

MOPAC

MAYOR OF LONDON
OFFICE FOR POLICING AND CRIME

Director of Audit, Risk and Assurance Annual Report 2014/15



**METROPOLITAN
POLICE**

TOTAL POLICING

DARA Annual Report 2014/15

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Annual Assurance

Introduction

This report contains the Director of Audit, Risk and Assurance annual opinion on the effectiveness of the Mayor's Office for Policing and Crime (MOPAC) and the Metropolitan Police Service (MPS) internal control environments. It also summarises the activities and performance of the Directorate of Audit, Risk and Assurance (DARA) for the period April 2014 to March 2015.

The MOPAC and MPS have audited body status and, therefore, a statutory responsibility to maintain an effective system of internal control. DARA provide the internal audit service to both organisations. The Director of Audit, Risk and Assurance is required to give an opinion for both MOPAC and the MPS at least annually and this is based on an assessment of the systems of governance, including risk management and the adequacy of the internal control framework. Risk and assurance audits, systems development advisory work and the results of investigations undertaken during the year inform the opinion. The Director also takes account of relevant HMIC and External Audit reports and the work of internal review agencies as appropriate.

The MOPAC structure and framework supporting delivery of the Police and Crime Plan has become more established and the MPS remain on course to achieve key crime reduction and prevention targets by April 2016. The major change programme is moving into its next phase having delivered substantial reconfiguration of the MPS and contributed to the achievement of significant savings. The operating model for policing London in the longer term is being developed to meet the challenge of maintaining effective front line services and securing further significant cost reductions.

Annual Opinion

The MOPAC and MPS internal control environments are not yet fully effective.

MOPAC's governance framework continues to develop and mature. The MPS governance framework has recently been revised to respond to the challenge of managing an unprecedented level of change whilst maintaining effective policing services. Plans developed to embed sound governance will help secure an effective internal control framework supporting the achievement of policing priorities and objectives.

Governance

Joint MOPAC and MPS Audit Panel

The independent joint Audit Panel for MOPAC and the MPS operates in line with the Home Office Financial Management Code of Practice (FMCP). The Panel plays a key role in enhancing public confidence in the governance of policing in London. It met on a quarterly basis receiving and considering appropriate reports from MOPAC and the MPS in discharging its responsibilities as defined within its terms of reference. This included overseeing progress made in strengthening governance arrangements. Outside of the formal meetings, the Panel attended briefings which focused on the Change Programme, ICT Strategy and Implementation, Management of Key Strategic Risks, Health and Safety and the Financial Control Framework.

MOPAC and MPS Internal and External Audit Arrangements

DARA carry out the internal audit function for MOPAC and the MPS in line with the FMCP, which aims to minimise duplication and bureaucracy and increase value for money. In accordance with the FMCP the same external auditor has been appointed for MOPAC and the MPS. Both internal and external audit report to the joint Audit Panel at each of its meetings and have direct access to the Chair in line with recognised best practice. They also meet with 'those charged with governance', the Deputy Mayor for Policing and Crime (DMPC) and the MPS Commissioner.

MOPAC Governance Framework

Strategic Framework

The Police and Crime Plan (PCP) for London states the Mayor's mission, objectives and goals for MOPAC, setting out the strategic priorities and outcomes for policing in London and the wider criminal justice system. The Plan defines MOPAC's statutory responsibility for oversight of the MPS, including budget setting, performance scrutiny and strategy policy development. It also outlines the performance and accountability framework to support the achievement of the strategic outcomes. MOPAC published its annual report in July 2014, summarising progress made in delivering the PCP. A further report is due to be published in July 2015.

The Oversight Board chaired by the DMPC met regularly during the year, commissioning MPS strategy in support of the PCP, approving the MPS Business Plan and Mid Term Financial Strategy and assessing progress against delivery. The Board considered; implementation of the Commercial Strategy, MPS Transformation, the longer term financial forecast and budget implications, progress to date against the PCP and risks to delivery in 2015/16, its final year.

Governance

Accountability

MOPAC is accountable to the electorate, and the Metropolitan Police Commissioner to MOPAC. The Police and Crime Committee (PCC) of the London Assembly keeps under review the exercise of the functions of MOPAC, and has continued to consider MOPAC performance at its monthly public meetings with the DMPC in attendance.

The Statutory Policing Protocol sets out how the functions of MOPAC, Commissioner and PCC are exercised in relation to each other. It defines the financial responsibilities of MOPAC and the Commissioner, making it clear the former is accountable to the public for the management of the Police Fund while the latter has responsibility for the management of allocated budgets following MOPAC approval.

The Mayor's Ethics Panel for Policing, chaired by Lord Carlile acts independently to provide external advice to the Mayor and the DMPC so that they may effectively discharge their duty to maintain oversight of the MPS. The Panel focuses on ethical dilemmas and frameworks within policing and this year published its report on the 'Ethical Challenges of Policing in London'.

Governance Arrangements

Monthly bilateral meetings between the DMPC and the Commissioner focused on performance, including financial, which was supported by monthly reporting on the budget position to the DMPC. The Joint Asset Management Panel and Joint Investment Board met monthly advising the DMPC on the delivery of the estates strategy and his decisions on investments in support of the PCP.

The internal MOPAC 20:20:20 Police and Criminal Justice Boards became more established overseeing delivery of the PCP. Significant progress was made in developing data dashboards to facilitate effective monitoring and analysis of progress against agreed priorities and objectives. Performance dashboards for Crime, Criminal Justice, Intrusive Tactics, Neighbourhood Confidence and Gangs, Domestic Abuse and Sexual Offending are regularly produced, analysed and reported.

Work continues to ensure appropriate oversight is exercised in all key areas of MPS business both in terms of meeting the requirements of the PCP and effectively discharging statutory requirements. A MOPAC operational oversight lead was appointed in the latter part of the year to build on the work undertaken in overseeing areas such as the use of intrusive tactics. A DARA review of MOPAC financial oversight of the MPS concluded an effective framework is in place at a strategic level. As further progress is made in implementing key strategies, controls for monitoring and review need to be strengthened to provide increased assurance that agreed financial objectives will be met.

Governance

The business planning and performance management framework will continue to be developed and integrated across MOPAC to ensure resources are focused on key priorities as the organisation continues to drive delivery of the PCP. The effectiveness of governance arrangements will increase with greater clarification on the role of internal boards and leadership meetings and the management of key interdependencies.

Risk Management Framework

The joint Audit Panel receives regular reports from the MOPAC Chief Operating Officer on the development of the risk management framework and key strategic risks to the delivery of the PCP. A DARA review of the MOPAC risk management framework concluded it continues to develop with improved reporting and assessment of risks to key strategic objectives. A more clearly defined and fully integrated approach within business processes will add to the level of risk management maturity.

Oversight Board considered key risks to the achievement of PCP objectives and the interdependencies between MOPAC and the MPS. This will be taken further forward in the coming year ensuring appropriate ownership and mitigation of shared risks.

MPS Governance Framework

MPS Strategic Framework

The Commissioner's One Met Strategy supports the delivery of the PCP and is aligned with local and national strategic priorities. Management Board are currently designing the strategic framework for the longer term the 'One Met Model 2020'. This will determine the operating model for policing in London to be fully realised in 2020 and will drive the next phase of organisational transformation. The aim is to provide a resilient and sustainable response to further budget reductions, whilst maintaining current service levels.

Work continues to ensure the Strategy drives performance and is embedded across the MPS. A corporate plan based on the strategic drivers, identified by Management Board as key to delivering strategic priorities, has been developed and a new balanced scorecard introduced. The recently developed Strategic Governance Framework aims to clearly define accountabilities and promote robust business planning, supported by more effective financial reporting and monitoring and risk and performance management. This more integrated approach will enable a greater focus on measuring outcomes and the quality and cost effectiveness of service delivery.

Governance

Risk Management Framework

Risk maturity continues to be assessed at level 2¹, 'happening', and moving in the right direction. Work being undertaken to improve the planning and performance management framework will help to support a more integrated approach to the management of strategic risks. Consistency in the application of an approved risk management approach will ensure that risks are properly identified at all levels within the organisation and escalated as appropriate. The MPS Management Board is committed to increasing the level of risk maturity and plans are in place to achieve level 3 'working' in the coming year. This improvement will need to take place before the internal control framework can be assessed as being effective.

Decision Making and Governance Structure

A DARA review of the MPS Decision Making Framework concluded that whilst the framework had continued to develop and improve, it is not yet operating effectively to mitigate key risks to the delivery of policing priorities and objectives. In particular, the strategic context within which decisions were made and lines of accountability needed to be more clearly defined, and the decisionmaking process consistently applied and reinforced by executive boards.

The 2020 operating model will provide the longer term strategic context and a revised governance structure was introduced in the last quarter of the year. The changes are designed to improve the decision making model and establish how the MPS continues to run the business whilst managing and delivering major change. New Corporate, Strategy and Enabling Boards are to be set up. These include; Management Board, Performance and Assurance, Resources and Investment, Design Authority, Portfolio Delivery and corporate boards, which are now in place and Investment, Equalities and Diversity, Estates, People and Training, Technology, Fleet Management and Information Management Strategy Boards, which in turn will be supported by designated delivery boards.

Major Change Programme

The MPS major programme of change is moving into the next phase having delivered significant reconfiguration of some areas of the MPS and contributed to the achievement of considerable savings. This will be managed and delivered through a single portfolio based on the One Met Model 2020. The Deputy Commissioner remains the Senior Responsible Owner for the programme, supported by the Board lead for People and Change and the Head of the Strategic Design Authority, which ensures the design of the MPS is in line with strategic objectives. The revised governance framework is addressing areas of improvement identified for the

¹ On a scale of 1 to 5 where level 1 is engaging risk management and level 5 risk management is driving the business.

Governance

Programme, in particular, reporting and tracking stated benefits and realising financial savings, and cohesively managing strategic issues across the portfolio of change.

ICT Transformation

The Digital Policing programme of change aims to transform the way the MPS manages technology, delivering ICT solutions to support and develop professional policing services in London. It is a complex and ambitious programme, which is helping to transform the way policing is delivered on the frontline, whilst presenting considerable cashable and non-cashable savings opportunities.

An external review of the programme conducted in 2014 recommended a more holistic approach, establishing critical design dependencies to be supported by a more robust transformation programme plan and greater financial controls and business case rigour. A DARA review of the ICT Governance of Change, identified the need for clearer accountability, integration with the wider Met Change Programme, better definition and tracking of business benefits and more effective management of programme interdependencies and key risks.

The One Met Model 2020 and singular Design Authority brought together under one change portfolio, has established the more integrated approach with technology designated as a key enabler across the portfolio. The appointment of Senior Responsible Owners for each work stream has clarified lines of accountability and the revised business case process, based on recognised best practice will facilitate the definition and tracking of anticipated benefits and savings. Programme and project management frameworks have been standardised but are not yet fully implemented. Lessons learned from the first phase recognise the importance of effective leadership, positive engagement and embedding cultural change.

Governance

Key Material Systems

The DARA reviews of material systems undertaken found the control framework to be adequate with controls generally operating effectively, although a number of areas of improvement were identified. Reviews included key controls within Accounts Receivable, Accounts Payable, Payroll, SAP system and the Pensions Administration framework. Work completed as part of the National Fraud Initiative identified duplicate invoice payments and a small number of pension overpayments and recovery is under way.

Steps are being taken to embed budget setting as part of business planning and there is greater clarity of the role of Management Board members in maintaining expenditure within budget and effective financial control. A Devolved Scheme of Financial Management has recently been implemented and priority based budgeting will be used to establish the 2016/17 budget. A framework to support more effective capital programming is also currently being developed.

Ethics and Integrity

The 'Total Professionalism' initiative is driving forward culture change in the MPS. A recent DARA review of the Total Professionalism Programme found that MPS organisational values and behaviours have been clearly defined, aligned with the national Code of Ethics and effectively communicated and incorporated into recruitment and selection processes. The governance arrangements and management structure for the programme would benefit from greater clarity and support and more effective communication to all ranks and grades. Measures to determine the level of success in achieving desired outcomes need to be developed.

A DARA review of the complaints management framework identified the need to strengthen the systems for capturing and monitoring complaints and to ensure adequate resources are dedicated to deal with complaints locally. Proposed changes to the legislative framework for governing complaints going forward will potentially see a significant increase in MOPAC's role.

Commercial and Contract Management

Implementing an effective contract management framework remains a priority to ensure value for money is achieved from major goods and service contracts. This is being addressed as part of the development and implementation of the Commercial Strategy and will be key to establishing effective intelligent client functions and securing the savings aligned to the Strategy. The first phase due to be implemented later in the year represents a significant challenge, which will need to be supported by an appropriate level of expertise and investment in developing the necessary skills and capacity within the organisation.

Governance

Partnerships

It is widely recognised that as resources become more scarce developing effective partnerships with an extensive range of stakeholders is of increasing importance. Territorial Policing are currently mapping out key partners and seeking to be clearer on the desired strategic outcomes linked to partnership activity. This work is being informed by a recent DARA review, which concluded that a more effective framework needed to be established. Increased collaboration with other emergency services and criminal justice partners is taking place and is to be supported by a clearly defined strategic approach lead by Management Board.

Information Management

Work previously undertaken by the Met HQ Information Quality Assurance Team showed significant concerns which were reported to the MPS Assurance Board. Considerable progress has been made in dealing with Freedom of Information and Data Protection requests. 'Operation Filesafe' has been established in direct response to the Ellison Report to improve the management and retention of information, overseen by the Information Security and Assurance Board.

Focus continued on the integrity of crime data. The HMIC report on Crime Data Integrity issued in 2014 found a victim centred approach is promoted by the MPS and the quality of call handling, professionalism and victim focus by operators was described as 'excellent'. Areas of concern included the accuracy of crime recording and compliance with Home Office Counting Rules, the supervision of incidents, training, and the risk of crime reports being lost between the various IT systems in use. Compliance rates have now increased and the recent DARA follow up of its previous review found improvement in some areas. Governance arrangements and accountability require further development and need to be supported by an improved level of training and more effective supervision. The implementation of a more integrated IT infrastructure remains key to increasing the level of assurance on the capture of crime data.

Local Control Environment

Significant change has taken place at local level following the implementation of the Local Policing Model and Control Infrastructure. Whilst this has standardised central service provision, there remains a need to further embed local processes to facilitate effective implementation. This requires clearer direction around roles and responsibilities together with enhanced training for front line officers and supervisors. Management of crime property continued to raise a number of significant concerns during the year.

Governance

Assurance Framework

The need for an integrated assurance framework continues. Initial work has been undertaken to map out and develop the assurance capability and framework within the MPS. Annual Statements of Internal Control are now signed by members of the MPS Management Board raising awareness and promoting ownership of the management of risk and control. The framework supporting this process will continue to develop and mature in 2015/16 and in particular will need to focus on level 1 and 2 sources of assurance. The Risk and Organisational Learning Board, chaired by AC Professionalism, is driving improvements to the risk and assurance framework, focusing on the management of key operational risks, developing internal assurance measures and identifying areas of organisational learning.

Improving Governance

DARA reviews undertaken during the year provide evidence on how effectively the internal control framework is currently operating and have informed improvement plans developed by MOPAC and the MPS.

Audit reviews indicate the following would help to strengthen significantly the internal control framework in support of achieving policing priorities and objectives;

- Ensuring lines of accountability and roles and responsibilities are clearly defined and properly aligned and supported, both in terms of delivering change and managing business as usual.
- Ensuring the revised governance structure and, in particular, key executive boards and decision makers, operates effectively.
- Increasing the effectiveness of the risk management and assurance framework to reliably inform key decisions and performance discussions and help to identify where resources would be best utilised.
- Improving skills and capacity within the organisation, supported by sound systems and reliable information, to meet the commercial and financial challenge and change in operating model for policing in London.

Internal Control Framework

Annual Assurance Rating

DARA completed 35 risk and assurance audits and 25 follow up reviews. Appendix 2 contains the opinion for each risk and assurance audit (leading to the assurance rating), areas of effective control and areas for improvement. The follow up summary shows progress made since the original audit and highlights any further areas for improvement. The overall position is as follows.

Rating	Risk Based Reviews	Risk Based Reviews %	Follow Up Reviews	Follow Up Reviews %
Substantial	2	6%	2	8%
Adequate	21	56%	15	60%
Limited	12	38%	8	32%
Total	35	100%	25	100%

Risk and Assurance Reviews

The control framework for 64% of the risk and assurance reviews conducted was assessed as adequate with 38% (42% last year) rated limited. Key reviews included:

- Pensions Administration Framework (S)
- ICT Network Security (S)
- Key Financial Systems - Accounts Receivable, Accounts Payable and Payroll (A)
- Safety Management Framework (A)
- Intelligence Tasking (A)
- Police Officer Recruitment (A)
- Police Officer Overtime (A)
- MOPAC Financial Oversight (A)
- MOPAC Professional Standards Monitoring Framework (A)
- Decision Making Framework (L)
- Capital Programme Framework (L)
- Security and Vetting Framework (L)
- Complaints Management Framework (L)
- Resource Management – Capabilities and Abstractions (L)

Internal Control Framework

Follow Up Reviews

A total of 68% (94% last year) of follow ups achieved an assurance rating of adequate or greater and 32% limited. A number showed improvement in some areas and plans were in place to progress actions but this was not sufficient to increase the overall assurance rating at this stage. Those rated as limited are being monitored by the MPS Performance and Assurance Board. Key follow ups included:

- Trident Gang Command (S)
- MOPAC PCP Implementation Framework (A)
- CT Funding and Control (A)
- Systems Supporting Automatic Number Plate Recognition (A)
- Performance Management Framework (L)
- ICT Programme Governance (L)
- Strategic Planning for Training (L)
- Crime Recording Framework (L)
- Criminal Justice Operational Framework (L)

Systems Development and Control Advice

Appendix 2 details systems development and control advice activity undertaken. DARA advised on risk and governance issues in managing the change programme and in redesigning systems. Other key aspects of advice and support included:

- MOPAC Governance and Risk Management Frameworks
- MPS Governance and Risk Management Frameworks
- MPS Performance and Assurance
- MOPAC 20:20:20 Boards
- Quality of Workforce Data
- Covert Control Environment
- Facilities Management Outsourcing

Counter Fraud

Fraud Prevention

The joint MOPAC and MPS Anti Fraud Strategy and supporting implementation plan approved by the Audit Panel provides a strategic approach for minimising opportunities to commit fraud within MOPAC and the MPS. Key initiatives include the production of a revised independent fraud response plan; improved recording of incidents of fraud; analysis of underlying risk and control issues; and proactive analytical review activity.

Internal Control Framework

Investigations

Appendix 2 details counter fraud activity. The counter fraud team conducted 55 investigations and concluded 50 during the year. Follow up action included; discipline; referral to Professional Standards; recommendations to senior management; and referrals to external bodies/forces for further investigation. Key areas included:

- Vendor fraud
- Pension fraud
- False Claims
- Misuse of Assets
- Theft from criminal exhibits stores

A plan for proactive work to address fraud risks prioritised analytical work. Analysis was conducted in key risk areas including; corporate charge card expenditure; duplicate invoices; vendor creation and bank account changes and police overtime payments. Results informed audit, investigative and fraud prevention activities.

Management Action in Response to DARA Findings

In place of making formal recommendations, DARA discuss risk issues identified during reviews with senior managers and agree an appropriate action. This encourages a greater level of ownership and engagement in risk management. Management report a total of 82% of risks closed for 2013/14 and 40% for 2014/15, with 224 remaining outstanding. The MPS Risk and Assurance Team monitor progress and those identified as high risk are subject to greater scrutiny with critical areas being reported to the MPS Performance and Assurance Board. This will help to improve the promptness of implementing high risk actions.

MPS Internal Review Activity

In reaching the overall opinion, the Director of Audit, Risk and Assurance has taken account of internal review activity completed by the Safety and Health Risk Management Team, which shows overall that an adequate framework is in place. This was supported by a DARA review of the Safety Framework. Reliance was also placed on reviews conducted by the Information Assurance Team.

DARA Activity and Performance

Independent Review

External Audit continue to place reliance on the work of the DARA in reviewing key financial systems and governance arrangements.

Risk and Assurance Activity

The greater focus on high risk areas and adopting a risk based approach to DARA activity helps to embed risk management across MOPAC and the MPS. DARA provide assurance on areas that are working effectively whilst highlighting issues that require management action. Follow up audits show that where management action is taken this has a positive impact on the control environment. Management acting on DARA risk and control advice as systems develop also helps to prevent control failures in the future which saves valuable resources.

The outcome of DARA review activity is used to inform the MOPAC and MPS annual governance statements and improvement plans, which has contributed to the effectiveness of the internal control framework in a number of areas.

Counter Fraud Activity

DARA counter fraud activity continues to provide an effective response where fraud occurs, which is essential in increasing public confidence in MOPAC's and the MPS's commitment to tackling such issues. As a result of counter fraud activity a potential of £390k in savings/recoveries have been identified during the year. DARA pursue civil recovery where a loss has occurred, and disciplinary and/or management action is taken as appropriate at the conclusion of investigations.

The joint Anti-Fraud Strategy and implementation plan, includes the development of a cohesive framework governing all aspects of anti-fraud and corruption activity and integrating the identification, and management of fraud risk within the corporate risk management framework. Further work is required to ensure fraud risks are properly identified and managed as part of day to day management activity and all instances of fraud detected and appropriately reported.

Working in Partnership

External Review Agencies

DARA has an effective working relationship with External Audit and HMIC, meeting on a regular basis to exchange findings and co-ordinate work programmes to avoid duplication and maximise the benefits derived from review activity.

DARA Activity and Performance

Audit Forums

DARA influence the development of audit in the policing environment through membership of regional and national forums. The Director chairs the National Police Audit Group, which aims to drive up standards within internal audit in policing and is the police audit representative on the CIPFA Better Governance Forum and Police Panel. DARA contribute to the London Audit Group and sub groups set up to exchange best practice on auditing procurement, major contracts and ICT. This ensures DARA remain at the forefront of professional developments and provide a dynamic audit service.

Counter Fraud Liaison

DARA work with other public sector bodies to develop an effective counter fraud response. They are represented on the steering group of the London Public Sector Counter Fraud Partnership, which brings together over 120 local authority, central government and NHS bodies to promote counter fraud activity and share good practice. DARA chair the crime prevention working group of the Partnership and are a member of the joint public and private sector London Fraud Forum.

Shared Internal Audit Services

DARA is the lead internal audit provider to the GLA group, delivering services to the GLA, London Fire and Emergency Planning Authority, London Legacy Development Corporation and Old Oak and Park Royal Development Corporation. As a result overheads have reduced and more efficient use made of audit resources. The cumulative impact is a 26% reduction in staff and a £2.1m cost reduction. DARA continue to work in partnership with the private sector drawing from a GLA wide framework agreement to meet specialist ICT audit resource requirements.

Professional Standards

DARA standards require staff to be professionally qualified or accredited counter fraud specialists and to conduct their work in accordance with defined professional standards, a code of ethics and the new Public Sector Internal Audit Standards. A self-assessment was conducted against the standards and a quality assurance programme carried out to ensure compliance with standards. A continuous improvement plan has been developed and is being implemented.

Equalities and Diversity

The MOPAC and MPS commitment in relation to equality and diversity is considered in all audits and investigations.

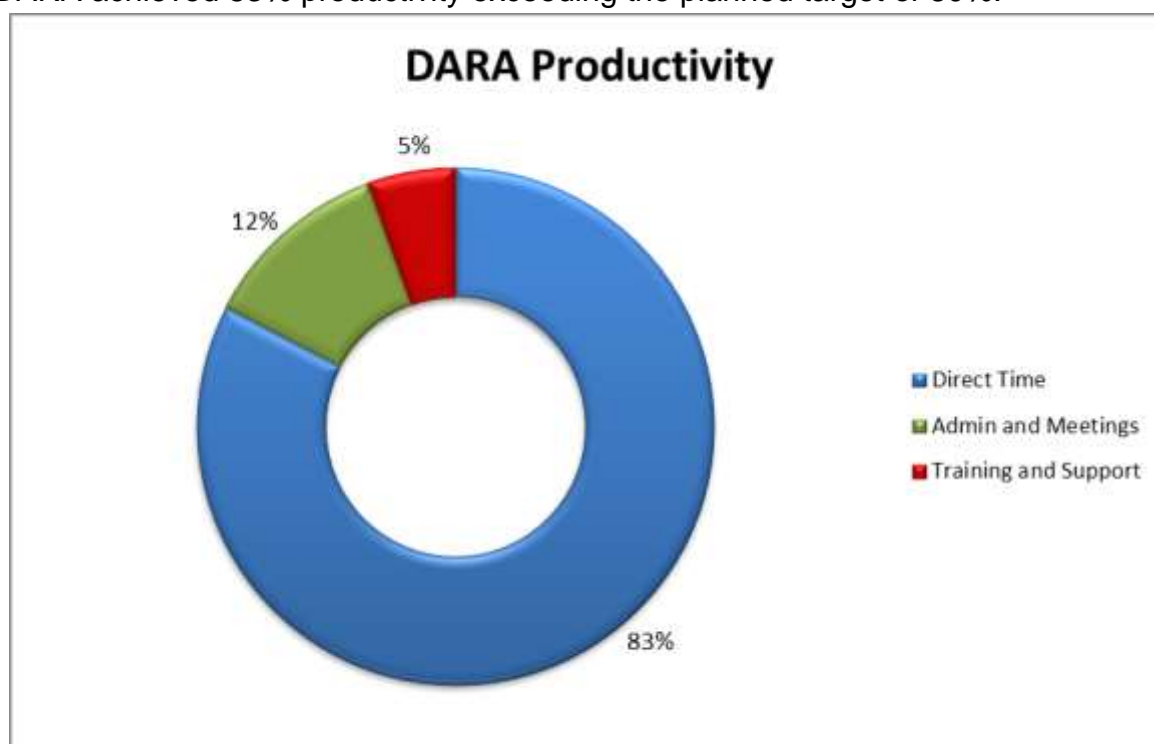
DARA Activity and Performance

Planning and Delivery

DARA completed 90% of the risk and assurance work programme to at least draft report stage by the end of the year meeting the agreed target. Time was spent broadly as planned across the areas of activity as follows.

Activity	Planned	%	Actual	%
Risk and Assurance Audits	1,400	39%	1,223	35%
Operational Reviews	323	9%	398	11%
Systems Development and Control Advice	523	15%	456	13%
Key Financial Systems	432	12%	539	15%
Counter Fraud Activity	880	25%	889	26%
Total	3,558	100%	3,505	100%

DARA achieved 83% productivity exceeding the planned target of 80%.



Client Satisfaction

Client satisfaction questionnaires issued following each audit review showed that the overall target of 80% satisfaction (i.e. a score of 4 from 5 or greater) in all aspects of DARA work was exceeded with 82% being achieved. The most effective areas of performance were in the staff conduct of reviews achieving 97%, review conclusions 89%, and the value of agreed actions 87%.

DARA Activity and Performance

Timeliness of Reviews

DARA met the 80% target for issuing final reports within one week of receiving a management response. The MPS average response time to draft reports is now on average six weeks (five weeks in 2013/14) against a target of three weeks. An area identified for improvement is to reduce the lapsed time between the beginning of audit fieldwork and reporting.

Key Objectives for DARA in 2015/16

DARA will continue to be an independent source of assurance to MOPAC and MPS Management Board and to give professional advice and assistance at this time of continuing significant change. Key objectives for the coming year include:

- Helping to embed effective management of key strategic risks to the delivery of the Police and Crime Plan in MOPAC and the MPS.
- Reporting opportunities for MOPAC and the MPS to increase the economic, efficient and effective use of resources.
- Assessing and advising on the impact of changes introduced under the change programme on the achievement of agreed financial and business objectives.
- Advising on the development of an effective framework to support the implementation of the Commercial Strategy.
- Championing ethics, governance and integrity issues.
- Working with partners in the public sector to minimise opportunities for internal fraud and providing an effective response where fraud does occur.
- Delivering a responsive work programme and maintaining professional standards in all areas of work.

Assurance Criteria

OVERALL RATING	CRITERIA	IMPACT
Substantial	There is a sound framework of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.	There is particularly effective management of key risks contributing to the achievement of business objectives.
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.	Key risks are being managed effectively. However, a number of controls need to be improved to ensure business objectives are met.
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.	Improvement is required to address key risks before business objectives can be met.
No Assurance	A control framework is not in place to mitigate key risks. The business area is open to abuse, significant error or loss and/or misappropriation.	Significant improvement is required to address key risks before business objectives can be achieved.

Risk Based Reviews

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
Assurance Rating = Substantial There is a sound management of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.			
ICT Network Security June 2014	<ul style="list-style-type: none"> • Network management governance framework design and operation. • Resilient network topology design and web facing security procedures. • Management of network system administration accounts. 	<ul style="list-style-type: none"> • Single, comprehensive plan to address obsolete networked equipment and software. 	One medium risk management action was agreed with a target date for implementation of March 2015.
Police and Staff Pensions Control Framework September 2014	<ul style="list-style-type: none"> • Contract performance monitoring. • Guidance to pension managers and administrators. • New Police Officers and Staff placed on appropriate pension schemes. • Calculation and administration of key pension contributions and payments. 	<ul style="list-style-type: none"> • Recovery of outstanding pension overpayments. 	One medium risk management action was agreed with a target implementation date of March 2015.
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.			
Safety Management Framework June 2014	<ul style="list-style-type: none"> • Joint MOPAC/MPS Health and Safety (H&S) Policy and guidance. • Management framework. • Quarterly performance reports to Audit Panel, Commissioner's annual assurance. • Responsibilities clearly defined. • Performing well compared to similar forces. 	<ul style="list-style-type: none"> • Review of all H&S documentation to ensure revised guidance reflected. • Local delivery of H&S services post implementation of change programme. • Regular review of fire risk assessments for all MPS buildings. • Training for officers/staff. 	Four medium risk management actions were agreed with a target implementation date of September 2014.
Covert Accounts/ Resources Control and Management August 2014	<ul style="list-style-type: none"> • Confidential Report 	<ul style="list-style-type: none"> • Confidential Report 	Eight medium risk management actions were agreed, with a target date for implementation of November 2014.
Exit Arrangements and Payments September 2014	<ul style="list-style-type: none"> • Clear and effective guidance in line with legislative requirements. • Clear selection criteria for the CVES agreed by Management Board. 	<ul style="list-style-type: none"> • Review of Organisational Change Policy Procedure. • Review discrepancies in payment and process to prevent recurrence. 	Five medium risk management actions were agreed, with a target date for implementation of January 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
	<ul style="list-style-type: none"> • Decisions for CVES scheme fully recorded, consistent and properly ratified. • Regular reporting to senior management. 	<ul style="list-style-type: none"> • Roles and responsibilities. • Ensure compliance with increased elapsed period for engaging former staff. 	
Systems Supporting Public Order Operations November 2014	<ul style="list-style-type: none"> • Dedicated resources monitor emerging national and regional public order threats. • Guidance on event planning, emergency preparedness and responsibilities. • Revision of MPS Service Mobilisation Plan with assessment of resource capability and capacity undertaken and tested. • Contingency plans in the event of an instance of major urban disorder. • Effective communication engagement with stakeholders and internal de/briefings. 	<ul style="list-style-type: none"> • Co-ordinated approach to management of change, including interdependencies, expected outcomes and implications. • Ensure number of Level 2 trained officers remains at or above the minimum level. • System of central, corporate information capture to ensure accuracy of data. • Consolidation of IT systems used to record and store relevant information. • Review and rationalisation of systems for cross charging overtime for major events. 	One high and four medium risk management actions were agreed with a target date for implementation of April 2015.
Police Officer Recruitment November 2014	<ul style="list-style-type: none"> • Strategy, objectives and targets agreed with planned initiatives for minority groups. • Strategic HR workplan established. • Policy and procedures to support the recruitment process. • Monitoring of recruitment and target contained within the Police and Crime Plan. • Objective and transparent process using national criteria, with stages recorded. • Management information analysed. 	<ul style="list-style-type: none"> • Assess impact of London Residency Requirement on corporate policies. • Updating Policy to reflect direct entry and the London Residency requirement. • Integration of all IT systems used to support the recruitment process. • Identification and publication of Key Performance Indicators for recruitment. • Continued monitoring of action to achieve minority group recruitment targets. 	One high and seven medium risk management actions were agreed, with a target date for implementation of March 2015.
Management of Police Overtime and Additional Hours December 2014	<ul style="list-style-type: none"> • Overtime budgets set, monitored and regularly reported with expenditure showing a downward trend in line with budget reductions. • Rationalisation of functions of duties staff and consistency of approach to operational planning and resource management. • Comprehensive reviews and change programme for business groups with highest overtime earning officers. • Increased electronic processing has improved efficiency. • Management information for senior 	<ul style="list-style-type: none"> • Reduction in over reliance on overtime and increased ability to demonstrate the correlation between use of overtime and operational or individual performance. • Consistent application of regulations and payment of allowances in all areas. • Reliable and consistent systems to facilitate accurate assessments on the effectiveness of budget management. • Action plan to address issue of significant amount of unelected overtime accrued. • Analysis of long hours performed by non-federated ranks, and recording of any 	Fourteen medium risk management actions were agreed, with a target implementation date of March 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
MOPAC Business Support November 2014	management review and action. <ul style="list-style-type: none"> • Properly approved MOPAC budget with clear reporting lines. • MOPAC expenses framework. • Effective management of correspondence and Freedom of Information requests. 	resultant action taken. <ul style="list-style-type: none"> • Monitoring of MOPAC budget. • Prior approval and monitoring of overtime. • Business continuity plan to be put in place. 	Eight medium risk management actions were agreed with a target date for implementation of September 2015.
Protection of Freedoms Act 2012 Compliance Framework – Biometric Data January 2015	<ul style="list-style-type: none"> • Effective systems to support compliance with legislation. • Updated guidance on DNA and fingerprint samples issued. • Appropriate storage, disposal and transportation with controlled, restricted access. • Management information case reviews and applications to Biometrics Commissioner. 	<ul style="list-style-type: none"> • Completion of all investigative checks prior to deletion of fingerprints. • Independent inspection and review of DNA storage. • Tracking of applications to and responses from Biometric Commissioner, and capture of lessons learned from rulings. • Analysis of management information to monitor performance. 	Actions were agreed to address the one high and five medium risks identified with a target date for implementation of June 2015.
MOPAC Financial Monitoring Framework March 2015	<ul style="list-style-type: none"> • Governance arrangements reflect requirements of Code of Practice. • Oversight Board approves strategy and monitors progress of business plans. • Regular reports on delivery of key strategies supporting cost reductions. • Decisions by DMPC in line with Scheme of Consent and Delegation and published. 	<ul style="list-style-type: none"> • Evaluation of existing arrangements for financial oversight. • Oversight of IT and change programme. • Review information provided by MPS and scrutiny undertaken, to provide assurance over savings and future affordability. • Increased scrutiny of performance of contracts following award. 	Actions were agreed to address seven medium and two high risks identified with a target date for implementation of June 2015.
Organised Crime Command (OCC) March 2015	<ul style="list-style-type: none"> • Aims and objectives in line with national and local strategy. • Effective governance framework. • Structure appropriate for delivery of national and corporate requirements. • Supervision and management of resources throughout OCC. • Identification and mitigation of risks. 	<ul style="list-style-type: none"> • Development of approved MPS Corporate Strategy for Organised Crime. • OCC performance monitoring against operational objectives. • Action plan to address resilience risk resulting from staff shortages. • Documented relationships with stakeholders. 	Five medium priority management actions were agreed with a target date for implementation of September 2015.
Incident Recording Framework March 2015	<ul style="list-style-type: none"> • National standards applied to opening and closing incidents. • Role of the Force Incident Registrar. • Effective management of anti-social behaviour (ASB) incidents. 	<ul style="list-style-type: none"> • Integration of ICT systems for data capture, interrogation and analysis. • Integration of systems for monitoring of ASB compliance. • Ongoing and continued training and 	One high and four medium risk actions were agreed. Two of the medium actions had been implemented, the remainder to be complete by October 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
	<ul style="list-style-type: none"> Improvements in CAD closure compliance rates and monitoring. 	<ul style="list-style-type: none"> development at central and B/OCU level. Clearly defined ownership and responsibility for all incidents. 	
Material Systems March 2015	<p>Accounts Payable</p> <ul style="list-style-type: none"> Controlled access to SAP and EBP. Separation of duties. Systems for reconciliation. Documentation held securely. Information on Key Performance Indicators produced. <p>Accounts Receivable</p> <ul style="list-style-type: none"> Controls over checking, reviewing and authorisation operating effectively. Timely invoice transactions. Effective monitoring and analysis of aged debt. Reconciliations reviewed and properly approved. <p>Payroll</p> <ul style="list-style-type: none"> Starters and leavers accurately placed on payroll system. Reconciliation of data between systems. Accuracy of pay following variations. Month end processing and payroll authorisation. Accuracy of payroll BACS payments. 	<p>Accounts Payable</p> <ul style="list-style-type: none"> Full checks to be undertaken and documented for all new vendors. Timely payment of invoices. Greater level of consistency in supporting documentation. Update list of approvers and threshold. <p>Accounts Receivable</p> <ul style="list-style-type: none"> Submission of write off requests in line with documented procedures. Use of signatory list to confirm authorising officers. Update list of authorised approvers and approved threshold limits. <p>Payroll</p> <ul style="list-style-type: none"> Improved timeliness of the removal of leavers from the payroll system. Improved timeliness in notification of changes to employee hours. Corporate reconciliation of workforce data. Repayment plans for overpayments. 	One high and seven medium risk management actions were agreed, with a target date for implementation of July 2015.
Intelligence Tasking Framework January 2015	<ul style="list-style-type: none"> Established governance arrangements. Appropriate level of oversight of the Met Tasking Framework. Roles, responsibilities, clear lines of accountability and SLAs agreed. Daily analysis to identify issues and trends. Preparation of intelligence products, to guide tasking related decision making. 	<ul style="list-style-type: none"> Consistent approach to performance monitoring supported by targets. Categorisation on CrimInt, and recording and monitoring of intelligence requests. Integration primary systems, recording and tracking development and use of intelligence. Analysis and review of quality and effectiveness of operational activity. 	Five medium risk management actions were agreed with a target date for implementation of March 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
CT Performance Management Framework March 2015	<ul style="list-style-type: none"> Improvements in collection of MPS CT activity data provide oversight of activity Strategic objectives monitored quarterly and reported to the Home Office. Clearly defined roles, responsibilities and accountabilities. Monitoring and review of risks with appropriate processes for escalation. 	<ul style="list-style-type: none"> Performance management framework to support the CT/PS Strategy. Consistent analysis and validation of management information to support operational decisions. Set targets for performance and analyse data to identify drivers for effective performance. 	One high and four medium risk management actions were agreed, with a target date for implementation of September 2015.
MOPAC Risk Management Framework April 2015	<ul style="list-style-type: none"> Risk management, informs planning and monitoring progress on strategic objectives. Accountabilities and responsibilities for key risks aligned to the Directors and to the 20:20:20 Boards. Head of Strategy and Corporate Planning lead on risk management Regular review of risks and mitigation via Joint Audit Panel, Oversight Board and the 20:20:20 Boards. 	<ul style="list-style-type: none"> Strategy and framework to be reviewed and fully implemented. Escalation of risk process. Embedding risk management in business planning and performance framework. Identification of interdependent MOPAC/MPS risks to delivery of PCP. Identification of interdependent risks between MOPAC and key partners across the criminal justice system. 	Twelve medium risk management actions were agreed with a target date for implementation of December 2015.
MOPAC Professional Standards Monitoring Framework May 2015	<ul style="list-style-type: none"> Strategy and delivery plan in place. Compliance with appropriate legislation. Independent London Policing Ethics Panel. Trained and vetted independent members to sit on MPS Misconduct. Risk management strategy to identify and monitor key risks. 	<ul style="list-style-type: none"> Evaluation of existing arrangements for professional standards oversight. MOPAC website to include links to the statutory guidance. Notification to MOPAC of all instances of conviction of officers for a criminal offence, to consider pension forfeiture. 	Five medium risk management actions have been agreed with a target date for implementation of September 2015.
Income Generated – Provision of Police Services June 2015	<ul style="list-style-type: none"> Effective support, training, guidance and advice provided. Cost recovery of contractual income. Production and review of budget, forecasting and monitoring information. Monthly monitoring of contractual performance discussed by all parties. 	<ul style="list-style-type: none"> Recording and monitoring of agreed contractual changes or actions. Cost recovery to be linked to contract performance. Risk assessment of impact of corporate changes on services delivered to clients. 	One high and two medium risk management actions were agreed, with a target date for implementation of September 2015.
SAP June 2015	<ul style="list-style-type: none"> Security administration governing set-up and removal of staff from SAP. Logical access security controls. Restricted administrator access. 	<ul style="list-style-type: none"> System to ensure prompt notification of leavers to Digital Policing and deletion from IT systems. Enhanced oversight of SAP ‘super user’ 	Three medium risk management actions have been agreed with an implementation target date of September 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
	<ul style="list-style-type: none"> • Key system events and table activities logged, retained and investigated. • Change controls to authorise actions. • Accuracy and completeness of interfaces with internal and external systems. • Back-up and recovery procedures operated by Unisys on behalf of the MPS. 	functionality’.	
B/OCU Audits Corporate Issues June 2015	<ul style="list-style-type: none"> • Standard duty rosters promoted consistent approach in meeting local demand. • Roles and responsibilities for building security have been identified, assigned and designated to appropriate individuals. • Appropriate identification displayed on B/OCUs with a culture of challenge. • Adequate level of local access to IT shared drives/folders. • Management of local demand for police resources • Effective and regular supervision by local Senior Management. 	<ul style="list-style-type: none"> • Address high number of vacancies in supervisory ranks and investigative resources at B/OCUs. • Review of buildings access controls. • Management of criminal exhibits. • Management information from iBuy purchasing system to facilitate monitoring. • Documented guidance on return and disposal of uniforms and equipment. • Consistent approach to the management of local partnership activity. • Authorisation and recording of use of police vehicles. • Embedding of the corporate Risk Management Framework. 	Eight medium risk management actions have been agreed with an implementation target date of November 2015.
Total Professionalism June 2015	<ul style="list-style-type: none"> • Total Professionalism Programme Board in place with Terms of Reference. • System of recording and tracking all agreed actions for project delivery. • MPS organisational values defined and aligned with national Code of Ethics. • Risk register maintained and monitored. • MPS values and behaviours incorporated into recruitment and selection processes. 	<ul style="list-style-type: none"> • Clearly defined governance arrangements and programme management structure. • Performance measures and targets for generic outcome based objectives. • Ensure focus of the programme is communicated to all ranks and grades. • Review all cultural change initiatives to identify possible duplication. • Benefits realisation framework. 	One high and seven medium risk management actions were agreed, with a target date for implementation of September 2015.
Risk Maturity Rating 2 (on a scale of 1 to 5 where 5 represents the greatest level of maturity) some evidence that risk management is happening within the organisation with clear evidence that the risk maturity is moving upwards.			
MPS Risk Assessment and Management Framework	<ul style="list-style-type: none"> • Monthly meetings of Management Board – Assurance (MB-A), chaired by the Commissioner. • Risk and Organisational Learning Meeting, 	<ul style="list-style-type: none"> • Corporate reporting of risk based on a consistent and defined approach applied across the MPS. • Integration of risk management across all 	Twelve medium risk management actions were agreed to improve the level of risk maturity, with a target date for implementation of September

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
March 2015	chaired by AC Professionalism. <ul style="list-style-type: none"> Refreshed MPS Corporate risk register. Risk Management Statement of Intent endorsed by MB-A. Dedicated resource established to support the implementation of evidence based risk and assurance framework. Nominated risk leads for each MPS business group identified. 	middle and local tiers of the organisation. <ul style="list-style-type: none"> Integration of operational and strategic assessment of risk. MPS risk appetite to be defined. Integration of risk management in key MPS business processes. Framework for escalation of risk. Risk management training needs analysis. Risk Management Implementation Plan. 	2015.
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.			
Business Continuity and Disaster Recovery June 2014	<ul style="list-style-type: none"> Roles, responsibilities and accountabilities at Management Board level for business continuity management clearly defined. Risk based approach adopted to activity prioritised in accordingly. Up to date plans in identifying resources required to maintain service delivery. Regular meetings with OCU business continuity representatives to share best practice and lessons learnt. Service availability of critical ICT systems. Disaster recovery arrangements included in Total Technology Programme. 	<ul style="list-style-type: none"> Strategy and Policy to cover partner agencies, suppliers and contractors, and corporate command structure. Appropriate training delivered. Performance monitoring of BCM arrangements across the MPS. Update arrangements to reflect changes in structure and service delivery. Service level agreements for all fall back sites contained within BC plans. Assurance from third party suppliers on testing business continuity arrangements. Regular testing of BC plans. 	Three high risk and 19 medium risk management actions were agreed with a target date for implementation of October 2014.
Management and Control of Inventories September 2014	<ul style="list-style-type: none"> Clear inventory management policy and procedures available. Separation of duties in place. 	<ul style="list-style-type: none"> Recording movement and/or reallocation of equipment in B/OCU inventories. Capture of information regarding assets held prior to February 2012. Regular independent stock checks. 	Six medium risk management actions were agreed, with a target date for implementation of December 2014.
Complaints Management Framework October 2014	<ul style="list-style-type: none"> Corporate guidance, Policy and toolkits. Information on MPS complaints process made available to the public. Appropriately appointed, qualified and trained Professional Standards Champions and points of contact in all business areas. 	<ul style="list-style-type: none"> Effective corporate system to record, monitor and evaluate complaints and performance information. Effective monitoring of outcomes to enable timely DPS intervention. Introduction of effective, accurate system 	One high and eight medium risk management actions were agreed with a target for implementation by May 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
		for tracking and review of activity. <ul style="list-style-type: none"> • Development of performance measures. • Resources to run effective process and achieve satisfactory and timely outcomes. 	
Security Vetting and Clearance October 2014	<ul style="list-style-type: none"> • Vetting Policy Forum provides oversight on governance and policy development. • MPS vetting process in accordance with the Cabinet Office Security Policy Framework and ACPO guidance, and a quality assurance process is in place. • Production of daily and monthly statistics on performance against targets for days taken to process vetting applications. 	<ul style="list-style-type: none"> • Strategic framework for the management of vetting to reflect the impact of recent organisational changes. • Completion of a risk assessment of current vetting procedures. • Consistent application of rationale for the application of vetting checks. • Review designated posts for enhanced level of security clearance. • Ensure corporate records of security vetting are complete and accurate. • Streamline processing of recruit vetting applications. • Vetting exemptions supported by business rationale and appropriate risk management measures. • Comprehensive management information to inform decision making. 	Two high and 12 medium risk management actions were agreed with a target date for implementation of March 2015.
MPS Decision Making Framework March 2015	<ul style="list-style-type: none"> • Portfolio Delivery Office advice and support to corporate boards tracking decisions taken. • Recently revised and approved Scheme of Delegation and Consent between MOPAC and the MPS. • Assessment of decision making framework leading to the 'Managing the Met' proposal incorporating lessons learnt. 	<ul style="list-style-type: none"> • Documented framework establishing how the MPS operates, with clear lines of accountability and transparency. • Greater clarity of strategic context of decision making. • Clearly defined accountability, roles and responsibilities for decision making. • Clear interdependencies between Boards and clarification of the role of Chairs. • Further direction and guidance to reinforce Board behaviours. • Information to Boards to be relevant, concise and timely, to allow for effective scrutiny and consideration. 	Three high and eight medium risk management actions were agreed with a target date for implementation of September 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
Vulnerable Persons – Mental Health March 2015	<ul style="list-style-type: none"> • Vulnerability Assessment Framework. • Internal review of services provided insight into MPS performance. • Oversight by relevant partner agencies, Police and Crime Committee and MOPAC. • Data capture and analysis allows identification of demand across London. • London Street Triage Pilot project. 	<ul style="list-style-type: none"> • Strategic plan to support delivery of services to vulnerable people. • Action plan to ensure issues identified in the service review are properly managed. • Effective partnership working to identify innovative cost effective solutions to ongoing issues. • Co-ordinated MPS response to evaluations of initiatives and pilot projects. • Delivery of training to support use of Vulnerability Assessment Framework. • Expand multi-agency working across the MPS to facilitate information sharing. • Collection and analysis of relevant management information. 	Two high and five medium risk management actions were agreed with a target date for implementation of April 2015.
Police Officer and Staff Capabilities and Abstractions March 2015	<ul style="list-style-type: none"> • Decision making for resourcing of officers for unplanned, long term and specialist investigations and operations. • Oversight of resourcing requirements to meet operational demand based on corporate priorities. • Risk and readiness status system for monitoring and reporting OCU capacity properly coordinated. 	<ul style="list-style-type: none"> • Corporate policy on the management, approval and resourcing of unplanned, long term and specialist operations. • Consistency in resourcing of operations assisting OCU capacity and resilience. • Clarification of Met Tasking and Workforce Planning responsibilities. • Accuracy and integrity of centrally held HR records to inform management information reports and decision making. • Defined criteria for funding arrangements and financial data for each operation. • Performance measures and targets set allowing evaluation of outcomes. • Capture, monitoring, analysis and review of abstractions. 	Eleven medium risk management actions were agreed with a target date for implementation of July 2015.
Workforce Data Management May 2015	<ul style="list-style-type: none"> • Corporate flexible working policy, flexible working toolkit and Standard Operating Procedures. • Local Resource Planning Meetings at all B/OCUs discuss officer and staff movements including flexible working 	<ul style="list-style-type: none"> • Ensure reconciliations between MetHR, local records, CARMs and payroll are in place. • Corporate assessment of current MetHR risk and control framework prior to outsourcing service delivery. 	Eight medium risks and actions have been agreed, with a target date for implementation of August 2015.

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
	<ul style="list-style-type: none"> requests. • Defined roles and responsibilities for service requests. • Relevant monthly management information produced for B/OCUs. 	<ul style="list-style-type: none"> • Action to address significant data accuracy issues across the MPS in relation to HR Data. • Corporate arrangements for monitoring and enforcement of Self-service on MetHR. 	
<p>Capital Programme Control Framework</p> <p>June 2015</p>	<ul style="list-style-type: none"> • Initial capital programme and funding approved in line with defined process, and as part of the annual Mayor's Capital Spending Plan. • Guidance for the planning, allocation and approval of the capital programme. • Delegated authority levels and formal approval processes in place and followed. • Roles and responsibilities established for capital projects. • Monthly budget monitoring reports produced and reviewed by relevant Board. 	<ul style="list-style-type: none"> • Assessment of impact on achievement of strategic objectives in not completing the capital programme as originally planned. • Review capital programme to provide assurance it is achievable and in line with medium to long term objectives. • Robust business case process for all capital projects. • Capital programme governance framework. • Effectiveness of reporting, forecasting and monitoring and evaluation process. • DMPC approval for reductions and revisions in the capital programme. • Post capital project completion reviews. 	<p>Three high risk and six medium risk management actions have been agreed, with a target date for implementation of November 2015.</p>
<p>Corporate Contracts Value for Money Framework</p> <p>June 2015</p>	<ul style="list-style-type: none"> • Use of national public sector framework agreements. • Procurement Services strategy successful in reducing contracts in some categories. • Budget savings of £245m since 2012. • Business Case process, based on HM Treasury Green Book, requires VFM to be considered at the initiation of any large contract or programme. • Development of interim contract management processes to include governance, guidance and best practice on managing key contracts and achieving VFM. 	<ul style="list-style-type: none"> • Development of Contract Management Strategy. • Updated procurement strategy, policy and procedures to align with key strategic priorities and objectives. • Revised business planning and business case process to link directly with organisation aims and objectives. • Systems to ensure continuous drive for savings and efficiencies throughout the lifetime of contracts. • Effective planning for the expiry of contracts. • Effective capture of appropriate management information to enable monitoring of savings and efficiencies. 	<p>Three high and four medium risks management actions agreed with a target date for implementation of September 2015.</p>

Audit Title	Areas of Effective Control	Key Controls for Improvement	Management Action and Progress
<p>Partnership Framework</p> <p>June 2015</p>	<ul style="list-style-type: none"> • Partnership toolkit contains some information of accountabilities, roles and responsibilities. • Generic guidance available on a broad range of activity. • Effective resource management to deliver on agreed outcomes of partnership activity on some B/OCUs. 	<ul style="list-style-type: none"> • Corporate management information to enable evaluation of partnership working. • Clear accountabilities, roles and responsibilities. • Consistent approach to local partnerships. • Obtain clarity over status of Local Authority Agreements for funded posts. • Effective corporate oversight and review activity for collaboration initiatives. • Rationalisation of information sharing. 	<p>Two high and four medium risks management actions were agreed with a target date for implementation of September 2015.</p>

Interim Audits – Follow Up Reviews

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
Assurance Rating = Substantial There is a sound management of control operating effectively to mitigate key risks, which is contributing to the achievement of business objectives.			
ICT Systems Change Control Framework November 2014	<ul style="list-style-type: none"> • Alignment of supplier Change Management Procedure with MPS change processes through the Change Advisory Board (CAB). • Change management process provides full audit trail of all change requests and approvals by CAB. • Revised terms of reference and objectives for Change Review meeting. 	<ul style="list-style-type: none"> • None identified. 	All three agreed management actions had been fully implemented.
Trident Command November 2014	<ul style="list-style-type: none"> • Use of corporate template to record risks and mitigating actions. • Active management of risks associated with reliance on police officer overtime to meet operational requirements. • Peer reviews of Home Office Ending Gang and Youth Violence regions in London. • Gang and youth violence special interest group established promoting best practice. 	<ul style="list-style-type: none"> • None identified. 	All three agreed management actions had been fully implemented.
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.			
PFI Contract Management Framework August 2014	<ul style="list-style-type: none"> • Service provision South East London evaluated. • Exercise on utilisation of work space for MPS portfolio and buildings. • Measures ensured operational flexibility and optimise asset management. 	<ul style="list-style-type: none"> • On-going review of staffing of front counters, SROs and typists. • Three year programme to identify and drive out savings and efficiencies. • Continued work to identify potential savings and efficiencies to apply. 	Of the four agreed medium risk management actions, two had been fully implemented and two partly implemented The target implementation date for the remaining action is March 2016.
Systems Supporting Automatic Number Plate Recognition	Restricted Report.	Restricted Report.	Of the nine agreed management actions, one had been fully implemented, four partly implemented including the one high risk action, and

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
(ANPR) August 2014			four remained outstanding. The target date for implementation is March 2016.
Police Allowances and Expenses August 2014	<ul style="list-style-type: none"> • Successful pilots of SAP Expenses system with anticipated roll out in September 2014. • Simplification and standardisation of expenses approvals and processing system. 	<ul style="list-style-type: none"> • Publication of guidance on away from home and hardship allowances for officers held in reserve. • Reporting of allowances to facilitate management review and oversight. • Budgets for competency related threshold payments continue to be exceeded. 	Of the original nine medium risk management actions, four had been fully implemented, two partly implemented and three remained outstanding with a target date for completion of December 2014.
Youth Offending Teams (YOTs) November 2014	<ul style="list-style-type: none"> • YOTs strategy for all stakeholders agreed. • Revised role for MPS Police Officers. • Agreements between the Local Authority Youth Offending Service and the MPS. • Activity Matrix identifying mandatory activities devised and workshops held to ensure YOTs police officers and managers performing role expected. • Regular meetings and forums to discuss youth offending and re-offending with the YJB, local authority and strategic partners. 	<ul style="list-style-type: none"> • YOT risks to be incorporated in the Met Change Risk Register. • Resolution of responsibility for budget management for the provision of police officers to YOS. 	Six of the 11 agreed management actions had been fully implemented, three partly and two not implemented. A revised target date of March 2015 had been set.
Use of Social Media November 2014	<ul style="list-style-type: none"> • Updated guidance and training material. • Enhanced training to highlight governance with stronger emphasis on compliance. • Improved third party social media management tool with increased password security. Dedicated contacts in borough monitor twitter account user access. 	<ul style="list-style-type: none"> • Public Access programme supporting additional resources to respond to increases in public media enquiries. • Quarterly update to all MPS social media users to promote best practice, encourage effective use and evaluate the impact of social content. • Development of protocol between DPS and the All Source Hub to effectively manage the use of inappropriate material. 	Of the eight agreed management actions, four had been fully implemented, three partly and one action had not been implemented. The target date for completion was March 2015.
Vehicle Fleet Management November 2014	<ul style="list-style-type: none"> • Approved Fleet Strategy and Vehicle Replacement Programme. • Outline Business Case, to assess feasibility of managed service provider. • Working Group oversee development of 	<ul style="list-style-type: none"> • Management of existing fleet during current period of restructure and change. • Policies and procedures to reflect new arrangements. • Development of roles and responsibilities 	Five of the eight agreed management actions had been fully implemented, including the one high risk action. Of those remaining, one had been partly implemented and two remained

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
	fleet commercial strategy and savings. <ul style="list-style-type: none"> Reduction of Vehicle Fleet led to reduction in costs, better utilisation and availability. 	for Fleet Management. <ul style="list-style-type: none"> Management review of reserve and actual prices on the disposal of MPS vehicles. 	outstanding with a target date for implementation of March 2015.
Estate Strategy Implementation December 2014	<ul style="list-style-type: none"> Link between Met Change Programme/operational objectives and Estate Strategy. Management of key interdependencies overseen by CRE Governance Board. Delivery of Estate Strategy included on the corporate risk register. Regular progress reports provided to senior management including variances. Regular review of reporting arrangements. 	<ul style="list-style-type: none"> Revised CRE KPIs to track achievement of Estate Strategy priorities and objectives. Regular progress reports via CRE Board. Continued monitoring of dependencies with escalation as necessary. 	Seven of the eight agreed management actions had been fully implemented, including the one high risk. The one remaining action had been partly implemented with a target date for completion of December 2014.
CT Funding and Control November 2014	<ul style="list-style-type: none"> Agreed Counter Terrorism and Protective Security Strategy (2014-17). Merging of funding for CT activity with potential savings identified. Guidance on CT budget monitoring issued to all budget holders. Reporting on the usage of Policing Grant linked to Terms and Conditions of Grant. 	<ul style="list-style-type: none"> Completion of design of MPS CT to ensure structure facilitates an effective national counter terrorism network. ACSO agreement for implementation plan for CT and Protective Security Strategy. Continued monitoring of use of overtime and level of vacancies to ensure that CT capability is maintained. 	Four medium risk management actions had been fully implemented. The one high risk management action had been partly implemented along with three medium risk. The target date for completion was March 2015.
Use and Control of Tasers December 2014	<ul style="list-style-type: none"> Lines of accountability between commands form part of the membership for the Armed Policing Governance structure. Availability of Taser toolkit, policy and Standard Operating Procedures. Taser training College of Policing compliant. Role profiles established. Reporting and investigating unintentional discharges and Quality Assurance process. Improved completion, timeliness and monitoring of Taser deployment. 	<ul style="list-style-type: none"> Completion and publication of strategy, policy and procedures. Introduction of compliance checks and dip sampling of B/OCU Community Impact Assessments. Continued improvement to systems in place for training records, records of cards issued, the issue and return of Tasers, and Taser downloads. Digital Policing support for the database of Taser deployment. 	Nine of the agreed actions had been fully addressed, including one high risk, and 11 partly addressed. The target date for completion is June 2015.
Management and Control of Personal Assets December 2014	<ul style="list-style-type: none"> Confidential Report. 	<ul style="list-style-type: none"> Confidential Report. 	Of the nine agreed management actions, three had been fully implemented, five partially implemented and one remained outstanding. The target date for

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
GPC Control Framework December 2014	<ul style="list-style-type: none"> Updated Purchasing Card user guide introduced, emphasising accepted use and relevant regulations. Improved efficiency in reconciliation and approval of accounts. System to identify inactive accounts and update cardholder and approver details. 	<ul style="list-style-type: none"> Revised user guide emphasising role of approver and the need for effective supervision of spend prior to approval. Consistent approach to producing and using management information on card usage, declined transactions and unused cards. 	<p>completion was May 2015.</p> <p>Of the seven medium risk management actions agreed, three had been fully implemented and two partly. The target date for completion was March 2015.</p>
Police and Crime Plan Implementation Framework March 2015	<ul style="list-style-type: none"> Development of business planning and performance framework. 20:20:20 MOPAC Boards firmly established with terms of reference. Meaningful and useful performance data. Oversight Board agreement of key priorities and objectives for 2015/16. MOPAC Challenge oversight of policing and across the criminal justice system 	<ul style="list-style-type: none"> Definition of lines of accountability and reporting between MOPAC Boards and meetings. Regular review of progress against the plan and performance. Full integration of financial and business planning management processes. Integration of risk management in business planning and performance. 	<p>The two high risk management actions had been partly implemented, along with four medium risk. Of the remaining medium risk actions, two had been completed and two remained outstanding. The target date for implementation was April 2015.</p>
Open Source Intelligence Gathering March 2015	Confidential Report.	Confidential Report.	Six of the agreed actions had been fully implemented, five partly, two not implemented and one was no longer applicable.
Professional Standards – Use and Deployment of Resources March 2015	<ul style="list-style-type: none"> Continued review of working practices to reflect changes and required savings. Improved management information reviewed enabling analysis of workloads. Vehicle utilisation review resulting in a fleet reduction and significant savings. 	<ul style="list-style-type: none"> Development of DPS Strategy. Completion of fully populated risk model. 	<p>Of the seven medium risk agreed management actions, three had been fully addressed, three partly and one action remained outstanding. The target date for implementation is December 2015.</p>
London Crime Prevention Fund May 2015	<ul style="list-style-type: none"> Funding agreements are in place for all boroughs covering a four year period. Expected outcomes and a monitoring and review process in place. Quarterly returns submitted for review. Approval of payments at appropriate level. Introduction of project risk management. Borough performance monitoring and dialogue with MOPAC. 	<ul style="list-style-type: none"> Arrangements to improve the effective reconciliation of expenditure to the Corporate SAP system. Review of the effectiveness of the bid and assessment process. Evaluation of outcomes and achievement of the fund. Address risks to security and accuracy of performance data. 	<p>One agreed management action has been fully implemented, four partly and five remain outstanding. Two further actions have been agreed. All actions are of medium risk.</p> <p>Revised target date for implementation is September 2015.</p>

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
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.			
Air Support Use and Control September 2014	Restricted report.	Restricted report.	Of the eight agreed management actions, one high risk action had been fully implemented, and one partly. Two medium risk had been partly implemented, and the remainder (two high and two medium risk) remained outstanding.
Budgetary Control Framework September 2014	<ul style="list-style-type: none"> • Budget setting in the business planning process linked to strategy, performance, expenditure/income and outcomes. • Scheme of Devolved Financial Management revised and in draft. 	<ul style="list-style-type: none"> • Review and implementation of revised budgetary framework • Setting out budget roles and responsibilities • Defining framework to support corporate priorities and achievement of PCP. • Development of Priority Based Budgeting, Service Based Costing and balance scorecards incorporating financial considerations. • Training for budget holders. • Revision of current budget reporting. 	One medium risk agreed action had been fully implemented, six partly including the one categorised as high risk, and five had not been implemented. The target date for implementation of the outstanding action was April 2015.
Crime and Incident Recording March 2015	<ul style="list-style-type: none"> • Strategic Crime and Incident Recording Group's (SCIRG) composition and remit revised. • Realignment of Force Crime Registrar and Force Incident Registrar roles, including regular meetings with both the Commissioner and the DMPC. • Availability of Crime Recording and Outcomes Toolkit. • Improvements in training provision, particularly for central teams. 	<ul style="list-style-type: none"> • Development of overall governance and accountability framework. • Integration of all ICT systems for recording incidents and crimes. • Finalise consultation and user testing of toolkit to mitigate risks of non-compliance and misinterpretation of HOCR. • Revise SCIRG Terms of Reference and define relationship and interdependencies with other oversight and delivery boards. • Clarify ownership of incidents, and roles and responsibilities. • Improve quality of supervision through targeted training and training assessment. • Review of size and approach of the Data 	Of the 15 agreed management actions, none had been fully implemented, 13 had been partly implemented including two high risk actions and two remained outstanding including two actions categorised as high risk. The target date for implementation is January 2016 (pending ICT solution).

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
Strategic Planning for Training March 2015	<ul style="list-style-type: none"> • Improved governance with the Strategic Training Meeting identifying emerging priorities and providing oversight of the Strategic Training Plan. • Centralised external training budgets and a challenge process established. • Key training risks discussed by the Risk and Organisational Learning Group to raise awareness. 	Accuracy Team. <ul style="list-style-type: none"> • Development organisational skills matrix. • Identification of demand, improved workforce data quality, defined strategic capabilities, skills gaps and appropriate performance measures. • Implementation plan for work-streams setting out milestones and timescales. • Policies and guidance supporting training commissioning model. • Consistent and efficient training delivery. • Effective method of tracking and reporting on the savings identified. 	Of the eleven agreed management actions the one high risk had been partly implemented, along with four medium risk. One medium risk action had been fully implemented and five remained outstanding with a target date for implementation of September 2015.
Performance Management Framework May 2015	<ul style="list-style-type: none"> • Review of One Met Strategy and development of 15 strategic drivers for a performance scorecard. • Launch of Performance Page on the MPS system providing to relevant information. • MPS Management Board, Performance and Assurance established. • Operational level performance management arrangements established including the MPS working with partners. • Budget submission information reports produced and reviewed by Change Portfolio • MetHQ risk register contains appropriate controls, mitigations, and ownership. 	<ul style="list-style-type: none"> • Complete rollout of performance scorecard. • Revised business planning process supporting the achievement of agreed objectives. • Development of approach to annual assessment and review of individual performance. • Development and implementation of benefits framework, recording of benefits relating to projects and programmes. • Introduction of Guidance Packages to include information on lessons learned. 	Since our original review ten agreed actions have been fully implemented, including one at high risk, eleven partly and two not implemented. Revised target date for implementation date is July 2015.
ICT Change Programme Governance Framework June 2015	<ul style="list-style-type: none"> • A singular Design Authority manages compliance supported by a Portfolio Delivery Board with oversight of all change portfolios. • Stage two programme of savings delivery for 2015/16 and beyond. • Currently defining the OMM 2020 Strategic Outline Case, to identify options and priorities for savings and operational 	<ul style="list-style-type: none"> • Complete and implement design of overarching change portfolio for the MPS incorporating enabling programmes. • Approval of change strategy and supporting documentation for business change. • Implementation plans for Digital Policing Change with delivery timescales, risks and interdependencies. 	Since our original review, three of the six high risk management actions have been partly implemented and three remain outstanding. Of the 15 medium risk actions, two have been implemented, 11 partly implemented and two remain outstanding.

Audit Title	Areas of Improved Control	Continuing Areas for Improvement	Management Action and Progress
	<p>improvements.</p> <ul style="list-style-type: none"> • Realignment of priorities and integration of projects into the newly defined portfolio and enabling structure. 	<ul style="list-style-type: none"> • Clarify role of Technology Investment Board with updated terms of reference. • Role and responsibilities of programme boards in DP Change Programme. • Contingency and succession planning for key and critical roles. • Skills mapped to project requirements. • Consistent project and programme management approach to be applied. 	
<p>Use and Control of Consultancy Services</p> <p>June 2015</p>	<ul style="list-style-type: none"> • Contract Management Guidance is available to all MPS personnel. • Report on Engagement of Temporary agency workers to the MPS submitted to the Joint Investment Board containing information on costs and comparative data. • Use of interim staff processed via Star Chamber including new/extension requests. • Quality Assurance checks introduced. 	<ul style="list-style-type: none"> • Clearly defined strategy and policy for engaging and managing consultants/interims. • Guidance to include guidance on engagement of consultants and responsibility for risk. • Effective monitoring of budget and spend. • Action to address external consultancy overspend against budget. 	<p>The one high risk agreed management action had not been implemented. Of the 12 medium risk agreed actions, one had been fully implemented, five partly and six remained outstanding.</p> <p>Revised target date for implementation is August 2015.</p>
<p>Criminal Justice Operational Framework</p> <p>June 2015</p>	<ul style="list-style-type: none"> • Efficient, streamlined processes and sharing of knowledge as a result of merger of relevant departments into one OCU. • Criminal Justice partners clearly defined roles in the Home Office technology improvements programme. • Introduction of new case management system reducing the need to re-key data. • National file standard agreed with CPS on requirements prior to submission. • MOPAC Criminal Justice performance dashboards, provide a full picture of the CJ processes and analysis of data. 	<ul style="list-style-type: none"> • Establish strategic action plan for delivery of CJ objectives, alongside supporting operational level delivery plans. • Identify actions required for achievement of target to reduce CJ delays by 20%. • Introduction Quality Assurance process. • Effective coordination of the interdependencies of CJ programme with the improved IT systems under the wider MPS change programme. • Archived files to meet record retention requirements and comply with the Data Protection Act. • Performance framework for Fixed Penalty Notices. 	<p>Two of the agreed actions had been fully implemented, eleven partly (including the high risk) and six actions remain outstanding. The target date for implementation is September 2015.</p>

Counter Fraud Work	DARA Activity
<p>Investigations</p> <p>Fifty five investigations were conducted during the year, categorised as follows:</p> <ul style="list-style-type: none"> 14 False claim (Pension) 4 False claim (allowances/expenses) 2 False claim (overtime) 8 Non-NFI benefit claim 5 Procurement 5 Theft of (missing) cash/ property 4 Misuse of assets (fuel cards) 2 Theft of MPS assets 1 Inappropriate use of corporate card 1 Salary overspend 1 Budget overspend 1 Disputed invoice 1 Misuse of IT systems 1 Manipulating crime figures 5 Other/Miscellaneous 	<p>Key Outcomes</p> <p>A total of 50 investigations were concluded in the year resulting in:</p> <ul style="list-style-type: none"> 13 referrals to Professional Standards; 9 recommendations/referrals to appropriate SMT; 9 referrals to pension provider and liaison re recovery of overpayments; 3 referrals to Finance Services (re coding errors and clarification of policies); 3 referrals to Frontline Support Services; 1 referral to outside police force 4 required no further action. <p>Of the 13 referrals to Professional Standards:</p> <ul style="list-style-type: none"> 2 resulted in criminal prosecutions 7 resulted in management action following joint investigations with DWP; 1 was recorded for intelligence/organisational learning purposes; 1 resulted in misconduct proceedings; 2 are on-going enquiries. <p>Cost Recovery</p> <p>A total of £140k has been identified for potential recovery following counter fraud activity. A potentially significant vendor fraud is currently being investigated and cost recovery will be pursued as appropriate.</p>
<p>National Fraud Initiative (NFI)</p>	<p>The work on the 2012/13 NFI exercise was completed, and data prepared and submitted for the 2014/15 exercise. A total of 7,323 potential matches were received, a 33% reduction from the last initiative. The majority (4,913) were creditor matches which are being reviewed by MPS Finance and Procurement staff.</p> <p>There are 2,238 pension matches. Overpayments totalling £31,035 in respect of seven deceased pensioners have been identified and payments stopped. There are 172 employee matches to secondary employments, 29 of which remain unresolved consisting of 17 Officers and 12 MPS staff. These appear to have secondary employment without declaration and further enquiries are underway with the employers concerned. Five employees have had their national insurance numbers corrected as a result of the NFI exercise.</p>
<p>Fraud Prevention</p>	<p>Anti-Fraud Strategy: Actions supporting the Anti-Fraud Strategy 2013-15 were progressed via internal fraud forums. These included; an updated MOU between DARA and Directorate of Professional Standards detailing the arrangements for investigating fraud allegations, updating the fraud response plan and identifying fraud risks on local risk registers in high risk areas. A refreshed strategy will be developed for 2015 taking into account new structures/processes implemented in the MPS.</p>

Counter Fraud Work	DARA Activity
	<p>Fraud Risk Analysis: The fraud risk analysis was utilised in drawing up a programme of proactive analytical reviews undertaken in high risk areas. This included a Fraud Loss Measurement (invoices), use of corporate card, gifts and hospitality, use of fuel cards, allowances and expenses, use of mobile 'phones, vendor/employee data matching (business interests). Issues arising were referred to the counter fraud team for further investigation.</p> <p>Fraud Loss Measurement: Following a fraud loss measurement exercise completed in 2013/14, a second exercise was conducted to identify fraud and/or error on a sample of paid invoices. Potential fraud was not identified, however, a number of process issues were identified including abuse of computer system access control, foreign travel expense paid without proper authorisation, invoice created to match a budget, vendors created following receipt of invoices, processing payments in advance of services delivered and value for money.</p>
Analysis of Key Financial Systems	<p>A programme of proactive analytical checks on key finance systems was carried out. These included checks on corporate charge card transactions, payments to suppliers over £100k, season ticket loans, high overtime payments and new vendors/suppliers created on the SAP system. Work has commenced in conjunction with MPS Digital Policing to expand and develop exception reporting to include transactional information from the SAP system to assist with identifying anomalies.</p>
External Relations	<p>DARA continued to network and maintain regular contact with representatives of other public sector bodies through the London Fraud Forum and Accredited Counter Fraud Specialists Group. The Fraud Prevention Manager represents MOPAC on the new CIPFA Counter Fraud Centre which was set up in July 2014 to lead and fight against fraud and corruption across public services. DARA also represent MOPAC on the London Public Sector Counter Fraud Partnership and chair the sub group of the partnership. Recent activity includes exploring data sharing and using analytics in support of proactive and reactive fraud investigations.</p>

Systems Development and Control Advice	DARA Activity
MOPAC Governance Framework	Advised on development of the MOPAC governance framework, supporting the implementation of agreed actions following the DARA review of MOPAC's governance arrangements. DARA provide ongoing control, risk and assurance advice on monitoring achievement against objectives within the Police and Crime and Plan.
MOPAC 20:20:20 Criminal Justice and Police Boards	DARA attend both Boards on offering risk and control advice on current work being reviewed, this has included the comprehensive data analysis tool and the escalation of risks captured at the Boards to the Strategic Risk Register.
MOPAC Risk Management	Regular liaison meetings held with MOPAC Strategy and Corporate Planning Manager to discuss and advise on latest developments in the risk management framework throughout MOPAC. Specific work has been undertaken with the Victims Project Board to assist in the delivery of the project and in securing the outcome of the risk evaluation.
MOPAC and MPS Joint Audit Panel Support	Facilitated the work of the joint Audit Panel; meeting on a regular basis with the Chair, advising on the role and development of the Panel and preparing reports and briefings to Panel.
Oversight Board	The Board chaired by the DMPC; commissions the MPS strategy, approves the MPS Business Plan and the Mid Term Financial Strategy, and assesses MPS progress and risks to delivery of the PCP. DARA Advised the Oversight Board on risk and governance issues as appropriate.
MPS Management Board Performance and Assurance	The Director attends the Board to advise on risks emerging from review activity and provide independent advice and assurance on the effectiveness of the control framework and MPS governance arrangements.
Information Assurance and Security Board	The Board is responsible for developing and maintaining MPS security standards and ensuring appropriate arrangements are put in place across the organisation. DARA attend meetings advising on the content of risk registers and information management, and assisting in the co-ordination of relevant assurance reviews.
MPS Risk Management and Organisational Learning	The DARA Head of Audit and Assurance, Risk Management held regular meetings with the MPS Head of Risk Management throughout the year to discuss latest developments. DARA are represented on the MPS Risk and Organisational Learning Group, which reviews key operational risks, discusses key emerging risks, identifies opportunities for learning and aims to improve the MPS assurance function.
Met Change Programme	The Director and/or DARA Unit Heads regularly attended the MPS Change Board, chaired by the Deputy Commissioner, advising on the supporting risk and governance framework for the programme and advising the Board on risks and issues arising from DARA review activity.
Central Communications Command (MetCC)	DARA were commissioned by Finance Services to undertake a review of flexible working payments for staff and officers. A report was issued and an action plan agreed. DARA continue to liaise with MetCC on specific cases involving flexible working arrangements and provided risk and control advice to ensure that effective systems were in place to manage flexible working for staff and officers. This work also informed the Workforce Data risk review.
Crime Recording	Attended Strategic Crime and Incident Recording Group to advise on the implementation of recommendations following DARA and HMIC reviews, improving governance and compliance with national standards of crime recording.
CARM and Police Officer Overtime Group	This group, comprising of stakeholders from across the MPS aims to co-ordinate and rationalise existing guidance on police officer overtime and tracks progress on the implementation of audit recommendations. DARA provided input on the toolkit, and ensured issues arising from the cross cutting review of Police Officer Overtime and B/OCU work were considered and fed into the improvement process. DARA provided systems development to the CARM upgrade

Systems Development and Control Advice	DARA Activity
	working group. The system integrates a number of functions, such as duties planning, overtime authorisation, calculation, processing and payment authorisation in one solution. As a result of audit work at B/OCU level, issues were raised with the project team about the design and application of a number of control features.
Covert Control Environment	DARA met regularly with representatives from Finance Services, who oversee the Covert Finance Unit and Lead Accountants from each business group. Regular liaison with the Head of the Covert Finance Unit the MPS representative on the newly established Finance Committee for the UK Protected Persons Service (UKPPS). DARA will continue to provide advice as new processes become more established.
Criminal Exhibits Tracking	Continued liaison with the Head of CES concerning the new drugs disposal processes and arrangements for clearing old property. Advised Finance and Area Service Delivery Managers on improving cash handling, banking and recording of crime property. Undertook reviews of four Borough Criminal Exhibit Stores as part of 2014/15 BOCU review programme and worked in liaison with TP to ensure consistency in the management of Criminal Exhibit Stores.
Working Time Regulations	Member of the MPS Gold Group established to review compliance with Working Time Regulations. Attended monthly meetings to monitor and discuss progress of compliance with Working Time Regulations for police officers and police staff ensuring issues raised following audit reviews were considered and addressed.
Facilities Management Outsourcing/Open Book Review	The FM Outsourcing Governance Board signed off the commencement of the new contract from April 2014 and DARA continues to provide advice, including attending workshops on a quarterly basis to advise on the risk management of new contract and governance arrangements. A Commissioner's Commendation was awarded to the team responsible for the implementation of the revised model, including the DARA representative.
Provision of Detained Persons Meals	DARA were asked to undertake a review of the system in place for the provision of meals to detained persons. This concluded the system was not properly controlled in terms of the receipt, storage and issue of stock, although appropriate policy and procedures were in place to ensure compliance with PACE legislation. A number of areas were identified where management action was required and DARA continue to assist and advise in its implementation.
External Audit Liaison	Facilitated meetings between DMPC and external audit discussing proposed work plans, key strategic risk issues and outcomes of review activity. DARA SMT met on a monthly basis with external audit to plan and co-ordinate review activity and discuss emerging risk issues.
HMIC Liaison	DARA met on a monthly basis with HMIC representatives to plan and co-ordinate review activity.

Glossary of Terms

AC	Assistant Commissioner
ACPO	Association of Chief Police Officers
ACSO	Assistant Commissioner Specialist Operations
ANPR	Automatic Number Plate Recognition
ASB	Anti-social Behaviour
BACS	Bankers' Automated Clearing Services
BC	Business Continuity
BCM	Business Continuity Management
B/OCU	Borough/Operational Command Unit
CAB	Change Advisory Board
CARM	Computer Aided Resource Management
CAD	Computer Aided Despatch
CES	Criminal Exhibit Stores
CIPFA	Chartered Institute of Public Finance and Accountancy
CJ	Criminal Justice
COO	Chief Operating Officer
CPS	Crown Prosecution Service
CRE	Corporate Real Estate
CrimInt	Criminal Intelligence
CT	Counter Terrorism
CT/PS	Counter Terrorism and Protective Security
CVES	Corporate Voluntary Exit Scheme
DARA	Directorate of Audit, Risk and Assurance
DMPC	Deputy Mayor for Policing and Crime
DPS	Directorate of Professional Standards
EBP	Enterprise Buyer Professional
EU	European Union
FM	Facilities Management
FMCP	Financial Management Code of Practice
GLA	Greater London Authority
GPC	Government Procurement Card
HMIC	Her Majesty's Inspectorate of Constabulary
HR	Human Resources
H&S	Health and Safety
ICT	Information and Communication Technologies
IT	Information Technology
KPI	Key Performance Indicators
MB-A	Management Board - Assurance
MetCC	MPS Central Communications Command
MOPAC	Mayor's Office for Policing and Crime
MOU	Memorandum of Understanding
MPS	Metropolitan Police Service
NFI	National Fraud Initiative
OBC	Outline Business Case
OCC	Organised Crime Command
OCU	Operational Command Unit
PACE	Police and Criminal Evidence
PCC	Police and Crime Committee
PCP	Police and Crime Plan
PFI	Private Finance Initiative

Glossary of Terms

PSIAS	Public Sector Internal Audit Standards
QA	Quality Assurance
SAP	Systems Applications and Products
SCIRG	Strategic Crime and Incident Group
SLA	Service Level Agreement
SMT	Senior Management Team
SO	Specialist Operations
SRO	Station Reception Officer
TP	Territorial Policing
UKPPS	United Kingdom Protected Persons Service
VfM	Value for Money
VRP	Vehicle Replacement Programme
YJB	Youth Justice Board
YOT	Youth Offender Team
YOS	Youth Offending Service