MOPAC | MAYOR OF LONDON OFFICE FOR POLICING AND CRIME | METROPOLITAN POLICE | TOTAL POLICING

AUDIT PANEL
Friday, 31 March 2017

Internal Audit Plan 2017/18 MOPAC and the MPS

Report by: Director of Audit, Risk and Assurance

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1. **Report Summary**

   This report contains the updated Internal Audit Charter and sets out the proposed Directorate of Audit, Risk and Assurance 2017/18 Internal Audit Plan for MOPAC and the MPS. The Plan is aligned to key strategic risks to the delivery of policing priorities and objectives identified by MOPAC and the MPS. It will be subject to review throughout the year in response to any key emerging risks.

2. **Recommendations to the Audit Panel that:**
   1) The Internal Audit Charter is considered and approved.
   2) The proposed 2017/18 Internal Audit Plan for MOPAC and the MPS is considered and approved.

3. **Supporting Information**

   Internal Audit Charter

   3.1 The draft Internal Audit Charter attached at **Appendix A** has been produced in line with the Public Sector Internal Audit Standards. It defines the purpose, authority, responsibility and scope of internal audit activity and sets out the position of audit within MOPAC and the MPS. This includes the nature of the Director of Audit, Risk and Assurance's, as Head of Internal Audit, reporting relationship with the DMPC, MOPAC Chief Executive, Metropolitan Police Commissioner, Deputy Commissioner, MPS Management Board, MOPAC and MPS Chief Finance Officers and the joint Audit Panel.

   3.2 The Charter provides the authority for DARA access to records, personnel and physical properties and helps to explain internal audit's role in providing assurance to MOPAC and the MPS. It also sets out the responsibilities of the Director of Audit, Risk and Assurance, in developing the Plan and reporting outcomes to senior management and the joint Audit Panel.

Internal Audit Plan for 2017/18

3.3 The Internal Audit Plan is the means by which DARA undertakes its work programme to deliver on its obligations under the Charter. It has been drawn up in line with auditing professional standards and the strategic approach is based on supporting the delivery of policing priorities, giving assurance that key risks to achieving strategic objectives are properly identified and effectively managed, particularly during this time of significant transformational change.

3.4 There is an emphasis on conducting risk based reviews, providing risk and control advice to developing systems and change programmes and focusing on high risk/cost areas of the business. The work programme is designed to give independent assurance on the effectiveness of key financial systems and looks to report on opportunities for improving efficiency and effectiveness. This supports the statutory roles of the MOPAC and MPS Chief Finance Officers.

3.5 As the MPS moves towards its revised operating model, the audit focus will provide assurance on the implementation of key change initiatives, whilst reviewing current transformation activity. Reviewing the effectiveness of governance arrangements, including business and financial planning, decision making and risk management will provide assurance on the management of business as usual as the Police and Crime Plan is implemented and transformation takes place. Identifying areas of organisational learning will be an underlying theme for all reviews.

3.6 The draft plan at **Appendix B** highlights the proposed DARA work programme categorised by the key areas of governance that will be subject to review, which in turn are mapped against the MOPAC and MPS strategic and operational risks. It includes; risk and assurance audits, financial systems assurance, interim assurance audits (follow ups) and systems development and business change advice. Counter fraud activity aimed at preventing and investigating potential fraud is also highlighted.

3.7 Completion of the work programme enables the Director of Audit, Risk and Assurance to provide the annual opinion on the effectiveness of the MOPAC and MPS risk management, internal control and governance frameworks, which will inform both the MOPAC and MPS Annual Governance Statement published with the 2017/18 Annual Accounts.

3.8 The plan has been compiled in consultation with the DMPC, MOPAC Chief Executive and senior management team, MPS Management Board members and Chief Officer Groups. Corporate, operational and directorate risk assessments have informed the process and the plan provides coverage across the key strategic and operational risks in line with audit professional standards.

3.9 The key financial systems work programme will be carried out in liaison with SSCL's Audit and Assurance Team and external audit following the transition to the single ERP under the contract in June 2017. Advisory work includes DARA representation on a number of Boards, advising on governance, risk and control issues. There will be a particular focus on advising on the

implementation of the 'Three Lines of Defence Model', which will identify and map key sources of assurance and key controls and continued support for the implementation of the single ERP. The follow up programme will provide assurance on progress made in improving the internal control framework and managing key risks in areas reviewed in 2016/17.

3.10 DARA co-ordinate their review activity with external audit and HMIC and reliance will be placed on other review activity where appropriate. In particular, reliance will be placed on the work of the MPS Information Assurance Unit in assessing the adequacy of the management of Information and Security risks and the Health and Safety team. Annual reviews of governance and risk maturity carried out by the MPS Information and Insight Team will inform audits.

3.11 The Plan is an indicative and dynamic work programme. It will be regularly reviewed by the Director of Audit, Risk and Assurance in consultation with MPS Management Board, the DMPC and MOPAC management team, and the Joint Audit Panel at its quarterly meetings to ensure an appropriate response to any key emerging risks. This is particularly relevant this year with the publication of the new Police and Crime Plan at the end of March and the planned alignment of MOPAC and MPS plans and strategic risks that will follow. Any subsequent proposed amendments to the plan will be reported to the joint MOPAC/MPS Audit Panel.

Resources

3.12 The indicative days planned for key areas of internal audit activity is as follows:

Internal Audit Activity	Days	%
Risk and Assurance Audits (incl. follow up) ▪ MOPAC Governance, Oversight, Commissioning ▪ MPS Strategic Governance Framework ▪ Managing and Delivering Change ▪ People - Workforce ▪ Financial Governance ▪ Operational Delivery ▪ Information and Technology Security	1685	64%
Risk and Control Advice ▪ Major Change Programmes ▪ Senior Management Assurance ▪ Information Governance ▪ Systems Development	365	14%
Counter Fraud Activity: ▪ National Fraud Initiative ▪ Fraud Prevention Strategy/Raising Awareness ▪ Investigation into Fraud/Irregularities	585	22%
Total	**2635**	**100%**

3.13 The Director of Audit, Risk and Assurance confirms the resources required to deliver the Plan are available within DARA, which is currently undergoing a restructure to be implemented in the first quarter of the financial year 2017/18. The overall aim of the restructure is to continue to increase productivity, efficiency and effectiveness and to ensure the Directorate is able to meet the changing demands on its services.

Engagement and Liaison

3.14 There will be an increased level of engagement and liaison with senior and middle managers during the year to ensure that; the scope of reviews are focused on key areas of assurance, the work programme progresses as planned, reports are produced with increased timeliness and action is taken as agreed to address any risk issues identified.

4. Equality and Diversity Impact

The MOPAC and MPS commitments to equality and diversity are considered in all activities carried out by DARA. Each risk audit will include, where appropriate, a review of the equalities impact assessment conducted to support MOPAC and MPS policies and procedures.

5. 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.

6. 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 MPS are required to maintain an effective internal audit of their affairs.

7. 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 MPS risk management arrangements.

8. Contact Details

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9. Appendices and Background Papers

Appendix A – Draft Internal Audit Charter for MOPAC and the MPS
Appendix B – Draft MOPAC and MPS Internal Audit Plan 2017/18

METROPOLITAN POLICE

TOTAL POLICING

INTERNAL AUDIT CHARTER

Introduction

The Directorate of Audit, Risk and Assurance (DARA) provides the internal audit service for 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 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's reporting relationship with; 'those charged with governance' i.e. the Deputy Mayor for Policing and Crime and Metropolitan Police Commissioner. It also covers engagement with the; Deputy Commissioner and MPS Management Board, MOPAC Chief Executive and senior management team, MOPAC and MPS Chief Finance Officers and the joint Audit Panel.

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'[1].

DARA provide assurance services both to the Metropolitan Police Commissioner and the Deputy Mayor for Policing and Crime. It is an independent assurance function and 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.[2]

Responsibility of Internal Audit

The Director of Audit, Risk and Assurance, as Head of Internal Audit, has a statutory responsibility to give an annual opinion on the effectiveness of the risk management, internal control and governance framework supporting the policing of London. The risk based audit approach supports the delivery of the Police and Crime Plan and Policing Plan, giving assurance that key risks to the achievement of strategic priorities and outcomes are properly identified and effectively managed.

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

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[1] Chartered Institute of Internal Auditors
[2] Public Sector Internal Audit Standards

annual governance statements, which are informed by the work of DARA and the annual opinion of the Director of Audit, Risk and Assurance.

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.

DARA has access to records, assets, personnel and premises and the authority to obtain such information and/or explanations that it considers necessary to fulfill its statutory responsibility (access also extends to partner bodies or external contractors). This is recognised and 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 laid down by the Chartered Institute of Internal Auditors (CIIA), International Professional Practices Framework (IPPF) and the Public Sector Internal Auditing Standards (PSIAS). Each include a Code of Ethics based on the core principles of integrity, objectivity, confidentiality and competence. These principles are supported by rules of conduct to direct the behaviour of internal auditors. The Director of Audit, Risk and Assurance reports any areas of non-compliance with the standards within her annual report.

Independence and Objectivity

The requirement for the independence of internal audit is specified in the CIIA Standards, IPPF and PSIAS. Internal audit activity must be independent (i.e. is 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 Deputy Mayor for Policing and Crime, 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 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 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.

Scope of Work

Internal audit are a valuable asset to both organisations supporting senior management in meeting their corporate responsibilities. An appropriate response to Internal Audit activity leads to the strengthening of the control environment, 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 risks with the MOPAC and MPS risk appetite and whether there are suitable arrangements for monitoring and reporting on 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.

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

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 framework.

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 developing effective control frameworks at the point of design which is an effective use of audit resource.

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.
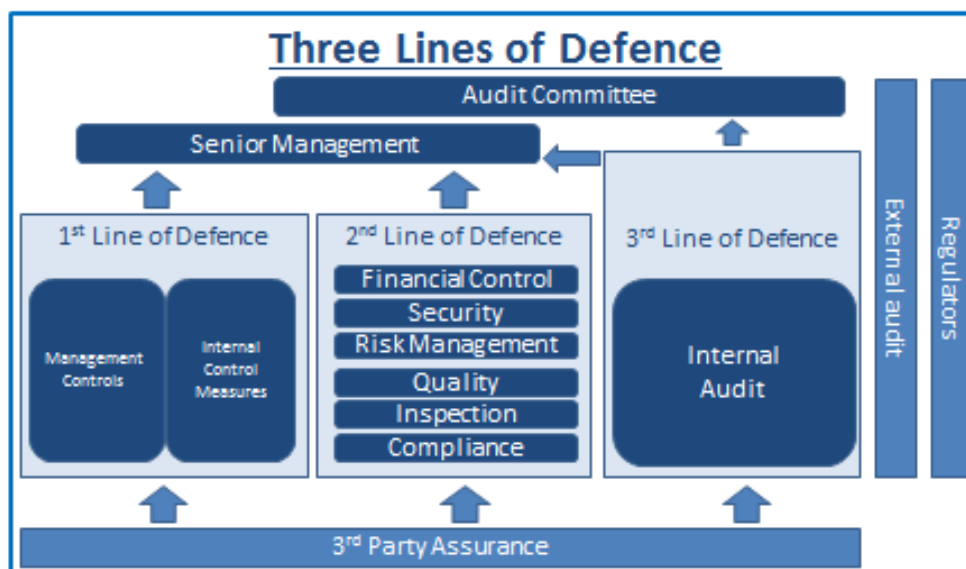
Resourcing

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, including input of senior management. 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.

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 e.g. HMIC, External Audit and the IPCC. 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 has protocols for engaging with other assurance providers meeting regularly with the External Auditors, HMIC and internal assurance functions to discuss respective approaches, scope of work, annual plans and the areas of work upon which they may place reliance.

Draft Internal Audit Plan

2017 – 2018

MOPAC - Risk and Assurance Audits Interim Assurance Audits (follow up activity)	Scope/Purpose
Implementation of the Police and Crime Plan (Linked to MOPAC Corporate Risk 1; 8; 10)	
MOPAC Business Planning and Performance Framework	Review the development and implementation of the planning and performance framework to support delivery of the PCP.
Risk Management - Alignment and Management of Strategic Risks to PCP	Provide assurance on the effectiveness of the arrangements for identifying and managing interdependent (MOPAC/MPS) risks to the delivery of the PCP.
Stakeholder Engagement	Reviewing the strategic approach and management of engagement with key stakeholders in support of delivery of the PCP.
Operational Oversight	Evaluate the effectiveness of oversight over key operational areas in the MPS.
Governance (Linked to MOPAC Corporate Risk 2; 8; 9)	
Financial Oversight	Review the framework established by MOPAC to exercise effective financial oversight of the MPS (including oversight of transformation).
Decision Making Framework	A cross cutting review providing assurance on the effectiveness of the MOPAC and MPS decision making arrangements.

Follow Up Reviews:
  − Treasury Management Strategy and Control Framework (part of GLA wide review)
  − Governance – Regulatory Framework & Transparency
  − Professional Standards/Complaints Oversight
	Evaluate and report progress in implementing agreed actions from original review.

Commissioning and Grant Allocation (Linked to MOPAC Corporate Risk 1; 3; 10)	
Commissioning Framework	Provide assurance on the effectiveness of the control framework for commissioning services/activity in support of delivery of the PCP.
Follow Up Reviews: − Grants Allocation and Management	Evaluate and report progress in implementing agreed actions from original review.

MPS - Risk and Assurance Audits Interim Assurance Audits (follow up activity)	Scope/Purpose
Strategic Governance Framework (Linked to MPS Corporate Risks 3; 6; 7; 8; 10; 11 and Operational Risks)	
Business and Financial Planning Framework	Review development and implementation of an effective business and financial planning framework supporting delivery of policing priorities, objectives and OMM2020.
Performance Management Framework	Review development and implementation of an effective performance management framework to support delivery of the business plan.
Alignment and Management of Strategic Risks to PCP	Provide assurance on the effectiveness of the arrangements for identifying and managing interdependent (MOPAC/MPS) risks to the delivery of the PCP.
Decision Making Framework	A cross cutting review providing assurance on the effectiveness of the MOPAC and MPS decision making arrangements.
Follow Up Reviews: – Corporate Assurance Framework	Evaluate and report progress in implementing agreed actions from original review.
Transformation/Change (Linked to MPS Corporate Risks 3;4;6;7;8)	
Transformation/Change Governance	Providing further assurance on progress made in securing effective governance arrangements supporting transformational change.
Transformation Programme Assurance Framework	Giving independent assurance on the robustness and effectiveness of the assurance framework being implemented for the transformation programme.
Follow Up Reviews: • Management and Escalation of Programme and Project Risks • MIPS Programme • Mobility Programme • Body Worn Video • Productivity (incl. Managing Demand) • Contract Management – DP SIAM Towers Model • Contract Management/Client Relationship Management – SSCL Contract	Evaluate and report progress in implementing agreed actions from original review.
People – Workforce (Linked to MPS Corporate Risks 2; 5; 7; 9; 10)	
Leading for London Programme	Providing assurance on the effectiveness of the Programme in disseminating and embedding MPS values and behaviours and facilitating and affecting real change.
Workforce Capabilities and Capacity	Reviewing the framework for addressing key risks to workforce capability and capacity with reference to NPCC model under development.
Pay and Conditions	Providing assurance that agreed pay and conditions are appropriately reflected in remuneration arrangements.

MPS - Risk and Assurance Audits Interim Assurance Audits (follow up activity)	Scope/Purpose
Follow Up Reviews: • Training and Development – Implementation of Framework and VfM • Police Officer Performance Management Framework • Equalities and Inclusion – Delivery of Strategy • Internal Communications – Workforce Engagement • Police Officer Discipline Framework • Police Officer Promotions	Evaluate and report progress in implementing agreed actions from original review.

Financial Governance (Linked to MPS Corporate Risks 3; 7)

Key Financial Systems Assurance (in liaison with SSCL)	A programme of reviews to provide assurance on the effectiveness of the key controls in place to preserve the integrity and operation of core systems.
Financial Governance Compliance Framework	Reviewing and advising on development of the framework supporting compliance with sound financial governance and testing areas of compliance.
Estates Strategy and Delivery	To provide assurance on the effectiveness of the management of key risks to the delivery of the Estates Strategy.
Procurement Framework	To provide assurance that an effective framework supports procurement activity.
Contracts Management Framework	To provide assurance that effective contract management arrangements are in place to ensure that service delivery meets stated requirements and anticipated savings and benefits are achieved.
Follow Up Reviews: – Savings Plan and Delivery – Financial Governance Framework – Working Time Regulations Compliance Framework	Evaluate and report progress in implementing agreed actions from original review.

Information and Technology Security (Linked to MPS Corporate Risk 4; 6)

Operation Filesafe Assurance	Providing independent assurance on the effectiveness of Operation Filesafe in addressing key risks to the retention, storage, retrieval and disposal of information and documentation.
Cyber Security Strategy – Promoting Awareness	Reviewing the arrangements for promoting awareness around cyber security across the organisation to safeguard assets and information.
Preparation for Data Protection Change in Legislation	Giving assurance that appropriate arrangements are in place and being developed to address key changes to Data Protection Legislation e.g. General Date Protection Regulation.
Management of Obsolete Systems	Providing assurance that risks relating to legacy systems existing outside of the SIAM Towers model are properly identified and effectively managed, to include

MPS - Risk and Assurance Audits Interim Assurance Audits (follow up activity)	Scope/Purpose
	Command and Control Futures.
Hosting Migration	Providing assurance that key operational and financial risks in the migration of data to the new data centres are effectively managed.
Follow Up Reviews: • Data Security Assurance Framework • Cyber Security • Secure Intelligence Systems	Evaluate and report progress in implementing agreed actions from original review.
Operational (Linked to MPS Corporate Risks 1; 5; 8 and Operational Risks 1; 2; 3; 4; 5)	
BCU Reviews - Pathfinders – *Safeguarding Framework* – *Neighbourhood Policing* – *Victim Focus* – *Partnership Framework* – *Interdependencies with Specialist Units*	Providing assurance that key risks to the delivery of the Pathfinder objectives are properly identified and effectively managed to address any areas of improvement and inform the future roll out. In particular, providing assurance on the effectiveness of the Safeguarding Framework addressing previously identified areas for improvement.
Domestic Abuse – Strategy and Delivery	Reviewing effectiveness of the framework supporting the local and central delivery of the MPS strategy for responding to domestic abuse.
Knife Crime – Strategy and Delivery	Reviewing effectiveness of the framework supporting the delivery of the MPS strategy for reducing knife crime.
Healthcare Practitioners – Use and Deployment	Reviewing the effectiveness of the revised arrangements for the use and deployment of Healthcare Practitioners within the custody environment.
Covert Control Environment	Providing assurance that covert assets and resources are effectively controlled and deployed.
Organised Crime Group	Review the framework supporting delivery of OCG objectives following the recent HMIC report.
Follow Up Reviews: • FALCON – Cyber Crime • Offender Management Framework • Firearms Licensing Management and Control • Firearms Post Incident Review	Evaluate and report progress in implementing agreed actions from original review.

MOPAC/MPS System Development/Change Management Advice

Oversight Board	Supporting, attending and advising the Oversight Board, chaired by the Deputy Mayor Policing and Crime.
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.
Risk and Organisational Learning Board	Advising on key emerging risks and underlying control issues and themes arising from audit review activity to inform and embed organisational learning.
Portfolio Investment Board	Advising on risk and control issues and on the governance of the major change programme.
BSS Programme Board	Advising on the governance arrangements supporting delivery of business support service objectives and on risk and control issues associated with this major programme of change.
Information Assurance and Security 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.
Joint MOPAC/MPS Audit Panel	Providing support and reporting to the joint MOAPC/MPS Audit Panel.
MOPAC Governance Framework	Continuing to support the further development of the MOPAC governance framework, including embedding an effective risk management framework.
Corporate Assurance Framework	Advising on the further development and implementation of the three lines of defence model at a corporate level.
MOPAC Capability and Capacity	Continuing to advise on the review of MOPAC capacity and capability in support of delivery of the PCP.
MOPAC Internal Governance Boards	Attending and advising MOPAC internal governance boards overseeing the delivery of the PCP.
Strategic Crime and Incident Recording Group	Advising on the development of the framework supporting the recording of crime ensuring key risk issues previously identified through audit activity are addressed.
Child Protection Gold Group/Delivery Group	Advising on the framework supporting the improvement of safeguarding arrangements following the HMIC review, in particular, focusing on streamlining complex governance structures.
Leading for London Programme Board	Attending the Leading for London Programme Board providing advice on the framework supporting the roll out of the programme.
Transition to Single ERP SSCL Contract	Advising on the control framework supporting the transition and implementation of the single ERP and SSCL contract.
CARMS	Advising on the development of the CARMS system and supporting business processes ensuring key risk issues previously identified through audit activity are addressed.

MOPAC/MPS System Development/Change Management Advice

MET CC Finance Working Group	Advising on the governance arrangements established for the identification and recovery of salary overpayments linked to flexible working.
Criminal Exhibits Management	Advising on the governance arrangements being developed as part of shared support services. Working in liaison with the Area Service Delivery Managers to develop an effective framework for the receipt, tracking and management of criminal exhibits.
Covert Control Environment	Advising on the risks and control framework within the covert policing environment, in particular in relation to the use and control of covert assets.
Organisational Learning Framework	Supporting a review of organisational learning being conducted by the Open University informed by a review of the role of Diamond Groups.
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.

Counter Fraud Programme

Fraud Prevention and Data Analysis	• Review, publish and roll out revised Fraud Risk Analysis for 2017.
	• Drive the integration of the assessment and management of fraud risks into the corporate risk management process.
	• Continue to progress the Anti-Fraud Strategy and work in liaison with relevant MPS business units to review and update the implementation plan.
	• Integrate Fraud risk and Risk Review work. Deliver fraud prevention and risk and control awareness training programme in liaison with relevant MPS business units.
	• 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, Police Allowances and Expenses, Corporate Charge Cards and Procurement Activity.
	• Report outcomes of financial data analysis to MOPAC and MPS senior management, and Joint Audit Panel, and highlight areas of improvement/concern.
Fraud Investigation	• Conduct investigations into potential fraud and/or financial irregularities and report outcomes to MPS senior management, and Joint Audit Panel, ensuring recovery action is instigated as appropriate.
	• Develop further the systems supporting, and encouraging, the reporting of potential fraud and/or irregularities and maintain regular liaison with DPS.
	• Identify and analyse underlying risks associated with the occurrence of fraud and feed into fraud prevention, detection and investigation activity.
	• Review counter fraud arrangements.
National Fraud Initiative	• Investigate and resolve data matches from the 2017/18 exercise.

MOPAC/MPS System Development/Change Management Advice	
(NFI)	• Report outcome from the NFI 2017/18.