



Peter McCall

# Office of the Police and Crime Commissioner Report

REQUEST FOR POLICE & CRIME COMMISSIONER DECISION - (N°009 / 2021)

**TITLE:** Internal Audit Annual Report 2020/21

## Executive Summary:

The attached report provides a summary of the outcomes of the work of internal audit for 2020/21 and includes the Head of Internal Audit's opinion on the effectiveness of the Police and Crime Commissioner and the Chief Constable's arrangements for risk management, governance and internal control in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS).

## Recommendation:

The Commissioner is asked to note:

- The progress in delivering the 2020/21 audit plan. Noting that the Covid-19 pandemic led to the internal audit plan for 2020/21 being temporarily suspended in March 2020 with a revised audit plan being agreed in June 2020 and audit work resuming.
- The Head of Internal Audit's opinion and assurance statement on the PCC and the Chief Constable's overall systems of governance, risk management and internal control for the year ended 31<sup>st</sup> March 2021 and the basis for that opinion.
- The Head of Internal Audit's declaration of conformance with the mandatory Public Sector Internal Audit Standards.
- The results of the Quality Assurance and Improvement programme
- The Head of Internal Audit's declaration of Internal Audit independence as required by the PSIAS.

## Police & Crime Commissioner

I confirm that I have considered whether or not I have any personal or prejudicial in this matter and take the proposed decision in compliance with the Code of Conduct for Cumbria Police & Crime Commissioner. Any such interests are recorded below.

I hereby approve/~~do not approve~~ the recommendation above

**Police & Crime Commissioner / ~~Chief Executive~~ (delete as appropriate)**

**Signature:**

**Date: 2 June 2021**

# **CUMBRIA POLICE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY JOINT AUDIT COMMITTEE**

**Meeting date: 23 June 2021 (To Public Accountability  
Conference 2 June 2021)**

**From: Group Audit Manager (Cumbria Shared Internal Audit)**

## **INTERNAL AUDIT: INTERIM ANNUAL REPORT 2020/21**

### **1.0 EXECUTIVE SUMMARY**

- 1.1 This report provides a summary of the outcomes of the work of internal audit for 2020/21 as at 12 May 2021 and includes the interim Head of Internal Audit's opinion on the effectiveness of the Police and Crime Commissioner and the Chief Constable's arrangements for risk management, governance and internal control in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS).
- 1.2 Key points from internal audit's annual report are:
- The annual opinion of the Head of Internal Audit: based on work undertaken by Internal Audit during the year, the Group Audit Manager is able to provide Reasonable assurance over the effectiveness of the Police and Crime Commissioner and the Chief Constable's arrangements for governance, risk management and internal control.
  - Overall 78% of finalised audits and all 4 (100%) of those at draft report stage resulted in Reasonable or Substantial assurance (combined total of 85% of reviews resulting in Reasonable or Substantial assurance).
  - Internal Audit work was temporarily suspended in March 2020 following a request from the OPCC and Constabulary management due to resources being required to respond to COVID-19. The 2020/21 audit plan presented to JAC in March 2020 was reassessed and re-presented to the Committee in June 2020 when internal audit work recommenced. The

original and reassessed audit plans were prepared in line with the PSIAS and information provided by CIPFA and the IIA in order to allow sufficient coverage to provide the annual opinions for both organisations.

- The work of Internal Audit is considered to have provided an appropriate level of coverage to provide the opinions, and there have been no threats to Internal Audit's independence in the year to which this opinion relates.
- 1.3 All finalised audits have received a positive response from management with agreed action plans in place to address all recommendations.
  - 1.4 One follow up was finalised during the year. The assurance level for the Trauma Reduction Incident Management (TRiM) was revised upwards to Reasonable based on action taken to address the recommendations.
  - 1.5 Summaries of the outcomes of all completed audits during the year are included at Appendix 1. The text shaded in grey has been reported to Joint Audit Committee through regular progress reports during the year.
  - 1.6 Appendix 2 shows progress against the reassessed 2020/21 Internal Audit plan.

## **2.0 OVERVIEW**

- 2.1 Internal Audit's assessment of internal control forms part of the annual assessment of the systems of governance, risk management and internal control, which is now a mandatory requirement.
- 2.2 The Audit Plan aims to match internal audit coverage with the PCC and the Chief Constable's corporate risk assessment.
- 2.3 Internal Audit must conform to the Public Sector Internal Audit Standards which require the preparation by the Head of Internal Audit of an annual opinion on the overall systems of governance, risk management and control. Regular reporting to Joint Audit Committee enables emerging issues to be identified during the year.

## **3.0 RECOMMENDATION**

- 3.1 Joint Audit Committee members are asked to note:
  - The progress in delivering the reassessed 2020/21 audit plan.
  - The request of the OPCC and Constabulary to temporarily suspend internal audit work from March 2020 to June 2020 due to the COVID-19 pandemic and its impact on getting work underway in 2020/21.

- The Head of Internal Audit's opinion and assurance statement on the PCC and the Chief Constable's overall systems of governance, risk management and internal control for the year ended 31<sup>st</sup> March 2021.
- The Head of Internal Audit's declaration of conformance with the mandatory Public Sector Internal Audit Standards.
- The results of the Quality Assurance and Improvement programme.
- The Head of Internal Audit's declaration of Internal Audit independence as required by the PSIAS.

## 4.0 BACKGROUND

- 4.1 The PCC and Chief Constable must make proper provision for Internal Audit in line with the 1972 Local Government Act. The Accounts and Audit Regulations 2015 require that the PCC and Chief Constable must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Audit Standards or guidance.
- 4.2 Internal audit is responsible for providing independent assurance to the PCC and Chief Constable and to the Joint Audit Committee (JAC) on the systems of governance, risk management and internal control.
- 4.3 It is management's responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and that outcomes are achieved. Management is responsible for the system of internal control and should set in place policies and procedures to ensure that controls are operating effectively.
- 4.4 The internal audit plan for 2020/21 was prepared using a risk-based approach and following consultation with senior management to ensure that internal audit coverage is focused on the areas of highest risk to both organisations. The 2020/21 draft plan was presented to JAC on 18<sup>th</sup> March 2020. This was prior to a request from the Joint Chief Finance Officer on 23<sup>rd</sup> March to temporarily suspend Internal Audit work so that the Constabulary and OPCC could focus their resources on the COVID-19 response. Given the delay in starting the work in the 2020/21 audit plan, and in the light of the time elapsed and ongoing COVID-19 situation, the plan was reassessed with Collaborative Board. The reassessed plan was presented to JAC on 24<sup>th</sup> June 2020. The original and reassessed audit plans have been prepared to allow the production of the annual internal audit opinions as required by the PSIAS.

## **Annual opinions of the Head of Internal Audit on the PCC and Chief Constable's arrangements for Governance, Risk Management and Internal Control**

- 4.5 The purpose of this report is to give my interim opinions as the Head of Internal Audit for the PCC and the Chief Constable on the adequacy and effectiveness of both organisations' systems of risk management, governance and internal control from the work undertaken by internal audit for the year ended 31<sup>st</sup> March 2021. The annual opinion from the Head of the Internal Audit is a requirement of the Public Sector Internal Audit Standards.
- 4.6 This report is a key contributor to the PCC and the Chief Constable's Annual Governance Statements.
- 4.7 In giving this opinion, it should be noted that assurance can never be absolute and it is not possible to give complete assurance that there are no major control weaknesses. My opinion is based on the work undertaken by internal audit during the year, including the outcomes of follow up work.

### **Risk Management**

#### **PCC**

- 4.8 Internal Audit's review of the PCC's risk management arrangements concluded that they are effective.
- 4.9 The OPCC's risk management strategy 2020-23 was updated in February 2020, approved by Executive Team on 2 April 2020 and was used from April 2020. The strategy comprehensively sets out the approach, objectives, framework, methodology and responsibilities in respect of risk management. The OPCC reviews its strategic and operational risks on a quarterly basis and meets with Officers within the Constabulary to review their strategic risks and any potential impact on the OPCC as part of the PCC's responsibility to hold the Chief Constable to account. The strategic risk register was presented to the Joint Audit Committee for review and scrutiny at the September 2020 and March 2021 meetings.
- 4.10 Risks to the organisation arising from the COVID-19 pandemic were identified, highlighted and reported on the OPCC's strategic risk register in September 2020, alongside the controls in place to mitigate the risk. By March 2021 the COVID risk was reverted to the OPCC's operational risk register.
- 4.11 Audit work undertaken during the year confirms that operational risks are being managed on a regular basis and have been captured in accordance with the risk management strategy.

### Constabulary

- 4.12 Our work undertaken on the Constabulary's risk management arrangements concluded that they are operating effectively.
- 4.13 The Constabulary's risk management policy in place in 2020/21 was approved in May 2019 with the next planned review being May 2022. The policy communicates the Constabulary's overall approach to risk management and sets out what is in place to embed a risk aware culture. The risk appetite for the force is defined within the policy alongside risk tolerance, risk categories, methodology, roles and responsibilities and accountability and governance arrangements.
- 4.14 The Constabulary's strategic risk register has been presented and discussed at Joint Audit Committee meetings in September 2020 and March 2021.
- 4.15 COVID-19 has featured on the Constabulary's strategic risk register throughout the year. In addition to police specific risks, the constabulary has been actively involved in the wider County response with the ACC being the Chair of the Cumbria Strategic Coordination Group for Covid-19 response.
- 4.16 Various audits, undertaken during the year, have identified that key operational risks are being managed on a regular basis and have been captured in accordance with the risk management policy, thereby demonstrating application of the policy in practice.

### Governance

- 4.17 Both organisations have a suite of documents setting out the governance arrangements in place. Cyclical reviews of the documents are timetabled to ensure the documents are kept under review and are current. These are subject to independent scrutiny by the Joint Audit Committee.
- 4.18 The corporate governance arrangements within the OPCC and Constabulary are based on the core principles of good governance set out by CIPFA/SOLACE and in line with the Nolan Principles.
- 4.19 Both organisations have Codes of Conduct setting expectations required of staff/officers.
- 4.20 Both organisations have an anti-fraud and corruption strategy in place.
- 4.21 Formal mechanisms are in place to engage with stakeholders (examples being Public Accountability Conferences, Collaborative Board meetings, events held / attended by the PCC, etc.).

- 4.22 Both organisations have been responsive to issues that have arisen during the year, particularly those brought about by the COVID-19 pandemic. For example, new ways of working were required to work in line with government restrictions. Key controls have remained in place with some adaptations to meet the need of the both organisations. We have seen examples, during our audit work, of issues which have been identified and swiftly addressed (e.g. sickness reporting levels). There is recognition that some initiatives which were rapidly progressed (for example, homeworking, digital leadership programme) may benefit from independent assurance over the arrangements put in place and this has been accommodated in the 2021/22 internal audit plan.

### **Internal Control**

- 4.23 From work undertaken in 2020/21, all but two reviews received either substantial or reasonable assurance supporting our view that there are no significant control issues. Two Constabulary reviews were given partial assurance. The audits of 'benefits delivery process' and 'Reflective Practice Review Process – Practice Requiring Improvement' received partial assurance. Progress in developing / implementing these areas had been slower than intended due to the need for the Constabulary to focus on its response to the COVID-19 pandemic. Senior management have provided assurances that steps will be taken to address the issues raised in the benefits delivery process report with a clear plan to address the issues. A full internal audit review of the benefits delivery process is included in the 2021/22 internal audit plan. Management have responded positively to the issues raised in the Reflective Practice Review Process – Practice Requiring Improvement audit with steps identified to address the issues raised. The follow up review will be included within the 2022/23 internal audit plan, once all priority issues have been addressed.

### **Internal Audit Opinion 2020/21**

- 4.24 I am satisfied that sufficient internal audit work has been undertaken to allow me to give a conclusion on the adequacy and effectiveness of risk management, governance and internal control. I can also report that there has been no threat to the independence of internal audit that would impact on the provision of my annual opinion statement.
- 4.25 It should be noted that Internal Audit work was temporarily suspended at the end of March 2020 at the request of the Constabulary / OPCC due to their COVID-19 response. Work recommenced in June 2020, based on a reassessed audit plan. The reassessed plan resulted in a reduction of 30 days from the original plan that was presented to JAC in March 2020. The impact of

this was to remove one audit review and time set aside as contingency. Despite the reduction in planned days and removal of one identified review, we consider that sufficient audit work has been undertaken in both organisations to provide the annual opinions.

- 4.26 In my opinion, the PCC and the Chief Constable's frameworks of governance, risk management and internal control are reasonable and audit testing has confirmed that controls are generally working effectively in practice. Where internal audit work has identified scope for improvements, the management response has been positive with agreed action plans in place to address all recommendations.
- 4.27 The Shared Service Group Audit Manager has undertaken review of internal audit work contributing to the annual opinion statement and is able to confirm that all work has been undertaken in accordance with the Public Sector Internal Audit Standards and with the Quality Assurance and Improvement Programme. All audit work has been reviewed at key stages by the Audit Manager and is supported by appropriate evidence.

#### **Internal audit performance**

- 4.28 A suite of performance measures was used to monitor Internal Audit's performance during 2020/21. The results are shown at Appendix 3.

#### **Internal audit coverage and outputs**

- 4.29 The annual opinion is based on the outcomes of 9 completed reviews and 4 reports issued in draft. This represents 100% of the planned work for the year (all audits that would have had a scored assessment).
- 4.30 All audits relating to the OPCC have received an assurance level of substantial or reasonable.
- 4.31 Six Constabulary reviews were assessed as providing substantial or reasonable assurance with the three reviews covering both organisations receiving substantial or reasonable assurance. Two Constabulary audits received partial assurance. The audits of benefits delivery process and Reflective Practice Review Process – Practice Requiring Improvement received partial assurance. Progress in developing / implementing these areas had been slower than intended due to the need for the Constabulary to focus on its response to the COVID-19 pandemic. Senior management have provided assurances that steps will be taken to address the issues raised in the benefits delivery process report with a clear plan to address the issues. A full internal audit review of the benefits delivery process is included in the 2021/22 internal audit plan. Management have responded positively to the



issues raised in the Reflective Practice Review Process – Practice Requiring Improvement audit with steps identified to address the issues raised. The follow up review will be included within the 2022/23 internal audit plan, once all priority issues have been addressed.

- 4.32 Management responses to Internal Audit reports and recommendations have been positive.
- 4.33 Progress in implementing Internal Audit recommendations are monitored by the Joint Audit Committee at each meeting.
- 4.34 The following tables summarise the total number of audit evaluations made during 2020/21 for the Constabulary, the OPCC and systems operated jointly for both organisations for finalised and draft reports.

Assurance level	Constabulary		Total	%
	Final	Draft	Final & draft	
Substantial	2	-	2	25%
Reasonable	2	2	4	50%
Partial	2	-	2	25%
Limited	-	-	-	-
<b>Total</b>	<b>6</b>	<b>2</b>	<b>8</b>	<b>100%</b>

Assurance level	OPCC		Total	%
	Final	Draft	Final & draft	
Substantial	-	1	1	100%
Reasonable	-	-	-	-
Partial	-	-	-	-
Limited	-	-	-	-
<b>Total</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>100%</b>

Assurance level	Joint		Total	%
	Final	Draft	Final & draft	
Substantial	1	-	1	25%
Reasonable	2	1	3	75%
Partial	-	-	-	-
Limited	-	-	-	-
<b>Total</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>100</b>

4.35 In addition to the assurance work set out above we have also undertaken the following other work:

- Work on risk management for both organisations. The outcome is set out in paragraphs 4.8-4.16 of this report and has been reflected within the annual opinion.
- We have completed advisory / consultancy work on Vehicle Utilisation and Front Office Counters, presented our findings to management and reported the outcomes to JAC.

4.36 As outlined previously in this report, audit work temporarily suspended in March 2020, due to the COVID-19 pandemic, was restarted in June 2020. As a result, we reassessed the 2020/21 internal audit plan which was presented to JAC at its meeting on 18 March 2020. The reassessed plan provides for one fewer piece of identified audit work, and included a small amount of unallocated time, giving an overall reduction of 30 audit days. At the time of writing this report all reviews in the plan are either complete or a draft report has been issued.

4.37 Guidance last year from the Institute of Internal Auditors was that the annual opinion of the Head of Internal Audit should be based on the percentage of work completed to date and that where a limited amount of work has been done the Head of Internal Audit should flag that the opinion is based on that limited amount of work. We have completed 69% of the reassessed plan to final report stage (9 out of 13 reviews) and 31% of the reassessed plan to draft report stage (4 out of 13 reviews). We do not anticipate that the assessment level of the reviews at draft report stage will reduce when the reports are finalised and have included the outcomes of draft reports within the annual opinions (13 out of 13 reviews or 100% of the reassessed 2020/21 internal audit plan). It is expected that by the time we report the Head of Internal Audit Opinions to the Joint Audit Committee on 23 June 2021 that the majority, if not all, draft reports will have been finalised.

4.38 Comparison of previous years reports included within the annual opinion of the Head of Internal Audit is shown in the table below.

Year	Constabulary	OPCC	Joint	Total
2020/21 *	8	1	4	13**
2019/20	8	2	4	14
2018/19	11	3	3	17
2017/18	12	2	2	16

\* 2020/21 - reassessed plan

\*\* includes final and draft reports

- 4.40 I have given both organisations 'reasonable' assurance in my Head of Internal Audit's opinions for 2020/21. I am satisfied that finalisation of the reports currently in draft will not impact on my overall assessment of 'reasonable' assurance for both the PCC and the Chief Constable.
- 4.41 Appendix 1 provides the detail of audit work undertaken from the 2020/21 internal audit plan including work in progress from the 2019/20 plan. Text that is shaded in grey has been reported to Joint Audit Committee during the year and is included here for completeness.

### **Results of the Quality Assurance and Improvement Programme**

- 4.42 The QAIP was presented to JAC on 17<sup>th</sup> March 2021. We can confirm that the QAIP was followed in 2020/21.

### **Statement of Conformance with Public Sector Internal Audit Standards**

- 4.43 The risk based approach has been designed to ensure internal audit work is conducted in accordance with the Public Sector Internal Audit Standards. All audit work has been conducted in line with the agreed audit methodology and has been subject to quality assurance checks by Internal Audit management.

**Richard McGahon**  
**Group Audit Manager**  
May 2021

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## **APPENDICES**

- Appendix 1: Final reports issued to 12<sup>th</sup> May 2021***  
***Appendix 2: Progress on all risk based audits from the 2020/21 reassessed plan including work in progress from the 2019/20 plan***  
***Appendix 3: Internal audit performance measures to 12<sup>th</sup> May 2021***

Report Author: Emma Toyne, [emma.toyne@cumbria.gov.uk](mailto:emma.toyne@cumbria.gov.uk)

## Appendix 1 – Final reports issued to 10<sup>th</sup> June 2020

Assignments	Status	Assessment
Creditors (WIP 2019/20)	Report circulated to members of the Joint Audit Committee and included in the 24th September Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Front Office Counters (Advisory / Consultancy)	Work completed. Presentation drafted and issued to the Director of Corporate Improvement on 18 September 2020. Findings were due to be presented to Collaborative Board on 5 <sup>th</sup> November 2020 but this meeting was cancelled. We plan to present our findings to the Collaborative Board on 19 <sup>h</sup> November 2020.	N/A
Vehicle Utilisation (Advisory / Consultancy)	Work completed. Findings presented to Vehicle Fleet management on 4 September 2020, draft report and presentation issued to the Director of Corporate Support on 23 September 2020. We met with the Director of Corporate Support and Head of Fleet on 22 October 2020 to discuss and agree our findings. We were due to present our findings to Collaborative Board on 5 November 2020 but this meeting was cancelled. We presented our findings to Collaborative Board on 19 November 2020.	N/A
Collision Reduction Officers	Report circulated to members of the Joint Audit Committee and available on the Commissioner's website.	Reasonable
TRiM follow up	Report circulated to members of the Joint Audit Committee and available on the Commissioner's website.	Reasonable
Benefits Delivery Process	Report presented to Joint Audit Committee at 17 March 2021 meeting. Report included in Committee papers and available on the Commissioner's website.	Partial

## Appendix 1 – Final reports issued to 10<sup>th</sup> June 2020

Assignments	Status	Assessment
Sickness Reporting Procedures (replaces Property Stores audit)	Report circulated to members of the Joint Audit Committee and available on the Commissioner's website.	Substantial
Main Accounting System	Report presented to Joint Audit Committee at 23 <sup>rd</sup> June 2021 meeting. Report included in Committee papers and available on the Commissioner's website.	Reasonable
Reflective Practice Review Process – Practice Requiring Improvement	Report circulated to members of the Joint Audit Committee and included in 23 <sup>rd</sup> June 2021 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website	Partial
Sickness Management	Report circulated to members of the Joint Audit Committee and included in 23 <sup>rd</sup> June 2021 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website	Substantial
Pensions	Report circulated to members of the Joint Audit Committee and included in 23 <sup>rd</sup> June 2021 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website	Substantial

## Appendix 2 – Progress on 2020/21 Audit Plan, including 2019/20 work in progress

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary / OPCC	Creditors (WIP 2019/20)	Completed.	Yes
Constabulary	Vehicle Utilisation – Advisory / Consultancy (WIP 2019/20)	Completed.	N/A
Constabulary / OPCC	Financial sustainability	Draft report issued	N/A
Constabulary / OPCC	Benefits delivery process	Completed.	No. Followed up on 06/05/21
Constabulary / OPCC	Risk management and governance	Completed.	N/A
Constabulary	Contract management	Draft report issued.	N/A
OPCC	Contract management	Draft report issued	N/A
Constabulary	Sickness management	Completed.	N/A – feedback form issued 12/05/21
Constabulary	Collision Reduction Officers (CROs)	Completed	Yes

**Appendix 2 – Progress on 2020/21 Audit Plan, including 2019/20 work in progress**

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary	Professional Standards – Reflective Practice Review Process	Completed.	N/A– feedback form issued 12/05/21
Constabulary	Sickness Reporting Procedures (replaces Property Stores audit)	Completed	Yes
Constabulary	New Business Transformation Project (BTP) finance – Phase 1	Draft report issued.	N/A
Constabulary	New Business Transformation Project (BTP) finance – Phase 2	Delays in the project implementation mean that Phase 2 of the review has been carried forward into the 2021/22 Internal Audit plan along with 10 days to undertake the work.	N/A
Constabulary / OPCC	Financial systems – Main Accounting System	Completed	N/A – not yet due. Feedback form issued 26/04/21
Constabulary / OPCC	Financial systems - Pensions	Completed	N/A– feedback form issued 12/05/21

**Appendix 2 – Progress on 2020/21 Audit Plan, including 2019/20 work in progress**

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary	Front Office Counters (advisory / consultancy)	Completed	N/A
Constabulary	TRIM (Trauma Risk Incident Management) – follow up	Completed	N/A – this is a follow up
Constabulary / OPCC	New work resulting from COVID-19	No areas identified for Internal Audit review in 2020/21. Time has been allocated in the 2021/22 plan to consider the organisation's response to COVID-19 / Recovery & Renewal.	N/A
	Attendance at Police Audit Training & Development event	Completed – two day (virtual) conference attended by the Internal Audit Manager in November 2020. Further virtual session on audit planning attended by Audit Manager on 10 February 2021.	N/A
	Internal Audit Management	Completed	N/A

**Key:** Complete Work in progress Not yet started



### Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
Completion of audit plan	% of audits completed to final report	95% (annual target)	69%	<p>Of the 16 pieces of work in the 2020/21 audit plan, 13 were planned to result in a written report with an assurance rating. The 69% completion figure represents 9 out of 13 finalised reports. A further 4 reviews (31%) have been completed to draft report stage.</p> <p>The other pieces of planned work were:</p> <ul style="list-style-type: none"> <li>• work on risk management and governance (completed with an outcome of 'reasonable assurance' and incorporated into the annual opinion)</li> <li>• 2 pieces of advisory / consultancy work which do not receive an assurance rating.</li> </ul>
Days delivered	<p>Number of planned days delivered</p> <p>*251 days plus 3 days to complete the creditors WIP from 2019/20, less 10 days for BTP Finance phase 2 carried forward to 2021/22. (281 per shared service agreement less 30 days removed from the plan due to COVID-19).</p>	<p>240</p> <p>244*</p>	237	Planned days currently not delivered will be needed to finalise the reviews that are currently at draft report stage.
Audit scopes agreed	Scoping meeting to be held for every risk based audit and client notification issued	100%	100%	

### Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
	prior to commencement of fieldwork.			
Draft reports issued by agreed deadline	Draft reports to be issued in line with agreed deadline or formally approved revised deadline where issues arise during fieldwork.	70%	100%	
Timeliness of final reports	% of final reports issued for Chief Officer / Director comments within five working days of management response or closeout meeting.	90%	100%	
Recommendations agreed	% of recommendations accepted by management	95%	100%	
Assignment completion	% of individual reviews completed to required standard within target days or prior approval of extension by audit manager.	75%	100%	
Quality assurance checks completed	% of QA checks completed	100%	100%	
Customer Feedback	% of customer satisfaction surveys returned	100%	100%	Eight forms were issued for audits finalised in 2020/21. Four were due by this date, three have been returned, four are not yet due and a reminder has been sent

### Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
				requesting return of the outstanding form.
Customer Feedback	% of customer satisfaction survey scoring the service as good.	80%	100%	Based on the four forms returned. One form relates to an audit reported in 2019/20.
Chargeable time	% of available auditor time directly chargeable to audit jobs.	80%	69%	Internal Audit team productivity has been impacted by COVID-19. Internal Audit work on the OPCC and Constabulary's audit plan was suspended at the request of Joint Chief Finance Officer on 23rd March 2020. Work recommenced in late June 2020.