

For Decision	
Public/Non Public	Public
Report to:	Audit and Scrutiny Panel
Date of Meeting:	11th February 2016
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ASSURANCE MAPPING 2016/17

1. Purpose of the Report

- 1.1 To provide the Audit and Scrutiny Panel (the Panel) with an overview of assurance mapping for Q's 2 and 3 of 2015/16.

2. Recommendations

- 2.1 That the Panel note the levels of assurance which have been used to inform Mazars' proposed Internal Audit Plan for 2016/17.

3. Reasons for Recommendations

- 3.1 To provide the Panel with a 'dashboard view' of assurance levels throughout all areas of the Force.
- 3.2 To provide Mazars with a tool to inform the Internal Audit Plan for the financial year 2016/17, as required by the Public Sector Internal Audit Standards (PSIAS).

4. Summary of Key Points

Assurance Mapping – Methodology

- 4.1 Assurance mapping has been used to provide a 'dashboard view' of levels of assurance against strategic risks, non-policing functions and policing functions. Assurance was assessed at two levels, referred to as 'lines of defence':
- The first level of assurance is provided by the Force's internal auditors and is evidenced by audit reports received in the last three years;
 - The second level of assurance is provided by inspectorates, such as HMIC, and is evidenced by inspection reports received in the last three years.

- 4.2 Each strategic risk, non-policing and policing function was assessed against each level of assurance and given a rating:
- None – No internal audit or external inspection has taken place in the last three years;
 - Limited assurance – this is an area of high to high/ medium risk, there is limited control or assurance currently provided;
 - Reasonable assurance – this is an area of medium risk, levels of controls and assurance are reasonable;
 - Substantial assurance – this is an area of low/ medium to medium risk, levels of control and assurance are substantial.
- 4.3 Please note, where a formal assurance rating has not been provided by the internal auditor or the inspectorate professional judgement has been applied. Please also note that where a report is still in draft, the assurance rating may be subject to change.
- 4.4 Once assurance was assessed at each level, each risk, non-policing function and policing function was considered, taking into account the two ratings, to determine whether the combined level of assurance was adequate. The level of assurance is only deemed adequate if the overall rating is either reasonable or substantial.
- 4.5 Where assurance is not deemed to be adequate yet no recommendation has been made for inclusion in the internal audit plan this will be considered as part of the internal review programme and the internal audit plan for 2017/18.

Further development

- 4.6 Going forward, assurance maps will be reviewed and updated on a six monthly basis and reported to the Audit and Scrutiny Panel. They will be used as a tool to inform not only the Internal Audit Plan, but also an internal programme of review for the Force. The outcomes from assurance mapping could also inform a scrutiny agenda for the Audit and Scrutiny Panel.
- 4.7 A third level of assurance will also be introduced during the next quarter which will focus on management assurance, evidenced by internal review and self-assessment.

5 Financial Implications and Budget Provision
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- 5.1 There are no financial implications associated with assurance mapping. This exercise is carried out within normal budget provision.

6 Human Resources Implications

- 6.1 There are no vetting implications associated with assurance mapping.

7 Equality Implications

7.1 There are no equality implications associated with assurance mapping.

8 Risk Management

8.1 Assurance mapping is used to inform the Internal Audit Plan. The findings from internal audits are likely to provide the Force with useful insight into risks through the identification of specific vulnerabilities. It is the responsibility of lead officers for each audited area to consider the audit findings and their implications in terms of risk management.

9 Policy Implications and links to the Police and Crime Plan Priorities

9.1 It is likely that findings from specific audits will have implications for Force policy and practice in the audited business area. Where that is the case, the lead officer or manager is responsible for preparing an appropriate action plan, with the support of the Planning and Policy team, to be managed as part of the Force's established audit and inspection reporting process.

9.2 There are no specific references to internal audit amongst the Police and Crime Plan priorities.

10 Changes in Legislation or other Legal Considerations

10.1 Relevant Internal Audit Standard Setters (RIASSs) set the standards for internal audit within the public sector. For police forces, the RIASS is the Chartered Institute of Public Finance and Accountancy (CIPFA) and the mandatory requirements for internal audit are contained within the Public Sector Internal Audit Standards (PSIAS).

10.2 There are no known future changes in legislation that are likely to impact on the internal audit plan.

11 Details of outcome of consultation

11.1 There has been no consultation as part of this process; however, as the third level of assurance is developed during the next quarter, each divisional and departmental head will be consulted to inform the level of assurance.

12 Appendices

12.1 Appendix A: Key Risk Controls Assurance Map
Appendix B: Non Policing Functions Assurance Map
Appendix C: Policing Functions Assurance Map