



## **INTERNAL AUDIT REPORT – POLICING AND COMMUNITY SAFETY PARTNERSHIP**

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Distribution: Audit Committee  
Chief Executive  
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All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

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## Executive Summary

This internal audit was completed in accordance with the approved annual Internal Audit Plan for 2017/18. This report summarises the findings arising from a review of the Policing and Community Safety Partnership which was allocated 6 days.

Through our audit we found the following examples of good practice:

- PCSP members were involved in the development of the Annual Action Plan
- Regular PCSP Committee meetings were held at which Action Plan progress was presented and discussed
- The Funding Hub provides a user-friendly environment and efficient mechanism for capturing grant applications, and facilitates a 2-step assessment of PCSP grants applications
- The PCSP demonstrates compliance with the Joint Committee regulations e.g. testing a sample of payments made relating to grant funded projects revealed that controls and checks on supporting financial documentation were in place and these were being adhered to.

Audit did not identify any findings leading to a priority 1,2 or 3 recommendation.

Based on our audit testing we are able to provide the following overall level of assurance:

### Satisfactory

Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

Over the past year many good system changes have been put in place which is a testimony to a highly efficient and effective PCSP team: -

- Combining of the PCSP Rural and PCSP Policing consultation by the officers
- The Establishment of the Support Hub within the wider Public Sector, agencies are working together to help people in need through joint monthly meetings
- The setting up of Anti-Social Behaviour Network by officers addressing anti-social behaviour reactively and proactively
- PCSP responding to issues that matter to people
- PCSP meetings now focus on themes to give members a deeper knowledge of issues rather than a general monthly report on all PCSP activity.

## Objective

The areas for inclusion in the scope of the audit were determined through discussion with management and to meet the requirements of the letter of offer to Council for the PCSP. We considered the main risks facing the PCSP and reviewed the key systems and controls in place to address these, concentrating on the main risk areas relating to:

- Governance
- Awarding of grant funding
- Performance management.

## Background

Causeway Coast and Glens Policing and Community Safety Partnership (PCSP) was established in May 2015 under the Justice Act (Northern Ireland) 2011. The PCSP is funded by the Department of Justice and the Northern Ireland Policing Board.

The PCSP is made up of political representatives, independent members and representatives of relevant agencies. At present, the PCSP has 10 political members, 9 independent members and statutory members from the following designated public bodies:

- Police Service of Northern Ireland
- Northern Ireland Housing Executive
- Probation Board for Northern Ireland
- Youth Justice Agency for Northern Ireland
- Health and Social Care Trusts
- Education Authority
- Northern Ireland Fire and Rescue Service.

A Policing Committee has been established as part of the PCSP, to work with the local police to develop the local policing plan and monitor their performance against the plan.

The role of the PCSP is to:

- Consult and engage with the local community on issues relating to policing and community safety
- Identify and prioritise issues of concern and develop plans to address them
- Monitor (through the Policing Committee) the performance of the police
- Deliver a reduction in crime and enhance community safety in the area.

## Risks

The risks identified by Internal Audit relating to the PCSP and agreed with management are as follows:

1. There may be inadequate arrangements in place to ensure that the PCSP complies with its statutory functions and with Council's requirements

2. There may be insufficient procedures in place to ensure that funding applications are appropriately assessed resulting in funding being allocated to activities or organisations which do not meet the PCSP's objectives
3. Insufficient documentation may be maintained on file as evidence that the project was completed in accordance with the original application and PCSP objectives have been achieved
4. There may be inadequate reporting and monitoring of the PCSP, leading to potential reputational damage to the PCSP and Council.

## Audit Approach

Our audit fieldwork comprised:

- Documenting the systems via discussions with key staff
- Consideration of the key risks within each audit area
- Examining relevant documentation
- Carrying out a preliminary evaluation of the arrangements and controls in operation generally within the Council
- Testing the key arrangements and controls
- Testing the completeness and accuracy of records.

The table below shows the staff consulted with and we would like to thank them for their assistance and co-operation.

Job title
PCSP Manager
Funding Unit Officers
PCSP Administration Officer

## Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations. A summary of all the key controls that we considered is included in Appendix II to this report.

### 5.1 Risk 1 – Compliance with Statutory Functions and Council's Requirements

Audit has no findings or recommendations to make in relation to this risk area.

### 5.2 Risk 2 – Procedures for Allocation of Funding to Meet PCSP Objectives

Audit has no findings or recommendations to make in relation to this risk area.

### **5.3 Risk 3 – Evidence of Project Activities and Completion**

Audit has no findings or recommendations to make in relation to this risk area.

### **5.4 Risk 4 - Inadequate Reporting and Monitoring of PCSP**

Audit has no findings or recommendations to make in relation to this risk area.

## **Appendix I: Definition of Assurance Ratings and Hierarchy of Findings**

### **Satisfactory Assurance**

Evaluation opinion: Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

### **Limited Assurance**

Evaluation opinion: There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

### **Unacceptable Assurance**

Evaluation opinion: The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

## **Hierarchy of Findings**

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

**Priority 1:** Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.

**Priority 2:** Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.

**Priority 3:** Failure to implement the recommendation could lead to an increased risk exposure.

## Appendix II: Summary of Key Controls Reviewed

Risk	Control issues
<p>There may be inadequate arrangements in place to ensure that the PCSP complies with its statutory functions and with Council's requirements</p>	<ul style="list-style-type: none"> <li>• The PCSP has terms of reference</li> <li>• Members and staff receive training to understand the role of the PCSP</li> <li>• An action plan has been developed for the PCSP to ensure it fulfils its statutory roles and objectives</li> <li>• The PCSP has a mechanism for gathering the views of and engaging with the public and other stakeholders</li> </ul>
<p>There may be insufficient procedures in place to ensure that funding applications are appropriately assessed resulting in funding being allocated to activities or organisations which do not meet the PCSP's objectives</p>	<ul style="list-style-type: none"> <li>• A register of funding provided by the PCSP to external bodies or groups is maintained</li> <li>• Open calls for applications for funding are made and evidence of advertising is retained for audit purposes</li> <li>• Clear criteria are available as guidance for applicants</li> <li>• Funding applications are made in writing and providing sufficient detail</li> <li>• Applications received after the designated deadline are not accepted</li> <li>• Where procurement staff are involved in a PCSP funded project</li> <li>• the appropriate Council Procurement policies have been adhered to</li> <li>• Procurement assessment panel guidelines have been followed where a tender process has been completed</li> <li>• Those assessing funding applications declare all interests (including details of any gifts or hospitality received) prior to the assessment process - this is subject to an audit recommendation</li> <li>• Funding applications are assessed in accordance with the set criteria and approval by the PCSP is documented before funding is issued - this is subject to an audit recommendation</li> <li>• Letters of Offer are held on files together with an applicant's acceptance where applicable</li> <li>• Letters of rejection are held on files where applicable</li> <li>• Funding claims are processed in a timely manner by the PCSP</li> <li>• Other funding schemes are researched to identify any funding provided to applicants for the same project to prevent duplication of funding</li> <li>• Government Grant Database is updated to include details of new funding issued by PCSP - this is subject to an audit recommendation</li> </ul>
<p>Insufficient documentation may be maintained on file as evidence that the project was completed in</p>	<ul style="list-style-type: none"> <li>• PCSP Financial Guidelines are adhered to for all funding awarded</li> <li>• Supporting documentation is held on file to demonstrate that expenditure claimed is eligible and</li> </ul>



Risk	Control issues
accordance with the original application and PCSP objectives have been achieved	approval has been received – this is subject to an audit recommendation <ul style="list-style-type: none"><li>• Project monitoring procedures are in place to ensure the conditions of the letter of offer have been met and PCSP objectives have been achieved -this is subject to an audit recommendation</li><li>• Supporting evidence is obtained as proof that projects were completed in accordance with the original application (e.g. photographs, leaflets, site visits) - this is subject to an audit recommendation</li></ul>
There may be inadequate reporting and monitoring of the PCSP, leading to potential reputational damage to the PCSP and Council	<ul style="list-style-type: none"><li>• Regular monitoring of progress against a PCSP action plan is completed and progress is reported to the PCSP members – this is subject to an audit recommendation</li><li>• Progress is reported to the Council</li><li>• Progress is reported to the Department of Justice</li><li>• PCSP meetings are documented and actions agreed are followed up</li></ul>