

For Information	
Public/Non Public	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	15 th December 2016
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Agenda Item:	7

ASSURANCE MAPPING Quarter 3, 2016/17

1. Purpose of the Report

- 1.1 This report is to provide the Joint Audit and Scrutiny Panel with a dashboard view of assurance levels against potential risk to the achievement of Force objectives for Quarter 3 of 2016/17.

2. Recommendations

- 2.1 That the Panel notes the levels of assurance against potential risks to the achievement of Force objectives, outlined in Appendix 1 of this report.
- 2.2 That the Panel considers recommendations concerning the future application of assurance mapping.

3. Reasons for Recommendations

- 3.1 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 Following agreement at the Force Executive Board (FEB) in January 2016 assurance maps will now be reviewed and updated on a biannual basis and reported to the FEB and the Joint Audit and Scrutiny Panel.
- 4.2 A new approach to assurance mapping has been taken to provide a 'dashboard view' of levels of assurance against potential risk to the achievement of Force objectives.
- 4.3 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.

- 4.4 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 and strategy;
 - 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 HMIC 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 Please note that due to the numerous potential risks to the achievement of the Force's objectives, the scope of this assurance mapping exercise has been limited to the risks to the most significant objectives. The current version, presented in Appendix 1, is an example of application of this management tool. In future, it is proposed that the scope is directed according to stakeholder interest and emerging risk.
- 4.7 Where assurance is judged to be inadequate, the following courses of action may be considered by the FEB:
- Review of policy, procedure or strategy;
 - Commission audit of key lines of enquiry by the Business Improvement Team;
 - Commission of internal audit as part of the Joint Internal Audit Plan.
- 4.8 As part of the joint development of shared OPCC and Force objectives assurance mapping will be conducted against the agreed objectives which will make the exercise more comprehensive and will continue to add value for stakeholders.

5 Financial Implications and Budget Provision
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- 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 vetting 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 is used to inform the Internal Audit Plan. The findings from internal audits are likely to 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 Planning and Policy 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 functional leads were consulted as part of this process to gather information.

12 Appendices

- 12.1 Appendix 1: Risk Assurance Map, Q3 2016/17