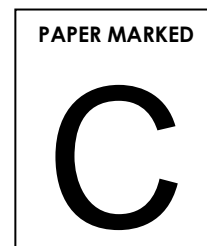


POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL



Report of **CHIEF CONSTABLE and CHIEF FINANCE OFFICER (OPCC)**
 Subject **INTERNAL AUDIT RECOMMENDATIONS AND TRACKING**
 Date **THURSDAY 25th APRIL 2019 – 10:00AM**
 Author : **ROY MOLLETT**

Purpose of Report

- The following report provides the Panel with update progress responses from business owners in relation to internal audit recommendations awarded by external auditors Mazars.
- Recommendations are reported in terms of priority as **Fundamental**, **Significant** and **Housekeeping** by Mazars; these priorities are shown highlighted as shown here.
- The following table illustrates the number of outstanding and completed - Fundamental, Significant and Housekeeping recommendations for the Mazar's audits currently held.

Priority of Recommendation	Outstanding		Completed	Superseded	Total
	RED	AMBER	GREEN	GREY	
Fundamental	-	2	-	-	2
Significant	-	8	7	-	15
Housekeeping	-	8	4	-	12
Total	0	18	11	0	29

- Following a number of JARAP Actions from June the Joint Audit and Risk Assurance Panel has been working with the Office of the Police and Crime Commissioner and Force to improve the overall efficiency and effectiveness in reporting progress with audit recommendations and it is understood the following has been agreed:

(a) Reporting to JARAP

Audit Assurance Grading	Recommendations reported to JARAP		
	Fundamental	Significant	Housekeeping
Satisfactory Assurance or above	YES		NO tracked by the Force through SORB
Limited Assurance or below	YES - Reporting on all recommendations		

- (b) Any audits graded Limited Assurance or below – Whole audit report submitted with attendance by a representative from the service area.
- (c) A short annual report from Mazars on progress against the ‘housekeeping’ recommendations.
- (d) A chart/table indicating where the housekeeping recommendations have moved to as we move to the new process. Seven ‘Housekeeping’ recommendations have been omitted for consideration by SORB under the agreed reporting arrangements. These are listed at the end of Appendix A.
- (e) To close a recommendation that has been ‘proposed closed’ the update should state:
 - i. That the recommendation has been implemented.
 - ii. Evidence to prove that it is working successfully (facts and figures on dip-sampling etc).

Recommendation

- 5. For the panel to note the attached update on progress responses from business owners against the respective audit recommendations so far.
- 6. Where business owners have provided an update proposing closure these now require the agreement of the panel to close.
- 7. Progress - For ease of reference the recommendations at Appendix A attached have been individually graded as follows down the left-hand column of the table:
 - I. **RED** – Outstanding and Exceeding the Target Date.
 - II. **AMBER** – In Progress and Within the Target Date.
 - III. **GREEN** – Completed and closed.
 - IV. **GREY** – Superseded / Not Adopted

Implications

Financial :	None
Legal :	None
Equality Impact Assessment :	None
Risks and Impact :	Risk to efficiency and effectiveness of business functions where agreed recommendations are not implemented in a timely manner.
Link to Police and Crime Plan :	Transparency and accountability for business functions.

List of Appendices

Appendix A Internal Audit Tracker. This provides the business owner updates and contextual assurance in relation to progress achieved.

Background Papers

N/A

Person to Contact

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