

MOPACMAYOR OF LONDON
OFFICE FOR POLICING AND CRIME

MPS-MOPAC JOINT AUDIT PANEL

27 July 2020

MOPAC and MPS Internal Audit Plan 2020/21

Report by: The Director of Audit Risk and Assurance
Head of Internal Audit for MOPAC and the Met

Report Summary

This report sets out the proposed MOPAC and Met Internal Audit Plan for 2020/21. The Internal Audit Charter, defining the purpose, authority, responsibility and scope of internal audit in line with professional internal audit standards, is also attached.

Key Considerations for the Panel

- The changing operating environment, particularly in relation to Covid - 19 response and recovery, is reflected in the draft plan, which is aligned to MOPAC and Met strategic objectives and risks, in line with audit professional standards.
- The work programme enables the Director of Audit, Risk and Assurance to provide the annual opinion on the effectiveness of the risk management, internal control and governance framework, providing assurance to the Commissioner and DMPC and informing the Met and MOPAC Annual Governance Statements.
- Corporate, operational and directorate risk assessments and previous audit coverage have informed the planning process. The Met Plan has been compiled in consultation with Met Management Board members and the MOPAC Plan with the MOPAC Board and DMPC.
- The draft plan is indicative and dynamic and will be reviewed in consultation with the Met Management Board and MOPAC Board throughout the year to respond to any key emerging risks within each organisation. Any subsequent amendments will be reported to the joint Audit Panel.
- Work has commenced on the Plan with reviews of Cyber Security, Met Detention, POCA Arrangements underway, together with key advisory work on MOPAC Recovery, the MOPAC/Met Decision-Making Framework and Operation Larimar, the Met response to the Henriques review.

Interdependencies/Cross Cutting Issues

The Plan is aligned to the MOPAC and Met strategic risk assessments presented to the Panel at this meeting and will provide assurance on the effectiveness of key mitigations as the year progresses.

Recommendation:

The Audit Panel considers and approves the proposed 2020/21 Internal Audit Plan for MOPAC and the Met.

1. Supporting Information

- 1.1 The Internal Audit Plan and work programme is drawn up and carried out in line with the Public Sector Internal Audit Standards, which form part of an International Professional Practices Framework. These standards enable DARA to deliver professional, ethical and independent audit services across its client base. This is supported by the Internal Audit Charter, attached at **Appendix 1**.
- 1.2 The Internal Audit Plan is the means by which DARA undertakes its work programme to deliver on its obligations under the Internal Audit Charter. The audit strategic approach is based on supporting the delivery of Police and Crime Plan and Met Business Plan objectives by giving independent assurance on the degree to which strategic risks are properly identified and managed, and effective governance and internal control support MOPAC and the Met in meeting their objectives.
- 1.3 The Plan has been compiled in consultation with the Met Management Board, the DMPC and MOPAC Board. Discussions with senior managers and corporate, operational and directorate risk assessments, DARA review of areas previously audited and other planned review activity have also informed audit planning.
- 1.4 The draft work programme at **Appendix 2** is aligned to the Police and Crime Plan and Met Business Plan objectives and mapped against the MOPAC and Met strategic risks, as far as is possible. It is an indicative and dynamic plan that will be regularly reviewed in consultation with MOPAC Board and Met Management Board members as the year progresses.
- 1.5 There is an emphasis on conducting risk-based reviews, whilst providing assurance on core functions supporting operational policing and oversight. The Plan includes; risk and assurance audits, financial and core systems work, interim assurance audits (follow ups) and the provision of risk, governance and control advice. A counter fraud and analytical review programme helping management in preventing, detecting and investigating potential fraud also form part of the programme. Identifying and reporting on areas of organisational learning and any potential areas for increasing efficiency and effectiveness will continue to be an important part of all DARA review activity, which aligns to key objectives under the MOPAC and Met's Recovery and Renewal Programmes.
- 1.6 The MOPAC plan will provide assurance on the Operational Oversight Framework, Oversight of Transformation and of Police Complaints, the continuing development of the commissioning framework, and Partnership and Collaboration. Advisory work will continue in supporting the development of the next Police and Crime Plan and further enhancing the effectiveness of the commissioning and business planning and performance frameworks. DARA will also continue to be represented on key governance and recovery boards.
- 1.7 In the Met, audit work will provide assurance on the governance supporting the transformation and on the management of business as usual and realisation of benefits as the transformation takes place. Reviews of procurement activity, in

particular to support the proposed revision of the Scheme of Delegation and decision-making framework are planned. Operational audits focus on 'What matters most to Londoners' as outlined in the Met Business Plan, including, Safeguarding and Violent Crime. The BCU review programme will provide assurance on the control framework supporting frontline service delivery.

- 1.8 Advisory work includes DARA representation on key Met governance and Programme Boards, advising on governance, risk and control issues. There will continue to be a focus on providing advice to the Safeguarding Boards, corporate and business group level risk and assurance boards and in further developing governance and assurance arrangements and increasing risk maturity.
- 1.9 The key financial systems work programme will be carried out in liaison with SSCL's Audit and Assurance Team and external audit. It will be supported by an analytical review programme providing additional assurance on the processing of key financial transactions in the outsourced environment. Procurement and contract management remain key core functions and there will be support for helping to further develop these frameworks during the year as well as conducting more in-depth reviews of procurement activity.
- 1.10 DARA co-ordinate their review activity with other assurance providers including, external audit and HMICFRS, and reliance will be placed on other review activity where appropriate, in particular, the work of the Met Information Assurance Unit in assessing the adequacy of the management of Information and Security risks and the Health and Safety team.
- 1.11 Completion of the work programme will enable the Director of Audit, Risk and Assurance to provide the annual opinion on the effectiveness of the MOPAC and Met risk management, internal control and governance frameworks, which will inform both the MOPAC and Met Annual Governance Statement published with the 2020/21 Annual Accounts.
- 1.12 The Director of Audit, Risk and Assurance confirms the skills and resources required to deliver the Plan are available to DARA with recruitment for two auditors currently underway. The indicative days planned for key areas of internal audit activity are summarised as follows:

Internal Audit Activity	Days	%
Risk & Assurance Audits (incl. follow up)	1,675	66%
Risk and Control Advice	370	15%
Counter Fraud Activity	482	19%
<i>Total</i>	<i>2,527</i>	<i>100%</i>

Completion of the 2020/21 Audit Plan

- 1.13 Effective engagement will be of particular importance in the coming year as DARA, MOPAC and the Met adjust to the changing operating environment. This will be key to the successful delivery of the plan and the provision of relevant and timely insight. Audit leads will be on hand to offer advice and assistance to MOPAC and Met Governance and Risk Boards, Senior Leadership Teams and Met Chief Officer Groups. This will be supported by an audit protocol.
 - 1.14 DARA has aligned its planning year with the production of the Annual Report and Annual Governance Statements i.e. June to June in each year. The first month of this reporting period has focused on completing reviews from the previous year. Work has progressed in scoping and agreeing the terms of reference reviews planned for the first quarter this includes; Met Detention, Operational Training, Cyber Security, POCA Arrangements and the Investigations Framework. Advisory work on the MOPAC Recovery Programme, the MOPAC/Met Decision - Making Framework and Operation Larimar has also commenced. Any potential limitation on the scope of reviews and impact on the level of assurance due to the current operating environment will be made clear in the terms of reference for each review. At this stage this is not considered to be a significant issue but will be kept under review during the year.
 - 1.15 DARA is advising at a national level continuing to support internal audit across the policing sector. The Director recently chaired a virtual meeting of the National Police Audit Group to discuss Covid -19 related issues, focusing on; lessons learned, the changing risk environment and how audit is to adapt.
2. **Equality and Diversity Impact**
The MOPAC and Met commitments to diversity and inclusion are considered in all activities carried out by DARA. Each risk and assurance review will include consideration of diversity and inclusion issues and potential risks.
 3. **Financial Implications**
There is a risk of loss, fraud, waste and inefficiency if actions agreed as a result of DARA activity are not implemented. Savings and recoveries made as a consequence of audit work enable funds to be directed to core policing.
 4. **Legal Implications**
The Accounts and Audit (England) Regulations 2015 (made further to section 27 of the Audit Commission Act 1998) provide that the MOPAC and the Met are required to maintain an effective internal audit of their affairs.
 5. **Risk Implications**
Completion of the audit plan will enable the Director of Audit, Risk and Assurance to provide assurance on the adequacy and effectiveness of the MOPAC and Met risk management arrangements.
 6. **Contact Details**
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7. Appendices and Background Papers

Appendix 1 – MOPAC and Met Internal Audit Charter

Appendix 2 – Draft MOPAC and Met Internal Audit Plan 2020/21



**METROPOLITAN
POLICE**

INTERNAL AUDIT CHARTER

M O P A C

MAYOR OF LONDON
OFFICE FOR POLICING AND CRIME

Background

The Directorate of Audit, Risk and Assurance (DARA) are the internal auditors for both the Mayor's Office for Policing and Crime (MOPAC) and the Metropolitan Police Service (MPS) in line with the Home Office Financial Management Code of Practice for the Police Forces of England and Wales.

This Charter defines Internal Audit's mission, purpose, authority, responsibility and scope of activity and sets out DARA's position within MOPAC and the MPS. It explains the nature of the Director of Audit, Risk and Assurance, as Head of Internal Audit, reporting relationship with 'those charged with governance' i.e. the Deputy Mayor for Policing and Crime (DMPC) and Metropolitan Police Commissioner. It covers engagement with the; Deputy Commissioner, MPS Chief of Corporate Services and MPS Management Board, MOPAC Chief Executive and senior management team, MOPAC and MPS Chief Finance Officers and the joint MOPAC/MPS Audit Panel¹.

DARA follow the International Professional Practices Framework (IPPF), which helps to influence and direct its role within MOPAC and the MPS. It is a globally recognised framework providing authoritative guidance for the professional practice of internal auditing, which forms the basis of the Public Sector Internal Audit Standards (PSIAS).



International Professional
Practices Framework



Mission Statement

Internal Audit aims to enhance and protect organisational value by providing risk based and objective assurance, advice and insight.

¹ The Audit Panel performs the function of the board as defined by the Public Sector Internal Audit Standards

DARA Core Principles

- Demonstrating integrity, competence and due professional care
- Being objective and free from undue influence
- Aligning audit work with the strategies, policies and risks of the organisations we audit
- Being appropriately positioned and adequately resourced
- Demonstrating quality and continuous improvement
- Communicating effectively
- Providing risk based assurance to all our clients.

Definition and Purpose of Internal Audit

'Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve activities and operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes'².

DARA as the internal auditor is an independent source of assurance to the Metropolitan Police Commissioner and the DMPC. It has an important role in helping the MPS and MOPAC to demonstrate the highest standards of corporate governance, public accountability and transparency in the conduct of their business.

The work of DARA adds value to MOPAC, the MPS and their stakeholders in providing objective and relevant assurance, and contributing to the effectiveness and efficiency of governance, risk management and control processes within each organisation.³

Responsibility of Internal Audit

The Director of Audit, Risk and Assurance has a statutory responsibility to give an annual opinion on the effectiveness of the risk management, internal control and governance frameworks supporting the policing of London. The audit approach is based on supporting the delivery of the Police and Crime Plan and Met Business Plan, giving assurance that key risks to the achievement of agreed strategic priorities and outcomes are properly identified and effectively managed and resources are appropriately utilised.

Statutory Authority

Regulation 3 of the 2015 Accounts and Audit Regulations requires the DMPC and Commissioner to ensure there is a sound system of internal control, which facilitates the effective exercise of their functions and the achievement of their aims and objectives; ensures that the financial and operational management is effective; and includes effective arrangements for the management of risk. MOPAC and the MPS are required to review at least once a year the effectiveness of their internal control systems for inclusion in their respective annual governance statements, which are informed by the work of DARA and the annual opinion of the Director of Audit, Risk and Assurance.

² Chartered Institute of Internal Auditors

³ Public Sector Internal Audit Standards

Regulation 5 of the 2015 Accounts and Audit Regulations requires the DMPC and Commissioner to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

The work of Internal Audit supports the statutory role of the MOPAC and MPS CFOs and Monitoring Officers in the discharge of their statutory responsibilities.

DARA has access to records, assets, personnel and premises and the authority to obtain information and/or explanations it considers necessary to fulfill its statutory responsibility (access also extends to partner bodies or external contractors). This is endorsed within the MOPAC and MPS Financial Regulations, which give DARA the necessary authority.

Professional Standards and Codes of Ethics

DARA's internal auditors follow professional standards. These include the International Standards from the Global Institute of Internal Auditors (IIA), which forms part of the IPPF, and the Public Sector Internal Audit Standards (PSIAS). The IPPF mandatory elements are:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of Internal Auditing
- Code of Ethics
- International Standards for the Professional Practice of Internal Auditing (Standards)

The Code of Ethics based on the core principles of integrity, objectivity, confidentiality and competence are supported by rules of conduct to direct the behaviour of internal auditors. The Director of Risk and Assurance reports any areas of non-compliance with these standards within her annual report.

Independence and Objectivity

The requirement for the independence of internal audit is specified in the PSIAS. Internal audit activity must be independent i.e. objective and free from undue influence. Internal Auditors must exhibit the highest level of objectivity and make balanced assessments ensuring they are not unduly influenced by their own interests or by others in forming judgements. In meeting these standards;

The Director of Audit, Risk and Assurance:

- Has direct and unrestricted access to the DMPC, the Metropolitan Police Commissioner and the Chair of the joint Audit Panel.
- Reports at a senior level within MOPAC and the MPS allowing DARA to fulfil its responsibilities.
- Communicates and interacts directly with the MPS Deputy Commissioner, MPS Chief of Corporate Services, MPS Management Board, MOPAC Chief Executive, MOPAC and MPS Chief Finance Officers and the joint Audit Panel.
- Is responsible for producing the DARA annual work programme based on an assessment of risks to achievement of MOPAC and MPS strategic objectives. The plan must take into account the requirement to produce an annual internal audit opinion.
- Is free to determine the scope of internal auditing, perform audit activity and communicate results.
- Discloses to an appropriate party any conflict of interest that could impair their objectivity.
- Ensures assignments for audit responsibilities are rotated periodically within the DARA team.

- Confirms annually, the organisational independence of DARA.

DARA staff:

- Provide an annual declaration of any actual or potential conflicts of interest that might compromise their objectivity in the conduct of particular audits.
- Make a declaration if such a conflict of interest is identified in the course of any piece of audit or consultancy work.
- Provide advice but cannot assume management responsibility for decision making.
- Provide consultancy services but cannot give assurance services on areas where they have previously undertaken consultancy work.
- Cannot provide assurance or services to areas they were previously responsible for.
- Do not conduct work in an area if a personal conflict of interest is identified.

Reporting Arrangements

The Director of Audit, Risk and Assurance reports to senior management and the joint Audit Panel under her own name and has ultimate authority for the content and conclusions of audit reports, which are issued to the most senior level of management. The Director reports periodically on DARA's purpose, authority and responsibility and regularly reports on:

- Significant risk exposures and control issues for MOPAC and the MPS, including fraud risks and governance issues and any emerging themes or trends.
- The adequacy and effectiveness of the MOPAC and MPS control frameworks.
- Progress against the annual internal audit plan, which is subject to change approved by the joint Audit Panel.
- DARA service improvement activity.

The frequency and content of reporting is determined in discussion with senior management and the joint Audit Panel and depends upon the importance of the information and the urgency of related actions to be taken.

Distribution, retention and disclosure of reports and other information is discussed and agreed with each client. The Director will make any disclosure required by law where necessary.

Scope of Work

Internal Audit is a valuable asset to both organisations supporting senior management in meeting their corporate responsibilities. An appropriate response to DARA activity leads to the strengthening of the MOPAC and MPS control environments, contributing to the achievement of strategic objectives, service improvement and change. Key activity includes:

Governance

Assessing and agreeing appropriate actions for improving governance, including the arrangements for promoting appropriate ethics and values, ensuring effective performance management, communicating appropriate risk and control information and ensuring governance arrangements support MOPAC and MPS priorities and objectives.

Risk Management

Evaluating the effectiveness of and contributing to the improvement of risk management activities. This includes an assessment of whether significant risks to the achievement of agreed strategic priorities and objectives are identified, appropriate risk responses are selected

that align with the MOPAC and MPS risk appetite and whether there are suitable arrangements for monitoring, reporting and escalating risks.

Internal Control Framework

Reviewing the efficiency and effectiveness of the respective internal control frameworks and providing an assessment of the extent to which they manage the risks that may impact on the achievement of strategic objectives. In making this assessment DARA consider whether controls established by management within MOPAC and the MPS provide assurance on the:

- Reliability and integrity of financial and operational information.
- Effectiveness and efficiency of operations and programmes.
- Safeguarding of assets, resources, staff and information.
- Compliance with applicable laws, regulations, policies and procedures.

Fraud Related Work

Accountability for the prevention and detection of fraud and corruption rests with management and is a matter for all MOPAC and MPS employees. Both organisations have the responsibility for establishing appropriate counter fraud arrangements, which are subject to DARA review. DARA also provide assurance on the management of relevant fraud risks within the corporate risk management frameworks.

A confidential reporting mechanism is available for employees of MOPAC and the MPS, and for members of the public. The respective Chief Financial Officers must be kept informed of any instances of suspected fraud or corruption. DARA Counter Fraud specialists investigate matters of internal fraud/irregularities relating to staff and contractors. A Memorandum of Understanding between DARA and the MPS Directorate of Professionalism underpins arrangements for the reporting of suspected fraud/irregularities.

Consulting and Advisory Services

DARA, as the internal auditors, provide independent and objective advice to help management improve their risk management, control and governance arrangements in key areas of the business that are subject to significant change. Change management and control advice assists MOPAC and the MPS in delivering value for money resulting in the more economic, effective and efficient use of resources.

Such advice and consultation work forms an important part of the audit plan and is achieved through membership of Governance and other Boards, programme boards, working groups or as direct contact with portfolio/business leads.

Resourcing

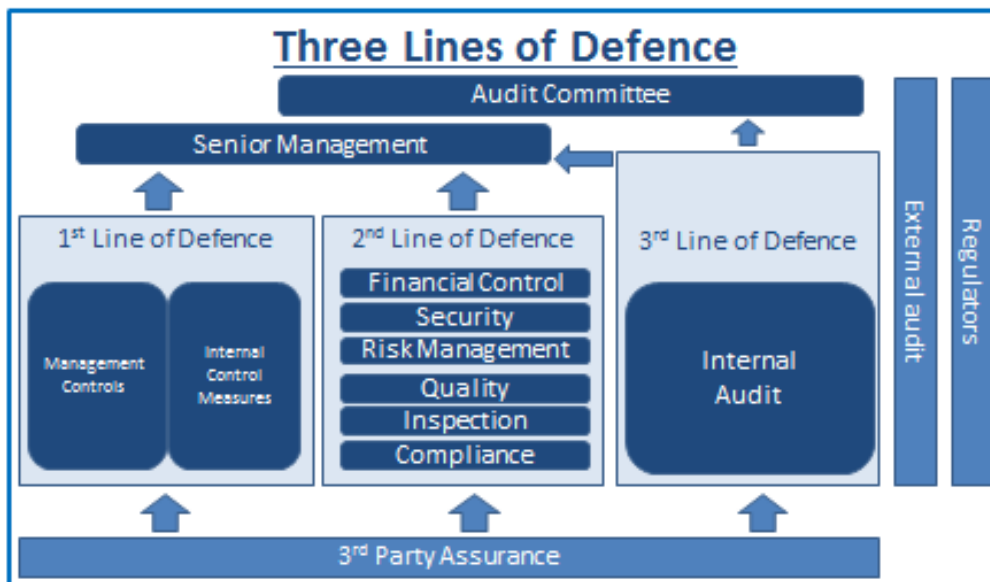
The Director of Audit, Risk and Assurance informs MOPAC and MPS senior management and the joint Audit Panel of DARA plans and resource requirements. The internal audit plan includes the impact of any resource limitations and significant actual or planned changes. It is developed by the Director based on a risk-based methodology with the input of senior management, in line with PSIAS. The Director ensures resources are appropriate, sufficient and effectively deployed to achieve the approved plan. Any material deviations from the plan are communicated to the joint Audit Panel through periodic activity reports.

High standards of competency and qualification are specified for all members of DARA. Professional competence is maintained through an appropriate on-going learning and

professional development programme that incorporates Continuing Professional Development to meet professional standards.

MOPAC and MPS Assurance Frameworks

The DMPC and Commissioner and their senior managers can take assurance from a number of sources. Both MOPAC and the MPS have adopted the 'Three Lines of Defence' model, which helps to understand where and how assurance is achieved;



First Line

Broadly for MOPAC and the MPS the first line covers management assurance which is day to day risk management activity and monitoring and managing performance to establish agreed targets and policing priorities are being met.

Second Line

This work is associated with oversight of management review activity. It is separate from those who have responsibility for delivery but not independent of MOPAC and the MPS management chain of command. This includes compliance assessments or reviews carried out to determine policy and key process are being met in line with specific areas of risk.

Third Line

This relates to independent and more objective assurance and in MOPAC and the MPS focuses on the role of DARA, which through an agreed programme of work is able to provide an objective opinion on governance, risk management and internal control.

Integrated Assurance

DARA can take assurance where appropriate from internal review activity and other independent assurance providers. It is also responsible for reporting on the effectiveness of the assurance framework to senior management and the joint Audit Panel.

The Director of Audit, Risk and Assurance regularly meets with the External Auditors, HMICFRS and other internal assurance providers to discuss respective approaches, scope of work, annual plans and the areas of work upon which they may place reliance.

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**METROPOLITAN
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Internal Audit Plan

2020 – 2021

MOPAC - Risk and Assurance Audits	Corporate Risk
Oversight – Statutory duty to oversee policing in London	
Oversight Framework - Operational and Transformation	2: 3: 15
Oversight of Police Complaints	2: 15
Follow Up Reviews: <ul style="list-style-type: none"> • Risk Management – Identifying and Managing Risk Interdependencies 	2: 5: 3
Convening – Bringing together key partners to deliver the Police and Crime Plan	
Community Engagement	2: 3: 5: 13
Deliver – Commissioning services and carrying out significant stakeholder consultation and engagement on policing and criminal justice matters	
Commissioning – Strategic Framework (GLA and MOPAC incl. VRU)	2: 3: 4: 5: 15
Violent Crime – linked to MPS audit	2: 6: 1: 14
Follow Up Reviews: <ul style="list-style-type: none"> • Commissioning – co-commissioning (including the MPS) 	2: 3: 5: 15
Communicate – Public accountability and external communication	
MOPAC Internal Governance (e.g. Monitoring of MQs, briefings)	2: 5: 8: 13
Budgetary Control Framework	1: 4: 6

Risk and Assurance Audits	Corporate Risk
OPERATIONAL PRIORITIES	
1. Focus on what matters most to Londoners	
Violent Crime – Partnership Focus, ‘Tackling Crime Together’	13:17
Domestic Abuse – Management and Deployment of Resources	3:9:10:13
Follow Up Reviews: <ul style="list-style-type: none"> • Safeguarding Delivery Framework • Gun Crime – Resources, Deployment and Capability • Territorial Support Group - Use and Deployment of Resources (incl CT Funding) 	3: 9: 10
2. Mobilise partners and the public	
Framework Supporting Delivery of Control Strategy (Violent Crime Tasking)	3: 5
Strategic Framework Supporting Partnership Arrangements/Agreements	13: 14: 15
Strategic Framework Supporting Crime Prevention and Community Engagement	20
3. Achieve the best outcomes in the pursuit of justice and in support of victims	
BCU Review Programme (incl. Front Line Delivery and Management Assurance; and Child Abuse/Rape Specialists Transition to BCUs)	3:9:10:13
Investigations Framework – Delivery and Capacity	3:9:10:13
Met Detention Delivery Framework – Capability and Capacity	2: 3: 11
Framework Supporting Proceeds of Crime Act	19
Operation Larimar (Advisory)	13: 15: 16: 17: 19
Follow Up Reviews: <ul style="list-style-type: none"> • BCU Review Programme – Missing Persons (Merlin and Managing Partnerships) • BCU Review Programme (Frontline Assurance HR and Finance) • Forensic Management and Control Framework • Disclosure – Case File Management • Framework Supporting Release Under Investigation 	5:9:19

Risk and Assurance Audits	Corporate Risk
ENABLING PRIORITIES	
4. Seize the opportunities of data and digital tech to become a world leader in policing	
Information Management – Data Quality and Security (incl. Workforce Data)	6
Digital Engagement with the Public and Key Stakeholders	5:13
Introducing New Technology – Governance	5:18
ICT Control Environment (incl. Cyber Security)	5: 15: 18
Follow Up Reviews: <ul style="list-style-type: none"> • DP Control Environment – ICT Access Controls • Framework Supporting Development of SIAM 2 	1: 3: 5: 15: 18
5. Care for each other, work as a team, and be an attractive place to work	
Operational Training (incl. Health and Safety; OST; Mental Health)	2
Estates Strategy and Management	3:10
Follow Up Reviews: <ul style="list-style-type: none"> • Workforce Data – (PSOP, Budgetary Control, Overtime) • Framework Supporting Inclusion and Diversity Strategy • Well Being Strategy Development and Implementation • Occupational Health (Optima Review) 	7:9:10
6. Learn from experience, from others, and constantly strive to improve	
Governance Review of Recovery and Renewal Programme	2: 3:12:
Organisational Learning Framework (incl. governance of Gold Groups)	5: 15: 16: 21
Risk Maturity Framework (incl. alignment with business planning and performance)	3: 5: 15

Risk and Assurance Audits	Corporate Risk
Follow Up Reviews: <ul style="list-style-type: none"> • Leading for London Programme (incl. Legacy and Impact) • Corporate Assurance Framework – (CPIC and Organisational Learning) 	All
7. Be recognised as a responsible, exemplary and ethical organisation	
Financial Assurance Programme (incl. Accounts Payable/Receivable; Covert Assets; Workforce Data; Sports and Social Clubs)	7: 8
Commercial Lifecycle Framework (incl. Contract Management)	1: 5: 7:
Accountability and Decision - Making Framework – Scheme of Delegation	1: 7: 8
Ethical Framework	2: 6
Follow Up Reviews: <ul style="list-style-type: none"> • Security Clearance and Vetting – Effectiveness and Efficiency • Corporate Social Responsibility – Sustainability (impact of investment decisions on the environment) • Met Counter Fraud Arrangements • Budgetary Control Framework 	All
8. Transformation	
Project/Programme Management – Governance	5: 7: 18
Follow Up Reviews: <ul style="list-style-type: none"> • Transformation Governance – Benefits Realisation and Performance Management Alignment 	5:15:18

System Development/Change Management Advice

Oversight Board	Supporting, attending and advising the Oversight Board, as appropriate, chaired by the Deputy Mayor Policing and Crime.
MOPAC Oversight Framework	Operational and Transformation Advisory work and attendance at the appropriate working groups.
MOPAC Recovery Programme	Advisory work through attendance at appropriate Board and working group meetings. As part of scoping for all audit review work Covid -19 recovery plans and potential risks will be reviewed and assessed.
MOPAC Risk Management Framework	Continuing to advise on the further development of the MOPAC risk management framework, working in liaison with the MOPAC risk lead, facilitating workshops and raising awareness and understanding.
MOPAC and MPS Governance Alignment	Advising on the alignment and effectiveness of MOPAC and MPS governance arrangements.
MOPAC Governance and Risk Board	Continuing to support the further development of the MOPAC governance framework, including embedding an effective risk management framework.
MOPAC PCP Delivery Group	Attending and advising MOPAC internal governance boards overseeing the delivery of the PCP.
London Child Protection Improvement and Oversight Group (DMPC)	Attending and advising on the further development of the safeguarding framework and emerging risk and control issues arising from DARA review activity.
Management Board Risk and Assurance	Advising the Management Board on the effectiveness of Risk Management and Assurance and on key risks emerging from DARA activity.
Met Corporate Assurance Framework	Advising on the further development and implementation of the three lines of defence model at a corporate level in liaison with CPIC, assisting in determining assurance requirements and mapping out key sources of assurance.
Child Protection and Vulnerability Delivery Board – Enablers	Advising on the framework supporting the improvement of safeguarding arrangements, focusing on streamlining complex governance structures.
Data Quality Ethics and Assurance Board	Attending and advising on first line assurance.
OSS/Fleet Programme Board	Attending the Board and advising on the governance and risk issues in developing the fleet management solution. Drawing on lessons learnt for previous review activity.
Met Health, Safety and Wellbeing Board	Attending the Board and advising on key emerging risks and underlying control issues and themes arising from audit review activity to inform and embed sound controls supporting the work of the Board.
Commercial Blueprint	Continuing to work the Director of Commercial Services in the further development and implementation of the Met's Commercial Blueprint.

System Development/Change Management Advice

Frontline Risk and Assurance Board	Advising on developing the framework supporting the work of the Board and advising the Board of key risk and control issues emerging from DARA review activity within TP.
Met Ops Risk and Assurance Board	Advising on developing the framework supporting the work of the Board and advising on key risk and control issues emerging from DARA review activity.
SO Risk and Assurance	Advising on developing the framework supporting the work of the Board and advising on key risk and control issues emerging from DARA review activity.
Business Unit SLT Liaison	Attending Business Units SLT discussing key emerging risks and response to outcomes of DARA review activity.
Counter Fraud Forum	Attending the Forum advising on and supporting delivery of the Counter Fraud Strategy, including the re-assessment of the current fraud risk profile.
Blue Light Collaboration	Advising on the development of the framework to support the Blue Light Prevention Mobilisation Hub.
Data Board	Advising on security and information management risks and controls, informing the Board of key issues arising from audit activity in this area of the business. Attending the sub board advising on the implementation of agreed actions following DARA and internal review activity in support of the SIRO.
Finance Assurance Framework	Work in liaison with Finance and SSCL colleagues to further develop the assurance framework, to identify, evaluate and improve the effectiveness of key controls.
Overtime/ CARMS Gold Group	Attending and advising on the control framework for duties management, ensuring key risk issues previously identified through audit activity are addressed, addressing issues arising from the Overtime Review.
Strategic Crime and Incident Recording Group	Attending the Group meetings and advising on the development of the framework supporting the recording of crime ensuring key risk issues previously identified through audit activity are addressed.
Vetting Forum	Advising on the development of an effective control framework for the security vetting of police officers and staff. Informing the Board of the key issues arising from audit activity and following up this year's audit review.
Covert Control Environment	Advising on the risks and control framework within the covert policing environment, particularly in relation to the use and control of covert assets.
Estates Strategy and Delivery	Attendance at the PSD Next Generation Executive Oversight Group Meeting to providing risk and control advice in the development and management of the Estate.

Counter Fraud Programme

Fraud Prevention and Data Analysis	<ul style="list-style-type: none"> • Input to the maintenance and update of the revised Fraud Risk Analysis.
	<ul style="list-style-type: none"> • Drive the integration of the assessment and management of fraud risks into the corporate risk management process.
	<ul style="list-style-type: none"> • Support implementation of the Anti-Fraud Strategy working in liaison with DPS and relevant Met business units to review and update the implementation plan, working with the Fraud Forum.
	<ul style="list-style-type: none"> • Integrate Fraud risk and Risk Review work. Deliver fraud prevention and risk and control awareness training programme in liaison with relevant Met business units.
	<ul style="list-style-type: none"> • Develop and deliver a proactive financial system analysis programme to provide assurance on the integrity of data and transactions in high risk/sensitive areas of the business, including; Police Overtime, Allowances and Expenses, VRES payments, Corporate Charge Cards and Procurement Activity.
	<ul style="list-style-type: none"> • Report outcomes of financial data analysis to Met senior management, and Joint Audit Panel, and highlight areas of improvement/concern.
Fraud Investigation	<ul style="list-style-type: none"> • Conduct investigations into potential fraud and/or financial irregularities and report outcomes to Met senior management, and Joint Audit Panel, ensuring recovery action is instigated as appropriate.
	<ul style="list-style-type: none"> • Develop further the systems supporting, and encouraging, the reporting of potential fraud and/or irregularities and maintain regular liaison with DPS. Follow up the formal review of counter fraud arrangements and ensure recommendations have been implemented.
	<ul style="list-style-type: none"> • Identify and analyse underlying risks associated with the occurrence of fraud and feed into fraud prevention, detection and investigation activity, in liaison with the Counter Fraud Forum.
National Fraud Initiative (NFI)	<ul style="list-style-type: none"> • Conduct NFI exercise for 2020/21, investigate and resolve data matches.
	<ul style="list-style-type: none"> • Report outcome from the NFI.