

<b>Committee(s)</b>	<b>Dated:</b>
Resource Risk and Estates (Police) Committee	01/02/2023
<b>Subject: Internal Audit Update</b>	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	<b>N/A</b>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of: Head of Internal Audit</b>	<b>For Information</b>
<b>Report author: Ryan Wakefield</b>	

### Summary

This report provides an update on Internal Audit activity since the last update provided to this Committee, work in progress and the future programme of work. One Audit follow-up review was completed during this period; Internal Audit continues to provide a Moderate Assurance opinion in this respect.

### Recommendation(s)

Members are asked to:

- Note the outcome of completed Internal Audit work and the forward programme of Internal Audit work.

### Main Report

#### Background

1. This report provides an update on the work of Internal Audit activity since the last update to this Committee, and of intended future coverage.

#### Work Completed to 15 January 2023

City of London Police – Transform ‘Golden Thread’ Audit – Follow-Up Review - Moderate Assurance

2. This review examined progress in relation to the proposed Force Actions arising from the Transform ‘Golden Thread’ Audit. Internal Audit continues to provide a Moderate Assurance opinion in this respect.
3. The Force Actions relate to the following areas:
  - Change Management;
  - Strategic Performance Framework;
  - Transform Post Implementation Review;
  - Prioritisation of Resources and Activities;
  - Workforce Planning;
  - Internal Decision-Making and Oversight.

4. Both progress with the actions and Internal Audit's ability to follow-up on this audit review have been hindered by staff changes within the Force. As a result, a further follow-up will be required, it is anticipated that this will be completed in July, in accordance with revised implementation dates.

### **Work in Progress**

5. Premises Related Expenditure – this Audit has been initiated and is expected to complete late February/early March. The audit outcome will be reported to the next meeting of this Committee.
6. Purchase Order Compliance – Fieldwork is in progress and will be complete in February, again, the outcome will be reported to the next Committee.

### **Forward Programme of Work**

7. While timescales for delivery of all further work have yet to be determined, the forward programme of Internal Audit work for the City of London Police takes us beyond the current municipal year and includes the following:
  - Employees (Including Overtime) - suggested March/April completion;
  - Key Financial Controls (likely to be delivered on a thematic basis covering a narrow scope as is the case for Purchase Order Compliance);
  - Income Generation and Income Collection (Including Demand Policing);
  - Freedom of Information Request Management.
8. Follow-up reviews will also be undertaken in relation to the following Audits, with the outcomes reported to the next meeting of this Committee:
  - Workforce Planning;
  - Financial Forecasting;
  - Cyber Security;
  - Police Funding;
  - Transform Golden Thread.

### **Corporate & Strategic Implications**

9. Internal Audit work is designed to provide assurance as to the adequacy of the City of London Police system of internal control and governance arrangements.

### **Conclusion**

10. Members should note the report.

### **Matt Lock**

Head of Internal Audit, Chamberlain's Department

E: matt.lock@cityoflondon.gov.uk

T: 020 7332 1276