation Evidenced
2016-17 Salary Overpayment	MK02013 Where a leaver needs to be processed as soon as possible, the Head of Payroll should be contacted by telephone and the request subsequently requested by email.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2016-17 CoLP Budget Monitoring	MK02253 The CoLP Finance staff should be given appropriate access to enable them to upload budget profiles into Oracle R12.	AMBER	Revised Implementation Date 30 th April 2019
2016-17 CoLP Budget Monitoring	MK02334 The Director of Finance should ensure that all budget holders receive budget monitoring reports on a monthly basis and put monitoring arrangements in place to ensure that this is adhered to.	AMBER	Evidence Required
2016-17 CoLP Budget Monitoring	MK02337 The Director of Finance should set a financial limit above which a budget estimate should be set, for example, £5,000.	AMBER	Revised Implementation Date 30 th April 2019
2016-17 CoLP Budget Monitoring	MK02338 The Head of CoLP Human Resources should ensure that details of all internal staff transfers are provided to the Finance Team in a timely manner.	AMBER	Evidence Required

Audit Name	Recommendation	Assurance Rating	Status
2017-18 Programme Management	MK02229 The full expected outcomes and benefits as a result of the successful delivery of programme/project should be defined for on-going projects and key measures of success against these benefits should be determined and measured on a regular basis.	RED	Implementation Evidenced
2017-18 Programme Management	MK02237 Expenditure against the approved budget should be monitored on a regular basis by the project board to identify any potential variances at the earliest opportunity.	AMBER	Implementation Evidenced
2017-18 Programme Management	MK02214 Each individual project within a programme should have its own risk register with individual risks being appropriately scored and assigned an appropriate 'Risk Owner' who has the responsibility of managing and monitoring that risk.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2017-18 Police Seized Goods	MK02735 The Property Procedure Manual should be amended to include the processes to follow in terms of the packaging of item types (such as cash) and the transportation of seized property between locations.	AMBER	Implementation Evidenced
2017-18 Police Seized Goods	MK02309 The Economic Crime Unit should finalise the property locations and inform the Property Department of the new locations. A review of storage locations on PMS for retaining seized property should be conducted.	RED	Revised Implementation Date 30 th April 2019
2017-18 Police Seized Goods	MK02310 Responsible Officers for safes used across the COLP for the retention of seized goods should be informed via email of the insurance value which covers the safes. This information should be disseminated to staff/officers that manage and/or have regular use of the safes.	AMBER	Implementation Evidenced

Audit Name	Recommendation	Assurance Rating	Status
2017-18 Police Seized Goods	MK02311 An audit of all property storage locations should be conducted to confirm the location of property items and the system should be updated with the correct property item locations as appropriate.	AMBER	Risk Accepted
2017-18 Police Seized Goods	MK2319 A spot check of processed disposals should be conducted on a regular basis to confirm compliance with procedures and to identify any inappropriate disposals.	AMBER	Risk Accepted
2017-18 Police Seized Goods	MK02326 A policy should be implemented for the requirement to make a decision within a given time frame (e.g. 28 days) regarding the counting and banking of cash. All POCA cash that is to be banked must be deposited into an interest-bearing account in line with legislation.	AMBER	Revised Implementation Date 30 th April 2019

Audit Name	Recommendation	Assurance Rating	Status
2017-18 Police Seized Goods	MK02326 Where cash is not to be counted and/or banked, an appropriate note should be added to the property management system to evidence the validity of not counting/banking.	AMBER	Revised Implementation Date 30 th April 2019.
Police Seized Goods 2017-18	MK02320 There should be a secondary witness to all disposals and this should be clearly evidenced either through a signed receipt or recorded note on PMS.	AMBER	Evidence Required
Demand and Event Policing 2017-18	MK02941 The Director of Finance should introduce a record of event income and expenditure compiled from income receipts and actual income related to this police function. Where the CoLP is subsidising the provision of event policing from core funding; this should be reported to the Senior Management Team.	AMBER	Revised Implementation Date 30 th April 2019.

Audit Name	Recommendation	Assurance Rating	Status
Business Continuity 2017-18	MK02562 The Head of Governance and Assurance should ensure that the Force's Business Continuity Plan & SOP includes: Responsibilities for reviewing and updating business continuity plans; The frequency with which business continuity plans should be subject to review and update; Arrangements for approving changes to business plans following review; Arrangements for monitoring the timeliness of business continuity plan reviews and updates; Details of where plans are electronically stored; Arrangements for testing Business Continuity plans.	AMBER	Evidence Required
Business Continuity 2017-18	MK02563 The Business Continuity Co-ordinator should ensure that responsibility for Bespoke Recovery Plans and Force Emergency and Resilience Plans is assigned appropriately.	AMBER	Revised Implementation Date 30 th April 2019.

Audit Name	Recommendation	Assurance Rating	Status
Business Continuity 2017-18	<p>MK02556 The Assistant Commissioner should:</p> <p>(i) consult Members on whether they should receive information to enable them to monitor the timeliness of Business Continuity Plan updates e.g. copies of the latest Business Continuity Plan dashboard;</p> <p>(ii) request that all directorate Senior Management Teams monitor the timeliness of directorate business plan review and updates.</p>	AMBER	Implementation Evidence
Business Continuity 2017-18	<p>MK02564 The Business Continuity Co-ordinator should ensure that monitoring is undertaken to determine whether Directorate Business Continuity Plans have been subject to review and update; this should be carried out within one month of the review due date.</p>	AMBER	Evidence Required

Audit Name	Recommendation	Assurance Rating	Status
Business Continuity 2017-18	MK02563 The Business Continuity Coordinator should ensure that all draft Business Continuity Plans are finalised as a matter of priority.	AMBER	Evidence Required
Business Continuity 2017-18	MK02565 The Business Continuity Co-ordinator should determine whether there is scope to undertake live business continuity testing earlier than currently planned.	AMBER	Implementation Evidenced
Freedom of Information Requests 2017-18	MK02545 The Force FOI Policy statement should be updated to include explicit reference to the FOI Act and maintain version control/history to provide audit trail clarity.	AMBER	Evidence Required
Freedom of Information Requests 2017-18	MK02546 Incorporate FOI training into the Triple A Training regime to ensure that FOI awareness is maintained for all staff going forward.	AMBER	Evidence Required

Audit Name	Recommendation	Assurance Rating	Status
Freedom of Information Requests 2017-18	MK02548 The Force Policy and SOP should be updated to include the reason why confidentiality requirements are not included.	AMBER	Implementation Evidenced
Freedom of Information Requests 2017-18	MK02549 The Director of Information should: establish the reasons for the non-completion of FOI requests by the deadline dates and develop an action plan to address the non-compliance; agree a course of action to address the issue around the FIB's inability to provide the information which is impacting on the CoLP being unable to respond to FOI requests in line with the ICO guidelines; and introduce resilience into the FOI process to ensure staff changes and holidays does not impact the completion timescales for FOI requests.	RED	Evidence Required

Audit Name	Recommendation	Assurance Rating	Status
Police Bank Accounts 2017-18	MK02664 Key elements of the management and administration of defendants' and 'found' funds should be formalised in documented procedures to promote activity that is consistent and compliant with policy.	AMBER	Evidence Required
Police Bank Accounts 2017-18	MK02575 The Police bank accounts for defendants' and 'found' funds should be reconciled on a monthly basis to ensure that all amounts are accounted for in full.	RED	Evidence Required
Police Bank Accounts 2017-18	MK02665 Reconciliation of balance sheet entries related to defendants' funds should be completed at the earliest opportunity and amounts released as appropriate.	RED	Evidence Required

Audit Name	Recommendation	Assurance Rating	Status
Key Financial Controls 2018-19	Consideration should be given to the development of a CoLP Budget Setting timetable for local activities to be undertaken prior to formal budget submission to the City, to ensure that all interested parties are made aware of their responsibilities in this respect.	AMBER	Evidence Required
Key Financial Controls 2018-19	CoLP should formalise the process for identification of income due, supported by reconciliations to amounts invoiced, to help ensure that all necessary income is recovered.	AMBER	Evidence Required
Key Financial Controls 2018-19	<p>CoLP should ensure that:</p> <ul style="list-style-type: none"> • The aged debtor report is reviewed to confirm the status of debt, identification of amounts for write-off and determination of the potential impact on the accounts in terms of bad debt provision. • On an ongoing basis, debt management arrangements should incorporate the following: maintenance of local records to facilitate monitoring of aged debt and recovery action taken, to include evidence of regular review and details of write-off submissions to CoL. 	RED	Evidence Required

Audit Name	Recommendation	Assurance Rating	Status
Key Financial Controls 2018-19	All goods/services to be procured by CoLP staff should be requested by the individual requiring the goods/services	AMBER	Evidence Required
Key Financial Controls 2018-19	Key actions arising from monthly budget monitoring meetings should be recorded to facilitate follow-up.	AMBER	Evidence Required
Key Financial Controls 2018-19	<p>The budget-setting process should incorporate:</p> <ul style="list-style-type: none"> • Stakeholder input to ensure alignment with operational requirements; • Clear linkage with the Medium Term Financial Plan and Workforce Plan; • Local arrangements for scrutiny; • Retention of documentation to reflect key elements of the process e.g. meetings between Finance Business Partners and budget holders and working papers to support budget calculations. 	RED	Due for Implementation 31 st March 2019

Audit Name	Recommendation	Assurance Rating	Status
Key Financial Controls 2018-19	CoLP should produce documented procedures to support key financial administration processes such as AP and AR processing, ensuring that these are made available to all relevant staff.	AMBER	Due for Implementation 31 st March 2019
Key Financial Controls 2018-19	CoLP should: <ul style="list-style-type: none"> • Review the AP management information reports in order to identify and take action to clear any processing backlog. • Ensure that management information reports are reviewed on a regular, monthly basis and appropriate action taken to improve performance so that corporate targets are met. 	RED	Due for Implementation 31 st March 2019
Key Financial Controls 2018-19	All CoLP procurement should be in line with the corporate Procurement Code, including adequate operational planning to eradicate procurement breaches	AMBER	Due for Implementation 31 st March 2019

Audit Name	Recommendation	Assurance Rating	Status
Key Financial Controls 2018-19	The potential for introduction of a finance dashboard, providing a high-level overview of the monthly management accounts, should be investigated by CoLP in conjunction with the Chamberlain's Financial Services Decision.	AMBER	Due for Implementation 31st March 2019
Key Financial Controls 2018-19	Budget monitoring processes should identify necessary actions to reduce the risk of funded units being subsidised by core operations; key points to be reflected in the monthly monitoring records.	AMBER	Due for Implementation 31st March 2019
Key Financial Controls 2018-19	Variance analysis should be undertaken on a monthly basis and evidence retained. Where any significant variances are identified, these should be sent to the Assistant Director of Finance for review and remedial action taken as appropriate.	AMBER	Due for Implementation 31st March 2019

Audit Name	Recommendation	Assurance Rating	Status
Key Financial Controls 2018-19	All financial reporting deadlines, for example in respect of budget-setting, in-year monitoring, and outturn reports, should be met to facilitate appropriate oversight. Assurance Rating: Amber	AMBER	Due for Implementation 31st March 2019

Analysis of Red and Amber Recommendations 2015-16 to 2018-19 to February 2019

	RED	AMBER	TOTAL
NUMBER IMPLEMENTATION EVIDENCED	3	42	45
NUMBER RISK ACCEPTED	0	2	2
NUMBER EVIDENCE REQUIRED	4	13	17
NUMBER REVISED IMPLEMENTATION DATE PROVIDED	1	6	7
NUMBER NOT YET DUE FOR IMPLEMENTATION	2	5	7
TOTAL NUMBER OF RECOMMENDATION MADE	10	68	78

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Schedule of “live” audit recommendations as at February 2019

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
CoLP Budget Monitoring 2016-17	The CoLP Finance staff should be given appropriate access to enable them to upload budget profiles into Oracle R12. Assurance Rating: Amber	Initial Response: Giving CoLP the functionality to upload their own budgets and profiles would greatly speed up the process. CoLP Update: To be able to progress the profiles requires information from the Corporation, and this was delayed due to the year-end process.	The Chamberlain’s Financial Services Division to provide the CoLP with the facility to upload their own budgets and profiles.	Original 31 st March 2018 Revised 30 th September 2018	This has been finalised CoLP to provide evidence.
CoLP Budget Monitoring 2016-17	The Director of Finance should ensure that all budget holders receive budget monitoring reports on a monthly basis and put monitoring arrangements in place to ensure that this is adhered to. Assurance Rating: Amber	Initial Response: Budget monitoring reports are provided on a monthly basis accompanied by monthly budget clinics, detailed quarterly reports are also provided. CoLP Update: No change – CoLP monthly clinics ongoing.	Internal Audit to be provided with evidence of CoLP monthly clinics.	Original 31 st March 2018 Revised 30 th September 2018	Budget reports are being provided to budget holders and regular meetings are being held between budget holders and Finance Business Partners. CoLP to provide evidence.

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
CoLP Budget Monitoring 2016-17	<p>The Director of Finance should set a financial limit above which a budget estimate should be set, for example, £5,000.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: The funded units allocate their expenditure accordingly to agreed subjectives with the funder. The majority is allocated to pay, so where there are costs incurred on no pay budgets that have no budget the FBP are unable to transfer sufficient funding between pay and non-pay.</p> <p>CoLP Update: Finance Business Partners to monitor and take action.</p>	Internal Audit will include an examination of budget estimate setting as part of the planned corporate wide audit of budget estimates setting.	<p>Original 31st March 2018</p> <p>Revised 30th September 2018</p>	<p>Finance Business partners Continue to review this as part of the regular budget monitoring process</p> <p>CoLP to provide evidence</p>
CoLP Budget Monitoring 2016-17	<p>The Head of CoLP Human Resources should ensure that details of all internal staff transfers are provided to the Finance Team in a timely manner.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: This is being done.</p> <p>CoLP Update: No change</p>	CoLP Head of Human Resources to provide Internal Audit with information to demonstrate the Finance Team are being provided with details of Internal Transfers.	<p>Original 31st March 2018</p> <p>Revised 30th September 2018</p>	<p>All Finance and HR Business partners now attend Local Resource Planning Meetings.</p> <p>CoLP to provide evidence</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	<p>MK02309 The Economic Crime Unit should finalise the property locations and inform the Property Department of the new locations. A review of storage locations on PMS for retaining seized property should be conducted.</p> <p>Assurance Rating: Red</p>	<p>Initial Response: This recommendation is accepted and will be actioned in line with others linked to communications.</p> <p>CoLP Update: Still being progressed with ECD</p>	CoLP to provide Internal Audit with details of the review of storage locations on PMS.	<p>Original 31st March 2018</p> <p>Revised 30th June 2018</p>	Evidence required from CoLP
Police Seized Goods 2017-18	<p>MK02326 A policy should be implemented for the requirement to make a decision within a given time frame (e.g. 28 days) regarding the counting and banking of cash. All POCA cash that is to be banked must be deposited into an interest-bearing account in line with legislation.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: This is related to ECD POCA policy, the recommendation will be forwarded to ECD to review and update their document accordingly.</p> <p>CoLP Update: Still being progressed with ECD</p>	CoLP to provide an update on the revision of the ECD POCA policy.	<p>Original 31st March 2018</p> <p>Revised 30th June 2018</p>	CoLP to provide evidence.

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	Where cash is not to be counted and/or banked, an appropriate note should be added to the property management system to evidence the validity of not counting/banking. Assurance Rating: Amber	Initial Response: This is related to ECD POCA policy, the recommendation will be forwarded to ECD to review and update their document accordingly. CoLP Update: Still being progressed with ECD	CoLP to provide an update on the revision of the ECD POCA policy.	Original 31 st March 2018 Revised 30 th June 2018	CoLP to provide evidence.
Police Seized Goods 2017-18	MK02320 There should be a secondary witness to all disposals and this should be clearly evidenced either through a signed receipt or recorded note on PMS. Assurance Rating: Amber	Initial Response: This process exists, the Force will monitor compliance to ensure the correct steps are undertaken. CoLP Update This has been added to the SOP to ensure compliance.	CoLP to provide a sample of signed disposals receipts and/or recorded notes on PMS.	Original 31 st March 2018 Revised 30 th June 2018	CoLP to provide evidence.
Demand and Event Policing 2017-18	The Director of Finance should introduce a record of event income and expenditure compiled from income receipts and actual income related to this police function. Where the CoLP is subsidising the provision of event policing from core funding; this should be reported to the Senior Management Team. Assurance Rating: Amber	Initial Response: Accepted and will be compiled by the Director of Finance	CoLP to provide an update on the progress.	Original 30 th September 2018	CoLP to provide evidence.

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Business Continuity 2017-18	<p>The Head of Governance and Assurance should ensure that the Force's Business Continuity Plan & SOP includes: Responsibilities for reviewing and updating business continuity plans; The frequency with which business continuity plans should be subject to review and update; Arrangements for approving changes to business plans following review; Arrangements for monitoring the timeliness of business continuity plan reviews and updates; Details of where plans are electronically stored; Arrangements for testing Business Continuity plans.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: The task of revising the Business Continuity Plan & SOP to include this information could be undertaken as part of the next document review which is due August 2018.</p>		<p>Original 31st August 2018</p>	<p>CoLP to provide evidence.</p>
Business Continuity 2017-18	<p>The Business Continuity Co-ordinator should ensure that responsibility for Bespoke Recovery Plans and Force Emergency and Resilience Plans is assigned appropriately.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: Dash board has now been updated to reflect the roles (names) allocated to each plan</p>		<p>Original 30th June 2018</p>	<p>CoLP to provide evidence.</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Business Continuity 2017-18	<p>The Business Continuity Co-ordinator should ensure that monitoring is undertaken to determine whether Directorate Business Continuity Plans have been subject to review and update; this should be carried out within one month of the review due date.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: BC coordinator has established a recurring 6 monthly appointment as a reminder for submission of all BCP reviews. This is set 6 weeks before the review date to enable timely gathering of the relevant information to present to the AC at the Business Continuity Group. The RAG status of the DASH book presented to the AC at the Business Continuity Group meetings will continue to be used.</p>		Original 13 th April 2018	CoLP to provide evidence.
Business Continuity 2017-18	<p>The Business Continuity Coordinator should ensure that all draft Business Continuity Plans are finalised as a matter of priority.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response A meeting will be chaired by the responsible Supt. where each lead will be tasked to set a timeline to develop and finalise the plans.</p>		Original 1 st June 2018	CoLP to provide evidence.
Freedom of Information Requests 2017-18	<p>The Force FOI Policy statement should be updated to include explicit reference to the FOI Act and maintain version control/history to provide audit trail clarity.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response We accept the finding and the SOP has been revised to include explicit reference to the FOI.</p>		Original 30 th June 2018	CoLP to provide evidence.
Freedom of Information Requests 2017-18	<p>Incorporate FOI training into the Triple A Training regime to ensure that FOI awareness is maintained for all staff going forward.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response The Director of Information will include FOI awareness in the "Triple A Training" regime.</p>		Original 30 th June 2018	CoLP to provide evidence.

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Freedom of Information Requests 2017-18	<p>The Director of Information should: establish the reasons for the non-completion of FOI requests by the deadline dates and develop an action plan to address the non-compliance; agree a course of action to address the issue around the FIB's inability to provide the information which is impacting on the CoLP being unable to respond to FOI requests in line with the ICO guidelines; and introduce resilience into the FOI process to ensure staff changes and holidays does not impact the completion timescales for FOI requests.</p> <p>Assurance Rating: Red</p>	<p>Initial Response Through senior management engagement a plan has been in place with the Performance Information Unit since January where they have been providing resourcing to manage the backlog.</p>		<p>Original 1st August 2018</p>	<p>CoLP to provide evidence.</p>
Police Bank Accounts 2017-18	<p>Key elements of the management and administration of defendants' and 'found' funds should be formalised in documented procedures to promote activity that is consistent and compliant with policy.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response The Force fully accepts the recommendation.</p>		<p>Original 31st December 2018</p>	<p>CoLP to provide evidence</p>
Police Bank Accounts 2017-18	<p>The Police bank accounts for defendants' and 'found' funds should be reconciled on a monthly basis to ensure that all amounts are accounted for in full.</p> <p>Assurance Rating: Red</p>	<p>Initial Response The Force has placed a dedicated resource to undertake the reconciliations of accounts at the earliest opportunity</p>		<p>Original 31st December 2018</p>	<p>CoLP to provide evidence</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Bank Accounts 2017-18	<p>Reconciliation of balance sheet entries related to defendants' funds should be completed at the earliest opportunity and amounts released as appropriate.</p> <p>Assurance Rating: Red</p>	<p>Initial Response The Force has placed a dedicated resource to undertake the reconciliations of accounts at the earliest opportunity</p>		<p>Original 31st December 2018</p>	<p>CoLP to provide evidence</p>
Key Financial Controls 2018-19	<p>The budget-setting process should incorporate:</p> <ul style="list-style-type: none"> • Stakeholder input to ensure alignment with operational requirements; • Clear linkage with the Medium Term Financial Plan and Workforce Plan; • Local arrangements for scrutiny; • Retention of documentation to reflect key elements of the process e.g. meetings between Finance Business Partners and budget holders and working papers to support budget calculations. <p>Assurance Rating: Red</p>	<p>Initial Response The Medium Term Financial Plan is currently being developed with regular involvement of and weekly challenge from the Corporation. This detailed work will form the basis of the annual budget for 2019/20. Between September and March there will be regular meetings between Finance Business Partners and Budget Holders with an agenda agreed by the Finance Director. All actions will be recorded centrally by the Finance Directors PA.</p>		<p>Original 31st March 2019</p>	<p>Not yet due for follow-up</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>Consideration should be given to the development of a CoLP Budget Setting timetable for local activities to be undertaken prior to formal budget submission to the City, to ensure that all interested parties are made aware of their responsibilities in this respect.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response The timetable will be pulled together and dates checked with the Corporation to ensure congruence with their requirements</p>		<p>Original 31st December 2018</p>	CoLP to provide evidence
Key Financial Controls 2018-19	<p>CoLP should produce documented procedures to support key financial administration processes such as AP and AR processing, ensuring that these are made available to all relevant staff.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Admin Finance team will draw together internal processes notes which will be checked with the Corporation Procurement team to ensure they meet with system and process guidelines. Force wide communications will also be issued to ensure all members of the Force are clear on the purchase to pay process. Court Funds process notes are being prepared by the Supervisor in that team which will allow clarity for people involved in that process.</p>		<p>Original 31st March 2019</p>	Not yet due for follow-up
Key Financial Controls 2018-19	<p>CoLP should formalise the process for identification of income due, supported by reconciliations to amounts invoiced, to help ensure that all necessary income is recovered.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response As part of the Medium-Term Financial Plan a full list of income is being prepared. This will be used as the basis for identifying when income is due and recovered.</p>		<p>Original 31st December 2018</p>	CoLP to provide evidence

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>CoLP should ensure that:</p> <ul style="list-style-type: none"> The aged debtor report is reviewed to confirm the status of debt, identification of amounts for write-off and determination of the potential impact on the accounts in terms of bad debt provision. On an ongoing basis, debt management arrangements should incorporate the following: maintenance of local records to facilitate monitoring of aged debt and recovery action taken, to include evidence of regular review and details of write-off submissions to CoL. <p>Assurance Rating: Red</p>	<p>Initial Response This is now a standing item on the weekly Finance Operational Meeting and the aged debtors report will be reviewed regularly by the Finance Director who will hold Finance Business Partners accountable for invoices in their business areas.</p>		<p>Original 31st December 2018</p>	<p>CoLP to provide evidence</p>
Key Financial Controls 2018-19	<p>All goods/services to be procured by CoLP staff should be requested by the individual requiring the goods/services</p> <p>Assurance Rating: Amber</p>	<p>Initial Response This will be communicated to the Force to ensure clarity of the process.</p>		<p>Original 31st December 2018</p>	<p>CoLP to provide evidence</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>CoLP should:</p> <ul style="list-style-type: none"> Review the AP management information reports in order to identify and take action to clear any processing backlog. Ensure that management information reports are reviewed on a regular, monthly basis and appropriate action taken to improve performance so that corporate targets are met. <p>Assurance Rating: Red</p>	<p>Initial Response The Management Information Packs are a regular agenda item on the weekly Finance Team Meeting. Finance Business Partners are held to account for the performance in their business areas around outstanding requisitions and expected receipts.</p>		<p>Original 31st March 2019</p>	<p>Not yet due for follow-up</p>
Key Financial Controls 2018-19	<p>All CoLP procurement should be in line with the corporate Procurement Code, including adequate operational planning to eradicate procurement breaches</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Finance Business Partners will work with business areas and Corporation Procurement to develop sourcing plans for financial year 2019/20 which will allow for appropriate planning which will reduce procurement breaches.</p>		<p>Original 31st March 2019</p>	<p>Not yet due for follow-up</p>
Key Financial Controls 2018-19	<p>The potential for introduction of a finance dashboard, providing a high-level overview of the monthly management accounts, should be investigated by CoLP in conjunction with the Chamberlain's Financial Services Decision.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Work has already started on improving management information provided to budget holders. This work will be developed further with the corporation to see if a dashboard can be developed through the Corporations Oracle platform.</p>		<p>Original 31st March 2019</p>	<p>Not yet due for follow-up</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>Key actions arising from monthly budget monitoring meetings should be recorded to facilitate follow-up.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Finance Business Partners and Budget Holders meet regularly with an agenda agreed by the Finance Director. All actions will be recorded centrally by the Finance Directors PA.</p>		<p>Original 31st December 2018</p>	CoLP to provide evidence
Key Financial Controls 2018-19	<p>Budget monitoring processes should identify necessary actions to reduce the risk of funded units being subsidised by core operations; key points to be reflected in the monthly monitoring records.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response It is important to note that a lot of funded units are carrying out core policing functions and the funding reduces the burden on core funding.</p>		<p>Original 31st March 2019</p>	Not yet due for follow-up
Key Financial Controls 2018-19	<p>Variance analysis should be undertaken on a monthly basis and evidence retained. Where any significant variances are identified, these should be sent to the Assistant Director of Finance for review and remedial action taken as appropriate.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response As part of the budget monitoring process monthly variance analysis and narrative will be undertaken and reviewed. This will then be centrally, electronically recorded.</p>		<p>Original 31st March 2019</p>	Not yet due for follow-up
Key Financial Controls 2018-19	<p>All financial reporting deadlines, for example in respect of budget-setting, in-year monitoring, and outturn reports, should be met to facilitate appropriate oversight.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response An annual timetable will be prepared, and dates clearly outlined. The performance against these dates will be monitored and recorded.</p>		<p>Original 31st March 2019</p>	Not yet due for follow-up

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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