

Agenda Item 09

JOINT AUDIT COMMITTEE
27 June 2024

INTERNAL AUDIT ACTIVITY REPORT

1. PURPOSE OF REPORT

- 1.1 To inform the Committee of the progress of Internal Audit activity and summarise the key control issues arising for those audits undertaken for the period March 2024 to date.

2. BACKGROUND

- 2.1 The Committee's Terms of Reference includes a requirement to receive progress reports on the activity of Internal Audit. This activity report also provides the following for members:

- Summaries of key findings;
- Recommendations analysis; and
- A performance update.

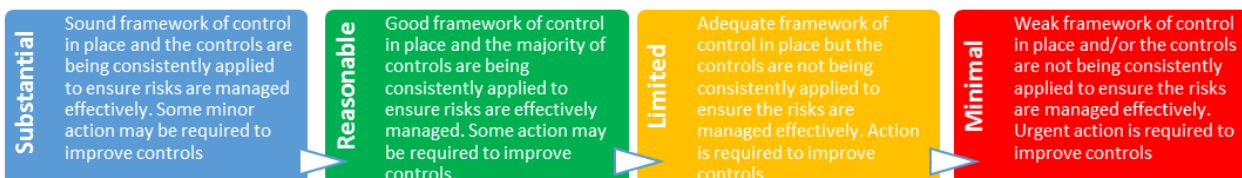
- 2.2 The role of Internal Audit is to provide members and managers with independent assurance on the effectiveness of controls that are in place to ensure that the Police and Crime Commissioner and Chief Constable's objectives are achieved. The work of the Team should be directed to those areas and risk which will most impact upon the Police and Crime Commissioner and Chief Constable's ability to achieve these objectives.

- 2.3 Upon completion of an audit an assurance opinion is given on the soundness of the controls in place. The results of the entire audit programme of work culminate in an annual audit opinion given by the Head of Internal Audit based on the effectiveness of the framework of risk management, control and governance designed to support the achievement of the organisations objectives.

- 2.4 This report provides members of the Committee with a summary of the audit work undertaken, together with a summary of audit opinions, during the period March 2024 to date. The audit report also summarises the key findings from those reviews where an audit opinion of "Minimal" or "Limited" Assurance has been assigned.

3. PROGRESS SUMMARY

- 3.1 An audit opinion is provided at the conclusion of each internal audit. The opinion is derived from the work undertaken during the audit and is intended to provide assurance about the internal controls in place in that system or particular activity. The audit opinions currently used are:



3.2 Table 1 provides details of the audits finalised since the previous report to the Committee in March 2024, along with details of the opinions given.

Table 1: Assurance Work Completed in the period March 2024 to date

No.	Audit Review	Assurance Opinion
1	Missing Persons	Reasonable
2	Software Licensing	Reasonable

3.3 **Appendix 1** provides a summary of progress against planned activity, which details the status of each review to be completed during 2024/25. This will be considered when forming the annual audit opinion.

3.4 In addition to those audits finalised during the period, the following are nearing completion with a draft report issued and management comments awaited:

- Environmental Strategy
- Airwaves
- Threats to Life

4. RECOMMENDATION ANALYSIS

4.1 Recommendations are made based on the level of risk posed by the weaknesses identified. The current ratings used for ranking recommendations are:



4.2 Internal Audit follow-up recommendations to ensure they have been implemented. All recommendations are followed up six months after the final audit report is issued to establish progress in implementing the recommendations. Any that remain outstanding following the six-month follow-up continue to be followed-up every three months until fully implemented.

4.3 The recommendations from the 10 audits that have been followed up to date during 2024/25, are summarised in Table 2.

Table 2 – Analysis of Follow-Up Audits undertaken during 2024/25

	Follow-Up Audit	Total Recs followed up	Implemented	Redundant/ Risk Accepted	Partially Implemented	Not Implemented
1	Child Abuse	10	9	1		
2	Force Governance Arrangements	2				2
3	Expenses	6				6
4	IT Change Management	2	2			
5	Local Policing Impact Areas (x3)	4	4			
6	Special Constabulary (x3)	4	4			
7	Debtors 1st Follow Up	5	3		1	1
8	Connect Benefits Realisation	3		3		
9	Serious Organised Crime Tasking and Escalation into ROCU	4	4			
10	Integrated Offender Management	5	5			
	Total	45	31	4	1	9

4.4 Table 2 identifies a 71% implementation rate (fully and partially) for those audits followed-up to date during 2024/25. The recommendations still outstanding will continue to be monitored in line with agreed processes.

- 4.5 A number of follow-up reviews are in progress, pending management feedback and supporting evidence confirming implementation of medium and high rated recommendations. These are detailed in **Appendix 2**, which also summarises the status of recommendations and any outstanding from previous years. Some recommendations are not yet due for follow-up and an indication of the proposed follow-up dates is provided.
- 4.6 A summary of the recommendations agreed with management analysed over the last few years is provided in Table 3.

Table 3 – Breakdown of Recommendations Made 2020/21 to 2024/25

Number agreed				
Rating	2021/22	2022/23	2023/24	2024/25
High	5	2	0	0
Medium	62	49	41	4
Low	39	33	31	3
Total	106	84	72	7

- 4.7 The current position of the high and medium rated recommendations is provided below.

Table 4 – Status of High/Medium Recommendations

	2021/22	2022/23	2023/24	2024/25	Total
Total Number	67	51	41	4	163
Total not yet due to be Followed-up/Follow-up in progress	0	4	28	4	36
Total Followed-up Concluded	67	47	13	0	127
<i>Of Which:</i>					
Total Implemented	52	32	5	0	89
Total Redundant/risk accepted	6	6	0	0	12
Total Outstanding after follow-up	9	9	8	0	26

- 4.8 Of the 127 significant recommendations followed-up since 2021/22, 89 (70%) have been fully implemented. A further 9% are considered redundant or risk accepted. 26 (21%) remain outstanding and full details of these along with the latest progress updates are detailed in **Appendix 3**. The latest updates confirm progress is being made for the majority of these recommendations.

5. PERFORMANCE

- 5.1 The performance of internal audit is measured against a set of Key Performance Indicators. The KPIs for 2023/24 are set out in Table 5 along with actuals for the year. It is currently too early to measure 2024/25 performance as we are working on completing the last few audits from 2023/24 and the audits for 2024/25 are in progress.

Table 5 – KPI data 2023/24

KPI Description	Narrative	Annual Target	Actual 2023/24
Output Indicators:			
Audit Coverage	% of Audit Plan Delivered*	90%	71%
Report Production	Completion of Draft Audit Report within 10 working days.	95%	87%
Report Production	Completion of Final Report within 5 days of agreement of the draft.	100%	100%

KPI Description	Narrative	Annual Target	Actual 2023/24
Audit Recommendations	Recommendations accepted v made.	100%	100%
Quality Indicators:			
Client Satisfaction	% of Post Audit Questionnaires in which management have responded as "Very Good" or "Good"	95%	100%

**Based on revised plan*

5.2 As previously reported to this Committee, the internal audit team experienced resourcing issues during 2023/24 which impacted on the audit coverage during the year. A co-sourced arrangement is being established with an external provider and we are anticipating the contract will be signed imminently.

6 In-year Changes to the Internal Audit Plan

6.1 A new audit plan was agreed at the March 2024 meeting of this committee. It was reported that the plan was not set in stone and a move towards a rolling plan would commence during the year. Any changes to the audit plan throughout the year will be reported during these quarterly updates.

6.2 During the quarter, one additional audit has been requested by the Force in relation to Attendance Management arrangements to provide assurance that processes are robust and result in accurate recording across the Force. This audit was requested for the early part of the year and has been added to the work plan.

7. New Global Internal Audit Standards

7.1 During January 2024 the International Internal Audit Standards Board released new Global Internal Audit Standards which become effective from 9th January 2025. The UK Public Sector Internal Audit Standards Advisory Board (IASAB) has begun its review of the new global standards to determine the implications for the Public Sector Internal Audit Standards (PSIAS). The IASAB plans to issue consultation material by September 2024 at the latest, with a consultation period of at least 8 weeks. Following the consultation, IASAB will prepare final material for application in the UK public sector together with guidance on transition. The effective date of any new material developed by IASAB will be 1 April 2025, to align with requirements for annual opinions and other relevant aspects of UK public sector governance which line up with the financial year. Until then, the existing PSIAS will continue to apply.

7.2 We continue to monitor the development and revision of the PSIAS and keep the Committee up to date with progress and any likely implications once further detail is published.

8. RECOMMENDATIONS

8.1 The Committee note the material findings in the attached Internal Audit Activity Report and the performance of the Internal Audit Service.

<p>CONTACT OFFICER Name: Lynn Joyce Title: Head of Internal Audit</p>
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<p>BACKGROUND DOCUMENTS None</p>
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APPENDIX 1 – Summary of Plan Position

2023/24 Audits completed during 2024/25*

Audit		Opinion / Comments
Airwaves	Draft	Awaiting management response
Software Licensing	Final	Reasonable
Threats to Life	Draft	Awaiting management response
Missing Persons	Final	Reasonable
Environmental Strategy	Draft	Awaiting management response

*These audits will be considered as part of the 2024/25 annual opinion

2024/25 Internal Audit Plan

Audit		Opinion / Comments
Force Contact - Quality Assurance Process (Advisory)	In progress	
IT&D Database Access and Administration		
Nat Fraud Initiative	In progress	Initial preparations underway
Information Governance and Decision Making (ICO-DPA processes)		
Subject Access Requests (Force)	In progress	Fieldwork complete
Governance arrangements following election (Advisory)		
Firearms Culture & Behaviour	In progress	Preparation underway
Dogs Unit & Training		
Insurance		
Fixed Asset Register		
General Ledger		
Accounts Payable		
Financial Savings Governance		
Uniform and Equipment		
ROCU Covert Funds		
Appropriate Adult Scheme (Advisory)		
Use of Credit Cards		
IT&D Service Management (Service Desk)		
Rape and Serious Sexual Offences		
ROCU Enabling Services		
VAWG Delivery Planning		
HMICFRS Causes for Concern		
Museum	In progress	Fieldwork in progress
Subject Access Requests (OPCC)		
Freedom of Information Requests (OPCC)		
IT Application Management		
Section 18 PACE		
Neighbourhood Policing Engagement		
Local Policing Areas - Governance, Data and Performance Management:		
- Coventry LPA	In progress	Fieldwork in progress
- Wolverhampton LPA	In progress	Fieldwork in progress
Additional Audits requested		
Absence Management	In progress	Fieldwork due to commence 24/6/24

APPENDIX 2 - Analysis of progress in implementing recommendations (by year)

Good progress (>75% implemented)
Reasonable progress (>25 and <75% implemented)
Limited progress (<25% implemented)

2024/25 recommendations	Made	Implemented	Risk Accepted	Redundant/Superseded	Not yet implemented	Not yet followed Up	Follow-up due
Missing Persons	2					2	Dec-24
Software Licensing	5					5	Dec-24
Totals	7	0	0	0	0	7	*details of high and medium rated recs not yet implemented are summarised in Appendix 4

2023/24 recommendations	Made	Implemented	Risk Accepted	Redundant/Superseded	Not yet implemented	Not yet followed Up	Follow-up due
IT Change Management	2	2				0	N/A
Expenses	6				6	0	Jul-24
Organisational Learning – Manchester Arena Bombing	2	1				1	Jul-24
Force Governance Arrangements	2				2	0	Jul-24
Recruitment	7					7	Apr-24 - In progress – awaiting evidence
Serious and Organised Crime – Tasking and Escalation into ROCUWM	4	4				0	N/A
Debtors	6	3			2	1	Aug-24
Wellbeing	4					4	May-24 - In progress
Training	2	2				0	N/A
Hidden Crimes	2					2	Jun-24
OPCC Citizens in Policing (Appropriate Adults, Custody Visitors and Youth Commissioners)	7			1		6	Jul-24
Citizens in Policing (Cadets) Safeguarding	3					3	Aug-24
Vetting	2					2	Aug-24
Freedom of Information	5	4				1	Aug-24
Health and Safety	6					6	Aug-24
Treasury Management	2					2	Sep-24
Payroll and Overtime	10	1				9	Sep-24
Totals	72	17	0	1	10	44	*details of high and medium rated recs not yet implemented are summarised in Appendix 4

Outstanding recommendations from previous years		Made	Implemented	Risk Accepted	Redundant/Superseded	Not yet implemented	Not yet followed Up	Follow-up due
2022/23								
Pensions Services		7	1			6		May-24 – In progress
Uniform		10	2		1	4	3	Apr-24 – In Progress
Special Branch		2	1			1		May-24 – In Progress
Stop and Search – Strip Searches		7	4			3		Jul-24
2021/22								
Accounts Payable		9	7			2		May-24 – In Progress – Awaiting evidence
Rape and Serious Sexual Offences (RASSO)		10	8			2		May-24 – In progress
Detained Property		7	1			6		Mar-24 – In Progress
Totals		52	24	0	1	24	3	*details of high and medium rated recs not yet implemented are summarised in Appendix 4

APPENDIX 3 – High/Medium Recommendations Outstanding after Follow-Up

Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
1	Sept 2021	Accounts Payable	The credentials for the BATCHADMIN account should be amended and only individuals with a requirement to know the details be allowed to access the account and there should be reviews of the credentials when individuals move roles. If numerous staff continue to require access to this account then individual accounts should be set up for each user for BATCHADMIN so that passwords are not shared. Furthermore, audit logging should be reviewed to establish whether it can be utilised without adversely affecting system performance.	Agreed, this will need to be actioned in conjunction with IT&D	31 October 2021 <i>Head of Purchase to Pay</i>	<u>Update provided February 2024</u> IT&D updated us in November '23 that this was a complicated change and was currently going through Cloud Architecture Build (CAB).
2	Sept 2021	Accounts Payable	The scheduled task in regards to reconciliation of the BACS transmission file must be reinstated immediately. Following this, in conjunction with IT & Digital, steps should be taken to secure the BACS transmission file when being extracted from Oracle Fusion. This should include the file produced being read-only and being automatically transferred to the relevant network drive for upload to the bank.	Agreed	31 December 2021 <i>Head of Purchase to Pay</i>	<u>Update as at February 2024</u> The Technical Architects began looking into this in November '23 as scheduled. In December '23 an update was provided by IT&D with progress. They are currently liaising with Natwest Bank technical services to see how this can be accomplished with our current product or whether alternative products/solutions are available. In January, Natwest have provided a possible solution with a meeting set up on the 24th with IT&D to discuss their proposal further. Further update received from the Technical Delivery Manager IT & Digital - The meeting with NatWest did go ahead to explore different solutions to automate the BAC's payment file. IT & D are currently working with Natwest around the technical detail on the back of the options presented.
3	June 2022	Detained Property	Briefing sessions and promotional activities e.g. Team Talk, message of the day, dilemma of the month and Newsbeat articles, should be undertaken to re-train and raise awareness amongst officers of their responsibilities when managing property in the short, medium and long term including: <ul style="list-style-type: none"> Ensuring items are appropriately packaged and stored with property reports attached to items and the correct property store selected on the property system. Promptly respond to property reminders. 	Management Response - Shared Services: Compliance with procedures Develop awareness sessions on the current process and/or Nexus process for all NPU Officers and staff. 'Go To' Guides required to be held locally and via the My Services Portal. All awareness sessions link to the OD&L Team to include new starters. To include awareness on appropriate behaviours and conduct of officers and staff req. Communications via Portal posted Force wide updating on the project state and what's required to manage DP effectively	30/9/22 <i>The Connect property module 'go live' date is scheduled for April 2023. The WMS currently has no date attached and sitting within an ICT project. Once WMS</i>	<u>Update as at November 2023</u> The next upgrade of Connect included the Property module which has been paused at the moment. The Warehouse and Production Evidential Detained Property Manager is working with the Communications Manager within Corporate Communications to put together a series of articles to be published via Newsbeat or message of the day on correct procedures to follow. Once this is up and running the plan is to publish articles on a regular basis every 2-3 weeks The GO-TO App has not been updated due to the pausing of connect in addition to lack of resources

Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<ul style="list-style-type: none"> Accurately recording the disposal method for items that can be disposed. As part of exit processes, officers and supervisors ensure property is reallocated when an officer leaves the Force. Opportunities to refresh officers understanding should be explored as a longer-term measure as part of the implementation of the Connect property module. Facilities Management should also determine if there are escalation routes that can be utilised for any instances where an officer does not comply with policy. 	<p>Responding to property reminders Build in accountability through chain of command if no response. Performance reporting structure to be put in place for each NPU. This can be linked to the local H&S meetings and further reporting to Performance Panel. Selecting correct property store/disposal method Awareness sessions on the current process and/or Nexus process for all NPU Officers and staff. Put central record of incorrect store listings in place for each NPU to review on an ongoing monthly basis. Process for officers leaving Review why this is happening. Put mechanisms and accountability in place including sharing up to date process guidance. Manage and record issues locally on a monthly basis.</p> <p>Management response - CAM:</p> <p>Review and update the 'go-to' app for detained property to give an accurate process that aligns with the published policy and associated guidance. On-going comms to reinforce this via Newsbeat etc.</p> <p>The current property system has limitations in functionality around reminders. Continue to work with the Connect project to ensure more robust reminders are automatically produced by the Connect system to encourage officers to deal with DP in a timely manner. New warehouse management system (WMS) to support Connect and current property system as there is no plan to back record convert the current DP items to Connect (c390k items). Re-establish the process created by the DP Project team to ensure officers leaving the force have reminders with sufficient notice to deal with any outstanding property. Consider automation of this process.</p>	<p><i>supplier is identified and there is an agreed go live date we can update 'Go to' app and provide comms.</i></p> <p><i>Corporate Asset Management, Commanders & Chain of command for agreement DP Project Team, AD Shared Services, AD Corporate Asset Management, Commanders & Chain of command for agreement Facilities Manager</i></p>	<p>The Connect Steering Board has re-commenced and this will keep the Facilities Manager updated as to whether plans are going ahead or not.</p> <p>Authorisation has now been received from CRAB to work with Microsoft to develop a stock management service which in the first instance will be utilised for helping with Uniform before moving on to Detained Property.</p> <p>Corporate Asset Management are going through a restructure presently and are in the consultation period at the moment. The Local Delivery Teams and Area Facilities Managers are looking to see if they can support the Detained Property Team.</p> <p>The Connect Steering Board has been restarted. This enables the Facilities Manager to be kept updated on items that WMP are going ahead with</p>
4	June 2022	Detained Property	<p>Oversight arrangements for detained property need to strengthened by:</p> <ul style="list-style-type: none"> Circulating and reporting upon the monthly property statistics report to CAM and Shared 	<p>Accountability has been put in place by new AD - SS and visits are planned to all NPU's to discuss H&S and Local Delivery Teams. This is to understand what the challenges are and to report back so that it can be fed</p>	<p>31/7/22</p> <p>31/3/22 for overarching</p>	<p><u>Update as at November 2023</u></p> <p>The Facilities Manager sends the report to SLT members and this is then discussed at SLT meetings. Updates on the development / results of KPI's are not included.</p>

Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<p>Services SLT alongside updates on the development / results of KPI's to identify any areas or emerging issues that require further action and / or escalation to Commercial Services SLT.</p> <ul style="list-style-type: none"> Producing a monthly report to share with Departments and NPU's to raise awareness of areas of detained property that require local actions, i.e. officers not responding to property reminders and investigating missing items 	<p>up through to Commander level for better awareness and management. Performance tracking (basic spreadsheet) can be put in place to manage locally by LDT's until better solution is agreed.</p> <p>Confirm KPI's and design reports to measure the KPI's. - Report on KPIs at the Fleet monthly SLT for review and action as appropriate - Design report to show key metrics for NPU/Depts and publish as Qlik report in MSP - CAM central store data taken from Shared Services report and reported monthly. - Once Connect module/WMS is in place more granular data can be produced.</p>	<p><i>data. From actual 'Go live' date of Connect etc. more to follow.</i></p> <p><i>FET reps – Commercial Services & POD, AD Shared Services and AD Corporate Asset Management. NPU Commanders. Facilities Manager</i></p>	<p>Centralisation of all the Property stores has not been completed as yet. The Facilities Manager is of the opinion that by Christmas they will be in a better position.</p> <p>A monthly report has not been produced and circulated to LPA's as the current property system is not able to breakdown the data that would be required. This would require manual intervention which the Facilities Manager indicated would be a huge commitment which is not practicable at the moment.</p>
5	June 2022	Detained Property	<p>To improve the working practices within the Central Detained Property store management should:</p> <ul style="list-style-type: none"> Remind staff to update the property system when cash is banked and ensure the correct safe is selected and recorded in the appropriate safe register. Schedule future disposal runs for items for auction and drugs to ensure staff are aware of when items have to be prepared for disposal. Give consideration to setting a target number of letters to be issued per week / month to help manage the backlog and reduce the average days to return an item of property to an owner. Develop a plan to manage the re-baying of items received from Stechford to ensure the property items are moved appropriately and the property system updated to accurately reflect the location of the property items. <p>Management should establish a process to monitor progress against the above to ensure the actions are having an impact and to determine if</p>	<p>Use weekly team updates (supervisor lead) to reinforce appropriate updating of property records and safe register. Audits will identify any non-compliance.</p> <p>Scheduling disposal runs is not practical due to the variation in the number of items approved for disposal. Ensure team understand the process and book disposal runs when appropriate volume is available for disposal.</p> <p>Workload and limited resource make setting targets for sending letters and re-baying of Stechford items impractical. Volumes to be kept in view and monitored in the weekly team meeting. Priority given to these tasks as and when resource is available. Booking in of items received daily from holding stores and from Bournville are more critical tasks. Disposals/returns are reported as a KPI.</p>	<p><i>Facilities Manager</i></p>	<p><u>Update as at November 2023</u></p> <p>The Facilities Manager confirmed that staff had been reminded during their weekly meetings of the need to update the property system when cash is banked selecting the correct safe and recording the transaction in the correct safe register.</p> <p>Setting schedules for disposal is difficult. We now have a Memorandum of Understanding with Sussex Police and we sent them a quantity of items which they sold for us. Working on a disposal route for Auction items now. A process for Drugs incineration is with Legal Services for review.</p> <p>Setting a target number of letters to be issued per week / month has not been achievable due to resources as you first need to ensure you have the property before Shared Services can book the appointments and there are only a certain amount of items you can hand back in one day due to the time required.</p> <p>Other LPA's items have now been added to Stechford for rebaying. Space is an issue as is resources. Coming to the end of centralising all the LPA's so the volume should reduce it is hoped that by Christmas nothing more will be added to the items to be rebayed. No process has been established to</p>

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			any further actions are required.			monitor progress against the above but are discussed at weekly Team meetings with the Project Manager
6	June 2022	Detained Property	<p>The arrangements to review and investigate missing property items must re-commence immediately, including;</p> <ul style="list-style-type: none"> • Prioritising the current missing property items for review and investigation. • Contacting officers to commence investigations into missing items. (Management may wish to explore with IT&D if the use of robotics can assist in investigating missing items, e.g. contacting officers, escalating to supervision etc.) • Officers or the OIC escalating any missing property items to supervision / management for review and action. For any items where no further action is taken following escalation these should be reported to the Senior Leadership Team. All updates should be recorded on the property system. • The Central Detained Property Store to agree with the Economic Crime Unit, Forensic Services and the Cannabis Disposal Team who is responsible to update the property system. Once agreed these arrangements should be included within the Detained Property Policy. CAM and Shared Services SLT should monitor the progress to confirm that the above actions are progressing and the number of missing items is reducing and if not determine what additional actions are required. 	<p>Better awareness and accountability is required to manage this effectively. Listed missing items need to be reported in a similar manner for Force wide through to Performance Panel or similar structure. Colleagues in ECU and Forensic Services need to be included in the awareness sessions. Align the process for these services against the requirements. Cannabis challenges regarding storage and disposal are currently being reviewed by the Cannabis group. Solutions are currently being discussed around better storage and disposal of wet and dry cannabis.</p> <p>The investigation of missing items is resource intense and limited resource is currently available. This will limit the number of items that can be investigated and priority will need to be given to cash, drugs and more valuable items. The central property team set more items missing proactively if they do not arrive at the central store from the holding stores. Additionally, as each NPU property store is processed by the project team to bring the items to the central store more items are set missing as they cannot be located within the NPU store and haven't been set missing due to lack of audit activity within LDT since 2016. OIC's are notified automatically when the item is set missing, but only once. This is a limitation of the current DP system. Connect property module currently doesn't have a 'missing' process and this has been raised with the connect project manager.</p> <p>Items of value or cash set missing, within central warehouse, and investigation doesn't locate the item to be escalated to CAM SLT and Appropriate Authority to assess if escalation to PSD is required. KPI's will give the total number of missing items and change month on month and will be reported</p>	<p>31/07/22</p> <p><i>FET reps – Commercial Services & POD, AD Shared Services and AD Corporate Asset Management. NPU Commanders.</i></p>	<p><u>Update November 2023:</u> Two restricted Officers are working their way through the missing item list as it stood in May 2023.</p> <p>Completed checks have been made on all of those still showing against LPAs, and they are working their way through those against CDP.</p> <p>The officers are interrogating force systems to establish links to crime type. Where more information is required contact is being made with the OICs. Action is being taken if it is found that a DP record can be updated and closed. A spreadsheet is being maintained to record the findings, to aid in senior management decision making.</p>

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				<p>on at Fleet monthly SLT meetings.</p> <p>Work is underway with Forensic Services to agree appropriate processes to ensure DP items are updated on the property system accurately and in a timely manner. This will then form the framework for other departments such as ECU and CDT.</p> <p>CAM will be responsible for all central stock/DP within the warehouse. CAM cannot be responsible for 'missing' items dating back to 2016. This sits with both SS and DP project.</p> <p>Re. missing property items. A process to review the list of outstanding is being designed with categories around (a) how old/age of DP (b) links to critical case management history. A plan is in place to review this list by AD Shared Services and Local Delivery Centre SDM to remove any items that are not high risk and out of retention date. The list will then be circulated to Chief Superintendent level for each of the NPU holding stores to assess outstanding property and review the list to clear out non-critical DP. For any property that remains on the outstanding list as missing, the NPU Commanders (working alongside the SS local delivery and CAM) will need to investigate the gaps for critical property. The process and policy for missing property needs to be reviewed by CAM in line with the Nexus end to end process for registering missing items.</p>		
7	June 2022	Detained Property	<p>A quality assurance check regime should be re-introduced on a proportionate basis with;</p> <ul style="list-style-type: none"> • Management considering the risk for the area when determining the frequency of the check, priority should be given for cash and high value items including reviewing banking and safe records to ensure they are all accounted for. • Appropriate supporting records maintained to evidence the checks completed and further actions 	<p>Sub divide each safe into smaller bays and re-establish quality assurance checks prioritising cash and valuables – quarterly initially due to resource availability. Underway. May 2022 Introduction of WMS will increase capability to complete rolling audits within the main warehouse. Not currently achievable with current resources. Audits to be report to SLT quarterly with actions highlighted. Review any items that may need to be brought to the attention of</p>	<p><i>Ongoing</i></p> <p><i>Facilities Manager</i></p>	<p><u>Update as at November 2023</u></p> <p>Currently we are not at full staff entitlement and as a result we do not have enough resources to allow for quality assurance checks to be undertaken. Our priority is maintaining business as usual functions.</p> <p>Missing cash/ drugs / high value items are escalated to Corporate Asset Management's Standards Manager</p>

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			undertaken when issues have been identified. The results of the quality assurance checks reported to management.	<p>the CAM AA. Audits rely on the SS Band D transferring from SS to CDP. Ongoing with CAM SLT/SS.</p> <p>The Band D role has been signed off. Working with CAM and SS to ensure awareness, process and policy around the necessary regular audits that need to be carried out to ensure resilience in this area.</p>		
8	March 2023	RASSO	Training should be delivered to Force Response officers to remind them of the expectations when responding to RASSO incidents and the importance of accurately completing the RASSO book	<ol style="list-style-type: none"> 1. Force Response, Force Contact representatives and learning and development colleagues to be invited to the RASSO sub group 2. RASSO lead to discuss this action with Force Response lead 3. CPD events to be designed and scheduled for force response staff delivered by L and D 	<p>31/12/21</p> <p><i>Supt Caddick</i> <i>Supt Gordon</i></p>	<p><u>Update as at February 2024</u></p> <p>This work has all been completed but we are about to embark on another series of CPD events and training for both Contact and Response colleagues. This will be a further enhanced training offer following on from the Soteria learning products being developed.</p> <p>The Rasso Sub Group has been stepped down with the changes to the Force operating model and inputs around responding to Rasso are going to part of the LPA inputs under Op Asp.</p> <p>The Rasso policy is in the process of being updated and there are some 10 minute briefings being developed to assist officers in supporting victims and capturing evidence appropriately. This will be a new and updated version of CPD events which will commence in the new year.</p> <p>The Rasso 'Go to' guides are available and contain lots of useful, help support and guidance for frontline officers.</p> <p>Following on from the launch of Op Soteria NOM they have released a training package for Contact staff along the lines of the RISDIP programme. This is again in the process of being delivered.</p>
9	March 2023	RASSO	<p>Monitoring arrangements must be improved by:</p> <ul style="list-style-type: none"> • Determining the timescales for implementing the agreed options recently agreed by FET to increase resources and if any further actions are required and ensuring progression of these actions through a monitoring regime • Commissioning a report from Connect or Business Insights to understand and monitor the workloads per officer, volumes of work per crime type including unallocated reports and number of supervisory reviews outstanding. This should be regularly monitored by the RASSO Subject Matter Expert and reported through to the relevant 	<ol style="list-style-type: none"> 1. Timescales for any resource increase requests are tracked through Workforce Strategy Boards (WFSBs) 2. Work with Strategy and Direction to build Qlik searches that will provide a performance dashboard to enable the adult complex management team to more easily understand demand, capacity and risk. 3. RASSO workload demands to be escalated to PPU SLT, PPU Risk Register and to the Vulnerability Improvement Board where required 4. Identify when FET resources will be actioned and track through 	<p>30/09/21</p> <p><i>Supt Caddick</i></p>	<p><u>Update as at February 2024</u></p> <p>The non recent team have seen a considerable uplift in capacity and the workforce is almost at establishment having been at its peak for vacancies in March/April 2023. This has stabilised and has been tracked and supported by WFS. Safe workload levels have been implemented in order to not overload investigators and allow for timely and quality investigations.</p> <p>The risk register and capacity/capability issues have all be raised and recorded on the minutes for the Op Soteria Strategic Board.</p>

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			Governance Board. • Reviewing effectiveness and impact of all the actions undertaken to date and the agreed options to establish if workloads have reduced, there is an improvement in the completion of supervisory reviews and the level of service delivered to victims. For any longer-term measures that may take time to be introduced, interim arrangements must be established	central RASSO improvement Plan 5. Wellbeing Manager to be invited to operational RASSO meeting to discuss options available to support Investigators.		
10	Dec 2022	Stop and Search	To provide refresher training to officers across the force on strip searches and support ongoing development the Stop and Search Silver Lead should: • Liaise with Learning and Development to determine if strip searching can be included within annual personal safety training (PST) on how strip searches should be conducted when outside of the custody environment or other forums / methods in which training can be provided. Via the silver meetings encourage local SPOC's to raise awareness of the requirement to complete unconscious bias and vulnerability training to assist in officers being aware of and managing any bias, but also to be trauma aware when strip searching individuals. Training completion rates should be monitored for key departments and NPU's to determine if any further actions need to be determined.	Contact with L&D as per recommendation to establish capacity to deliver strip search training within PST. Identified training to be monitored through the Silver structure, meeting held every 6 weeks. CJS will engage L&D to explore what changes can be made to the current PST curriculum, as well as ensuring completion of already existing training by CJS staff.	01/01/23 <i>Responsibility transferred to S&S Executive Board</i>	<u>Update as at April 2024</u> Since last update there has been a significant number of recommendations that relate to training delivery. In order to ensure that any training provision encompasses all these elements there has been extensive consultation and commissioning into L&D. A decision on training provision is likely pre 14th June 2024.
11	Dec 2022	Stop and Search	Undertaking and recording safeguarding referrals needs to be improve to ensure that safeguarding referrals are undertaken for juveniles with accurate records maintained. To do this: • Supporting guidance should include reference to considering safeguarding referrals required for the juveniles and to record any referrals undertaken on the ControlWorks log. Supervisors should also be reminded via local SPOC's that they are to support officers in making safeguarding referrals. • Awareness should be raised with Custody Officers that referrals should be made in accordance with the multi-agency arrangements for safeguarding, as per the Detention and	Officers when conducting any juvenile strip search to always consider the submission of a referral to Multi Agency Safeguarding Hub (MASH). This will form part of broader work that is being done to improve care of juveniles in custody. A pilot in Perry Barr sees greater collaboration with Children's Services, and it seen as a future template for the other custody blocks.	01/01/23 <i>Supt Minor</i> 30/06/23 <i>Deputy Head of CJ</i>	<u>Update as at April 2024</u> CJS continue to monitor the application of strip search as a tactical option with the monthly performance meeting providing governance. Training has been provided to staff and the approval process now sits at CI/Insp. Work is on-going to develop referral pathway and increase opportunities across the estate, including work around neurodiversity. Partners work within Custody environment to maximise referral pathways.

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			<p>Custody policy. Where no referrals have been made the rationale as to why should be recorded.</p> <p>Via CJS service improvement meetings, monitor safeguarding actions undertaken following strip searches of juveniles, including the quality of information recorded, to ensure actions are undertaken to manage identified risks and vulnerabilities, with actions determined where issues are identified.</p>			
12	Dec 2022	Pensions	<p>To enhance the controls regarding managing transfers into and out of the Force, the Head of Pensions should ensure the following:</p> <ul style="list-style-type: none"> - The improvements to processes surrounding the production and receiving of Membership Certificates recently developed must be actively progressed and monitored with regular updates on progress reported into the Head of Pensions to allow for escalation where no responses are received. - The input of transfer calculations from previous pension funds should be independently checked by another member of the Pensions Team on input to reduce the potential for error or fraud. 	<p>Transfers are split into 4 areas</p> <ol style="list-style-type: none"> 1: Transfer in from other Forces (pol to pol in) 2: Transfer in from other Pension Schemes 3: Transfer out to another force (pol to pol out) 4: Transfer to another Pension Scheme. <p>In respect of pol to pol in, a substantial piece of work has been performed and identified missing membership certificates for all known transferee officers since 2015. Membership Certificates for 2015 onwards have been requested from previous forces (payroll pension providers).</p> <p>A schedule has been created and will be updated (adding new transferees as appropriate), with all details including date of transfer, date membership certificate requested/received and date Altair (the pension system) has been updated.</p> <p>Reminders will be issued at least monthly, if no response is received the request will be referred to the Head of Pensions (HoP) for direct contact with the receiving Force/pension provider's Head of Service.</p> <p>In respect of Transfer in from other pension schemes. The process has been reviewed, a schedule of all outstanding work has been created and all work is being brought up to date. Transfer Out to other Forces (pol to pol out) – A schedule has been created identifying all pol to pol out from 2015. Membership certificates will be issued as</p>	<p><i>Ongoing</i></p> <p><i>Service Delivery Managers</i></p>	<p><u>Update as at February 2024:</u></p> <p>Pol to Pol in: A number of cases to be updated on the Altair system remain outstanding. A designated team member has now been assigned this work. Membership (service) Certificates continue to be requested as and when required with reminders as appropriate.</p> <p>Transfers in: this has now been assigned to a team member and training on the process has commenced.</p> <p>Pol to pol outs: This process has now been assigned to a team member. However, a number of cases have also been processed since the last review.</p> <p>CETVs: New factors have been received and the team have now reduced the cases received during the suspension.</p> <p>Pension Team Vacancy: following a successful application in September, following the delays in vetting and package on offer, the successful applicant declined the position. Due to the current review within POD the vacancy is currently on hold</p> <p>Transfer values are checked however no signature is recorded to evidence this. The Service Delivery Manager has requested with immediate effect that signatures are recorded on the documents to evidence the independent check</p>

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				required. HoP met with the Service Delivery Manager a plan has been created and the SDM will update HoP on a monthly basis. Transfer Out to other Pension Schemes: Although we currently have none outstanding, process notes will be formulated Service Checks: As part of the final authorisation for pol to pol in the input of service will be checked as part of the process. Transfers in, Altair is already checked as part of the process.		
13	Dec 2022	Pensions	<p>Management should strengthen processes for reviewing NFI Mortality Screening results. This should include:</p> <ul style="list-style-type: none"> - Timely review of the data matching report upon release to allow immediate stop to be placed on the pension to prevent any further overpayment; - Contacting the NFI team to establish reasons why duplicate entries are appearing in the NFI report, and acting on any guidance given to prevent this. - Following the guidance provided by NFI to establish whether an individual is deceased, and to provide consistency in the level of detail recorded on the data matching records/NFI website. - Liaising with the AD Shared Services and Director of Commercial Services to progress write-off of the debt, ensuring Financial Regulations are complied with. - Establishing resilience within the team to ensure mortality screening data submissions and investigations can continue if the Service Delivery Manager were absent. 	<p>Meeting scheduled with SDM, Head of Pensions and Assistant Director Shared Services to discuss write offs and changing to "Leaver Status" on payroll. This will dramatically reduce the results that need checking on the NFI results. Once done, Mortality screening will be scheduled for every quarter. Additional staff training to be undertaken to provide resilience within the pension team. It is believed that constant submission of the same data may result in duplicate NFI results. This will be tested against the next submission and if duplicates remain, guidance will be sought from NFI.</p> <p>Service Delivery Manager will arrange and complete NFI training.</p>	30/09/22 Service Delivery Manager	<p><u>Update as at February 2024</u> The last NFI report was submitted 01.12.2023</p> <p>The SDM is currently working on latest report</p>
14	Dec 2022	Pensions	<p>Management must undertake proactive monitoring going forward to ensure any slippage in completion of tasks is identified at the earliest opportunity for risks to be fully assessed and appropriate mitigations put in place. This should include:</p> <ul style="list-style-type: none"> - Establishing a process for monitoring compliance 	<p>1: The Our service to You will be reviewed and SLAs amended as required based on current requirements and then reviewed at least annually. To facilitate the Manager Dashboard (following training and staff clearing down any resolved cases) to monitor compliance with the Our Service to You document with any variances</p>	November 22 1: All 2: Service Delivery Manager 3: Service Delivery	<p><u>Update as at February 2024</u> Individual team members have now been given responsibility for some processes to reduce backlog.</p> <p>Training has been reinstated.</p> <p>Our service to you has not yet been reviewed, waiting on AD of SS and HoP to meet to discuss requirements.</p>

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			<p>with the service expectations within the Our Service For You agreement</p> <ul style="list-style-type: none"> - Re-introducing monitoring of the Workforce Allocation sheet to ensure documentation/correspondence is acted upon promptly - Identify any backlogs within the team and determine a prioritised action plan for addressing and minimising any growth in the backlog. - The targets and expectations of service detailed within the "Our Services For You" agreement should be reviewed and approved by the Assistant Director Shared Service annually to ensure that the agreed timescales remain appropriate for the Pensions Team. 	<p>investigated.</p> <p>2: Intention to review the work allocation sheet to make it more efficient and to allow better reporting to be available.</p> <p>3: to be linked in with 2</p> <p>4: see 1</p>	<p><i>Manager</i> 4: All HoP, SDMs, ADSS</p>	
15	June 23	Uniform Services	<p>To improve controls ensuring that only appropriately trained individuals are able to access specialist items of uniform or equipment:</p> <ul style="list-style-type: none"> • A process should be agreed with Training which informs Uniform Services of the results of training courses to enable correct updates to an individual's uniform allocation to be performed. • In the interim, until a process is in place Uniform Services should check the skills/competencies database to the DOP system highlighting any individuals for whom their skills have now expired and request the necessary correction to be made. 	<p>Point 1: Since the Audit was undertaken, the PBB Process has been completed and the force has undergone significant change in addition to the PBB process. The move towards bringing uniform back in house, is a major piece of work, as the previous infrastructure no longer exists and needs to be re-created. This is alongside managing the current contract with DHL, for the next 12 months as BAU. We will look to design the solution as part of the programme to bring uniform back in house. This will be an on-going piece of work that will be aligned to the delivery of the PBB outcome.</p> <p>Point 2: All requests are managed through the My Service Portal to ensure auditability. Where required, supervision is asked to provide confirmation if required. Any additional skill is time limited on the ordering system and automatically expires</p>	<p><i>Facilities Manager</i></p>	<p><u>Update as at December 2023</u> Points 1 and 2. Ongoing. We are working with stakeholders, but the main focus is on setting up an ordering/stock management system, getting contracts in place with suppliers for all the items required, working with the existing Contractor regarding exiting the current contract, BAU with the Contractor and recruitment of staff.</p> <p>All requests are still being monitored and checked by the Uniform Services Team. Once a new in-house service is in place, we can be more pro-active in this area.</p>
16	June 23	Uniform Services	<p>In an attempt to reduce the number of missing items:</p> <ul style="list-style-type: none"> • Trend analysis should be performed to identify problem areas with results escalated to NPU Commanders/ Senior Management and, if appropriate, PSD for further investigation. • Trend analysis and results from any further investigations undertaken should be reported back to the Uniform and Equipment Board and 	<p>Paragraph 1: This has been raised through the U&E Board, and has been raised by the Chair of the Board to PSD. However, further work is required to agree and adopt a monitoring and communications process (paragraph 2 and 3).</p>	<p><i>Facilities Manager</i></p>	<p><u>Update as at December 2023</u> Uniform & Equipment meetings have been changed. No meetings for the last few months, but they are due to be re-started in the new year, where this can be discussed further re the monitoring regime.</p>

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			considered for escalation to the Director of Commercial Services. • Trends and themes regarding missing items should be considered for wider communication to all officers and staff, possible platforms include team talk, newsbeat.			
17	June 23	Uniform Services	To ensure a robust process is in operation for the return of uniform and equipment when officers/staff leave: - • The Uniform Equipment and Appearance policy should be updated to clarify the type of items to be returned and the process to be undertaken when an individual leaves the Force. • Once the policy is agreed, Uniform Services should work with the During Employment team to establish the wording to include on the email sent to Supervisors to make them aware of the uniform/equipment their officers/staff should return prior to leaving the Force and obtaining confirmation of the returns. • Matters of any high value specialised items that have not been returned should be escalated to management to determine if any further actions are necessary.	Point 1 and 2: This can be amended to make it clearer that ALL uniform and equipment is returned. Point 3 We will look to assess the possibility of this, as part of bringing uniform back in house. However, for noting, this could be very difficult to prove that officers/staff still have these items. It will be down to the member of staff to abide by policy and the Code of Ethics, and return all items still in their possession. Shared Services have confirmed the return of uniform is part of a leavers checklist sent to Supervisors to ensure uniform return and reminders can be sent via communications.	<i>Facilities Manager</i>	<u>Update as at December 2023</u> It is officer/staff and supervisor's responsibility to ensure that any remaining uniform equipment is returned upon leaving the organisation. As part of the return to an in-house provision, this will be considered further to assess if anything further/different can be introduced. Policy will need to be fully updated in the next couple of months due to the in-house provision amending a lot of the current processes stated in it.
18	June 23	Uniform Services	A quality assurance regime should be introduced on a proportionate basis with: • Appropriate supporting records maintained to evidence the checks completed and further actions undertaken when issues have been identified. • Reporting the results of the quality assurance checks to management and the Uniform and Equipment Board.	Points 1 and 2: Invoice checks will be undertaken once the CCN issue is resolved. Super User checks are already in place and will be carried out 6 monthly. New Super User requests can only be actioned by CAM. Leavers and Returns would be very resource intensive. We will look to design a solution as part of the programme to bring uniform back in house. This will be an on-going piece of work that will be aligned to the delivery of the PBB outcome.	<i>Facilities Manager</i>	<u>Update as at December 2023</u> Super User checks take place 6 monthly and new Super Users can only be added with CAM approval. Accuracy of data from the Contractor has shown to be an issue again (see attachment DOP Account Verification Exercise). New processes regarding leavers etc will be part of those created for the new inhouse service. Invoice checks are still an issue due to continued discrepancies with the CCN and Contractor data. See attachment 'Invoice Data'
19	Dec-23	Force Governance Arrangements	A standard template should be established to determine the key information to be included within a term of reference to ensure that key information is clearly and consistently recorded for all governance boards. Appropriate mechanisms should also be adopted to capture the formal approval of the terms of reference and review timescales to ensure that the terms of reference are updated periodically and	Due to the review of the governance structure all ToR's will be reviewed to align to the structure with the full understanding of the CIPFA framework requirements and the PDCA cycle, cementing roots of accountability in line with the governance structure. In determining the ToR's of the governance structure, close collaboration with the FET and staff office will be	<i>Senior Assurance and Risk Manager</i>	<u>Update as at March 2024</u> The corporate governance structure has been completed and reviewed and agreed by the DCC, it is currently undergoing final FET sign off prior to implementation. Following FET sign off the ToR's will be developed in conjunction with the staff office. This recommendation will be incorporated into this process.

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			remain fit for purpose.	undertaken, this will also facilitate the formal approval of these ToR's in this instance. The governance hub will be reinvigorated to allow for accurate document depository and retention of document/minutes/ToR's from the meetings. Moving forward SDA will implement an annual review process for the ToR's and key associated documentation through the strategy team.		
20	Dec-23	Force Governance Arrangements	<p>Strategy, Delivery and Assurance should:</p> <ul style="list-style-type: none"> • Determine and adopt a robust process for the management of actions for governance boards that retains the corporate memory and ensures that actions are recorded, managed and updated consistently, including the review of supporting evidence to confirm progress / completion. • Ensure that the review of outstanding actions forms part of the standing agenda and the supporting information packs for governance boards to review and confirm progress against actions. 	The existing governance hub will be reinvigorated to allow for accurate document depository and retention of actions/document/minutes/ToR's from the meetings. Action management will form part of the revised ToR's which will accompany the launch of the revised governance structure. SDA produce the information/packs for a number of the governance boards, this supports the completion of this recommendation as the review of the ToR's will be conducted by SDA in collaboration with the FET and staff office, therefore increasing the likelihood of compliance to this recommendation.	<i>Senior Assurance and Risk Manager</i>	<u>Update as at March 2024</u> As per update above. Additionally, with the re-structure of SDA this latter part of this recommendation will likely fall to the staff office to complete. However, it will be devised as part of the re-invigoration of the governance hub and the revision of the ToR's and associated agendas.
21	Sep-23	Expenses System	<p>To ensure that officers and staff claim Expenses correctly and use other purchasing processes appropriately:</p> <ul style="list-style-type: none"> • Line Managers should be reminded of their responsibility to undertake detailed checks on expenses claimed prior to approval to ensure they are in accordance with Force policy, include all necessary information, are correct and that appropriate VAT receipts are attached when required. • They should also be reminded and encouraged not to approve items through the expenses system that should be processed through other purchasing processes i.e. through purchase orders on the Procurement system, via the NUMS Contract or via Occupational Health. Payroll team should periodically review the number and type of policy violations over a period of time with the aim of assessing reasons and communicating lessons learnt via a suitable platform such as a message of the day article or via an update on the My Service Portal to help ensure that officers and staff use the 	<p>This is to be done by a Force wide message to all employees of the Force policy, on how to claim and authorise expenses before seeking approval for payment. This will be added to the Force Intranet via a Message of the Day article.</p> <p>The team do push back on items that shouldn't be claimed for this way, and they are rejected, and an explanation requested. We also reply with the reason it's been rejected, but from some feedback, the claimant can't always access this. Most the reasons given, are that it was urgent and we couldn't supply it quick enough, or the claimant used the correct channels to obtain items, but they were instructed to purchase it themselves, as the correct procedure could not obtain the items requested. So, checks are done, and proof is requested from their line manager to be attached, when resubmitting the claim for payment.</p>	<i>Assistant Director Finance, Contracts and Procurement & Head of Payroll</i>	<p><u>Update as at April 2024</u> As part of Recommendation 1, we will review and update the expenses policy and upload on the intranet.</p> <p>Policy violations are reviewed as expenses are processed. However, going forward we will also run periodic reports, to consider the volume, value and nature, along with repeat violators. This report will be reviewed by the Head of Payroll with the Service Delivery Managers.</p> <p>Revised Action Date: September 2024</p>

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			Expenses system correctly and prevent further policy violations.	With regards to the petrol receipts, a lot of the petrol receipts were void during Covid, and then it was deemed that so long as the first claim of the month has the receipt for a full tank, then the following claims didn't require one. This is something that was allowed to slide whilst short staffed too. I will now instruct the team moving forward to reject any that don't have a receipt attached, as they can copy the same receipt to cover the other claims, as realise a full tank will cover most of their journeys, but they need to make sure all claims contain the relevant receipts moving forward.		
22	Sep-23	Expenses System	To mitigate against the potential for an individual to act fraudulently and enter a duplicate expense report immediate action needs to be taken to review, re write if required and reintroduce the duplicate payment report as a priority with checks being undertaken on a frequent basis (at least weekly) and action taken to recover any overpayments	These reports were produced by the Head of Payroll, and the Service Delivery Managers (SDM) were not instructed on anything about these reports or how and where to produced them on the expense module. An instruction guide should have been created by the Head of Payroll before leaving, but nothing has been found to cover this. Duplicate payments need to be identified as soon as possible, so this will be looked into and training requested from the Digital Services Team. These reports for duplicate payments will then be run weekly by an SDM in Payroll. Service Delivery Manager will liaise with Digital Services to make sure these reports work, as when the payroll system administrator tried to produce them, no information was returned. Once the reports are working correctly, then an SDM on payroll will produce an instruction guide for all Service Delivery Managers within the Payroll team to make sure that these reports are run in future	<i>Assistant Director Finance, Contracts and Procurement & Head of Payroll</i>	<u>Update as at April 2024</u> We have tested the recent Oracle upgrade that should flag duplicates. The test shows that the system provides a warning to the member of staff but if they press the 'keep' button, they can continue to claim the same expense. It did not flag this to the line manager or put it in the audit queue. We will therefore need to continue with the duplicates report. We will need to work with the Digital Services to refresh the duplicates report, to ensure it is fit for purpose. We will then run periodically in payroll. Revised Action Date: July 2024
23	Sep-23	Expenses System	In consultation with the Assistant Director of Shared Services, Payroll representatives and the Service Lead Digital Services should review all available expense reports within the Expenses module e.g., the cumulative mileage report to confirm what reports are required, that the information being returned is accurate, timescales for generating the reports and identify staff within	A lot of the reports available to us on the expense module, we knew nothing about, and think this was all sorted and done by the former Head of Payroll, but no notes were left on how these reports could be produced, or that we even had to do them. Especially the duplicate payments as this should be run every month without fail. All I can say is we	<i>Assistant Director Finance, Contracts and Procurement & Head of Payroll</i>	<u>Update as at April 2024</u> We will work with the Digital Services Team to understand the reporting capabilities around expenses, including mileage. We will agree a standard suite of reports to be taken forward and set up some training sessions for the team.

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			<p>Payroll to extract and review the reports on a periodic basis e.g. half yearly for the Cumulative Mileage Report . Arrangements should also be established whereby any issues identified when extracting the reports are escalated to the Digital Services Team for resolution.</p>	<p>received very little training on this system, and basically, all we were shown was how to check and authorise the claims pulled out, and have no idea what the criteria is behind the system, as to what it looks for to be pulled and then checked. However, Service Delivery Manager will now liaise with a Payroll Officer to see if they know they can produce these reports from the Expenses module and will get an instruction guide produced for all Service Delivery Managers within the Payroll team to make sure that all reports are run in future I have tried to produce the Cumulative Mileages Expense report but unfortunately an error message was returned. I will contact Digital Services and provide them with the error detail so it can be fixed.</p> <p>Additional response received from the Service Lead Digital Services I am investigating a dashboard for payroll staff to audit expenses. Payroll staff are not aware of this at the moment as it is new concept but will be discussed with them once proof of concept is produced. This will review Payrolls needs in auditing expenses. This will be shared with them and training given on its use. Given that this will look at everything to ensure there is an accurate picture for them to audit I request a target date of the end of July as it is not complete and will require amendments for the Payroll Team</p>		<p>We will also pull together some guidance notes on the expense's reports agreed.</p> <p>We will work with Digital Services and agree the dashboards required for payroll.</p> <p>Revised Action Date: September 2024</p>
24	Sep-23	Expenses System	<p>To help ensure that unpaid expenses are identified and managed at the earliest opportunity:</p> <ul style="list-style-type: none"> • A full review should be undertaken of the approval settings within Oracle Fusion and reasons established as to why expense reports are not consistently being appropriately escalated and auto rejected within the relevant timeframes. Where required, discussions should be held and support sought from the software provider. • Upon completion of the planned review of unpaid aged expense reports from pre-2022, a plan should be developed defining the course of 	<p>Audit rules will be reviewed with the Assistant Director of Shared Services and Payroll including duplicate payments for which there may be some new functionality in Fusion that could be used. Aged expense reports will be reviewed with a view to incorporating this into the other auditing of expense checks. Actions will be added to the dashboard</p>	<p><i>Assistant Director Finance, Contracts and Procurement & Head of Payroll</i></p>	<p><u>Update as at April 2024</u> The Head of Payroll is monitoring the expenses to ensure that they are cleared in a timely manner.</p> <p>Agree to implement the actions previously set out.</p> <p>Revised Action Date: December 2024</p>

Ref	Original Report to JAC	Audit	Recommendation	Action to be Taken to Implement Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<p>treatment to be taken for the different status levels. This should be used for ongoing review of aged expenses beyond 2022.</p> <ul style="list-style-type: none"> • Following testing of the recently developed report to identify unpaid expense reports where action is outstanding the relevant Payroll managers/staff should be made aware of the report and its ongoing usage. • Tasks to the Action Managers Dashboard for regular checks to be completed on unpaid expenses including all status levels should also be set up and responsibility assigned to help ensure that these are regularly reviewed and actioned. 			
25	Dec-23	Debtors	<p>Action should be taken to address historical debt on the aged debtors report, where there is no possibility to recover payments and debt recovery procedures have been exhausted.</p> <p>Debt should be subject to write off in a timely manner and with debts above £500 being reported to the appropriate governance board/ Section 151 Officers for approval in accordance with the Write-off Policy.</p>	<p>The Debt and Write-off Policy is to be reviewed by the Assistant Director of Finance, Contracts and Procurement with discussion around potential changes to levels of authorisation and reviewing all aged debts.</p> <p>The debt review and write off process will be more closely managed by the Assistant Director of Finance, Contracts and Procurement and recommendations for write off will go to Director of Commercial Services quarterly.</p>	<p><i>Assistant Director of Finance, Contracts and Procurement / Service Delivery Manager</i></p>	<p><u>Update as at May 2024</u> All aged debt to 31st March 2022 is currently being reviewed. Write off packs have started to be produced and loaded into Oracle. Some write off's have been actioned during April 2024 (and accrued back in 2023/24). We are in the process of writing a paper to joint audit committee to write off 5 old debts worth of £2k each, this will go to audit committee in June 2024. Approvals have been transferred into oracle with the relevant approval limits set. (17/04/24) The debt policy has been reviewed and updated. We plan to run through the changes with legal services to ensure it is all in line prior to implementing. We have started conversations with Jane Heppel around authorisation limits and updating them, this will be reviewed as part of the updates to the code of governance around July 2024.</p>
26	Dec-23	Debtors	<p>To ensure appropriate control over the processing of invoices, periodic reconciliations should be performed between the number and value of invoices created in Oracle Fusion to requests received in CX portal to ensure that all invoice requests received have been processed.</p>	<p>A monthly audit between the CX console invoice requests and invoices raised will be diarised and performed – this ensures that all invoices are raised correctly, to the right customer and for the right amount. This action will be pursued with digital to look at the possible automation of the process via Fusion reports and macro functions.</p>	<p><i>Service Delivery Manager</i></p>	<p><u>Update as at May 2024</u> We need to look into how this could be completed.</p>