

## 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"> <li>- 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.</li> <li>- 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.'</li> </ul>	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> <ul style="list-style-type: none"> <li>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;</li> <li>ii) consideration of the business need and case to allocate a procurement card to a postholder;</li> <li>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.</li> </ul> <p>To assist in deciding and introducing the above amendments the following should be considered:</p> <ul style="list-style-type: none"> <li>Can personal expenses incurred be claimed through payroll?</li> <li>Is an assignment long enough to warrant the allocation of a card to a member of staff permanently?</li> <li>Is the member of staff a lone worker and therefore need their own card?</li> <li>Is there an opportunity to have one card for the department where it is controlled and used appropriately?</li> </ul>	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"> <li>• Reducing the number of PCards in operation where possible</li> <li>• Increased use of corporate contracts;</li> <li>• Improved management, including pooling, of assets such as cameras, such as to prevent the need to keep buying new items as the need arises;</li> <li>• 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.</li> </ul>	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"> <li>• allocate the responsibility for maintaining an overview of cards.</li> <li>• review the SOP and determine whether current procedures are adequate, with a view to updating them, if necessary.</li> <li>• review and monitor the cards currently in circulation to determine need and usage in conjunction with fuel use within the force.</li> <li>• 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.</li> </ul>	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

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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

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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

<b>Audit Name</b>	<b>Recommendation</b>	<b>Assurance Rating</b>	<b>Status</b>
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 <sup>th</sup> 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 <sup>th</sup> 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

<b>Audit Name</b>	<b>Recommendation</b>	<b>Assurance Rating</b>	<b>Status</b>
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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> April 2019.

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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

<b>Audit Name</b>	<b>Recommendation</b>	<b>Assurance Rating</b>	<b>Status</b>
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"> <li>• 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.</li> <li>• 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.</li> </ul>	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"> <li>• Stakeholder input to ensure alignment with operational requirements;</li> <li>• Clear linkage with the Medium Term Financial Plan and Workforce Plan;</li> <li>• Local arrangements for scrutiny;</li> <li>• 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.</li> </ul>	RED	Due for Implementation 31 <sup>st</sup> 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 <sup>st</sup> March 2019
Key Financial Controls 2018-19	<p>CoLP should:</p> <ul style="list-style-type: none"> <li>• Review the AP management information reports in order to identify and take action to clear any processing backlog.</li> <li>• 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.</li> </ul>	RED	Due for Implementation 31 <sup>st</sup> 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 <sup>st</sup> March 2019

<b>Audit Name</b>	<b>Recommendation</b>	<b>Assurance Rating</b>	<b>Status</b>
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

<b>Audit Name</b>	<b>Recommendation</b>	<b>Assurance Rating</b>	<b>Status</b>
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.  <b>Assurance Rating:</b> Amber	AMBER	Due for Implementation 31st March 2019

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

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