JOINT INDEPENDENT AUDIT COMMITTEE

SUMMARY ACTION LOG – 5 APRIL 2017

Ref	Meeting Date	Minute No	Resolution	Actioned by	Progress	Updated
104	08/09/2015	61/15	A proposal for providing tablet devices (iPads) to Committee Members be investigated.	CAO	JIAC papers with restrictive markings to be stored on encrypted data sticks and assigned to Members in advance of Committee meetings. To be introduced wef 27 July 2016 JIAC. Tablet devices being pursued. Complete. Members content to receive restrictive items via encrypted data sticks and did not require ipads.	 14/07/2016 01/02/2017
166	27/072016 01/02/2017	20/16	The wording and scoring of Risk ST73 be reviewed by the Risk Management Board The title should be included where risks are quoted.	RPRO	Risk reviewed by RMB on 21 Sept 2016 It was understood there are official negotiations taking place at the highest level. To be reviewed again at next RMB meeting. Latest update provided by CPT – expert appointed to hear the case and decision expected end February 2017 Noted. Title will be included in future quoted risks.	27/09/2016 04/01/2017 15/03/2017

V2.0

169	18/10/2016	25/16	The Force Anti-Fraud and Corruption policy include reference to the Anti-Fraud and Corruption Group.	RPO	Policy (Draft version 6.8) has been revised at section 4.3.1 to contain reference to AF&C group – awaiting final approval and publication. Complete. Revised version approved and published on PCC / Force websites.	17/01/2017 06/02/2017
170	18/10/2016	25/16	Minutes of Committee meetings be drafted and circulated within 10 working days, where possible.	CCPA/CAO	To remain on the action log until this has been complied with.	01/02/2017
173	18/10/2016	28/16	A copy of the draft Decision notice be circulated for consideration by Members prior to being signed-off by the PCC.	DCFO	Included in agenda item 13 for 1 February 2017 JIAC meeting - therefore complete.	14/03/2017
175	18/10/2016	30/16	The Committee receive clarification about how and when it had been discovered that the automated email function from the online complaint form had stopped functioning as per Rec (1) of the Complaints Management Audit.	IA	A test complaint was filed by audit using the online complaints form however no automated email was received. The system was tested on a second occasion but no automated email was received once again. This was undertaken at the time of the audit in July 2016 with staff being unable to explain the issue. IA received management's response on 19/8/16 which said, *"the automated email function has been checked and it is now working."* However the HOPSD has now	03/01/2017

					advised that in November 2016 the Force IT department and the IMU identified some issues on the Force website and the PSD form has been taken off line temporarily. The IT Department are currently working on a solution where data submitted on such forms will be encrypted prior to being internally forwarded to the internal department. IT expects to have resolved and tested a solution within the next two months. The automated email function for online complaint reporting was not yet up and running due to some issues with the force's website. The DCC undertook to bring an update on the work to the next JIAC meeting.	01/02/2017
179	18/10/2016	30/16	A summary of HMIC Inspections be used to inform the planning process for setting future audit plans.	IA	A meeting has been arranged for 1 February 2017 to discuss the 17/18 IA plan. IA has requested that a summary of HMIC reports be provided so as to inform the discussions.	03/01/2017
187	18/10/2016	39/16	A paper detailing lessons learned from Operation Argo be presented to the Committee when concluded.	DCC	A paper will be brought to the JIAC meeting on the 5 April 2017	20/01/2017

188	01/02/2017	45/16	CFO to give assurance that there were policies and procedures in place for cash held in evidential safes in the same way as the Finance Department's walk-in safe.	CFO	Complete. There is a policy in place which details the procedure for the handling of detained money.	28/03/2017
189	01/02/2017	45/16	Internal Audit reports provide details of the lead force for each Collaboration and also highlight where Lincolnshire Police was not involved in the Collaboration.	IA	Complete. See attached table.	13/03/2017
190	01/02/2017	45/16	Internal Audit to include a list of the partnerships in their final report on Partnerships.	IA	Per Recommendation 1 in the partnership report, Lincolnshire does not hold a list of all partnerships that it engages with as it uses formal and informal partnerships in the delivery of its PCC plan. However the formal ones are: • Community Safety Partnership • Road Safety Partnership • Youth Offending Service (YOS) • Integrated Offender Management (IOM) • Safer Schools Partnership • Families Working Together • Multi-Agency Safeguarding Hub (MASH) • Lincolnshire Safeguarding Children's Board (LSCB) • Lincolnshire Safeguarding	13/03/2017

					Adults Board (LSAB)	
191	01/02/2017	46/16	Realistic timescales must be given for completion of recommendations [for all audit reports].	CFO/FCFO	Complete. Internal Audit will include a reminder to management that timescales should be realistic when seeking management responses to internal audit reports.	28/03/2017
192	01/02/2017	46/16	Future reports should include recommendations in respect of Collaboration audits..	DCC	Mazzars requested to provide a list of current / planned collaborative audits which are pertinent to Lincolnshire Police so that these can be incorporated as requested.	22/03/2017
193	01/02/2017	48/16	The gap analysis examining the extent to which the OPCC complies with the new CIPFA good governance guidance together with an annotated copy containing the sources of evidence of compliance be brought to the next meeting.	RPO	Having examined each of the 'behaviours' contained in the new CIPFA guidance, there were no gaps in current practices identified. Therefore no formal gap analysis document was required. The annotated copy of the new Code of Governance details sources of evidence that meet the behaviours contained in the guidance. The annotated Code has been produced as an appendix to the covering report which will be presented to JIAC on 5 April 2017.	24/03/2017
194	01/02/2017	51/16	The date that the action on the recommendation was completed be added to the Action Plan.	RPO	Complete.	06/02/2017

195	01/02/2017	54/16	The CFO agreed to clarify whether the de minimis for year-end accruals was based on single items or the cumulative total.	CFO	Complete. In practice, the majority of identified items are accrued for. The management accountants review all proposed accruals – all individual items in excess of the de minimis limit will be accrued, where a number of items taken together exceed the limit these will also be accrued.	28/03/2017
196	01/02/2017	54/16	CFO to review the report to consider removing policies detailed in the report which were not accounting policies and some of the details for example the names of the companies who had valued the assets.	CFO	The report will be reviewed as part of producing the work to produce the Financial Statements 2016/17.	28/03/2017
197	01/02/2017	55/16	The Committee receive more frequent updates on the [Finance Review] Action List.	CFO	The Force CFO has made it a high priority to engage with the Finance Review. A revised Action Plan will be in place by 31 May 2017 – see separate paper on the agenda.	28/03/2017
198	01/02/2017	55/16	The [Finance Review] Action List be reviewed to ensure individual actions are clear and concise.	CFO	The Force CFO has made it a high priority to engage with the Finance Review. A revised Action Plan will be in place by 31 May 2017 – see separate paper on the agenda.	28/03/2017

199	01/02/2017	57/16	Developing controls within the PCC's Risk Register be reviewed and those that had been implemented be moved to current controls.	RPO	The PCC's risk register is to be subject to a complete review of content in light of the revised strategic priorities and objectives contained in the new Police and Crime plan. A review session by the OPCC management team has been scheduled for Mid -April 2017 – this will involve a detailed review and refresh of all current and developing controls.	24/03/2017
200	01/02/2017	59/16	That Committee Members attend every other meeting that the Chairman had with the Chief Constable and PCC, starting immediately, rather than having an annual meeting in May.	DCFO	Forward Plan amended - Complete	14/03/2017
201	01/02/2017	59/16	The Annual Members' meeting with the PCC and CC to be removed from the forward plan.	DCFO	Forward Plan amended - Complete	14/03/2017

Key

DCC - Deputy Chief Constable (Lincolnshire Police)
FCFO - Force Chief Finance Officer (Lincolnshire Police)
FFO - Force Finance Officer (Lincolnshire Police)
RPRO - Risk Policy Review Officer (Lincolnshire Police)
CIM - Continuous Improvement Manager
CFO - Chief Finance Officer (OPCC)
CAO - Corporate Administration Officer (OPCC)
RPO - Research and Performance Officer (OPCC)

Action 189:

Collaboration Audit	Lead Force for the Audit	Forces included in the Collaboration
EMPLS	Derbyshire	All 5
EMSCU	Nottinghamshire	Nottinghamshire, Northamptonshire, Derbyshire
Shared HR Centre	Leicestershire	Leicestershire, Derbyshire
EMSOU	Northamptonshire	All 5
EMOpSS	Lincolnshire	4 Forces with exception of Derby