

<b>For Information</b>	
<b>Public/Non Public</b>	Public
<b>Report to:</b>	Joint Audit and Scrutiny Panel
<b>Date of Meeting:</b>	24 <sup>th</sup> February 2021
<b>Report of:</b>	Deputy Chief Constable
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<b>Agenda Item:</b>	12

## **ASSURANCE MAPPING 2021/22**

### **1. Purpose of the Report**

- 1.1 The purpose of this report is to provide the Joint Audit and Scrutiny Panel (JASP) with a dashboard view of assurance levels against each business area of the force. This approach assesses individual areas against CIPFA Solace governance criteria.

### **2. Recommendations**

- 2.1 It is recommended that JASP agree that Finance, Workforce Planning, Information Services, Performance Management, Project Management, Business Continuity, Health and Safety, Archives and Exhibits, Firearms Licensing, Procurement and Cyber Security are included in the Internal Audit Plan 2021/22, as outlined in Appendix 1.

### **3. Reasons for Recommendations**

- 3.1 To ensure that the Panel is aware of the internal audit plan for the forthcoming financial year. The use of assurance mapping as a management tool will benefit the Force in terms of seeking continual improvement and mitigating organisational risk.

### **4. Summary of Key Points**

#### **Overview**

- 4.1 Assurance refers to any evidence that can provide stakeholders with confidence that an organisation is operating efficiently and effectively to achieve its agreed objectives, and that any risks to achieving objectives are being identified and adequately managed.
- 4.2 The assurance map will be reviewed and updated on an annual basis.

- 4.3 This approach to assurance mapping has been taken to provide a 'dashboard view' of levels of assurance, against indicative controls, set against key departments/areas of the force.
- 4.4 Assurance has been assessed at three levels, referred to as 'lines of defence':
- The first 'line of defence' is evidenced by internal management controls, including policy, procedure, strategy, process and systems;
  - The second 'line of defence' is evidenced by management scrutiny and oversight, including formal reporting mechanisms and performance reporting;
  - The third 'line of defence' is evidenced by independent oversight provided by internal audit and inspection conducted by HMICFRS and other inspectorates.
- 4.5 Each potential risk has been assessed against each 'line of defence' and given an assurance rating of 'none', 'limited', 'reasonable' or 'substantial'. Please note, where a formal assurance rating has not been provided by the internal auditor or the inspectorate, professional judgement has been applied.

### **Future application**

- 4.6 The scope of this assurance mapping exercise has been limited to key areas business areas namely, Finance, Workforce Planning, Information Governance, Information Services, Partnerships, Buildings/Asset Management, Ethical Standards and Conduct, Project Management/Programme Management, Risk Management, Performance Management, Emergency Planning/Business Continuity and Operations.
- 4.7 Where assurance is judged to be inadequate, the following courses of action will be considered:
- Review of policy, procedure, strategy and system;
  - Commission audit/review by the Demand and Improvement Team or Peer Review;
  - Commission of internal audit as part of the Internal Audit Plan.

## **5 Financial Implications and Budget Provision**

- 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 human resource 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 will be used to inform the Internal Audit Plan. The findings from internal audits 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 Force Assurance Team, to be managed as part of the Force's established audit and inspection reporting process.

## **10 Changes in Legislation or other Legal Considerations**

- 10.1 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 The relevant Heads of Departments were consulted as part of this process to gather information.

## **12 Appendices**

- 12.1 Appendix 1: Suggested Areas from Assurance Mapping Process.

## APPENDIX 1 - Suggested Audit Plan for 2021/22

Business Areas	Overall Assurance Rating	Included on Internal Audit Plan 2021/2022	Recommendation
Finance	Reasonable	√	Legal requirement to audit annually. To be included on Internal Audit Plan  Extension to include light touch audit to cover transition of MFSS
Workforce Planning	Reasonable	√	Area for Improvement received from HMICFRS Integrated PEEL Inspection. <ul style="list-style-type: none"> <li>• Training Capabilities and PDR's</li> </ul>
Information Governance	Reasonable	X	This area was audited in 2020 and received Satisfactory Assurance – not to be included on Internal Audit Plan
Information Services	Limited	√	This area was audited in 2020 and received <b>Limited Assurance</b> – to be included on Internal Audit Plan
Partnerships	Reasonable	X	This area was audited in 2019/20 and received Satisfactory Assurance. Not to be included on Internal Audit Plan
Performance Management	Reasonable	√	This area was audited in 2019/20 and received Satisfactory Assurance but there were a substantial number of recommendations. To be included on Internal Audit Plan
Buildings/Asset Management	Reasonable	X	Substantial governance evidence exists in this area of the business and when audited by Mazars in 2017 received a Satisfactory Assurance grading. Re-audited in 2020 and received further Satisfactory Assurance. Not to be included on Internal Audit Plan
Ethical Standards and Conduct	TBC once 2021 audit is complete	X	Substantial governance evidence exists in this area of the force and when inspected by HMICFRS in 2018 received a Grading of Good but two Areas for Improvement. There has also, been a change in legislation in relation to how complaints are handled. Re-audit due to take place w/c 8th March 2021.

Business Areas	Overall Assurance Rating	Included on Internal Audit Plan 2021/2022	Recommendation
Project Management/ Programme Management	<b>Limited</b>	√	<p>This area has been looked at in relation to business benefits only. It would be useful to understand whether the governance controls around the business planning processes are robust and fit for purpose. To be included on the Internal Audit Plan</p> <p><b>This area was not picked up during the 2021 Internal Audit Plan – to be looked at in 2021-22</b></p>
Risk Management	<b>Reasonable</b>	X	<p>Risk management was looked at in 2016 and then re-visited by Mazars in 2017 and given Satisfactory Assurance Grading. In 2020 the force introduced a new Risk Management System JCAD. It would, therefore, be opportune to include it on the 2020 plan to see whether the system has had a positive impact and contributed to an improvement in governance controls. Risk was re-audited January 2021 and the outcome of this is not yet known. Not to be included on the Internal Audit Plan</p>
Emergency Planning/Business Continuity	<b>Reasonable</b>	√	<p>This area was audited in 2019/20 and received Satisfactory Assurance. However, OPCC area of the business received Limited Assurance. To be included in the Internal Audit Plan</p>
Operations	<b>Reasonable</b>	X	<p>Operational areas of our business are inspected annually by the HMICFRS through their Integrated PEEL Inspections. Not to be included on our Internal Audit Plan</p>

**Additional Areas**

Health and Safety	Limited	√	This area was audited in 2019 and received Limited Assurance – to be included on Internal Audit Plan
Archives and Exhibits	Limited	√	This area was audited in 2020 and received Limited Assurance – to be included on Internal Audit Plan
Firearms Licensing	Limited	√	Previously audited and received Limited Assurance. Since the internal audit a comprehensive review has taken place and a number of recommendations implemented. To be included on Internal Audit Plan to ensure outcomes from review embedded
Procurement	Limited	√	This area was audited in 2017/18 and received Satisfactory Assurance. Since the audit procurement processes have changes and responsibility now sits under the Finance Department. Audit to ensure processes are working effectively. To be included on Internal Audit Plan
Cyber Security	Limited	√	This area dovetails into the Information Services audit which received Limited Assurance. To be included on Internal Audit Plan