

**Gwent Police Authority**

**Internal Audit Recommendations - Status Report as at 9<sup>th</sup> September 2009**

REPORT RECOMMENDATIONS			IMPLEMENTATION				
	<i>RED – HIGH PRIORITY/RISK</i>	<i>BLUE – MEDIUM</i>	<i>BLACK - LOW</i>			<i>GREEN – UPDATES</i>	
Ref	Narrative	Risk	Original Plan Date	Current Plan Date	Responsible Officer	Current Status	
	<b><u>TELEPHONES REVIEW 2002/03</u></b> - <b><u>March 2003</u></b>						
R01	Management should consider options for a more formal system for the collection of income from private telephone calls.	M	April 03	Apr 09	PFA	The Call Logger issues that have arisen mean that telephony may now need to be considered as part of the 2011 Review as substantial capital investment would be required to implement the original proposed strategy. <b>However, an alternative solution was being considered by the DFA. In his absence, this will now be reviewed by the Acting DFA and it is anticipated that a decision on the suitability of that solution will be made by October 2009. Ongoing.</b>	
R03	Management Accountancy should prepare a standard pro-forma report for use by budget holders in monitoring their sections' telephone usage and costs.	M	April 03	Aug 09	PFA	Ongoing as per R01 above. A report has been designed but it cannot be used across the whole Force. This report will now need to be re-written given the new Lawson coding structure reflecting the new Force structure. <b>Revised estimated completion date is October 2009. Ongoing.</b>	

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	<b><u>POST IMPLEMENTATION REVIEW OF BEST VALUE REVIEW OF CALL MANAGEMENT AND FORCE CONTROL ROOM - November 2004</u></b>						
R10	Policies and procedures relating to management of telephone extensions, voicemail and messages should be introduced throughout the Force. Voicemail should be extended and used appropriately by staff. The effect of the Airwave project should be taken into account in setting this policy.	H	Oct 05	Dec 08	C.I. Beyond the Call Project	The finalised policy and procedures have now been out for consultation and as no issues were raised, these will be published on the Force Intranet by 30 <sup>th</sup> September 2009. Completed.	
	<b><u>CREDITORS SYSTEM FOLLOW-UP 2006/07</u></b> - <b><u>March 2007</u></b>						
R04	The Periodic Payments Register should be extended to include all relevant items as soon as possible.	H	July 07	Oct 09	PFA	Owing to temporary staff promotions due to the 2011 review, work on the development of the PPR is on hold. However it continues to be a working document with £2.8m of payments now authorised against it annually. Further work will be commenced during August 09 and will be completed in Oct 09.	

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	<u>COMPLIANCE TESTING 2006/07</u> <u>KEY CONTROL TESTING - September 2007</u>					
	<u>Main Accounting</u>					
R14	A Lawson report should be written to show amendments made to the users of the system i.e. to record new users added, changes to access and deletion of users. This should be run and reviewed by the Systems Administrator on a regular basis.	H	Aug 08	Jul 09	PFA	The IS Department has found an alternative method to produce this report, which has now been made available to the System Administrator to process. Completed.
	<u>PAYROLL SYSTEMS REVIEW 2007/08</u> - <u>April 2008</u>					
R09	The reasons for differences between overtime 'on the card' shown on the payroll records and that shown on the claim forms should be investigated.	M	May 08	Aug 09	PFA / BMs	The 'time on the card' system is being reviewed as part of the 2011 project. This review, which commenced in July 2009, is being conducted for each police officer with a 'time on the card' record/balance. This is a substantial piece of work that can currently only be resourced by overtime working. An interim progress report is due from the Payroll Manager in September 2009. Due to the complexity of the exercise, it is currently expected that the review will not be completed until March 2010.

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	<b><u>PROCUREMENT REVIEW 2006/07</u></b> - <b><u>April 2008</u></b>						
R04	The contract with Tele-Traffic (UK) Ltd should be reported to the next practicable meeting of the Authority to ensure compliance with Standing Order 5.1(g)	M	Dec 08		HOP	<p>It was previously understood, that this contract was let on behalf of the South Wales Community Safety Partnership by South Wales Police.</p> <p>We have just had confirmation (verbal) from the chairman of the Partnership that no contracts exist for the supply of equipment from Tele-traffic. The host authority turns out to be Swansea not SWP as was first thought. Any further expenditure would need to be made by means of a single tender on the basis of no competition. I believe that the equipment supplied by Tele-traffic is fairly unique; however not having been to the market I cannot say with any certainty. I will attempt to obtain an estimate of the likely future spend and provide a report to ARC for its next meeting in October 2009.</p>	

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	<b><u>REVIEW OF LEARNING &amp; DEVELOPMENT DEPT 2007/08</u></b> - <b><u>July 2008</u></b>						
R05	Additional work should be carried out on the development of formal benchmarking and the use of performance indicators for inclusion in the business plan.	M	Region -ally Oct 08  Nation -ally Mar 09	Mar 09	T.I. Head of Learning & Developmt	<b>In August 2009 - ACPO L&amp;D Managers' Group published Draft 1.2 'Assessing and Reporting on the values of learning - the balanced scorecard for police L&amp;D functions'. This is thought to replace the HMIC Baseline Assessment process and will be used in conjunction with the Quality Assurance Scheme for L&amp;D in the Police Service circulated July 2009 by ACPO Workforce Development Group. Welsh regional meeting being held 07.10.09 as part of the consultation process with above documents. Given that the National progress is in draft format at this time, it is proposed that a realistic revised date for the formalising of the National Benchmarking Process and therefore the completion of this recommendation is March 2010.</b>	

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	<b><u>REVIEW OF POLICE SURGEONS 2007/08</u></b> - <b>July 2008</b>						
R02	Consideration should be given to sample checking Surgeon's claim forms against custody records.	M	c/f	Jun 09	BMs	<p><b>Custody Nurses have now transferred to Custody. Action to transfer FME's to SSVC Team is ongoing.</b></p> <p><b>This has not yet been completed. SSU are waiting for the appointment of an Administrator who will take responsibility for checking FME Claim Forms for accuracy.</b></p> <p><b>The checking against Custody Records can be incorporated into this process. Interviews for the post have taken place but a hold has been put on the process by the DCC and it is unlikely that this will be resolved before October 2009.</b></p>	

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	<b><u>IMPLEMENTATION OF FINANCIAL PROCEDURES 2008/09</u></b> - <b><u>February 2009</u></b>						
	<b><i>Stock Control</i></b>						
R05	Enquiries should be made with the providers of TRANMAN to determine if an exception report is available that can identify stock items requiring immediate re-ordering.	3B (M)	Mar 09		Head of Central Services	<p>The Head of Central Administration will initially seek assistance from the Fleet Management Team (who also use the TRANMAN system) to fulfil this recommendation.</p> <p>Have spoken to the Fleet Management Team who have agreed to assist when opportunity arises.</p> <p><b>It is currently being established whether this report can be provided internally within the system in which case the estimated completion date is October 2009. If not, then the suppliers will need to write a new report, for which the estimated completion date would be December 2009. Ongoing.</b></p>	

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	<b><i>New Starters</i></b>					
R07	The possibility of amending the system parameters of the Permanent Elements Report to capture all new starters processed within the period, rather than on start dates that fall within the period, should be discussed with DELPHI.	3B (M)	Jul 09		Payroll Manager	This will be incorporated as part of the 2011 project work. <span style="color: green;">This report requires consultancy work by Midland Software. All such consultancy work is on hold pending the outcome of the 2011 Review of Business Support. If the Review concludes a replacement for Delphi is to be procured then this recommendation will become obsolete, otherwise, the recommendation will be implemented by March 2010. Ongoing.</span>
	<b><u>REVIEW OF STORAGE and DISPOSAL of SEIZED DRUGS 2008/09 - April 2009</u></b>					
R03	Consideration should be given to making arrangements to shred and mulch cannabis plants mixed with other green waste.	3B (M)	Jul 09		D.I. Head of Organised Crime Unit	<span style="color: green;">Research has been undertaken into this area but it has not been deemed feasible. There is only one site locally and the cost would be prohibitive and we do not have the facility to undertake any environmental research to establish whether this would be an effective and environment friendly approach. Completed.</span>

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	<b><u>FOLLOW-UP REVIEW OF POLICE SURGEONS 2008/09 - May 2009</u></b>					
R01	Consideration should be given, on transfer of the administration of Police Surgeons, to sample checking Surgeons' claim forms against custody records.	3C (M)	Jul 09	Oct 09	Forensic Operation Services Manager	See report: REVIEW OF POLICE SURGEONS 2007/08 – July 2008, Recommendation R02. <b>It is unlikely that this will be resolved before October 2009.</b>
	<b><u>PROCUREMENT (SYSTEMS) REVIEW 2008/09 - June 2009</u></b>					
R03	Current practices should be reviewed to ensure that the contractor appraisal process is as robust as possible given the current economic conditions. Consideration should be given to drawing up a criteria to determine when trade and bank references should be taken up, and to increasing the number of detailed financial appraisals undertaken. The use of on-line credit reference agencies such as Creditsafe may speed up the evaluation process and may be more cost effective than the current arrangement, thereby enabling a detailed financial appraisal to be undertaken for every contract awarded.	2B (H)	Dec 09		HOP	Criteria will be drawn up. Present practice is that this is done on an informal risk assessment basis after examination of balance sheets and profit/loss accounts. Dun & Bradstreet are used. Ongoing investigations into setting criteria has identified that this is a difficult area to be prescriptive within financial or risk limits. <b>The revision of Financial Procedures will include a requirement to take up references and receive a Dunn &amp; Bradstreet credit reference on all contracts with a value in excess of £15,000. The revision should be complete by November 09. The speed of response is not an issue as other elements of evaluation form the critical path.</b>

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	<b><u>REVIEW OF MAIN ACCOUNTING SYSTEM 2008/09</u></b> <b><u>- June 2009</u></b>						
R01	Journals should be authorised by an independent staff member.	3A	Jun 09		HOF	Procedure reinforced with relevant staff. Completed.	
R02	Reconciliations should be completed on time and reconciling items should be cleared in full on a timely basis.  Dates of origination should be entered against reconciling items and where possible the action taken or future action required to clear the outstanding item should also be stated.	3B (M)	Aug 09		PFA	As stated under Recommendation R01 Audit of Financial Statements Dec 08 (External Audit), a total of 77% of Control Accounts were completed within the timescales set out in financial procedures at the end of July 2009. In order to improve the figure, the allocation of this work was planned to be considered when the structure of the Finance Department is agreed. As the agreement of the Finance Department structure has been deferred until the new Director of Resources takes up his post in October 2009, this recommendation will not be addressed until December 2009.	
R03	The checklist of back-ups should be fully completed and the staff member responsible for reviewing the checklist on a weekly basis should ensure that this is done.	3A (M)	Jun 09		Senior IS Technician	Completed.	

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	<b><u>REVIEW OF ASSET MANAGEMENT 2008/09</u></b> <b><u>- June 2009</u></b>						
R01	Reconciliations between the Tranman system and the Fixed Asset Register should be undertaken on a monthly basis.	3A (M)	Jun 09		PFA	Agreed that reconciliations between Tranman and the Fixed Asset Register should take place on a quarterly basis. <b>Completed.</b>	
R03	All cases where Vehicle Sale prices are agreed at amounts lower than the original authorised reserve price should be authorised by the Fleet Manager.  All Vehicle sales should be authorised in writing.	3A (M)	Jun 09		Fleet Manager	<b>This has now been implemented. Completed.</b>	
R04	Consideration should be given to the re-introduction of the spreadsheet recording Departmental purchases and its reconciliation to the fixed asset Register on a six monthly basis.	3B (M)	Aug 09		Comms Manager / PFA	A review of the Communication Section's Asset Records is currently underway. Appropriate records will be put in place to ensure reconciliations with the Finance Department's Asset Register can take place. <b>Work has commenced on this recommendation but it is not complete due to heavy workloads in the IS Department. Work is ongoing and will need to be completed for the closure of the 2009/10 annual accounts in March 2010.</b>	

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R05	<p>Departmental Inventories should be implemented where they do not exist at present.</p> <p>The format of Departmental Inventories should be standardised.</p> <p>A Physical check should be carried out on an annual basis to verify the accuracy of Departmental Inventories.</p>	3A (M)	Sep 09		BSOs / PFA	<p>The new Financial Procedure C12, due to be issued in October 2009, will set out the minimum requirements for inventory registers.</p> <p>Service areas will be reminded of the requirements to comply with the Financial Procedure.</p>
R06	<p>Consideration should be given to the acquisition of a dedicated Asset Register System in order to improve the accuracy and efficiency of asset recording and control.</p>	2C (H)	Mar 10		HOF	<p>Agreed.</p> <p>The requirement for this has been previously identified as part of the 2011 Staying Ahead review.</p>
R07	<p>The relevant sections of the Fixed Asset Register should be circulated to all Officers responsible at the end of the year in accordance with Financial Procedures.</p> <p>Where responses are not received the matter should be escalated for action by senior management.</p> <p>Amendments to and comments made on the returned registers should be followed up by the Capital/Cash Accountant on a timely basis.</p>	2B (H)	Jun 09	Sep 09	Capital Cash Accountant	<p>Relevant sections of the Fixed Asset Register were circulated as described and where responses were not received, this has been escalated to the PFA, who is currently taking steps to bring matters to a conclusion by 30th September 2009. Ongoing.</p>

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R08	Reconciliations of the Fixed Asset Register to the General Ledger should be completed on a timely basis.	3A (M)	Jun 09		Capital Cash Accountnt	Agreed – this will now be completed on a quarterly basis. Reconciliation with the Estates and Fleet asset registers was completed by the end of June 2009. The reconciliation with IS and Comms asset registers is still on-going and is expected to be completed by the end of October 2009.	
	<b><u>PAYROLL SYSTEMS REVIEW FOLLOW-UP 2008/09</u></b> - June 2009						
R01	Authorised Signatory Cards should be kept up-to-date and payroll staff should ensure that all input forms are authorised by officers for whom an authorised signature card exists.	3A (M)	Jul 09		Payroll Manager	Agreed. Completed.	
R02	A date stamp should be used by the Payroll Section to record the date of receipt of starter and leaver forms.	4A (L)	Jul 09		Payroll Manager	Agreed. Completed.	
R03	Control accounts should be reconciled on a monthly basis and cleared in a timely fashion.	3A (M)	Jul 09		Payroll Manager	Agreed. Completed.	
	<b><u>COMPLIANCE TESTING 2008/09</u></b> <b><u>KEY CONTROL (HQ) TESTING - July 2009</u></b>						
	<b><u>Income Collection</u></b>						
R01	Budget holders should be reminded of the requirement to raise a Sales Invoice Request Form as soon as possible following the provision of goods or services.	3A (M)	Jul 09		PFA	Agreed. Force-wide e-mail to be issued reminding all budget holders of this requirement. E-mail sent to Business Support Officers. Completed.	

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R02	Reminders should be issued in a timely manner consistent with the targets set out in the Financial Procedure Note.	3C (M)	Jul 09		PFA	Agreed. Staff in the Debtors Section will be reminded to issue reminder letters promptly, as per Financial Procedures. <span style="color: green;">Completed.</span>
	<b><u>COMPLIANCE TESTING 2008/09</u></b> <b><u>DIVISIONAL HQ &amp; POLICE STATION VISITS - August 2009</u></b>					
	<b><u>A Division Financial Administration</u></b>					
R01	All invoices should be raised promptly, no later than one month after the service is provided.	3A (M)	Sep 09		BSO Newport LPU	This has been discussed with PFA. The timeliness in raising invoice request, I could find nothing having gone through all of the records that the auditors had, where an invoice request had been delayed. There was one occasion where the invoice was delayed and I think it was a time when there were staffing problems in HQ. <span style="color: green;">Completed.</span>
	<b><u>C Division Financial Administration</u></b>					
R02	The Central Finance Department should finalise the Financial Procedure Note for Inventories as soon as possible so that all Divisions and Departments can maintain detailed inventory registers on a consistent basis.	3B (M)	Sep 09		PFA	The draft document was being reviewed by the DFA. In his absence, this will now be reviewed by the Acting DFA and it is anticipated that the final version will be issued in October 2009. <span style="color: green;">Ongoing.</span>

PFA - Principal Financial Accountant  
HOF – Head of Finance

BM – (Divisional) Business Manager  
HOP – Head of Procurement

FM – Fleet Manager  
BSO Business Support Officer