

Appendix B: Non-Policing Functions Assurance Map

Non-Policing Functions	Governance/ Reporting	Lines of defence		Is the level of assurance adequate?	Recommended action	
		Internal Audit The third line of defence is assurance provided by the Force's internal auditors, and is evidenced by audit reports received in the last 3 years.	External Inspection Third line of defence is the level of assurance given by Inspectorates, such as HMIC, and is evidenced by reports received in the last 3 years.			
Managing Assets, Building and Equipment	Estates	Transformation Board Force Executive Board	Substantial: Baker Tilly, Estates Management, November 2013	None	Yes	None
	Procurement	EMSCU Board	Limited: Mazars, Procurement, October 2015 (Assurance rating subject to change following accuracy check)	None	No	Due to the overall judgement of 'limited assurance' following the last audit of this area it is recommended a follow up audit of the controls and processes in place in respect of Procurement is included in the Internal Audit Plan 2016/17.
Managing Finance	Financial Savings / Efficiency	Transformation Board Force Executive Board	Limited: Mazars, Savings Programme, August 2015 (Assurance rating subject to change following accuracy check)	Reasonable: HMIC, PEEL Valuing the Police 4 (Revisit), October 2014 Reasonable: HMIC, PEEL Efficiency, October 2015	No	Due to the overall judgement of 'limited assurance' following the last audit of this area it is recommended a follow up audit of the controls and processes in place in respect of the Savings Programme is included in the Internal Audit Plan 2016/17.
	Key Financial Controls	Force Executive Board	Reasonable: Baker Tilly, Key Financial Controls, February 2015 Limited: Core Financials: MFSS, October 2015 (Assurance rating subject to change following accuracy check)	None None	No	Key Financial Controls are included in the Internal Audit Plan as a mandatory audit.
Management Information and ICT Syst	Computer and ICT Use	Transformation Board Five Force IT Governance Board	None	None	No	None
	Information Management	Force Information Assurance Board Force Executive Board	Reasonable: Baker Tilly, Information Management Arrangements, May 2014 Limited: ICO, Data Protection Audit, December 2013	Reasonable: HMIC, Building the Picture, July 2015 None	No	It is recommended that compliance with aspects of the Data Protection Act not audited by the ICO in 2013 are scoped for audit in 2016/17.
Managing Organisation	Risk Management	Force Executive Board	None	None	No	A gap in assurance has been identified as an audit has not taken place of this area since Q4 2012/13. Since then a new procedure has been implemented and it is recommended a further review of the risk management framework and governance takes place in order to provide assurance that it reflects effective and robust mechanisms.
	Environmental Management	Environmental Management Board (TBC)	Substantial: Baker Tilly, Environmental Policy, December 2013	None	Yes	None
	Business Continuity	Force Executive Board	Reasonable: Baker Tilly, Business Continuity and IT Disaster Recovery, July 2014	None	Yes	None
	Corporate Governance	Force Executive Board	Reasonable: Mazars, Joint Code of Corporate Governance, August 2015	None	Yes	None
Managing People	Attendance and Sickness	Professional Standards, Integrity and Ethics Board	Substantial: Baker Tilly, Absence Management, March 2014	None	Yes	None
	Discipline and standards	Standards and Integrity Board	None	Reasonable*: HMIC, Integrity Matters, January 2015	Yes	An audit of complaints management was agreed as part of the 2015-19 Internal Audit Strategy for 2016/17.
				HMIC, PEEL Legitimacy, May 2015 (Awaiting agreed actions)		
				Reasonable: HMIC, Police Integrity and Corruption, June 2014		
	Equality and Diversity	Equality Diversity and Human Rights Board	Substantial: Baker Tilly, Equality and Diversity, October 2013	None	Yes	None
	Health and Safety	Strategic Health and Safety Group	Substantial: Baker Tilly, Health and Safety, December 2013	None	Yes	None
	Recruitment, Selection and Promotion	TBC - MFSS Performance Meeting	Reasonable: Baker Tilly, Workforce Planning, October 2013	HMIC, PEEL Leadership, May 2015 (Awaiting final report)	No*	*Although an audit of Workforce Planning took place in 2013/14, it is recommended a wider audit of 'Recruitment, Selection and Promotion' is scoped. No internal assurance has taken place in this area since 2012/13.
Volunteering	The Force Volunteer Board	Reasonable: Baker Tilly, Volunteering, January 2015	None	Yes	None	

Levels of Assurance*

None	No assurance process undertaken.
Limited	Mazars - Limited HMIC - Requires Improvement / Inadequate
Reasonable	Mazars - Satisfactory HMIC - Good
Substantial	Mazars - Significant HMIC - Outstanding

* Please note assurance levels are not consistently provided by inspectorates and are therefore the result of professional judgement having read the report and any recommendations made.