

Cumbria Shared Internal Audit Service Internal Audit Report for Cumbria Constabulary



Audit Follow up of Offender Management

Draft Report Issued: **17 April 2019**

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Audit Resources

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Audit Report Distribution

For Action:	Dean Holden – Chief Superintendent, Crime Command
For Information:	Andy Slattery – Assistant Chief Constable
Audit Committee	The Joint Audit Committee, which is due to be held on 23rd May 2019, will receive the report.

Cumbria Shared Internal Audit Service



Images courtesy of Carlisle City Council except: Parks (Chinese Gardens), www.sjstudios.co.uk, Monument (Market Cross), Jason Friend, The Courts (Citadel), Jonathan Becker

Executive Summary

1. Background

- 1.1. An audit of Offender Management was previously carried out in August 2017. Based on the evidence provided at that time, the audit concluded that the controls in operation provided Partial assurance. Improvements were agreed in the following areas:
- **Service objectives** - An Integrated Offender Management (IOM) Delivery Plan to be developed and agreed.
 - **Record of decisions taken on identified risks and performance reports** – Arrangements to be put in place to record decisions and actions arising from review of identified risks and performance reports.
 - **Performance managing and reporting** - Progress delivery of two overdue HMIC inspection recommendations.
 - **Roles and responsibilities** - Police Staff Offender Management job descriptions to be reviewed and updated
 - **Appraisals** - Performance relating to roles and responsibilities to be assessed and evaluated.
 - **Memorandum of Understanding** - Review and update of Cumbria MAPPA Memorandum of Understanding “MOU”.
 - **Checks on ARMs risk assessments and risk management plans** - Arrangements for monitoring and reporting ARMs risk assessments and risk management plans.
- 1.2. Internal Audit has recently undertaken a formal follow up audit to provide updated assurance to senior management and the Joint Audit Committee that the previously agreed actions to address each recommendation have been fully implemented and all controls are working effectively to mitigate the risks previously identified.

2. Audit Approach

2.1. Follow up Methodology

- 2.1.1. The Internal Audit follow up process involved completing an update statement based on what has been reported to the Joint Audit Committee and then undertaking testing as necessary to confirm that the actions have been fully implemented and that controls are working as intended to mitigate risk.
- 2.1.2. It is the responsibility of management to continue to monitor the effectiveness of internal controls to ensure they continue to operate effectively.

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. Where the outcomes of the follow up confirm that actions have been successfully implemented and controls are working effectively, the internal audit assurance opinion may be revised from that provided by the original audit.
- 3.3. From the areas examined and tested as part of this follow up review we now consider the current controls operating for Offender Management provide **reasonable** assurance. This has been revised from the original opinion of partial assurance. The revised audit opinion assumes that controls assessed as adequate and effective in the original report have not changed and these have not been revisited as part of the follow up.

4. Summary of Recommendations and Audit Findings

- 4.1. There are three levels of audit recommendation. The definition for each level is explained in **Appendix B**.
- 4.2. The previous audit raised **7** audit recommendations for action. All **7** recommendations have been successfully implemented (summarised at Section 4.3).
- 4.3. **Recommendations fully implemented:** Progress on these recommendations is summarised as follows:
 - **Service objectives** - An Integrated Offender Management (IOM) Delivery Plan is now in place that includes the activities/actions required to deliver the 5 specific aims in the IOM Strategy 2016-2020. There is regular review of the progress updates against the IOM Delivery Plan at the Vulnerability Meetings.
 - **Record of decisions taken on identified risks and performance reports** - A process is now in place via the Vulnerability Meetings to review by exception the MAPPAs risks that relate to the Constabulary and to regularly review the monthly performance reports. There is now a record of the actions arising from these reviews. The risk register is now a standing agenda item on the Vulnerability & Crime Command SMT and a process has been put in place to escalate outcomes / issues from Vulnerability Meetings to the SMT.
 - **Performance managing and reporting** - The two overdue HMIC inspection recommendations have been completed and closed.

- **Roles and responsibilities** – There has been a full review of the Police Staff Offender Manager’s job profile / description with the updates defining staff roles and responsibilities for offender management and a schedule of designated powers is now included.
- **Appraisals** - A Strength Based Conversation process has replaced the 15 weekly reviews to evaluate staff’s performance. Procedures and guidance on Strength Based Conversations is in place. Awareness and training on the new process has been provided and attended by staff involved in offender management via a 2 day training course for supervisors and team meetings for staff. There is a record of staff completing Strength Based Conversations and regular reports are provided to managers to monitor their completion.
- **Memorandum of Understanding** – The Cumbria MAPPA Memorandum of Understanding “MOU” has been fully refreshed and updated to include the Constabulary’s responsibilities and accountability. Arrangements are now in place for the MOU to be reviewed every 2 years. There is a record of MAPPA SMB discussions and actions arising relating to the new MOU and of the Constabulary and all partners’ approval.
- **Checks on ARMs risk assessments and risk management plans** – There is now a process in place each month to review all ARMS Risk Assessments and Risk Management Plans. There is a list of minimum checks that are required; as each review is bespoke to the individuals that are monitored. Monthly quality assurance audits are now in place with the outcomes of these feedback to staff and relevant corrective action taken where necessary.

Comment from the Assistant Chief Constable

I am satisfied that all the recommendations made in the initial audit report have now been fully implemented.

The report can now be finalised and reported in summary to the next meeting of the Audit & Assurance Committee via the internal audit quarterly progress report.

**Andrew Slattery
Assistant Chief Constable
9/5/19**

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

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