

Cumbria Shared Internal Audit Service

Internal Audit Report for Cumbria Constabulary



Audit of Force Tasking and Co-ordination

Draft Report Issued: **24th July 2019**

Final Report Issued: **21st August 2019**

Audit Resources

Title	Name	Email	Telephone
Audit Manager	Emma Toyne	emma.toyne@cumbria.gov.uk	01228 226261
Lead Auditor(s)	Janice Butterworth	janice.butterworth@cumbria.gov.uk	01228 226289

Audit Report Distribution

For Action:	Detective Chief Superintendent - Dean Holden
For Information:	Assistant Chief Constable - Andy Slattery
Audit Committee	The Joint Audit Committee, which is due to be held on 19 th September 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

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



1. Background

- 1.1. This report summarises the findings from the audit of Force Tasking and Co-ordination. This was a planned audit assignment which was undertaken in accordance with the 2018/19 Audit Plan.
- 1.2. Force Tasking and Co-ordination provides managers with a mechanism for operational decision making. It enables managers to prioritise the deployment of resources based on the issues identified at strategic and tactical levels. As part of this review, Internal Audit attended a monthly Tasking and Performance meeting and observed the review of performance data, emerging issues and updates on previously allocated actions. Force Tasking follows the National Intelligence Model Code of Practice.

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 T/Assistant Chief Constable Andy Slattery. 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:
 - Delegation and delivery of tasks arising from the monthly tasking meetings and escalation of local issues to the strategic force tasking team.
- 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 Force Tasking and Co-ordination 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 is **1** audit recommendation arising from this audit review and this 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	-	1	-
3. Information - reliability and integrity of financial and operational information	-	-	-
4. Security - safeguarding of assets	-	-	-
5. Value - effectiveness and efficiency of operations and programmes	-	-	-
Total Number of Recommendations	-	1	-

4.3. **Strengths:** The following areas of good practice were identified during the course of the audit:

- The 2018/19 Strategic Assessment has been produced and approved by the Chief Officer Group. The Assessment is used by the Strategic Tasking and Co-ordination Group to set the Force Control Strategy priorities.
- Meetings are structured and attendees are consistent across the various daily and monthly meetings.
- Actions are recorded, with action owners identified and they are followed up at the next meeting.
- Detailed analytical information is provided to the various meetings to assist with decision making.
- Area Management Co-ordination meetings are held monthly to review local issues arising from Local Focus Hub, Vulnerability and Serious Organised Crime monthly meetings; Area Tactical Menus are produced.
- Cumbria is represented at Regional Organised Crime Unit meetings (ROCU) and North West ROCU representatives attend Cumbria's monthly Force Tasking meetings, ensuring collaboration with other areas.

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:* None identified

4.4.2. *Medium priority issues:*

- A review of the effectiveness and efficiency of the new tasking model has not been finalised and reported to senior management.

4.4.3. *Advisory issues:* None identified

Comment from the Detective Chief Superintendent – Head of Crime

I acknowledge the contents of this report and I am pleased that the audit provided reasonable assurance. The proposed response to the single recommendation in relation to the review undertaken by the BIU being formally written up and the outcome being reported to Force Tasking & Co-ordination Group chaired by the ACC, will be undertaken by Superintendent Patrick who was previously the Head of the BIU. This recommendation will be completed by 30th September 2019.

DCS Dean Holden

20/08/19.

5. Matters Arising / Agreed Action Plan

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

● **Medium priority**

Audit finding

(a) Review Arrangements

Chief Officers are required to have due regard to the National Intelligence Model (NIM) Code of Practice issued by the Secretary of State. The NIM is a framework for providing intelligence that senior managers can use during strategic and operational decision making to focus on key risks and priorities. It requires 'Chief officers to ensure that regular reviews of the National Intelligence Model take place within their force, together with an evaluation of its effectiveness and efficiency'.

Changes to force tasking and co-ordination arrangements in November 2018 in relation to the development of six Local Focus Hubs to focus on community priorities led to the identification of a new risk for the Crime and TPA Risk Register. The risk is around the identification of risk, crime patterns or vulnerability being subject to reduced governance and accountability. The risk has been subject to regular review and management and ongoing updates to the mitigating actions. One action that remains open is a formal review of the tasking model across the force including an evaluation of its effectiveness and efficiency, as required by NIM. The review was scheduled to take place in February 2019.

The Head of Business Improvement Unit confirms that the review work has been undertaken but has not been formally written up and reported due to a number of significant operations and events across the force in recent months. This issue has also been identified in an internal review of Local Focus Hubs that will be reported separately.

Management response

Agreed management action:

The review work undertaken will be formally written up and the outcome will be reported to Force Tasking & Co-ordination Group which includes the ACC as Chair.

<p>Recommendation 1: The review of the effectiveness and efficiency of the new tasking model should be formally written up with outcomes reported to senior management.</p>	
<p>Risk exposure if not addressed:</p> <ul style="list-style-type: none">• Reputational damage arising from non-compliance with NIM.• Missed opportunity to continuously learn and improve.• Failure to achieve strategic priorities.	<p>Responsible manager for implementing: Supt Carl Patrick – West Territorial Area Superintendent</p> <p>Date to be implemented: 09/2019</p>

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.