

APPENDIX 2

Schedule of “live” audit recommendations as at November 2018

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

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
Programme Management 2017-18	<p>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.</p> <p>Assurance Rating: Red</p>	<p>Initial Response: This recommendation is accepted, and the Force is working on this as an area for improvement across all projects and programmes. It is accepted that anticipated business benefits should be defined at the outset of a project or programme as part of the initiation process and tracked through to realisation at the close of the project or programme.</p> <p>CoLP Update: The CoLP Financial Services Director has engaged a firm of consultants to advise on the development of a process for the future identification, recording and tracking of benefits for all projects. A template has been prepared and is currently being tested. A revised implementation date of 31st July 2018 has been agreed with Internal Audit</p>	Completion of recommendation in accordance with agreed revised date.	<p>Original 30th April 2018</p> <p>Revised 31st July 2018</p>	Implementation Evidenced
Programme Management 2017-18	<p>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.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: Agreed.</p> <p>CoLP Update: This is agreed, and the Force has implemented for all projects.</p>	CoLP to provide Internal Audit with details of project budget monitoring.	<p>Original 30th October 2018</p>	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Programme Management 2017-18	<p>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.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: Agreed.</p> <p>CoLP Update: This is agreed, and the Force has implemented for all projects.</p>	CoLP to provide Internal Audit with details of project risk registers.	Original 30 th October 2018	Implementation Evidenced
Programme Management 2017-18	<p>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.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: Agreed.</p> <p>CoLP Update: This is agreed, and the Force has implemented for all projects.</p>	CoLP to provide Internal Audit with details of project risk registers.	Original 30 th October 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	<p>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.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: This recommendation has been completed with the manual updated for the implementation of Niche.</p>	CoLP to provide Internal Audit with a copy of the revised property procedure manual.	31 st March 2018	Implementation Evidenced
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

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	<p>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.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: This recommendation will be actioned by IMS via the master lists of safes available from the Corporation Insurance return. Strategic Development will supply the information to assist its implementation.</p> <p>CoLP Update: Action still being progressed. Aim to complete by June.</p>	CoLP to provide Internal Audit with a copy of updated lists of safes included within the Corporation Insurance return.	<p>Original 31st March 2018</p> <p>Revised 30th June 2018</p>	Implementation Evidenced
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.
Police Seized Goods 2017-18	<p>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.</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	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 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> <p>Assurance Rating: Amber</p>	<p>Initial Response: Documented details of the governance process for the Business Continuity Group will be supplied to the Auditor.</p>		<p>Original 30th June 2018</p>	<p>Implementation Evidenced</p>
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>		<p>Original 13th April 2018</p>	<p>CoLP to provide evidence.</p>
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>		<p>Original 1st 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 determine whether there is scope to undertake live business continuity testing earlier than currently planned.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Internal Audit will be supplied with details of the live business continuity exercises undertaken in 2018 to date.</p>		<p>Original 30th June 2018</p>	<p>Implementation Evidenced</p>
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>		<p>Original 30th June 2018</p>	<p>CoLP to provide evidence.</p>
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>		<p>Original 30th June 2018</p>	<p>CoLP to provide evidence.</p>
Freedom of Information Requests 2017-18	<p>The Force Policy and SOP should be updated to include the reason why confidentiality requirements are not included.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response The process manual used by FOI Central Team includes this detail and therefore it is not warranted to repeat in the overall Force Policy and SOP.</p>		<p>Original 30th June 2018</p>	<p>Implementation Evidenced</p>

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>Not yet due for follow-up</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>Update on progress from CoLP</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>Update on progress from CoLP</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>	<p>Not yet due for follow-up</p>
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>	<p>Not yet due for follow-up</p>
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>	<p>Not yet due for follow-up</p>

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>Not yet due for follow-up</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>Not yet due for follow-up</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>	<p>Not yet due for follow-up</p>
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>	<p>Not yet due for follow-up</p>
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>	<p>Not yet due for follow-up</p>
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>	<p>Not yet due for follow-up</p>

ANALYSIS OF RECOMMENDATION

Audit	Assurance Rating	Implementation Evidenced	Evidence Required from CoLP	Not Yet Due for Implementation	Total
CoLP Budget Monitoring 2017-18	RED	-	-	-	-
	AMBER	-	4	-	4
CoLP Programme Management 2017-18	RED	1	-	-	1
	AMBER	3	-	-	3
CoLP Seized Goods 2017-18	RED	1			1
	AMBER	2	4	-	6
CoLP Demand and Event Policing 2017-18	RED	-	-	-	-
	AMBER	-	1	-	1
CoLP Business Continuity 2017-18	RED	-	-	-	-
	AMBER	2	4	-	6
CoLP Freedom of Information Requests 2017-18	RED	-	1	-	1
	AMBER	1	2	-	3
CoLP Bank Accounts 2017-18	RED	-	-	1	1
	AMBER	-	-	2	2
CoLP Key Financial Controls 2018-19	RED	-	-	3	3
	AMBER	-	-	10	10
Total		10	16	16	42