For Information	
Public/Non Public	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	28th February 2022
Report of:	Deputy Chief Constable
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ASSURANCE MAPPING 2022/23

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 Core Financials, Risk Management, MTFP, Fleet Management, Business Continuity, Environmental Management, custody, Information Services (asset management), Cyber Security, Seized Property (dependent on outcome of the forthcoming audit), OPCC Commissioning, and MINT, are included in the Internal Audit Plan 2022/23, 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, Core Financials, Risk Management, MTFP, Fleet Management, Business continuity, Environmental Management, custody, Information Services (asset management), Cyber Security, Seized Property (dependent on forthcoming audit outcome), OPCC Commissioning, MINT, are included in the Internal Audit Plan 2022/23, as outlined in Appendix 1.

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 Internal Audit Plan for 2022/23

Business Areas	Current Overall Assurance Rating	To be Included on Internal Audit Plan 2022/2023	Recommendation
Core Financials/ Debt Management	**Significant/ Satisfactory**	√	Legal requirement to audit annually. To be included on Internal Audit Plan.
Workforce Planning	**Satisfactory**	X	This area was audited in early 2021 and was removed from the 2021/22 audit plan.
GDPR	**Satisfactory**	X	Recently audited in 2022. Awaiting report.
Information Security	**Limited**	X	Recently audited in 2022. Awaiting report.
Information Services (asset management)	-	√	To be included on the Internal Audit Plan.
Partnerships	**Satisfactory**	X	This area will be audited during the current 2021/22 audit plan (March 2022). Previous audit was in 2019/20 and received Satisfactory Assurance. Not to be included on the Internal Audit Plan.
Performance Management	**Substantial**	X	This area was audited in 2020/21 and received Substantial Assurance. There are no outstanding recommendations. Not to be included on the Internal Audit Plan.
Estates Management	**Significant**	X	Significant changes to the Force's estate. To be reviewed annually.
Environmental Management	-	√	To be included on the Internal Audit Plan.
Complaints Management	**Satisfactory**	X	This area was audited in March 2021 and received satisfactory assurance. Not to be included on the Internal Audit Plan.

Business Areas	Overall Assurance Rating	Included on Internal Audit Plan 2021/2022	Recommendation
Business Change	**Satisfactory**	X	Received Satisfactory Assurance in the 2020 audit. Has recently (Jan 2022) been re-audited – report awaited. Not to be included on the Internal Audit Plan.
Risk Management	**Limited**	√	Latest risk management audit was January 2021 and received Limited Assurance. To be included on the Internal Audit Plan.
Business Continuity	**Satisfactory/ Limited**	√	This area was audited in 2019/20. To be included in the Internal Audit Plan.
Operations - Custody	**Reasonable**	X	This area was last audited in 2019. Unannounced HMICFRS re-inspection of custody due at unknown date. To be included on Internal Audit Plan.
Health and Safety	**Limited**	X	This area was audited in 2019 and received Limited Assurance. This area is being re-audited in Jan/Feb 2022. Report awaited. Not to be included on Internal Audit Plan
Seized Property	**No Assurance**	√	Awaiting outcome of 2021/22 internal audit. Assurance rating will determine whether this is included on the 2022/23 internal audit plan. The area of 'commissioning' will be considered as an alternative to this audit.
Firearms Licensing	**Satisfactory**	X	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. This area was re-audited in 2021 and received Satisfactory Assurance. Not to be included on Internal Audit Plan.
MINT	-	√	To be included on the internal audit plan.

Cyber Security	**Limited**	√	This area dovetails into the Information Security audit which received Limited Assurance in the previous audit. To be included on Internal Audit Plan.
OPCC Commissioning	-	√	To be included on the internal audit plan.