MOPAC | MAYOR OF LONDON
OFFICE FOR POLICING AND CRIME

METROPOLITAN POLICE

MPS-MOPAC JOINT AUDIT PANEL
4 October 2021

Director of Audit, Risk and Assurance
Progress Report

Report by: Director of Audit, Risk and Assurance, HIA for MOPAC and the MPS

Report Summary

This report summarises the work carried out by the Directorate of Audit, Risk and Assurance (DARA) since the Panel last met, which includes internal audit risk and assurance reviews, advisory and systems development work and counter fraud activity. There is also a forward look to planned activity for the coming quarter.

Key Considerations for the Panel

- Twelve reviews have been concluded in the first quarter, eight rated adequate and two limited with two advisory reports issued. A further five reviews are at draft report and six in progress.
- Key reviews concluded include; On-Line Crime Recording, Risk Management Framework and Maturity, Commercial Framework, Domestic Abuse, Management and Deployment of Resources. Follow up reviews of Police Overtime (improved from limited to adequate), Gun Crime – Resources, Deployment and Capability, Management of Notifications, Merlin, Environment & Sustainability Management – Impact of Investment Decisions on the Environment and MOPAC Commissioning.
- Audits at draft report stage include; Ethical Framework (Advisory) and Programme Management – TD Governance. Audits underway include; DP Control Environment – Third Party Access, Exhibit Management Framework, and Violent Crime – Partnership Focus 'Tackling Crime Together'.
- Key pieces of advisory work carried out include facilitating and advising on the;
  - First Line Assurance
  - Learning and Development – Anti Bribery and Fraud Awareness Training
  - Organisational Learning Framework – Governance of Gold Groups
  - Framework Supporting Proceeds of Crime Act – Follow Up (Advisory)
  - MOPAC Oversight Framework

Interdependencies/Cross Cutting Issues

DARA review activity informs the MOPAC and Met Governance Improvement Plans being considered at this meeting and provides assurance on key areas of risk identified in the MOPAC and MPS risk assessments. The MPS Commercial update and an update on the MOPAC Commissioning Framework are being considered at this meeting.

Recommendations

The Audit Panel is recommended to consider the outcome of DARA work undertaken to date and the status of current and planned activity.

1. Supporting Information

Audit Activity Undertaken

1.1. The outcomes of the reviews concluded since the Panel last met, are summarised in the **Appendix**, which also details counter fraud activity and systems development work undertaken. A further five reviews are at draft report stage, including Programme/Project Management within Transformation and an advisory review of the Ethical Framework, and six in progress.

1.2. Key reviews include; On-Line Crime Recording, Risk Management Framework and Maturity, Commercial Framework, Domestic Abuse, Management and Deployment of Resources (incl. Investigations Framework, and follow up reviews of Police Overtime, Gun Crime – Resources, Deployment and Capability, Management of Notifications, Merlin, Environment & Sustainability Management – Impact of Investment Decisions on the Environment and MOPAC Commissioning.

1.3. DARA continue to work in regular liaison with MPS colleagues on the improvement of the MPS Commercial Framework with the recent review reflecting the significant developments to date and the planned further action and areas of improvement. The MPS Risk Management Review has informed the risk maturity action plan presented to the Panel as the agreed actions arising from the review continue to be finalised.

1.4. Since the Panel last met significant pieces of advisory work have continued, providing timely risk and control advice to senior management in key areas of the business as processes are developed. This includes;

Organisational Learning Framework – Governance of Gold Groups:
- The development of governance arrangements supporting Gold Groups in identifying and capturing OL with clearly defined outputs and outcomes in support of Met objective continues. In developing the OL process for Gold Groups, there is a need to consider the appropriate alignment between Gold Groups and the wider OL framework with mechanisms for information to be captured and transferred to CPIC on a timely basis. CPIC are in the early stages of developing a standardised methodology for analysing and understanding the issues identified by Gold Group. A record of Gold Group activities is being developed and this should be used to fully exploit OL, trends and themes. Learning outcomes are to be deployed and reflected in approved policy and procedures and communicated to users as appropriate.

Framework Supporting Proceeds of Crime Act – Follow Up (Advisory):
- This remains an evolving risk area with mitigation being actively considered and developed. The Met has now joined a national framework agreement for the storage of crypto currency, and digital assets seized have been transferred. The Covert Finance Unit provide assurance to operational units over the secure storage of bespoke wallets containing individual seized assets and a draft policy has been developed with key controls documented. A DPIA for Crypto Currency has also been signed off. Due to the volume and value of digital assets seized current indemnity levels are being

considered. A similar risk, being discussed nationally, concerns digital assets that are 'cashed out' into currency following a court order. This highlights the importance of developing an effective corporate strategy going forward.

First Line Assurance

- DARA are continuing to support the work undertaken by the Data Quality Ethics and Assurance Board who are looking to expand first line assurance provision within other business areas. Initial discussions have taken place within the crime recording area and a pilot initiative for RUI is being evaluated. This follows suggestions made by HMICFRS, and DARA. A key aim is to ensure this complements existing level two assurance activity and helps strengthen front line ownership, understanding and delivery of effective assurance over achievement of business/operational objectives.

- Learning and Development – Anti Bribery and Fraud Awareness Training
  DARA provided advice on the development of the training content which is aimed at raising organisational awareness around fraud risks. Whilst the material was comprehensive, DARA advised on how strengthening the section on roles and responsibilities, emphasising the need for proactive fraud risk management and explaining how effective controls can mitigate risks would help to clarify understanding and improve outcomes. DARA also suggested the use of frameworks (including the fraud risk triangle that helps to explain the motivation behind occupational fraud) as useful learning tools.

- MOPAC Oversight Framework
  DARA are advising MOPAC colleagues on the development of the oversight framework being developed to support the new Police and Crime Plan to ensure Mayoral priorities, as expressed, are delivered. Attending the MOPAC Oversight Governance Forum, which is mapping out key sources of assurance and considering options for enhancing the future approach to delivery. A key aim of the group is to ensure collaboration with other agencies, to help inform oversight by using relevant sources of assurance to provide a more holistic approach.

1.5. DARA continue to attend the Forum recently re-established to oversee counter fraud activity in the MPS. Under the MOU with DPS, DARA are continuing a fact-finding review of procurement activity in a specific area of the business. The 2020/21 National Fraud Initiative exercise is underway with 6,076 matches received, (719 pensions, 83 payroll and 5,274 Creditors). Work continues to investigate and resolve the matches with DARA having reviewed and cleared 1,515 high risk matches, with a further 616 under investigation, of which 41 are deceased pensioner matches being reviewed by the pension's provider.

Planned Activity for the Next Quarter

1.6. The review of Crime Recording Assurance originally planned for Q1 has been moved to Q3 at Management request as HMICFRS are planning some work in this area. The Capital Asset Management review also postponed to Q3 at management's request.

1.7.   Those reviews planned for the next quarter are listed in the Appendix and include; Property Services Next Generation, Predatory Offender Units, Specialist Operations Risk Management Framework, County Lines and MOPAC VRU Commissioning Framework and MOPAC Counterfraud Arrangements with follow up reviews of the Financial Assurance Programme – Overpayments, Vetting and Security Clearance, Serious Sexual Offences Command and Met Detention – Capability and Capacity.

1.8.   DARA will continue to support and advise the MOPAC Change Programme and further development of the Oversight Framework.

DARA Performance

1.9.   Work is underway on 30% of the plan for this year at this stage and work is being carried out broadly as planned across the areas of DARA activity. Work is underway to facilitate more effective level of engagement at the commencement of reviews to ensure they are able to commence promptly in line with established plans.

1.10   Plans to launch a Trainee Audit Scheme are being progressed following and a recruitment campaign has recently concluded to fill the Group Audit Lead and Senior Risk and Assurance Auditor vacancies.

2.   Equality and Diversity Impact
The MOPAC and MPS commitment to diversity and inclusion are considered in all activities carried out by DARA. The DARA work plan is designed to provide as wide a range of coverage of MOPAC and the MPS as possible.

3.   Financial Implications
There are no direct financial implications arising from the report. There is a risk of loss, fraud, waste and inefficiency if agreed actions arising as a result of audit activity are not implemented effectively. Savings and recoveries made as a result of DARA activity enable funds to be better directed towards core policing.

4.   Legal Implications
There are no direct legal implications arising from the report.

5.   Risk Implications
There are no direct risk implications arising from the report. Completion of the audit plan enables the Director of Audit, Risk and Assurance to provide assurance on the effectiveness of risk management arrangements.

6.   Contact Details
Report author: Julie Norgrove, Director of Audit, Risk and Assurance
Email: julie.norgrove@mopac.london.gov.uk

7.   Appendices and Background Papers
Appendix 1 – Summary of DARA Activity

Risk and Assurance Review Programme

Final Report Stage

Risk & Assurance Reviews	Status
Organisational Learning - Governance of Gold Groups	Advisory
Risk Management Framework	Risk Maturity Level 3 – Awaiting final sign off
Commercial Lifecycle Framework (incl. Contract Management)	Limited – Developing System
Digital Engagement with the Public – On-line Crime Recording	Adequate
BCU Review Programme - Domestic Abuse, Management and Deployment of Resources (incl. Investigations Framework)	Limited
MOPAC Management of Complaints – Relevant Review Body	Adequate

Follow Up Reviews	Status
Financial Assurance Programme – Police Overtime	Adequate (Improved from Limited)
Gun Crime – Resources, Deployment and Capability	Adequate
BCU Review Programme – Management of Notifications, Merlin	Adequate
Environment & Sustainability Management - Impact of Investment Decisions on the Environment	Adequate
Framework Supporting Proceeds of Crime Act	Advisory Report
MOPAC Commissioning and Grants Framework	Adequate

Draft Report Stage

Risk & Assurance Reviews
Estates Strategy and Management (CRSA)
Ethical Framework (Advisory)
Project/Programme Management – TD Governance

Risk & Assurance Reviews
MOPAC Internal Governance
Financial Assurance Programme Follow Up – Financial Assurance Framework

In Progress/Scoping

Risk & Assurance Reviews
Introducing New Technology – Governance of Pilots and POCs (Advisory)
DP Control Environment - Third Party Access
Exhibit Management Framework
Decision Making Framework (Advisory)

Risk & Assurance Reviews
MOPAC Oversight Framework (Advisory)
Violent Crime – Partnership Focus, 'Tackling Crime Together'
Recruitment Framework (Postponed at the request of Management)
Financial Assurance – Asset Management (ToR agreed Postponed to Q3)

Planned for QTR 2

Risk & Assurance Reviews
Property Services Next Generation (Advisory)
Predatory Offender Units (POUs)
SO Risk Management Framework
County Lines Strategic Framework
BCU Framework Supporting Operational Delivery (including Modern Slavery)
Financial Assurance Framework - Misc. income including PPAF
MOPAC VRU Commissioning Framework
MOPAC Counter Fraud Arrangements

Follow Up Reviews
Financial Assurance Programme – Overpayments
Vetting and Security Clearance
Serious Sexual Offences Command
Met Detention – Capability and Capacity

Risk and Assurance Outcome of Reviews

Audit Area and Strategic Risk	Areas of Effectiveness	Key Areas for Improvement	Management Action
Assurance Rating = Adequate: The control framework is adequate and controls to mitigate key risks are generally operating effectively, although a number of controls need to improve to ensure business objectives are met.			
Digital Engagement – On Line Crime Reporting September 2021	• SOH developed following detailed and wide consultation ensuring public accessibility and improvements to meet public needs. • SOH now used by other police forces. A formal contract is in place as part of the NPCC Digital Public Contact Programme Section 22 collaborative agreement between all the forces sharing the SOH service. • Dip sampling to ensure the accuracy and correct processing of SOH crime data. • Staff trained in systems operations and supported by detailed operating procedures. • Incidents recorded in SOH evaluated to determine the urgency of the incident and categorise and flag if high priority. Automation facilitates prompt action of urgent crimes in compliance with Crime Recording Standards • SOH data stored as part of a G cloud contract, with 256 encryption industry standard. • Data held within two UK Tier 2 data centres, ensuring compliance with General Data Protection Regulation (GDPR) legislation. • Operating and management formally documented facilitating the consistency of approach and accuracy of information processed.	• Finalisation of the Met shared service Central system DPIA to ensure compliance with legislation. • Agreed and formal DPIA & EIA return for Met CC users of the SOH system to ensure compliance with legislation. • Continued consideration to amending the automated emails to clarify customer expectation and increase customer satisfaction. Requires agreement of all forces ascribed to SOH and approval has not yet been obtained. • Completion of formal review of cloud services provision followed by formal tendering for cloud services to ensure compliance with procurement regulations and ensure value for money is achieved. • Completion of review of Command and Control System to ensure full and accurate data is available as an audit trail. • Completion of investigation of anomalies between SOH, Call Handling and CRIS and an appropriate action plan to be developed.	Three high and three medium priority management actions have been agreed, with a target date for implementation of October 2021.
MOPAC Oversight of Complaints – Relevant Review Body Role	• Detailed guidance on aims and objectives of Police complaints system and statutory obligations clearly communicating the purpose for the reform of the police complaints system.	• CRT yet to carry out an assessment on its own performance in accordance with PCC requirements for publishing data. WDPS awaiting IOPC publication of latest data on	Four medium priority management actions have been agreed, with a target date for

Audit Area and Strategic Risk	Areas of Effectiveness	Key Areas for Improvement	Management Action
September 2021	• Clearly defined process map for reviews, documenting each stage of process. • Roles and responsibilities clearly defined. • Outcomes of reviews recorded on a central database, quality assured and signed off by appropriate Manager. • Effective training process in place. Training on complaints handling and reviews also delivered to MPS officers. • Data Sharing Agreement in place between MOPAC and MPS. • Review outcomes including learning and recommendations fed back to complainant and MPS in accordance with the legislation. • CRT SPOC in MPS is the Appropriate Authority and meets with the MOPAC CRT Manager quarterly to discuss relevant issues. • Effective reporting and oversight framework in place for the management of the Police Complaints process. MOPAC staff meet regularly with the DPS, IOPC and Home Office across various forums and project teams.	police complaints, delayed due to technical issues affecting the IOPC systems. • CRT team received 819 review requests between February 2020 to April 2021 of which 247 cases were completed which included 38 cases being upheld. CRT have a back log of circa 572 cases and are looking to recruit agency staff to clear the backlog. • Some reviews took three to six months to complete with no evidence to confirm that the complainant had been kept up to date on progress as required by the legislation. • There is currently no process in place to monitor the timeliness of reviews carried out by the CRT. • A lack of a robust performance framework may have an impact on the way the review processes is delivered to enhance performance and improve customer satisfaction	implementation January 2022.
Assurance Rating = Limited: The control framework is not operating effectively to mitigate key risks. A number of key controls are absent or are not being applied to meet business objectives.			
Organisational Learning - Governance of Gold Groups – Advisory July 2021	• CPIC developing a standardised methodology and typology for identifying, capturing and transferring learning across the Met, using one of the Gold Groups it supports. • Five thematic strands to the creation of a timeline of organisational learning, namely, Policy, MPS Operating Model, Operational Procedure, Operational Appointments (limited) and Training have been identified.	• Development of governance arrangements supporting Gold Groups in identifying and capturing OL with clearly defined outputs and outcomes in support of Met objective to be completed. • Appropriate alignment between Gold Groups and the wider OL framework with mechanisms for information to be captured and transferred to CPIC on a timely basis. • CPIC in early stages of developing a standardised methodology for analysing	Four high and eight medium priority management actions have been agreed and target dates for implementation are being aligned with governance improvement plans.

Audit Area and Strategic Risk	Areas of Effectiveness	Key Areas for Improvement	Management Action
	• CPIC developed template to capture thematic learning from one of the Gold Groups it supports and plans to roll this out. • Loss of corporate memory and opportunities to capture and socialise OL recognised as a key issue. SW BCU and CPIC running an OL pilot to improve channels of OL. • Governance arrangements mapped out for the BCU with an established OL Board and OL Hub responsible for oversight, information flow and themes.	and understanding issues identified by Gold Groups, action can then be taken to address underlying issues and trends. • Develop record of Gold Group activities to fully exploit OL, trends and themes. • Learning outcomes to be reflected in approved policy and procedures and communicated to users as appropriate.	
Commercial Framework September 2021	• Clear Commercial Blueprint in line with latest Government Functional Standard introduced. • Three-year Commercial Functional Strategy supported by high level project outline. • Key responsibilities and job descriptions clearly defined, with ongoing learning, development and networking opportunities. • Recently introduced IT provides an integrated system covering all relevant activities within the CLM. • Commercial Handbook launched. • Management structure in place to support the operating model listing responsibilities and accountability for Commercial Lifecycle activities. • Day to day operational governance designed through various forums and a Commercial Advisory Board (CAB) to provide professional expertise. • Streamlined reporting requirements for overseeing commercial activity and outcomes introduced following a recent review of processes.	• Implement plans to address key risks relating to capacity and capability. • Increased commercial capability across the organisation to realise the Met's Commercial ambition. • Embed revised governance forums supporting commercial blueprint e.g. CAB • Monitoring and tracking of a defined plan supporting implementation of the Commercial Functional Strategy. • Finalise key strategies supporting the Commercial Blueprint, to facilitate effective performance management and reporting against key objectives. • Implement Phase 2 of Coupa (IT system) and complete post implementation review. • Development and implementation of cohesive, defined approach to support assurance and compliance of commercial activity undertaken. • Robust system of assessment, management and oversight of key commercial risks.	Three high and ten medium priority management actions have been agreed. Target dates for implementation April and October 2022.

Audit Area and Strategic Risk	Areas of Effectiveness	Key Areas for Improvement	Management Action
		• Align commercial assurance with the revised decision-making framework Assurance Certificate and implement. • Clearly define accountabilities for commercial activities i.e. major procurements/programmes and framework agreements. • Clearly define contract management strategic approach and arrangements - aligned with the 'Intelligent Client Function' and SRM models.	
Domestic Abuse, Management and Deployment of Resources (incl. Investigations Framework): *September 2021*	• General Investigation Policy (GIP) in place alongside a Domestic Abuse Policy. • Investigation Knowledge Hub, available a key source of guidance to investigators for developing and maintaining knowledge. • Monthly Domestic Abuse Strategic Board provides strategic direction across the MPS. • Operational activity overseen via monthly Domestic Abuse Detective Inspector's meeting which is primary means of engagement for Public Protection teams sharing best practice. • Continued roll out of Operation Aegis, to improve the quality of Public Protection investigations across all areas, including domestic abuse, scheduled to complete work with all BCUs by December 2022. • Clear instructions and assessment tool available to the first responders to a domestic abuse incident includes completion of a risk assessment. • Use of CRIS to prompts investigators and supervisors to ensure key information is recorded and referred to Multi-Agency Risk Assessment Conference (MARAC).	• Clarification of governance arrangements, particularly around remits, responsibilities and reporting lines. • Clarity in distinction in roles and responsibilities of investigators and supervisors, to avoid duplication of effort. • Regular review and updating of relevant policies and procedures to reflect current professional practice and guidance. • Publication of comprehensive guidance on completion of the mandatory Investigation Management Document. • Consistent documentation on CRIS records of completion of all actions carried out during an investigation. • Appropriate and sufficient resources allocated to Public Protection to ensure investigations completed to consistent standard. • Document formal guidance and procedures for escalation of investigations and prioritisation in line with risk and available capacity.	Two high and six medium priority management actions have been identified Target dates for completion to be confirmed following final sign off.

Audit Area and Strategic Risk	Areas of Effectiveness	Key Areas for Improvement	Management Action
	• Documented procedures to support victims. • Ongoing training programmes strengthen skills and improve outcomes. • Effective oversight on progress of cases and monitoring of workloads. Monthly monitoring data used to drive overall performance. • Dedicated Inspection Team (DIT) within Public Protection conducts audits on subject areas across themes to provide assurance on application of policies and procedures. • Domestic Abuse Dashboard published on Aware provides comprehensive management information on key measures associated with domestic abuse investigations.	• Corporate guidance on the MARAC referrals process to be made available and included in the DA policy. • Completion of programme to appoint DA 'Champions' throughout Frontline Policing with ongoing support, training and assessment. • Centralised monitoring and oversight of training and skills for Public Protection officers and consistent recording of information and reliable data. • Continued monitoring of scheme to transfer investigation responsibilities to ERPT officers. • Co-ordination of the multiple sources of assurance over investigation and safeguarding processes.	

Interim Audits – Follow Up Reviews

Audit Area and Strategic Risk	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
Assurance Rating = Adequate: The control framework is adequate and controls to mitigate key risks are generally operating effectively, although a number of controls need to improve to ensure business objectives are met.			
Safeguarding Partnership Framework Missing Person and Linked Indices (MERLIN) June 2021	• Data Sharing Agreement updated to minimise risk of potential breaches of DP legislation. • MERLIN information page published on intranet with links to relevant sources of associated information and guidance. • Information page supported by a questionnaire for feedback from all users.	• Completion of assessment to determine whether current activity/resourcing and resulting risk exposure is within the Met's defined appetite and provides required level of assurance. • Continued improvements to level and quality of MERLIN supervision to meet standards. • System to separately flag, mark or identify [1]open cases to be introduced.	Of the three high priority agreed actions, one has been fully implemented and two partly implemented. The one medium priority agreed action has been partly implemented.

___
[1] Based on assessment made in original review and level of progress made since that date.

Audit Area and Strategic Risk	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
	• Supervision levels reviewed and a supervision ratio target of 1:8 set. Additional resources allocated to public protection teams on Basic Command Units (BCUs). • Five hundred MASH officers received MERLIN training in an up-skilling programme.	• CONNECT training content and delivery method is yet to be established.	The target date for completion is December 2021.
MOPAC Grants and Commissioning Framework June 2021	• Finalisation and launch of the grant-award and procurement process guidance for staff and permanent procurement resource approved. • Skills audit undertaken, training priorities identified, and a training plan developed. • Commissioning Academy will assist in further developing MOPAC commissioning practice. • Academy using the Action Learning approach through a series of workshops and coaching to develop a MOPAC commissioning toolkit. • Development of new approach to the collection of core data from MOPAC's commissioned services to support the production of public dashboards. • Updated Terms of Reference for Contracts and Grants Oversight Group. • Quarterly Commissioning Delivery Group established to ensure interdependencies and cross-cutting themes identified and captured. • Consistent approach for approval process supporting release of funding.	• MOPAC's contract register registers to be updated and published quarterly. • A competitive grant award process to become standard practice throughout MOPAC, with direct awards only made where permitted by the Public Contract Regulations and referred to the Contracts and Commissioning Group for approval. • All grant award agreements to define the desired outcomes and progress towards achieving this monitored.	Three of the four medium priority agreed management actions have been fully implemented, and the remaining one is partly implemented. The target date for completion is December 2021.
Gun Crime – Resources, Capability and Deployment July 2021	• Firearms Strategy developed supported by actions to achieve objectives, and aligned with the Met Violent Strategy, Business Plan and Met Direction. Monitoring arrangements in place.	• Terms of Reference to set out how boards manage interdependencies and escalation of risks and issues. • The plan supporting delivery of the Firearms Strategy to clarify whether the recorded action and progress update addresses the	The one high priority agreed action has been fully implemented. Of the five medium priority agreed actions, one has been fully implemented and

Audit Area and Strategic Risk	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
	• Gun crime governance structure refreshed with formal Terms of Reference clarifying the role and purpose of relevant Board meetings. • Revised Gun Crime Plan has timelines, is aligned to the Firearms Strategy and includes the latest status update for each risk/threat. • New ways of capturing and dealing with firearms intelligence implemented including an updated process for dealing with intelligence post-lockdown and a new Gun Crime Performance and Intel report. • Updated guidance on submission to Forensic Services published on Aware. Specialist Trident officers able to provide appropriate advice to BCUs when weapons recovered.	issue identified or is on track to achieve the stated objective. • New arrangements to improve the management and use of firearms intelligence to be fully embedded and reviewed for effectiveness. • Operational impacts of retaining multiple intel sources to be considered as part of the post event evaluation. • Performance objectives for new units to be defined and KPIs supporting the achievement of those objectives developed and monitored to facilitate effective evaluation of team performance.	the remainder partly implemented. The target date for completion is November 2021.
Financial Assurance Programme – Police Overtime July 2021	• Monthly Gold Group, chaired at DAC level, with an action plan created to address issues and ensure transfer to BAU as appropriate. • CARMs policy updated and review of negative time underway. • Management information currently available consistent with wider operating model. Further assessment of corporate requirements under way. • Frontline policing OCUs produced individual overtime action plans for 2020/21 focusing on areas requiring closer scrutiny, e.g. highest earners, mis-coded overtime and time in lieu nearing expiry. • Monthly reports on budget position provided to OCUs, along with ongoing support and guidance available from Strategic Finance Business Partners.	• Clear and consistent strategic approach to implementation of policy, including continued refresh of policy in key areas taking account of changes resulting from the move to PSOP. • Clarity and consistency when interpreting and applying the policy for dealing with negative time off and/or unelected overtime within individual OCU action plans, and to ensure continued focus on planned activity. • Continued review of police overtime risk profile to allow early identification of emerging risks and facilitate prompt mitigating actions. • More visibility around end of year liabilities in respect of overtime and rest days. • Implementation of planned improvements allowing ease of access to IT systems.	The four high priority agreed management actions have been partly implemented. The revised target date for completion is October 2021.

Audit Area and Strategic Risk	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
	• Review of manual claims informed risk management action on potential duplicate claims.		
Environment & Sustainability Management - Impact of Investment Decisions on the Environment September 2021	• Commercial Contract Management Report shared with the Environment and Sustainability Team. • Business case templates and the corporate report checklist revised to mandate Environment and Sustainability Team comments in all business cases over £500K. • Business case templates amended to include environment and sustainability implications. • MOPAC decision making template amended to include reference to sustainability and environmental factors.	• New Commercial Pipeline to be shared with the Environment and Sustainability Team to enhance their overall visibility and ensure considerations are made early in the process. • Implementation of business case templates and assurance certificate under wider decision making and scheme of consent and delegation review for both MOPAC and the MPS. • Completion and assessment of planned pilot for decision making.	The three agreed management actions for the MPS have been partly implemented. The one MOPAC agreed management action has been partly implemented. The target date for completion is October 2021
Framework Supporting Proceeds of Crime Act – Advisory Report September 2021	• MPS now part of national framework agreement for secure storage of crypto currency. • Majority of digital assets seized by the MPS transferred to secure crypto wallets, as part of national framework. • CFU provide assurance to operational units around the storage and security of digital assets held in bespoke wallets. • Key controls regarding Crypto currency seizure and processes identified and documented and draft policy developed for officers involved in seizures. • DPIA for Crypto Currency signed off.	• Strategic approach to be finalised to provide clarity around the management of key risks. • Current indemnity levels need to be reviewed, further work being undertaken to consider options. • Risks associated with digital assets being 'cashed out' into fiat currency following a court order being discussed at national level by NPCC, Home Office, DLS, Met Finance and operational leads to identify appropriate mitigation strategies. • Completion of ongoing work by Digital Policing on assessing whether access to any MPS wallet can be hosted on corporate IT systems.	Advisory Report.

Counter Fraud Programme
Fraud Prevention Strategy and Training The Strategic Fraud Board is responsible for the MOPAC/MPS Anti-Fraud Strategy. A DARA and DPS redrafted 'Fraud Risk Wheel' with initial corporate responsibilities identified has been agreed by the Strategic Fraud Board and is to be incorporated into day to day business. The Met mandatory e-learning anti-bribery and fraud awareness training is being redrafted by DPS and will be launched on the MPS Linkedin platform. Regular liaison is taking place with DPS to take forward key agreed actions around the capture and reporting of potential fraud and financial irregularities. The six weekly DARA DPS Tactical Liaison Forums examines several pre-selected risks at each meeting to ensure the wheel continues to be relevant.
Fraud Investigation DARA continue to liaise with MPS Pensions and the third-party provider, who were placed in special measures by SSCL, to finalise the proactive child pensioner review. Some initial progress has been made by the third-party provider on the NFI matches, although no overpayments have yet been confirmed by them. A review of a procurement exercise conducted is continuing, in liaison with DPS and Commercial Services.
Interrogating Key Financial Systems and Data DARA has developed its DATA Analytics Strategy to support the use of recently acquired audit software and continue to liaise with Finance and HR colleagues to implement the new software, which can provide assurance on the operation of key controls across a number of significant systems and applications. Monthly exercises are currently being undertaken on expense claims and the use of charge cards utilising this analytical capability.
National Fraud Initiative **2018/19 NFI -** All 3,676 matches were reviewed, and the majority cleared. There remain 4 pension cases in recovery, totalling £9.3k. **2020/21 NFI** 6,076 matches have been received, (719 pensions, 83 payroll and 5,274 Creditors) work continues to investigate and resolve the matches. DARA have reviewed and cleared 1515 high risk matches, with a further 616 high risk matches currently under investigation, 41 of these are deceased pensioner matches being reviewed by the pension's provider.