

Cumbria Shared Internal Audit Service Internal Audit Report for Cumbria Constabulary



Audit of Digital Media Investigation Unit (Digital Forensics Unit)



Draft Report Issued: **14 September 2018**

Final Report Issued: **21 November 2018**

Audit Resources

Title	Name	Email	Telephone
Audit Manager	Emma Toyne	emma.toyne@cumbria.gov.uk	01228 226261
Lead Auditor(s)	Gemma Benson	gemma.benson@cumbria.gov.uk	01228 226252

Audit Report Distribution

For Action:	Ian Harwood, Detective Inspector. Lesley Hanson, T/Detective Superintendent. Dean Holden, T/Chief Superintendent – Crime Command.
For Information:	Andy Slattery, T/Assistant Chief Constable
Audit Committee	The Joint Audit Committee, which is due to be held on 20 th March 2019, will receive the report.

Note: Audit reports should not be circulated wider than the above distribution without the consent of the Audit Manager.

Cumbria Shared Internal Audit Service

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Executive Summary

1. Background

- 1.1. This report summarises the findings from the audit of the **Digital Media Investigation Unit (Digital Forensics Unit)**. This was a planned audit assignment which was undertaken in accordance with the 2018/19 Audit Plan.
- 1.2. The Digital Media Investigation Unit is made up of four units, including the Digital Forensics Unit (DFU). The DFU undertakes investigative work and forensic examinations as part of enquiries into possible offences or crimes. As such, it is important to the Constabulary in helping to bring criminals to justice and protect vulnerable people and it supports the overall Constabulary aim to 'Keep Cumbria Safe'.
- 1.3. The number of cases and exhibits provided to the DFU continues to increase in line with national trends and with constant development in the digital world and increasing use of digital devices demand is expected to remain high.

2. Audit Approach

2.1. Audit Objectives and Methodology

- 2.1.1. Compliance with the mandatory Public Sector Internal Audit Standards requires that internal audit activity evaluates the exposures to risks relating to the organisation's governance, operations and information systems. A risk based audit approach has been applied which aligns to the five key audit control objectives which are outlined in section 4; detailed findings and recommendations are reported within section 5 of this report.

2.2. Audit Scope and Limitations

- 2.2.1. The Audit Scope was agreed with management prior to the commencement of this audit review. The Client Sponsor for this review was the T/Detective Chief Superintendent Crime Command. The agreed scope of the audit was to provide assurance over management's arrangements for governance, risk management and internal control in the following areas:
 - Digital Forensics Unit – processes around information flow.
- 2.2.2. There were no instances whereby the audit work undertaken was impaired by the availability of information.

3. Assurance Opinion

- 3.1. Each audit review is given an assurance opinion and these are intended to assist Members and Officers in their assessment of the overall level of control and potential impact of any identified system weaknesses. There are 4 levels of assurance opinion which may be applied. The definition for each level is explained in **Appendix A**.
- 3.2. From the areas examined and tested as part of this audit review, we consider the current controls operating within the Digital Forensics Unit provide **reasonable** assurance.

Note: as audit work is restricted by the areas identified in the Audit Scope and is primarily sample based, full coverage of the system and complete assurance cannot be given to an audit area.

4. Summary of Recommendations, Audit Findings and Report Distribution

- 4.1. There are three levels of audit recommendation; the definition for each level is explained in **Appendix B**.
- 4.2. There are **two** audit recommendations arising from this audit review and these can be summarised as follows:

Control Objective	No. of recommendations		
	High	Medium	Advisory
1. Management - achievement of the organisation's strategic objectives	-	-	-
2. Regulatory - compliance with laws, regulations, policies, procedures and contracts (see section 5.1)	-	1	-
3. Information - reliability and integrity of financial and operational information (see section 5.2)	-	-	1
4. Security - safeguarding of assets	-	-	-
5. Value - effectiveness and efficiency of operations and programmes	-	-	-
Total Number of Recommendations	0	1	1

- 4.3. **Strengths:** The following areas of good practice were identified during the course of the audit:
- Regular information is provided to management which gives a picture of current workloads and performance against the service level agreement as well as highlighting any short term risks identified.
 - Processes are in place and documented around DFU information flows (on devices being provided to the DFU, risk assessing the priority of cases, timescales for processing devices, informing officers of completed examinations, storage of completed case information).
 - The DFU provides information to educate officers on device seizure, the type of information that can be recovered and other means of securing evidence in order to improve the performance of the service it provides.
 - Risks in relation to the DFU are identified and managed.
 - A project is underway to migrate the standalone DFU network to sit within a secure domain inside the core constabulary network, which will allow the ICT department to provide technical support and will protect DFU information assets within a protected network perimeter.
- 4.4. **Areas for development:** Improvements in the following areas are necessary in order to strengthen existing control arrangements:
- 4.4.1. *High priority issues:*
- No high priority issues were identified.
- 4.4.2. *Medium priority issues:*
- Procedures on internal checks do not set out the specific requirements of each type of check / review.
- 4.4.3. *Advisory issues:*
- Comparison data is not included against all statistics provided in the annual report to help provide a more rounded picture.

Comment from the T/Assistant Chief Constable

I acknowledge the findings of the audit and note the two recommendations. I am content that the recommendation in respect of dip sampling is being progressed by Quality manager in the Digital Media Investigation Unit (DMIU) as detailed. The recommendation regarding statistics included in the Annual Report will be completed by the Detective Inspector. The Head of Crime will ensure that these actions are completed and progress reported to me.

A.Slattery T/ACC

Management Action Plan

5. Matters Arising / Agreed Action Plan

5.1. **Regulatory** - compliance with laws, regulations, policies, procedures and contracts.

● **Medium priority**

Audit finding

(a) **Procedures on Internal Checks / Assessing Competence**

Constabulary quality procedures include information on mechanisms in place to assess staff competence including dip sampling and peer review. A brief description of the methods used is included within the procedures however, the detail to be reviewed as part of the checks is not documented.

Review of the forms used to record the results of these checks identified that what is to be checked is not included on these either. Whilst one of the forms (dip sampling form) includes questions to be answered, it still does not specify what should be reviewed in order to answer the question. Although there is no other documented guidance on this area, we were informed that staff have been briefed on what is required of these checks.

Quality Procedure 07 – Training and Competence also requires that the form used to record the results of dip sampling will be completed by the Head of Department, though our audit testing identified that it is completed by the member of staff performing the review (rather than the Head of Department).

It was also noted that the completion and use of documents to record the results of 'internal audits' undertaken by the Forensic Services Department is not as definitive as it is for documenting other types of internal checks. The procedure (Quality Procedure 02 – Internal Audit) includes that an 'audit report form (SSD/DOC/14) *shall* be made available on which auditors *can* evidence performance' and that 'notes *may* be taken using SSD/DOC/76 audit notes sheet'. Notes from

Management response

Agreed management action:

The relevant quality procedures will be reviewed by the Quality Manager and updated as necessary to ensure they are sufficiently detailed and accurately reflect the process to be followed.

<p>'internal audits' reviewed were not recorded on a document referenced as SSD/DOC/76, but on plain paper.</p>	
<p>Recommendation 1: Management should ensure they are satisfied that procedures in relation to internal checks / assessing competence are sufficiently detailed and accurately reflect the process to be followed.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none"> • Staff unclear on processes to be followed; • Checks do not cover all aspects that management require / expect them to; • Management's expectations are open to interpretation; • Issues / inconsistencies remain unidentified. 	<p>Responsible manager for implementing: Detective Inspector - DMIU Date to be implemented: 01/2019</p>

5.2. Information - reliability and integrity of financial and operational information.

• **Advisory issue**

Audit finding	Management response
<p>(a) Annual Report The majority of data reported on the DFU in the latest annual report includes comparison data from previous periods with the exception of two statistics. Performance against the SLA target was reported but no information provided as to whether this was an improvement on the previous year or not and any reasons for this (though at 98%, it was clearly above the target of 85%). Similarly, the report includes the current turnaround time for the lowest risk cases and that this is up compared to last year but does not provide the figure from last year to allow the level of change to be identified.</p>	<p>Agreed management action: The next annual report will be reviewed to ensure it includes comparison information against figures.</p>
<p>Recommendation 2: Management should consider the merit of providing comparison information against all figures provided as part of the annual report.</p>	

Risk exposure if not addressed:

- Incomplete picture provided to management;
- The extent of changes reported is unclear.

Responsible manager for implementing:

Detective Inspector - DMIU

Date to be implemented:

06/2019

Audit Assurance Opinions

There are four levels of assurance used; these are defined as follows:

	Definition:	Rating Reason
Substantial	There is a sound system of internal control designed to achieve the system objectives and this minimises risk.	<p>The controls tested are being consistently applied and no weaknesses were identified.</p> <p>Recommendations, if any, are of an advisory nature in context of the systems and operating controls & management of risks.</p>
Reasonable	There is a reasonable system of internal control in place which should ensure that system objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Recommendations are no greater than medium priority.</p>
Partial	The system of internal control designed to achieve the system objectives is not sufficient. Some areas are satisfactory but there are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an unsatisfactory level of internal control in place as controls are not being operated effectively and consistently; this is likely to be evidenced by a significant level of error being identified.</p> <p>Recommendations may include high and medium priority matters for address.</p>
Limited / None	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Control is generally weak/does not exist. Recommendations will include high priority matters for address. Some medium priority matters may also be present.</p>

Grading of Audit Recommendations

Audit recommendations are graded in terms of their priority and risk exposure if the issue identified was to remain unaddressed. There are three levels of audit recommendations used; high, medium and advisory, the definitions of which are explained below.

Definition:		
High	●	Significant risk exposure identified arising from a fundamental weakness in the system of internal control
Medium	●	Some risk exposure identified from a weakness in the system of internal control
Advisory	●	Minor risk exposure / suggested improvement to enhance the system of control

Recommendation Follow Up Arrangements:

- High priority recommendations will be formally followed up by Internal Audit and reported within the defined follow up timescales. This follow up work may include additional audit verification and testing to ensure the agreed actions have been effectively implemented.
- Medium priority recommendations will be followed with the responsible officer within the defined timescales.
- Advisory issues are for management consideration.