

<b>Committee(s)</b>	<b>Dated:</b>
Resource Risk and Estates (Police) Committee	05/02/2024
<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: Matt Lock</b>	

### Summary

This report provides an update on Internal Audit activity comprising; recently completed work, work in progress, Audit recommendation implementation and the future programme of Audit work. One Audit review was completed during this period resulting in a Substantial Assurance opinion. Following a proactive drive in relation to Internal Audit recommendation implementation, 30 recommendations were reviewed and closed. As a result, the City of London Police currently has no open Internal Audit recommendations.

### Recommendation(s)

Members are asked to note the report.

### Main Report

#### Background

1. This report provides an update on the work of Internal Audit and intended future coverage.

#### Work Completed

##### City of London Police – Premises Management – Substantial Assurance

2. The focus of the audit was obtaining assurance that the Force has adequate arrangements in place for effective Facilities Management in support of the City of London's corporate contract provision, ensuring that services are delivered on a timely basis and to an adequate standard.
3. The conclusion of this Audit was delayed as a result of the long-term sickness absence of a member of the Audit Team and challenges arising from completing this work during the transition to a new corporate contract. The Final Audit Report was issued in October 2024, providing a Moderate assurance opinion with 4 Amber recommendations raised. The follow-up review was completed in November and confirmed management action taken to address all issues raised, a revised Substantial assurance opinion has been provided.

## **Internal Audit Follow-up Reviews**

4. In November 2024, Internal Audit undertook an end-to-end review of all open Internal Audit recommendations across the City of London Police and Police Authority. This activity examined 30 recommendations arising from 14 separate Internal Audit reviews, all recommendations have been closed with the vast majority having been implemented and a small number being no longer relevant.
5. There are currently no open Internal Audit recommendations for the City of London Police.

## **Work in Progress**

6. Police Income – Cost Recovery and Collection: Owing to capacity constraints within the Police Finance team, this Audit will now be delivered in two parts. The first element of the review is almost complete, examining the income strategy and governance arrangements, this will be reported in the next update to this Committee. The remaining aspects of the Audit focus on transactional testing and more specific examination of a sample of income streams, the exact timing of the remaining work is yet to be determined, this may now form part of the 2024/25 programme of work.
7. Police Employees: This Audit has been initiated and is expected to be completed. Fieldwork is in progress and is anticipated to be completed in February, subject to finalising the timeline with Force colleagues.

## **Forward Programme of Work**

8. The proposed forward programme of Internal Audit work for the City of London Police for 2024/25 includes the following:
  - Police Accommodation Programme (oversight, delivery and completeness)
  - Information and Data Handling
  - Risk Management
  - Workforce Planning
9. While the Chairs of Police Authority Board and Resource Risk and Estates Committee have been consulted, the programme of work is subject to the consideration of the Police Leadership Team and may change as a result.

## **Corporate & Strategic Implications**

10. 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**

11. Members should note the report.

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