

For Information / Consideration	
Public/Non Public*	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	February 2019
Report of:	Chief Finance Officer
Report Author:	Charlotte Radford
Other Contacts:	Brian Welch
Agenda Item:	9

INTERNAL AUDIT PROGRESS REPORT

1. Purpose of the Report

- 1.1 To provide members with an update on progress against the Internal Audit Annual Plan for 2018-19 and the findings from audits completed to date.

2. Recommendations

- 2.1 Members are recommended to consider the report and where appropriate make comment or request further work in relation to specific audits to ensure they have adequate assurance from the work undertaken.

3. Reasons for Recommendations

- 3.1 This complies with good governance and in ensuring assurance can be obtained from the work carried out.

4. Summary of Key Points

- 4.1 The attached report details the work undertaken to date and summarises the findings from individual audits completed since the last progress report to the panel.

5. Financial Implications and Budget Provision

- 5.1 None as a direct result of this report.

6. Human Resources Implications

- 6.1 None as a direct result of this report.

7. Equality Implications

- 7.1 None as a direct result of this report.

8. Risk Management

- 8.1 None as a direct result of this report. Recommendations will be actioned to address the risks identified within the individual reports and recommendations implementation will be monitored and reported within the audit and inspection report to this panel.

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

- 9.1 This report complies with good governance and financial regulations.

10. Changes in Legislation or other Legal Considerations

- 10.1 None

11. Details of outcome of consultation

- 11.1 Not applicable

12. Appendices

- 12.1 Appendix A – Internal Audit Progress Report 2018-19



Office of the Police & Crime Commissioner for Nottinghamshire and
Nottinghamshire Police

Internal Audit Progress Report 2018/19

February 2019

Presented to the Joint Audit & Scrutiny Panel meeting of: 22nd February 2019

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01 Introduction

- 1.1 The purpose of this report is to update the Joint Audit & Scrutiny Panel (JASP) as to the progress in respect of the Operational Plan for the year ended 31st March 2019 which was considered and approved by the JASP at its meeting on 30th May 2018.
- 1.2 The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year, and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.
- 1.3 Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.
- 1.4 Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.
- 1.5 Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.
- 1.6 Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Summary of internal audit work to date

- 2.1 Since the last progress report to the JASP we have issued four final reports, these being in respect of Commissioning, General Data Protection Regulations (GDPR), Health & Safety and Firearms Licensing. Additionally, we have issued draft reports in respect of the Core Financial Systems and IT Strategy where we await management's responses. Further details are provided in Appendix 1.

Nottinghamshire 2018/19 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Force Management of MFSS Arrangements	Final	Limited	2	2		4
Code of Governance	Final	Satisfactory		4		4
Health & Safety	Final	Limited	1	3	1	5
Commissioning	Final	Satisfactory		2	1	3
Follow-up of Limited Assurance Recommendations	Final	N/A				
Core Financial Systems	Draft					
IT Strategy	Draft					
GDPR	Final	Limited	2	1	4	7
Firearms Licensing	Final	Satisfactory		3	1	4
Total			5	15	7	27

- 2.2 With regards ongoing audits, the audits of Seized Property and Partnership Working are scheduled to be being in the next few weeks. Further details are provided in Appendix 2.

2.3 The 2018/19 Collaboration Internal Audit Plan is largely complete. Since the last progress report to the JASP we have issued two draft reports, these being in respect of Risk Management and Business Planning. Responses in respect of all three regional collaboration draft reports are being co-ordinated by a nominated OPCC Chief Finance Officer lead. Further details are provided in Appendix 2.

Collaboration Audits 2018/19	Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Strategic Financial Planning	Draft					
Risk Management	Draft					
Business Planning	Draft					
Total						

03 Performance

3.1 The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter.

No	Indicator	Criteria	Performance
1	Annual report provided to the JASP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JASP	As agreed with the Client Officer	Achieved
3	Progress report to the JASP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (9/9)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (7/7)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	Achieved
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (11/11)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (3/3)

Appendix A1 – Summary of Reports

Below we provide brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the final reports issued since the last progress report:

General Data Protection Regulations

Assurance Opinion	Limited
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Recommendation Priorities	
Priority 1 (Fundamental)	2
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	4

The audit covered the following risks and objectives:

- The Force has not sufficiently applied changes to data protection regulation;
 - The Force has an action plan in place which addresses the key areas of GDPR and provided a clear plan by which the force would be compliant.
 - The Force has completed a 'Privacy Impact Assessment' on new systems or they form part of the project life cycle.
 - The Force undertook an exercise to map and understand the data which is collected and currently stored, and this has been utilised to identify potential risks to compliance with GDPR. (N.B. does the mapping include what data is held, where it came from and who it is shared with?)

- The Force's management and staff are unaware of the updated regulations, and their increased responsibilities. how the organisation is structured to assess compliance against requirements;
 - The Senior Management team were informed and made fully aware of the risks posed by the implementation of the GDPR. (N.B. consider whether GDPR is identified as a risk on the Force's risk map, and whether the score can be justified)
 - Those staff who handle data have received, training on the GDPR. (N.B. consider whether the training relates to operational 'day-to-day' information handling)

- The Force is non-compliant with the GDPR.
 - The Force has identified a method of obtaining consent for the information collected by service users internally such as HR etc. (N.B. if this is already in place, review a sample of transactions where consent should be obtained and ensure there is a clear record of this consent).
 - The Force is subject to the guidance on law enforcement processing and we will consider how the force has applied this guidance internally.
 - The Force has considered how best to communicate the changes in regulation to service users, including the 'right to erasure'.
 - The Force has identified and appointed a 'Data Protection Officer', and the officer is suitably placed within the organisation.

- The Force has identified how data can and should be deleted from all relevant systems.
- The Force has a clear process for the identification, review and reporting of a personal data breach, which incorporates the updated 72-hour timescale to report the breach. (N.B. does the process seem feasible in 72 hours?)
- The force has a clear subject access request policy in place and has dealt with requests appropriately since the May GDPR deadline.

We raised two priority 1 recommendations of a fundamental nature that required addressing. These are set out below:

<p>Recommendation 1</p>	<p>Responsibility for the gap analysis should be assigned and it should be updated into an action plan.</p> <p>The action plan would then provide a clear means of moving towards compliance and in general we support its aims.</p> <p>It will require management commitment and adequate resource to implement fully and the oversight of management through the proposed new governance structure currently being discussed.</p>
<p>Finding</p>	<p>A gap analysis for GDPR was completed in February 2018 based on national guidance but the author has since left the organisation and due to lack of resources it was not reassigned or taken forward as a formal action plan.</p> <p>There remains a number of actions that require completion including completion of the Information Asset Register, Records Management and continuation of updates to policies and procedures and training. It is accepted and recognised by management that there is still work to do but a recognition of the importance of GDPR is being expressed/increased and this is being addressed at both an internal staffing level and governance level however the plan is currently awaiting further information.</p>
<p>Response</p>	<p>Information Management Unit (IMU) has been the subject of a restructure business case to request the repositioning of the team within the organisational structure and a small increase in resources.</p> <p>Following agreement to this business case by Force Executive Board (FEB) on 14th January 2019 a job evaluation and consultation period is now underway followed by a recruitment process for the additional resources.</p> <p>An Information Management Strategy (IMS) & Implementation Plan has been requested by FEB, to be presented in April 2019.</p>
<p>Timescale / Responsibility</p>	<p>IMS & Implementation Plan to be prepared by IM Lead & DPO supported by T/Ch Supt Corporate Services and presented to FEB in April 2019</p> <p>It is envisaged that the conclusion of the recruitment process and the IMU fully resourced by the end of April 2019, followed by an induction & training period and fully functional with basic trained staff by July/August 2019.</p>

Recommendation 2	The organisation should consider its resourcing levels in this area and in particular look to reduce its backlog of requests.
Finding	<p>The organisation has 3.7 Full Time Equivalent (FTE) staff involved in disclosure requests. This includes not only Subject Access Requests (SARs), but also Freedom of Information, Court Orders and other disclosures.</p> <p>This ranks the force 4th out of the 5 East Midlands forces in available resource but 2nd out of 5 in total number of disclosure requests where we have reviewed GDPR processes. We also note the organisation has a back log of requests, including thirty SARs.</p> <p>This suggests the organisation has insufficient resources to manage its current work load and as such we would recommend that the organisation consider if more resource should be in place.</p> <p>We do understand that the structure is currently under review and proposals have been made but these are currently on hold awaiting further information.</p>
Response	<p>Information Management Unit (IMU) has been the subject of a restructure business case to request the repositioning of the team within the organisational structure and a small increase in resources.</p> <p>Following agreement to this business case by Force Executive Board (FEB) on 14th January 2019 a job evaluation and consultation period is now underway followed by a recruitment process for the additional resources.</p> <p>An additional 2.4 FTE resources specifically to support the Information Request team has been agreed as part of the</p> <p>Management and monitoring of Information Request Compliance levels will continue to be reported to bi-monthly IMB chaired by DCC and attended by Information Asset Owners & Delegates</p>
Timescale / Responsibility	It is envisaged that the conclusion of the recruitment process and the IMU fully resourced by the end of April 2019, followed by an induction & training period and fully functional with basic trained staff by July/August 2019.

We also raised one priority 2 recommendation where we believe there is scope for improvement within the control environment. This is set out below:

- We support the approach being taken to complete the Information Asset Register and this should look to be completed as soon as is practical. Additional resource may also be required in this area of business as it is currently being led by a single member of staff.

Finally, we raised four priority 3 recommendations of a more housekeeping nature. These were in respect of the following:

- Deputy Data Protection Officer / Key Knowledge
- Records Management
- Training
- Regional Data Protection Meetings

Management confirmed that actions had either already been addressed or will be completed by October 2019.

Commissioning

Assurance Opinion	Limited
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	2
Priority 3 (Housekeeping)	1

The audit covered the following:

Commissioning Framework

- The Commissioning Framework is aligned to the Police and Crime Plan, has been set to deliver the strategic objectives of the plan and is evidence-based in that it contributes to the PCC's desired outcomes.
- The Commissioning Framework has been put in place using best practice and available guidance.
- The Commissioning Framework draws on the views of service users and the community.
- The Commissioning Framework is regularly reviewed and updated, to ensure it stays aligned to the Police & Crime Plan.

Application of the Framework

- Commissioning Plans have been established to support the delivery of the Police and Crime Plan.
- There are appropriate supporting policies and procedures in the commissioning processes undertaken and these have been complied with.
- The commissioning process maintains adequate records that document compliance with the framework.

Commissioning Process

- During commissioning exercises the commissioning process is carried out in adherence to the commissioning framework.
- The process includes appropriate analysis of the most effective commissioning method to be followed, whether by direct commissioning, co-commissioning or partnership.
- The process includes drawing upon the views of service users and the community.
- When contracts are signed with providers, these include a clear service specification with clear results against which performance can be effectively measured.
- Each contract signed with providers is subject to regular monitoring to ensure the results are being achieved and challenges for poor performance are made.
- There is transparency in the commissioning process, with information, decisions and documents available for scrutiny.

Lessons Learned

- Following the conclusion of a commissioned service, there is an appropriate review to highlight any lessons learned or issues that should not be repeated.

We raised two priority 2 recommendations where we believe there is scope for improvement within the control environment. These are set out below:

- The OPCC should ensure that the Contracts Log is fully completed, including a clear link between the item being commissioned and the specific theme within the Police and Crime Plan it aims to contribute to.
- The OPCC should ensure there is greater oversight of the administration of documents and pressure co-commissioners to ensure that these documents are provided.

We also raised a priority 3 recommendation of a more housekeeping nature. This related to the Commissioning cycle.

Management confirmed that actions had either already been addressed or will be completed by March 2019.

Firearms Licensing

Assurance Opinion	Satisfactory
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	1

The audit covered the following:

- Clearly defined policies and/or procedures are in place and are available to both the Force and to potential applicants. The policies and procedures are reviewed and updated on a regular basis.
- All applications and renewals are suitably vetted as part of the approval process.
- Applications and renewals are authorised in accordance with the approved firearms licensing process.
- Payments are received in accordance with the agreed rates and are properly accounted for.
- There are effective controls in place to monitor when renewals are due and which prompt the reapplication process.
- There are effective controls in place to flag up, and act upon, changes of circumstances with regards a licence holder.
- Comprehensive and up to date records are maintained of licence holders which are available to officers during the course of their duties.
- There are clear procedures in place in respect of the revoking of licences.
- There is an agreed process for home / security inspections with regards the holding of firearms.
- Performance information is available and is reviewed with regards the effective administration of the firearms licensing process.

We raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These are set out below:

- The Force's procedural guidance should cover all key aspects of the firearms licensing process. The guidance should be reviewed and updated on at least an annual basis to ensure it remains fit for purpose.

A document attributes section should be added to all process documents, detailing which member of staff has responsibility for the content of the document, the date of last review and review cycle period.

- The force should ensure that all enquiry forms are appropriately authorised.
- Key performance indicators for the operational performance of firearms licensing should be set and monitored against on a regular basis. Performance should be reported to either Senior Management staff or a relevant Board/Committee.

We also raised a priority 3 recommendation of a more housekeeping nature. This related to the document management system.

Management confirmed that actions had either already been addressed or will be completed by January 2019.

Health & Safety

Assurance Opinion	Limited
Recommendation Priorities	
Priority 1 (Fundamental)	1
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	1

The audit covered the following:

Roles & Responsibilities

- The roles and responsibilities are clearly defined and the individuals concerned are fully aware of these.
- Appointed officers have been assigned to support the organisation to meet its health and safety responsibilities.

Policies & Procedures

- The Force has in place policies and procedures, which incorporate relevant legislative requirements and provide clear guidance to staff.
- The policies and procedures in place are comprehensive, up-to-date and available to all relevant members of staff.
- The existing policies and procedures are regularly reviewed to ensure they are up to date.

Governance

- There is an appropriate and effective governance structure in place through which Health and Safety issues are reviewed, scrutinised and managed.
- Health and Safety is promoted across the Force to ensure awareness from both police staff and police officers.

Monitoring & Reporting

- Health and Safety information is accurately produced and regularly reported to allow for effective monitoring, decision making and reporting in line with senior management requirements.

- There is an effective system in place for recording, maintaining and reporting Health and Safety data, including any incidents or near misses.
- Appropriate oversight and reporting arrangements are in place and are working effectively.

Training

- Staff are fully supported, with relevant training and guidance provided to allow compliance with health and safety requirements and responsibilities.
- The Force has a robust process in place to monitor the level of health and safety training undertaken by key staff, including Chief Officer Team and those who have statutory responsibilities.

We raised one priority 1 recommendation of a fundamental nature that required addressing. This is set out below:

<p>Recommendation 1</p>	<p>The Force should formalise what mandatory H&S training is required by staff, including any additional training for Supervisors, Managers and the Chief Officer team and whether annual refresher training is required.</p> <p>The Force should investigate whether the “Required” mark within NCALT allows for the ability to set deadlines for training courses and automatically send emails to the relevant individual and their line manager if deadlines are missed.</p> <p>The Force needs to designate whose responsibility it is to have overall oversight of training, including monitoring of completion and production of performance information around training. It then needs to be ensured that this individual has the resources in place to effectively monitor this.</p>
<p>Finding</p>	<p>Whilst H&S training is available through the NCALT e-learning system, there was a lack of clarity as to what training was mandatory, nor who has oversight of this training.</p> <p>As training requirements are not laid out in the H&S Policy, it was unclear whether staff receive H&S training during the induction process or whether any annual refresher training is required. There is additionally no guidance provided as to whose responsibility it is to identify any special training requirements or monitor that suitable training is provided in these cases.</p> <p>Whilst the NCALT system has the ability to mark certain training courses as “Required”, this feature did not appear to be being utilised currently.</p> <p>It was also not clear whether Supervisors, Managers or the Chief Officer Team were required to do any additional training in line with their job requirements, although training modules specific to these roles were available within NCALT.</p> <p>As some training is provided regionally, by the Regional Learning and Development Team, it was unclear as to who should have oversight of H&S training within the Force. Through review of NCALT, the H&S Senior Adviser did not have the ability to review all completed training courses to ensure effective oversight.</p>
<p>Response</p>	<p>The Force has plans in place to review health and safety training provided to staff. This review will include:</p> <ul style="list-style-type: none"> • Identifying mandatory H&S training courses required by staff, and requirements for refresher training. • Reviewing the suitability of the NCALT system • Identifying responsibility for monitoring training records • Process for monitoring completion rates as discussed in this report, and production

	<p>of performance information.</p> <p>The Health and Safety Service had this review planned prior to this audit being commissioned. This review will start in October 2018 and will be a long term, project to examine all aspects of Health and Safety Training, likely to last approx. 18 months. It is likely to take 18 months due to the scale of the project, and a vacancy which is being carried in the Health and Safety Service.</p>
<p>Timescale / Responsibility</p>	<p>Health and Safety Service EMCHRS</p> <p>March 2020</p>

We also raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These are set out below:

- The Force should update the Health and Safety Policy, ensuring that all information contained within is accurate.

The Policy should also be amended to include the additional information not currently included as detailed.

The Policy should be reviewed on a regular basis or when there are significant changes to operations or legislation.

- The Force should produce a formal Accident/Incident reporting procedure.

The procedure should provide guidance on what should be reported and how this should be reported by staff.

The procedure should be clearly communicated to staff via the intranet.

- The Force should develop an appropriate Performance Information Framework that provides the Departmental Health & Safety Committees with the relevant detailed information. An overall summary of performance across each Department should be available for the main Health & Safety Committee to have an overall view of key data.

Finally, we raised one priority 3 recommendation of a more housekeeping nature. This was in respect of automated reporting system notifications.

Management confirmed that actions had either already been addressed or will be completed by April 2019.

Appendix A2 Internal Audit Plan 2018/19

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JASP	Comments
Core Assurance					
Core Financial Systems	Nov 2018	Dec 2018		Feb 2019	Draft report issued.
Code of Governance	Sept 2018	Aug 2018	Oct 2018	Nov 2018	Final report issued.
Strategic & Operational Risk					
Partnership Working	Mar 2019			June 2019	Scheduled to start 11 th March.
Commissioning	Sept 2018	Oct 2018	Nov 2018	Feb 2018	Final report issued.
Force Management of MFSS Arrangements	June 2018	June 2018	July 2018	Nov 2018	Final report issued.
IT Strategy	Nov 2018	Feb 2019		June 2019	Draft report issued.
Seized Property	Mar 2019			June 2019	Starts 22 nd Feb, although will be completed early April.
GDPR	Nov 2018	Dec 2018	Feb 2019	Feb 2019	Final report issued.
Health & Safety	Sept 2018	Oct 2018	Feb 2019	Feb 2019	Final report issued.
Firearms Licensing	Oct 2018	Oct 2018	Nov 2018	Feb 2019	Final report issued.
Follow-up of Limited Assurance Recommendations	July 2018	July 2018	July 2018	Nov 2018	Final report issued.

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JASP	Comments
Collaboration					
Risk Management	Aug 2018	Nov 2018		Feb 2019	Draft report issued.
Strategic Financial Planning	July 2018	Oct 2018		Feb 2019	Draft report issued.
Business Planning	Sept 2018	Jan 2019		Feb 2019	Draft report issued.
Review of Collaboration Assurance Statements	May 2018	May 2018	June 2018	July 2018	Final memo issued.
Projected Underspends	Feb 2019			June 2019	Additional request.

Appendix A3 – Definition of Assurances and Priorities

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses, which put some of the Organisation's objectives at risk.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.	The level of non-compliance puts the Organisation's objectives at risk.
No Assurance	Control processes are generally weak leaving the processes/systems open to significant error or abuse.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

Definitions of Recommendations	
Priority	Description
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Appendix A4 - Contact Details

Contact Details

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A5 Statement of Responsibility

Status of our reports

The responsibility for maintaining internal control rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy of the internal control arrangements implemented by management and perform testing on those controls to ensure that they are operating for the period under review. We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone are not a guarantee that fraud, where existing, will be discovered.

The contents of this report are confidential and not for distribution to anyone other than the Office of the Police and Crime Commissioner for Nottinghamshire and Nottinghamshire Police. Disclosure to third parties cannot be made without the prior written consent of Mazars LLP.

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