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**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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**Office of the Police and Crime Commissioner for Hampshire & Isle of Wight and Hampshire &  
Isle of Wight Constabulary**

**Internal Audit Progress Report (September 2024)**

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## 1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’*

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.*

The Police and Crime Commissioner and Chief Constable are responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Police and Crime Commissioner and Chief Constable that these arrangements are in place and operating effectively.

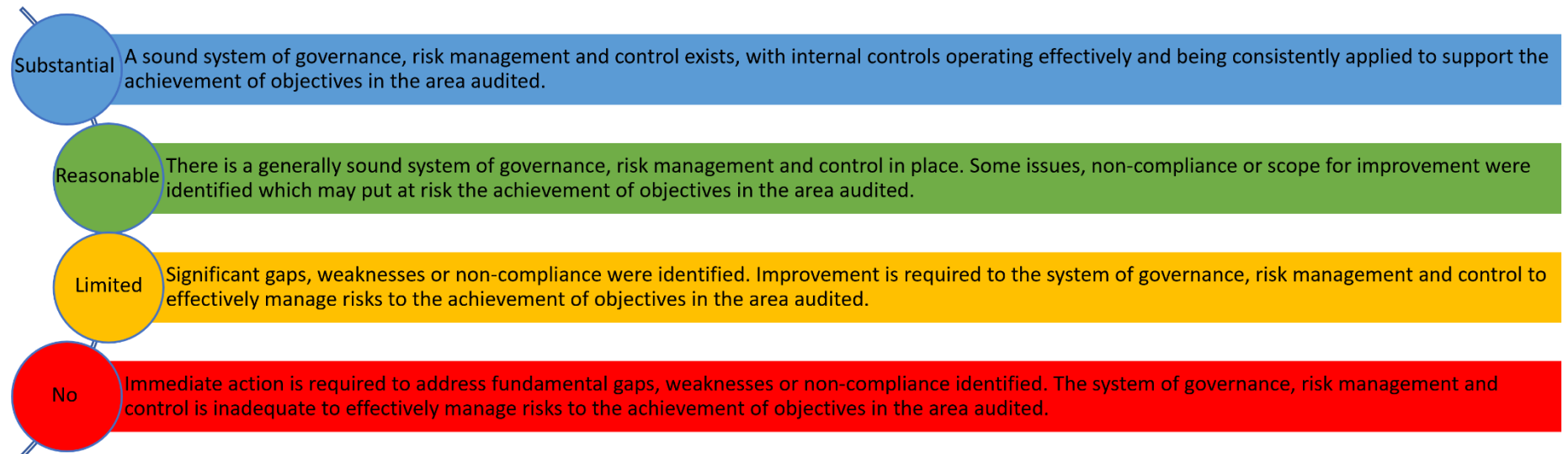
The Office of the Police and Crime Commissioner and Constabulary’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

## 2. Purpose of report

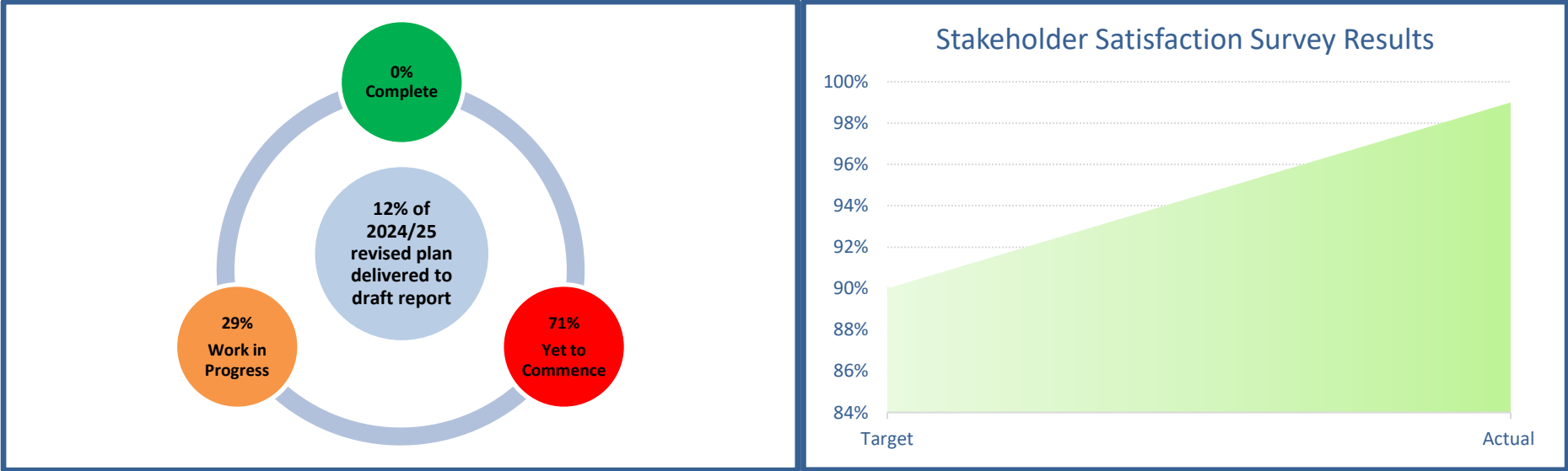
In accordance with proper internal audit practices (Public Sector Internal Audit Standards) and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to Senior Management and the Board, summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:



3. Performance dashboard



Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'*

## 4. Analysis of 'Live' audit reviews (as of 5 September 2024)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)*	Not Yet Due	Complete	Overdue		
							L	M	H
Vetting	26.04.22	Head of PSD	Substantial	1 (0)	0 (0)	0 (0)	1		
Public Order and Firearms Training – JOU Collaborated	09.02.23	CFO (CC)	Reasonable	4 (2)	0 (0)	3 (1)	1		
Health and Safety	10.07.23	ACC	Limited	6 (3)	0 (0)	5 (2)			1
Leavers Process	04.09.23	H of HR	Limited	10 (3)	0 (0)	1 (3)	1		
Agency Staff – use of TempForce and Redsnapper**	14.11.23	ACC	Limited	6 (2)	0 (0)	6 (2)			
Reasonable Adjustments	10.01.23	H of HR	Limited	9 (0)	0 (0)	3 (0)		6	
Firearms Licensing**	26.02.24	ACC	Limited	10 (2)	0 (0)	10 (2)			
Body Worn Video**	25.03.24	ACC	Reasonable	7 (0)	0 (0)	7 (0)			
OPCC Risk Management	12.06.24	C Ex (OPCC)	Reasonable	2 (2)	2 (2)	0 (0)			
Duty Resource Management	12.08.24	ACC	Reasonable	3 (0)	0 (0)	1 (0)		2	
Financial Arrangements - ACRO - National Vehicle Crime Intelligence Service	14.08.24	CFO	Reasonable	10 (0)	10 (0)	0 (0)			
Armouries	27.08.24	ACC	Limited	34 (0)	12 (0)	22 (0)			
Financial Arrangements - ACRO - National Wildlife Crime Unit	04.09.24	CFO	Reasonable	9 (0)	9 (0)	0 (0)			
OPCC Health and Safety	04.09.24	C Ex (OPCC)	Reasonable	3 (1)	3 (1)	0 (0)			
<b>Total</b>							<b>3</b>	<b>8</b>	<b>1</b>

\*Total number of actions (total number of high priority actions)

\*\* All actions completed since our last report.

## 5. Planning & Resourcing

The internal audit plan for 2024-25 was presented to the Joint Audit Committee in February 2024 and is outlined below.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Police and Crime Commissioner and Constabulary. Progress against the plan is detailed within section 6.

## 6. Rolling Work Programme

### 2023/24 Audit Plan – Remaining Audits

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
OPCC Risk Management	C Ex (OPCC)	✓	✓	✓	24.04.24	12.06.24	Reasonable	Q3/4	
OPCC Health and Safety	C Ex (OPCC)	✓	✓	✓	07.05.24	04.09.24	Reasonable	Q3	
Mandatory Training	ACC	✓	✓	✓	04.09.24			Q3	Audit testing finished in July. Close meeting delayed until 2 Sept due to availability of key contacts and cancelled by the Force on the day. Draft report issued via e-mail in lieu of a close meeting.
Health and Safety Processes - Constabulary – Review 2 (Compliance, Culture and Record)	DCC	✓	✓	✓	30.04.24	13.06.24	Reasonable	Q4	

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
Keeping)									
Specified Information Order	H of B (OPCC)	✓	✓	✓	21.05.24	05.06.24	Reasonable	Q4	
Duty Resource Management	ACC	✓	✓	✓	10.06.24	12.08.24	Reasonable	Q4	
Armouries	ACC	✓	✓	✓	01.05.24	27.08.24	Limited	Q4	
Financial Arrangements - ACRO - National Wildlife Crime Unit	CFO	✓	✓	✓	24.07.24	04.09.24	Reasonable	Q4	
Financial Arrangements - ACRO - National Vehicle Crime Intelligence Service	CFO	✓	✓	✓	27.06.24	14.08.24	Reasonable	Q4	

### 2024/25 Audit Plan

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
Right Care, Right Person	ACC	✓	✓	✓	22.08.24			Q1	Awaiting management actions
Neighbourhood Policing – Strategy and Governance	ACC	✓	✓	✓	04.09.24			Q1	Awaiting management actions
Forensics - digital	ACC	✓						Q2	Scoping meeting booked for mid Oct
Victim's Code - follow-up	ACC	✓						Q2	Scoping commenced, on hold due to staff



Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
									changes.
Holding the Force to Account - Scrutiny Process	C Ex (OPCC)	✓						Q2	To commence in Sept
MASH and MARAC – Governance and Recording	ACC							Q2	Resources yet to be allocated
Recruitment	H of HR							Q3	
OPCC Vetting	C Ex (OPCC)							Q3	
Local Procurement	CFO							Q3	
Ill Heath Retirements	H of HR							Q3	
Firearms Licencing	ACC							Q3	
Estates – Service Centre	DCC							Q4	
Leavers Process	H of HR							Q4	
Vetting	DCC							Q4	
NFI								Q3 - 4	
<b>Shared Services Audit Plan 2023/24</b>									
FDM - Supplier Create/Amend Process								Q3	
IBC – restructure process								Q4	
<b>TVP Collaboration audits 2023/24*</b>									
Third Party Contract Management								Q3	

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Quarter	Comment / Date issued if not finalised
Application Controls Review (CMP)								Q4	
Disaster Recovery								Q4	

\*Data received from Thames Valley Police Internal Auditors.

Audit Sponsors	
DCC	Deputy Chief Constable
ACC	Assistant Chief Constable (Various)
CFO	Chief Finance Officer (Hampshire and Isle of Wight Constabulary and Office of the Police and Crime Commissioner)
C Ex (OPCC)	Chief Executive (Office of the Police and Crime Commissioner)
H of HR	Head of HR
H of B (OPCC)	Head of Business (Office of the Police and Crime Commissioner)

**7. Adjustments to the Internal Audit Plan**

The amendments to the plan since it was reviewed by the JAC in February 2024, new items are denoted with a \*.

<b>Plan Variations for 2024/25</b>	
<b>Removed from the plan</b>	<b>Reason</b>
None to date	
<b>Added to the plan</b>	<b>Reason</b>
None to date	

Key to TVP assurance ratings

**Substantial** A sound system of governance, risk management and control exists with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

**Reasonable** There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

**Limited** Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

**Minimal** Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.