

POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT RISK & ASSURANCE PANEL

PAPER MARKED

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Report of	CHIEF CONSTABLE
Subject	LEICESTERSHIRE POLICE INTERNAL AUDIT FUNCTION
Date	TUESDAY 24 SEPTEMBER 2013 – 2.00 P.M.
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Purpose of Report

1. This report provides the Panel with an overview of the Leicestershire Police internal audit arrangements, describes the function of how a work plan is developed and the strategic governance of any identified risks to the Force.

Recommendation

2. The Panel are recommended to note the content of the report and the framework that is used to ensure that Leicestershire Police have a robust internal audit plan that is also dynamic to respond to changing needs and threats.

Background

3. In 2011 the Force internal audit team was restructured against revised terms of reference and audit methodology.
4. This change allowed for a more 'risk based' approach to data quality rather than slavishly following a prescribed timetable of audits that had very little to do with identifying risk rather than completing the audit programme.
5. An additional strength of this new arrangement is the availability of capacity and capability to quickly respond to potential risks; this detailed analysis of a business area provides valuable information to quantify the risk level with supporting organisational recommendations.
6. The Audit team sits within the Service Improvement Unit of Corporate Services; as such the team is appropriately and independently placed to conduct relevant, timely, proportionate and where possible pre-emptive rather than reactive audit scrutiny.
7. The audit programme is kept under constant review and is subject to oversight and discussion at Corporate Service's Senior Management level

and, when appropriate, at the monthly briefing session with the Deputy Chief Constable.

8. It is important to note that the scoping of audits is undertaken with the business unit lead to ensure they are aware of the audit and the proposed methodology also meets the analysis requirements of their business area.
9. The audit plan also needs to be versatile to respond to the needs of the following:
 - Threats identified by COT, force strategic leads, the OPCC and partners.
 - Compliance with key elements of the Police and Crime Plan
 - Areas identified through existing work streams such as previous audit, surveys and inspections.
 - Local and national critical incidents and occurrences.
 - National requirements as detailed in the Data Quality Audit Manual, the National Crime Recording Standards and the National Standards for Incident Recording.
 - Pre-emptive assessment to support external inspections such as by HMIC.

Audit Priority & Methodology

10. An “audit prioritisation model” is utilised to help determine the urgency and subsequent audit scope using a tiered approach:
 - Tier 1 (Comprehensive Audit) - assesses all relevant aspects of the subject area and aims to identify areas of good and/or bad practice.
 - Tier 2 (Risk Based Audit) - will usually be a re-visit of a previous audit where areas for concern were identified; only these specific areas will be assessed.
 - Tier 3 (Quality Assurance) - focusing on key aspects where the subject area is a perceived risk or threat to the force e.g. Home Office Counting Rule compliance.
 - Tier 4 (Reassurance – light touch) - provides reassurances that policies and procedures are fit for purpose, a snap shot audit where there is no perceived risk or threat to the force.
11. The findings of any audit are subject to peer moderation and when appropriate discussions with subject matter experts both locally and nationally.
12. Completed reports have a structured path through the organisation with accountability on recommendations. Where significant threats are identified, which pose either reputational issues or serious breaches in procedure, then relevant chief officers are involved.
13. Dependant on the nature and outcome of the audit, reports are subject to discussion at various strategic boards, including the Force Performance Delivery Group, Safe and Confident Communities Board, Strategic Organisational Risk Board, Operation Fox and the Chief Officer Executive Group.

Current work streams

14. In the past three months the Force audit unit have been actively auditing against the hard crime reduction targets outlined within the Police and Crime Plan. This will ensure that our recording practices are robust and monthly / yearly figures have integrity.

Current program of work & plans for the future

15. The attached 2013/14 spread-sheet (Appendix A) provides an overview of the planned programme of work. However, this programme has to remain flexible to respond to emerging threats.
16. The 2014/15 audit programme will again provide a balance between the data quality and compliance to HOCA and incident standards while having the agility to look dynamically at areas of threat risk and harm as and when they are identified.

Summary

17. The audit regime has evolved from what was a relatively prescribed set of “nationally recommended” inspections to a more dynamic and risk based approach.
18. A threat assessment, tier 1 to 4 is utilised to prioritise audits and these classifications determine the level of scrutiny and subsequent follow-up and indeed any re-inspection.
19. All audit results are subject to peer review and are checked and validated to ensure accuracy, integrity of data collection, audit methodology, assessment and conclusions reached.
20. The audit team has a comprehensive programme of work however this framework can be subject to change as emerging threats dictate.
21. There is strategic oversight and an effective structure to identify areas of concern.

Implications

Financial :	None
Legal :	None
Risks and Impact :	None
Link to Police and Crime Plan :	The audit programme allows for data accuracy and compliance to the HOCA and ensures integrity in report performance data.

List of Appendices

Appendix A - Audit Schedule 2013-14

Person to Contact

The Force appointed lead for internal audit is the Head of Corporate Services Chief Superintendent Steph Pandit, the departmental lead and reporting officer is Mr Glenn Brown as Head of Service Improvement.

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