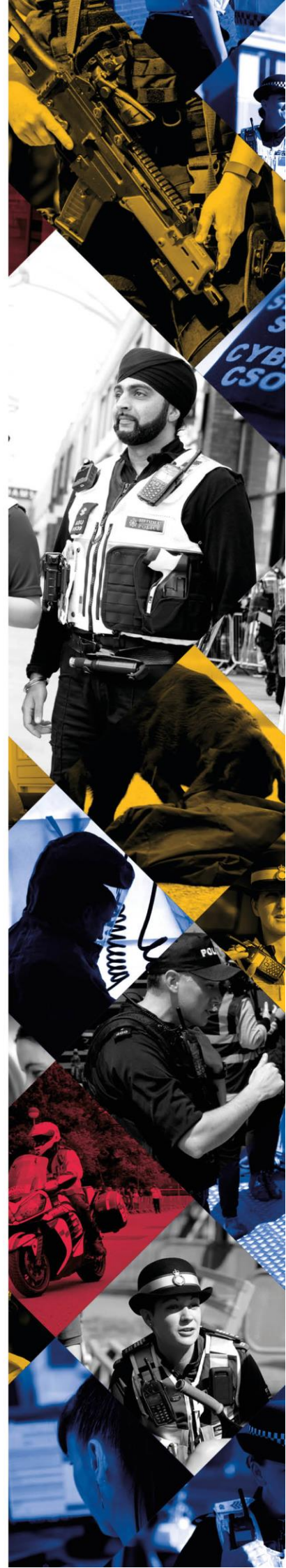




Outstanding Audit Recommendations

Quarterly Report
March | 2022



1. PURPOSE AND RECOMMENDATION

- 1.1 This report provides details of:
- i) the status of all Priority 1 and Priority 2 outstanding audit recommendations where the agreed completion date has not been met and an extension of the completion date is sought.
 - ii) the status of all the other Priority 1 outstanding audit recommendations; and
 - iii) a list of all those audit recommendations that have been completed since the last Joint Audit Committee. This is for information only.
- 1.2 It is recommended that the Joint Audit Committee monitors the implementation of recommendations arising from reviews undertaken by External and Internal Audit as set out in the annual internal audit plan.

2. INTRODUCTION & BACKGROUND

- 2.1 Internal and External Audits form part of the governance structure for Gwent Police and provide an opportunity for scrutiny and continuous improvement activity.

3. ISSUES FOR CONSIDERATION

- 3.1 Attached at Appendix 1 is the status report of the outstanding recommendations from internal audit reports as of 14 February 2022. Each appendix has been split into three sections in line with paragraph 1.1.
- 3.2 Each recommendation shows the officer responsible for completing the required actions, the date by which it is planned to complete the necessary work and the current status of that work.
- 3.3 The following tables summarise the current implementation status of all outstanding audit recommendations to date:

Internal Audit				
Findings	Urgent Priority 1	Important Priority 2	Routine Priority 3	Total
B/Fwd	0	2	3	5
New Recommendations	0	4	1	5
Completed	0	5	4	9
Ongoing	0	1	0	1

- 3.4 The following internal audit reports have been produced since the previous report:
- Treasury management
 - ANPR
 - Budgetary control



- 3.5 TIAA have been unable to produce audit reports for the following internal audits as a result of a staffing issue within their office:
- Collaborative payroll - assessed in 2020-21 as substantial assurance
 - Collaborative creditors - assessed in 2020-21 as substantial assurance
 - Collaborative counter fraud - assessed in 2020-21 as substantial assurance.

As these audits have previously been assessed as providing substantial assurance it is agreed between the Welsh forces and TIAA that they be deferred until 2022-23 to minimise the impact to finance departments during the period of preparing the year end accounts.

4. COLLABORATION

- 4.1 Assessment of collaborative activity is included with the Internal and External Audit schedule which supports continuous improvement for efficiency and effectiveness improvements in service delivery and best practice sharing.

5. NEXT STEPS

- 5.1 Appropriate steps to implement the latest audit recommendations are being taken and progress is monitored on an ongoing basis.

6. FINANCIAL CONSIDERATIONS

- 6.1 There are no financial implications arising from this report.

7. PERSONNEL CONSIDERATIONS

- 7.1 There are no personnel implications arising from this report.

8. LEGAL IMPLICATIONS

- 8.1 There are no legal implications arising from this report.

9. EQUALITIES & HUMAN RIGHTS CONSIDERATIONS

- 9.1 This report has been considered against the general duty to promote equality, as stipulated under the Joint Strategic Equality Plan and has been assessed not to discriminate against any particular group.
- 9.2 In preparing this report, consideration has been given to requirements of the Articles contained in the European Convention on Human Rights and the Human Rights Act 1998.

10. RISK

- 10.1 The risk of not completing the recommendations is that it exposes the organisation to operational and financial loss.

11. PUBLIC INTEREST

- 11.1 In producing this report, has consideration been given to 'public confidence'? **Yes**
- 11.2 Are the contents of this report, observations and appendices necessary and suitable for the public domain? **Yes, excluding the appendix**
- 11.3 If you consider this report to be exempt from the public domain, please state the reasons: Detail of appendix, not required.
- 11.4 Media, Stakeholder and Community Impacts: None

12. REPORT AUTHOR

- 12.1 Nigel Stephens, ACO - Resources.

13. LEAD CHIEF OFFICER

- 13.1 Nigel Stephens, ACO - Resources.

14. ANNEXES

- 14.1 Appendix 1 - Internal Audit Recommendations status report as of 14 February 2022.

15. CHIEF OFFICER APPROVAL

- 15.1 I confirm this report has been approved and is suitable for publication excluding the appendix.

Signature:



Date :

21/02/2022

