

Internal Audit

City Police Recommendation Follow-up Schedule as at September 2016

Audit Review	Assurance Rating	Recommendations			
		RED	AMBER	GREEN	TOTAL
Police Seized Goods (2013-14)	RED	1	1	-	2
		Implemented			
		1	0	-	1
One Amber Recommendation Outstanding:					
<p>The Property and Records Manager should develop formal written guidance for the recording and banking of income received from the disposal of property (e.g. Seized, stolen, or lost items) via auction.</p>					
Management Response as at July 2016:					
<p>Outside of due deadline, but significant progress has now been made in addressing financial risk identified. Banking of foreign currency still to take place and new cash management SOP being finalised.</p>					

Audit Review	Assurance Rating	Recommendations			
Police Defendants' Bank Accounts (2013-14)	AMBER	RED	AMBER	GREEN	TOTAL
		-	6	1	7
		Implemented			
-	5	1	6		

One Amber Recommendation Outstanding:

The Head of Finance should perform a quarterly reconciliation of the suspense account (Defendants Bank A/C).

Management Response as at July 2016:

Outside of due deadline, but Financial Resources are now available and being applied to this activity. Completion of work may slip beyond end of June 2016 due to new financial priority activities allocated.

Audit Review	Assurance Rating	Recommendations			
Telecoms PBX Fraud (2014-15)	GREEN	RED	AMBER	GREEN	TOTAL
		-	2	5	7
		Implemented			
-	-	-	-		

Recommendations have not been implemented:

GREEN: 1. Consider if PBX fraud should be added to the Agilysis/CoLP ICT risk register.

GREEN: 2 Consider the need and format of an asset register/inventory. In addition, it is assumed this will be needed by Agilysis.

GREEN: 3 Consider the need along with content and format of documentation. This should meet CoLP standards.

GREEN: 4 A check of what hardening of PBX software has occurred (and may need to occur) should be undertaken.

GREEN: 5 It is beneficial to have regular consultation with the third party suppliers (i.e. Daisy and Mitel). Arrange for appropriate discussions and establish a scheduled basis for such (e.g. twice annually).

AMBER 6: 6.1 Check the telecoms bill regularly including itemised calls, international calls and calls outside of business hours

6.2. Ensure monitoring is occurring in all possible areas (e.g. CoLP IT team, Daisy)

6.3. Ensure monitoring is followed by 'as soon as possible' alerts.

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).

6.5. Formally establish the 'alert' procedure, for suspected fraudulent calls, provided by third parties and evaluate if this is adequate.

AMBER: 7 Formally establish the 'alert' procedure, for suspected fraudulent calls, provided by third parties and evaluate if this is adequate. The Agilysis Unified Communications team comment on their CoL/Agilysis arrangements as follows, 'we have an agreed course of action which is

- 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.

Management Response as at July 2016:

Meeting held 25th April with CoLP IT Manager. He is currently investigating status of recommendations and needs to establish whether these will form part of the IAAS programme as ICT informed the Commissioner in October 2015.

Audit Review	Assurance Rating	Recommendations			
Telecoms PBX Resilience (2014-15)	RED	RED 3	AMBER 1	GREEN -	TOTAL 4
		Implemented			
		3	1	-	4
Audit Review	Assurance Rating	Recommendations			
Gifts and Hospitality (2015-16)	AMBER	RED -	AMBER 3	GREEN 1	TOTAL 4
		Implemented			
		-	2	1	3

One AMBER Recommendation has not been implemented:

Management should reinstate the regular reconciliation between the internal gifts and hospitality register and the information published on the CoLP website to ensure that the information published is as up-to-date as possible.

Management Response:

A meeting was held 3-5-16 between Strategic Development (SD), Performance Standards Division (PSD), and Information Management Services (IMS) to discuss issues revealed from the information gathering exercise, re use of database and publication of data. This was followed up by a further meeting between SD and PSD on 11-6-16. Issues are being expanded into a wider overall integrity agenda and PSD are currently preparing a proposals report for consideration.

Audit Review	Assurance Rating	Recommendations			
Supplies and Services, and Third Party Payments (2015-16)	RED	RED	AMBER	GREEN	TOTAL
		1	2	3	6
		Implemented			
		0	2	1	3

One RED and Two GREEN recommendations have not been implemented:

RED: 1. City of London Police with Corporate Procurement should formalise a strategy for all uniform spend.

GREEN: 2 Trends should be identified within the spend incurred for professional fees, for the current and past financial years, with a view to identifying further areas where value for money can be obtained. Where this is not possible, waivers should be put in place.

GREEN: 3 The Fleet Manager should consider how the barriers to increased access to fleet vehicles can be addressed by putting in place guidelines, which may cover where vehicles and keys should be located after use to facilitate access for the next user.

Management Response:

RED 1: The force intends to outsource the supply of uniforms to a managed contract through the National (Police) Uniform managed service. Initial meetings with the supplier have been held, and options should be ready for consideration by the force in June 2016. With completion by September 2016.

GREEN 2: Much of the expenditure identified within this Audit against these codes was due to mis-coding and mis-use of these subjective codes. Consultancy and professional fees categories can no longer be used from 1st April 2016 and expenditure cannot be coded against these subjective codes unless they meet the strict definitions according to CIPFA guidelines. Monitoring of compliance and outcomes of these changes will take place via CoLP Directorate Financial Business Partners.

GREEN 3: The Fleet Manager is reviewing the current process of how the overall Fleet is utilised with CoLP. Proposed options will be included within a review of the Fleet operations, due to be completed by May/June 2016.

Audit Review	Assurance Rating	Recommendations			
Invoices on Hold (2014-15)	RED	RED	AMBER	GREEN	TOTAL
		3	1	0	4
		Implemented			
3	1	0	4		