Schedule of "live" audit recommendations as at June 2018

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
CoLP Budget Monitoring 2016-17	The CoLP Finance staff should be given appropriate access to enable them to upload budget profiles into Oracle R12. **Assurance Rating:** Amber	**Initial Response:** Giving CoLP the functionality to upload their own budgets and profiles would greatly speed up the process. **CoLP Update:** To be able to progress the profiles requires information from the Corporation, and this was delayed due to the year-end process.	The Chamberlain's Financial Services Division to provide the CoLP with the facility to upload their own budgets and profiles.	**Original** 31st March 2018 **Revised** *30th September 2018*	Due to the absence of the Director of Finance, no further information has been obtained
CoLP Budget Monitoring 2016-17	The CoLP's Director of Finance should: (i) request that budget holders set profiles that reflect the timing with which income is expected to be received, or expenditure is expected to be incurred, for significant areas of income and spend. (ii) review proposed budget profiles at the start of each financial year to ensure that this has been adhered to. **Assurance Rating:** Green	**Initial Response:** This recommendation is agreed, a training plan is being established for Budget Holders to understand their responsibilities in profiling and forecasting. **CoLP Update:** The procurement of Budget Holders training has been curtailed by the Corporation as part of a wider training initiative.	Following the implementation of CoLP ability to input budgets and profiles, budget holders can be provided with guidance notes on using these functions of CBIS General Ledger.	**Original** 31st March 2018 **Revised** *30th September 2018*	Due to the absence of the Director of Finance, no further information has been obtained

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
CoLP Budget Monitoring 2016-17	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	*Initial Response:* Budget monitoring reports are provided on a monthly basis accompanied by monthly budget clinics, detailed quarterly reports are also provided. *CoLP Update:* No change – CoLP monthly clinics ongoing.	Internal Audit to be provided with evidence of CoLP monthly clinics.	**Original** 31st March 2018 **Revised** *30th September 2018*	Due to the absence of the Director of Finance, no further information has been obtained
CoLP Budget Monitoring 2016-17	The Director of Finance should set a financial limit above which a budget estimate should be set, for example, £5,000. **Assurance Rating:** Amber	*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. *CoLP Update:* Finance Business Partners to monitor and take action.	Internal Audit will include an examination of budget estimate setting as part of the planned corporate wide audit of budget estimates setting.	**Original** 31st March 2018 **Revised** 30th September 2018	The CoLP will now be excluded from the corporate review. No further information has been obtained from the Director of Finance
CoLP Budget Monitoring 2016-17	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. **Assurance Rating:** Amber	*Initial Response:* This is being done. *CoLP Update:* No change	CoLP Head of Human Resources to provide Internal Audit with information to demonstrate the Finance Team are being provided with details of Internal Transfers.	**Original** 31st March 2018 **Revised** 30th September 2018	Due to the absence of the Director of Finance, no further information has been obtained

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Leavers' Salary Overpayments 2016-17	CoLP should determine who is best placed to receive and monitor reports provided by Payroll and Chamberlain's, ensure that reports are then appropriately distributed and a regular, evidenced check should be implemented. In addition, consideration should be given to reintroducing the Establishment report which is currently not being received.	*Initial Response:* Implemented on receiving the Draft Internal Audit Report *CoLP Update:* This recommendation has been action with reports sent to a number of staff for oversight. It is therefore considered already complete.	CoLP Head of Human Resources to provide Internal Audit with details of payroll report distribution.	31st March 2018	Evidence required from CoLP
Programme Management 2017-18	For all future programmes/projects, a comprehensive plan should be produced, in consultation with all relevant stakeholders, which reflects the vision and full scope of the programme/project as well as the underlying objectives, which will confirm how that vision will be achieved. The plan should also outline how the programme will be delivered including governance arrangements, roles and responsibilities, resource implications and risk management arrangements. **Assurance Rating:** Amber	*Initial Response:* This will be covered in the TORs and PID at the outset for each Project or Programme and the Project/ Programme Manager, Project Executive & Project Board should ensure that the project roles and responsibilities are clearly defined at the outset and reviewed as part of the project governance and oversight. *CoLP Update:* This approach is in the process of being reinforced amongst Change Portfolio staff.	CoLP to provide Internal Audit with information about how Change Portfolio staff are notified, and preparation of project plans monitored.	**Original** 31st March 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Programme Management 2017-18	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. **Assurance Rating:** Red	*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. *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	Completion of recommendation in accordance with agreed revised date.	**Original** 30th April 2018 **Revised** 31st July 2018	Will be followed up in August 2018
Programme Management 2017-18	All new programmes/projects should have to prepare a paper on the outcomes and benefits of programmes/projects. **Assurance Rating:** Red	*CoLP Update* This recommendation is accepted and is now being implemented for all new projects. Projects already in train are also being reviewed and where there are gaps in the documentation these are being addressed.	CoLP to provide Internal Audit with a copy of a PID report showing implementation and outcomes of project.	30th April 2018	Implementation Evidenced
Programme Management 2017-18	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. **Assurance Rating:** Amber	*Initial Response:* Agreed. *CoLP Update:* This is agreed, and the Force has implemented for all projects.	CoLP to provide Internal Audit with details of project budget monitoring.	**Original** 30th October 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Programme Management 2017-18	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. **Assurance Rating:** Amber	***Initial Response:*** Agreed. ***CoLP Update:*** This is agreed, and the Force has implemented for all projects.	CoLP to provide Internal Audit with details of project risk registers.	**Original** 30th October 2018	Implementation Evidenced
Programme Management 2017-18	A standard change control process should be introduced for all CoLP projects including the production of a template change control request form. The change control request should be discussed with all relevant stakeholders with their comments noted and the form being signed by all relevant parties prior to the change being implemented. **Assurance Rating:** Amber	***Initial Response:*** This is agreed, and the Force is currently working to implement the content of this recommendation. ***CoLP Update:*** There is a change control process in place for the Police Accommodation Programme which the Force is rolling out to other projects. However, some projects are required to use the suppliers change control process and the process needs to work for all parties.	CoLP to provide Internal Audit with details of change control templates.	**Original** 31st March 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Programme Management 2017-18	A closure report should be produced and reported to the Project Sub Committee in a timely manner upon completion of the project in order for this to be formally closed with the City and to confirm benefits realised and lesson learned from the project. **Assurance Rating:** Amber	*Initial Response:* The Force accepts this recommendation and highlights that of the projects highlighted in the audit, the majority have now been formally closed and closure reports (GW7s) have been through relevant Committees. *CoLP Update:* Head of CPO will ensure that GW7s are completed in a timely manner going forward and presented to the relevant Committees.	CoLP to provide Internal Audit with details of GW7s reported to relevant committees since July 2017.	**Original** 31st March 2018	Implementation Evidenced
Police Seized Goods 2017-18	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. **Assurance Rating:** Amber	*Initial Response:* This recommendation has been completed with the manual updated for the implementation of Niche.	CoLP to provide Internal Audit with a copy of the revised property procedure manual.	31st March 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	MK02308 All Officers, including student officers and transferees, should be provided with training regarding seized goods as part of an induction programme upon joining the City of London Police. Including the record system. **Assurance Rating:** Amber	***Initial Response:*** This recommendation is accepted and IMS will liaise with L&D to ascertain if there is scope for property management training to be added to the induction programme or if there is a better outlet for this training **CoL Update** PMS does not exist anymore. Niche system has replaced its use and it is recommended that the recommendation is closed as Niche training covers this area	CoLP to provide Internal Audit with an update on the progress in adding this training to the induction programme.	31st March 2018	Closed
Police Seized Goods 2017-18	MK02324 A corporate communication should be distributed to all officers and staff who use the property management system to remind them of the need to record all accurate and complete information on the system. The communication should also outline the reasons why it is important to record accurate information. **Amber Rating:** Amber	***Initial Response:*** This recommendation is accepted and will be actioned in line with others linked to communications.	CoLP to provide copy of the written communication sent to all officers and staff who use the property management system.	31st March 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	MK02323 There should be a complete central record of all property held across COLP departments. The Collision Investigation department should identify the items within the property bins and update the property management system with an accurate record of property retained. **Assurance Rating:** Red	*Initial Response:* There is a legacy issue here with the system used within roads policing which needs to be resolved. With the introduction of Niche the Force needs to ascertain if records can be added retrospectively or if we will continue to have legacy issues until crimes are closed and associated property is returned. *CoLP Update:* A weeding exercise is being undertaken, Niche is the new central record for the Force.	CoLP to update Internal Audit on the possibility of retrospectively adding records to Niche.	31st March 2018	Implementation Evidenced
Police Seized Goods 2017-18	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. **Assurance Rating:** Red	*Initial Response:* This recommendation is accepted and will be actioned in line with others linked to communications. *CoLP Update:* Still being progressed with ECD	CoLP to provide Internal Audit with details of the review of storage locations on PMS.	**Original** 31st March 2018 **Revised** 30th June 2018	Evidence required from CoLP
Police Seized Goods 2017-18	MK02325 All officers and staff should be reminded through corporate communication of the requirement to accurately update the status of property items booked on to the property management system. **Assurance Rating:** Amber	*Initial Response:* This recommendation is accepted and will be actioned in line with others linked to communications. *CoLP Update:* Comms message was promulgated using the Niche system reminding to update tasks.	CoLP to provide Internal Audit with a copy of the communication sent to officers and staff to accurately update the status of property on PMS.	31st March 2018	Implementation Evidenced

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	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. **Assurance Rating:** Amber	*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. *CoLP Update:* Action still being progressed. Aim to complete by June.	CoLP to provide Internal Audit with a copy of updated lists of safes included within the Corporation Insurance return.	**Original** 31st March 2018 **Revised** 30th June 2018	Evidence required from CoLP
Police Seized Goods 2017-18	MK02327 All officers and staff using the Property Management System should be reminded via corporate communication of the requirement to ensure that property items are checked in and out accurately on the system and the current location of the property is recorded correctly. **Assurance Rating:** Red	*Initial Response:* This recommendation is accepted and will be actioned in line with others linked to communications. *CoLP Update:* Comms message was promulgated using the Niche system reminding to update tasks.	CoLP to provide Internal Audit with a copy of the communication sent to officers and staff to accurately update the status of property on PMS.	31st March 2018	Implementation Evidenced
Police Seized Goods 2017-18	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. **Assurance Rating:** Amber	*Initial Response:* This can only be completed if the resourcing within property is evaluated and the resources reviewed to increase capacity and allow an audit programme to be developed. *CoLP Update:* This is currently not able to be undertaken due to resources within the Property Office	CoLP to provide an update on the feasibility of implementing this recommendation.	31st March 2018	Assistant Commissioner to consider accepting the risk and closing

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Police Seized Goods 2017-18	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. **Assurance Rating:** Amber	***Initial Response:*** This is related to ECD POCA policy, the recommendation will be forwarded to ECD to review and update their document accordingly. ***CoLP Update:*** Still being progressed with ECD	CoLP to provide an update on the revision of the ECD POCA policy.	**Original** 31st March 2018 **Revised** 30th June 2018	CoLP to provide evidence.
Police Seized Goods 2017-18	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. **Assurance Rating:** Amber	***Initial Response:*** This is related to ECD POCA policy, the recommendation will be forwarded to ECD to review and update their document accordingly. ***CoLP Update:*** Still being progressed with ECD	CoLP to provide an update on the revision of the ECD POCA policy.	**Original** 31st March 2018 **Revised** 30th June 2018	CoLP to provide evidence.
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** 31st March 2018 **Revised** 30th June 2018	CoLP to provide evidence.
Police Seized Goods 2017-18	MK02319 A spot check of processed disposals should be conducted on a regular basis to confirm compliance with procedures and to identify any inappropriate disposals. **Assurance Rating:** Amber	***Initial Response:*** Implementing spot checks will ensure the process detailed in the recommendation is completed. ***CoLP Update*** Due to staff issues f spot checks have not been undertaken and will not until staff issues are resolved.	CoLP to provide details of recent spot check exercises.	31st March 2018	Assistant Commissioner to consider accepting the risk and closing

ANALYSIS OF RECOMMENDATION

Audit	Status	Recommendations			
		Red	**Amber**	**Green**	**Total**
CoLP Budget Management 2016-17	Implemented – evidence required from CoLP	-	-	-	-
	Not yet due for implementation		3	1	4
	Closed		1		1
Total			**4**	**1**	**5**
Overpayment of Leavers 2016-17	Not yet due for implementation		1		
Total			**1**		**1**
CoLP Programme Management 2017-18	Implemented	1	5		6
	Not yet due for implementation	1			1
	Closed		-		
Total		**2**	**5**		**7**
Police Seized Goods 2017-18	Implemented	1	3		4
	Not yet due for implementation	1	4		5
	Risk Accepted		2		2
	Closed		1		1
Total		**2**	**10**		**12**
	Implemented	2	8		10
	Not yet due for implementation	2	8		11
	Risk Accepted		2		2
	Closed		2		2
Total		**4**	**20**	**1**	**25**