

# [10 March 2023] Background Pack - Audit and Risk Assurance Committee

PUBLISHED  
2 March 2023

WEBSITE

## AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

Item Ref	Date	Action	Owner	Due Date
8/2022	18 November 2022	In response to a question, the Chief Financial Officer agreed to confirm both the number of business interest issues reported in Q1 22/23, and the quantum of theft of seized assets outside of the meeting	Chief Financial Officer	<p><b>Recommended for Closure</b></p> <p>As of Jan 2023, Live Business Interests:</p> <ul style="list-style-type: none"> <li>December 2022 – 897 (Up 53% on previous year)</li> <li>December 2021 – 586 (Up 35% on previous year)</li> <li>December 2020 – 435</li> </ul> <p>The Top 5 categories for Business Interests are:</p> <ul style="list-style-type: none"> <li>Property Rental – generally this involves minimal activity from the employee</li> <li>Charity Work/ Volunteer – this category is self-explanatory and interestingly is unpaid, so no financial gain is experienced by the employee</li> <li>Sport/ Leisure – includes coaching for youth sports which are largely unpaid so no financial gain</li> <li>Armed Forces Volunteer – again unpaid except for expenses and the numbers are in conjunction with the Force Reservist Policy</li> <li>Instructor/ Trainer/ Lecturer</li> </ul> <p>Currently there are 110 employees with more than one live business interest. These are mostly officers and also mostly within FHQ and Inner London. This must be read with caution though as some interests such as property rental require no active participation by the applicant and others such as charity work may have limited numbers of hours per month leading to minimal impact on total numbers of hours worked by the employee with BTP role added.</p>

1. Item 4 / Actions
2. Item 4:1 / Action 9/2022
3. Item 4:2 / Action
4. Item 11 / Assurance Map
5. Item 14:1 / Internal Audit
6. Item 14:2 / Internal Audit
7. Item 14:5 / GIAA Report
8. Item 17 / Committee

## AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

9/2022	18 November 2022	In response to a request, the Head of Audit and Assurance agreed to share the Q2 Fraud Action Plan 22/23 with Members outside of the meeting	Head of Audit and Assurance	<b>Recommended for Closure</b> Circulated to Members on 6 February 2023 via <i>Board Intelligence</i>
10/2022	18 November 2022	Members requested that the Force's self-assessment of its performance against measures outlined within Casey Review be scrutinised at a relevant BTPA Committee.	Co-Heads of Governance and Compliance	<b>Recommended for Closure</b> Action referred to People Committee and incorporated into its workplan.
11/2022	18 November 2022	Executive to review Assurance Map and confirm it fit for purpose.	Chief Financial Officer	<b>Recommended for Closure</b> Agenda Item at March 2023 meeting
12/2022	18 November 2022	Members requested clarity on non-pay elements e.g. some estimates had been reduced from substantial figures to £0. The Head of Technology noted that these examples were where costs were deferred to future years. She noted further detail on cost estimates and the lifetime cost view of the programme was available on request	Head of Technology	<b>Recommended for Closure</b> Further detail circulated to Members on 21 December 2022 via <i>Board Intelligence</i>
PDC 13/2022	7 November 2022	A Member of the Performance and Delivery Committee requested that clarification on the scale out IT outages be provided to the sponsoring committee, Audit and Risk Assurance	Board Secretary	<b>Recommended for Closure</b> Outages reduced by more than half on-year for period May-November 2022. May-November 2021 (82) December 2021-April 2022 (59) and May-November 2022 (34).

1. Item 4 / Actions
2. Item 4.1 / Action 9/2022
3. Item 4.2 / Action
4. Item 11 / Assurance Map
5. Item 14.1 / Internal Audit
6. Item 14.2 / Internal Audit
7. Item 14.5 / GIAA Report
8. Item 17 / Committee

Report to: Audit and Risk Assurance Committee  
 Date: 10 March 2023  
 Subject: Assurance Map Update  
 Sponsor: Kenna Kintrea, Chair  
 Author: Chief Financial Officer  
 For: Information

25 Camden Road  
 London NW1 9LN

T: 07900 394 397  
 E: general.enquiries  
 @btpa.police.uk

[www.btpa.police.uk](http://www.btpa.police.uk)

## 1 Purpose

1.1 To update the ARAC with the latest Assurance Map.

## 2 Background

2.1 In accordance with the 22/23 ARAC workplan, the Assurance Map is a standing agenda item.

## 3 Updates

3.1 The Assurance Map has been updated with the latest GIAA deliverables and other relevant items.

3.2 The assurance rating for any completed audit work has been included.

3.3 All Strategic Risk Deep Dive review dates have been included.

## 4 Recommendations

4.1 The committee is requested to take note of the updates in the Assurance Map.

Assurance Map

	Technology	Cyber and Data Security	People	Financial Control and Planning	Partnership Working	Change Management	Major Incidents	Legitimacy	Health, Safety & Wellbeing
3rd Line of Defence	22/23 GIAA IT resilience & technology function	21/22 IT Health Check	22/23 GIAA Inclusion & Diversity audit (Moderate)	22/23 GIAA Review of the travel expenses regime and system	21/22 GIAA Strategic Workforce audit (Limited)	HMICFRS Organisational Assessment Inspection - Oct 2022	22/23 GIAA Organisational learning – Manchester Inquiry Advisory Report	22/23-GIAA-Vetting HMICFRS Public Treatment Inspection - May 2022	22/23 GIAA Physical Security (Limited)
	20/21 IT Health Check	21/22 GIAA Data Governance & Integrity (Moderate)	21/22 GIAA Payroll audit (Moderate)	22/23 GIAA IFRS 16 - Leases (Moderate)	20/21 GIAA EPSA audit (Moderate)	22/23 GIAA Strategic Change – ‘Force on the Move’ embedded assurance (Moderate)	HMIC CT4 Inspection	22/23 GIAA Diversity & Inclusion	20/21 GIAA H&S Audit (Moderate)
	21/22 IT Health Check	20/21 GIAA Audit- Cyber (Limited)	21/22 GIAA Strategic Workforce audit (Limited)	21/22 NAO External Audit	19/20 GIAA Charging model audit (Moderate)	21/22 GIAA Estates audit (Moderate)	HMIC CT5 Inspection	21/22 HMIC Victim Service Inspection	19/20 T&T culture audit
	20/21 GIAA IT Assets (Covid-19) - Advisory	20/21 IT Health Check	20/21 GIAA Recruitment audit (Moderate)	21/22 GIAA Commercial Audit (Substantial)	19/20 HMIC Disruption	21/22 GIAA Trfm'n audit (Moderate)	HMIC Covid-19 National Thematic Inspection	20/21 HMIC Protest Policing National Thematic Inspection	AWE Radiation Assmt
	HMICFRS Organisational Assessment Inspection - Oct 2022	19/20 GDPR audit (Substantial)	19/20 GIAA Payroll audit (Moderate)	21/22 GIAA Period-end Audit (Moderate)	HMICFRS Serious & Organised Crime Inspection - July 2022	20/21 GIAA Trfm'n audit (Moderate)	Manchester Arena Inquiry Volume 1: Security for the Arena 17/06/21 Volume 2: Emergency Response 03/11/22 Volume 3: Radicalisation and Security 03/03/23	19/20 HMIC Custody HMICFRS Vetting Inspection - 2023 TBC	HMICFRS Organisational Assessment Inspection - Oct 2022
	2022 ITHC (Information Technology Health Check) accreditation	22/23 EY Cyber Security Review	HMICFRS Organisational Assessment Inspection - Oct 2022	20/21 GIAA Accruals Audit (Moderate)		20/21 GIAA IT Assets (Covid-19) - Advisory	Kerslake Report	MOPAC ICV	
		2022 ITHC (Information Technology Health Check) accreditation		20/21 GIAA Fixed Assets audit (Moderate)		19/20 GIAA Decision Making & Approvals audit (Moderate)	HMIC CT6 Inspection	IOPC reviews	
				20/21 GIAA E-expenses audit (Limited)		19/20 GIAA Efficiencies audit		HO Crime data reviews HMICFRS Organisational Assessment Inspection - Oct 2022	
				NAO external audit and control recommendation follow-up		HMICFRS Organisational Assessment Inspection - Oct 2022		PND audits by national body - annual	
				19/20 GIAA Contract mgmt audit (Limited)				Scheme assessment over PND	
				Annual DfT review of CF standard compliance				Sensitive Intelligence Network annual	
				Actuarial valuations				IPCO inspection (comms data) - annual	
				19/20 GIAA Charging model audit (Moderate)				IPCO inspection (covert) - annual	
				HMICFRS Organisational Assessment Inspection - Oct 2022				Undercover accreditation - annual	
				22/23 GIAA Sustainability				UKAS ISO 17025 and 17020 - annual (crime scene, fingerprints etc)	
2nd Line of Defence	MPS Peer review	Information Board - exceptions to ARIC	FAB Oversight of Payroll	FAB dashboard and controls review	Workforce planning board	PCIB	CONTEST board	Use of Force Board	Central H&S Committee
	Consultants aiding tech fixes	Information Assurance Board - exceptions to ARIC	Workforce planning board	Strategic Commercial Board	Crime data audits	Change Board	Civil Contingencies Board	Seized assets at ARIC	ARIC exceptions review
	MAR	BC/DR Board, exceptions to ARIC	MAR	ARIC Exceptions from FAB	Force Performance Board	MAR	Strategic Risk Deep Dive - Mar 22	Driving standards at ARIC	MAR
	Strategic Risk Deep Dive - Mar 22	Physical security checks - ARIC	Strategic Risk Deep Dive - Sep 22	Fraud Action Plan at ARIC	MAR	Strategic Risk Deep Dive - Mar 23		Captor audit regime	RM3 assurance
		MAR		Strategic Risk Deep Dive - Mar 23	Strategic Risk Deep Dive - Jun 22			Crime data audits	Strategic Risk Deep Dive - Nov 22
		Strategic Risk Deep Dive - Jun 22						Review of OOC disposals	
								EDI Board	
								Strategic Risk Deep Dive - Jun 22	
Committees (1st Line of Defence)	ARAC - oversight of tech issues	ARAC - Cyber Strategy at June 21 ARAC	Annual Leave / TOIL / RDIL at Sep 21 ARAC	PDC budget review	PDC review of Policing Plan, incl joint working initiatives	Review of change prog budgets at PDC	Presentation to Sep 21 ARAC	Legitimacy overview at Sep 21 PDC, ongoing prof'm review	Health & Safety Assur Statem't to People C'ee
			People & Culture Board	ARAC - Control deficiencies	CEO update to members covering stakeholder engm't	SPC - review change programmes	Ongoing review of MAI at ARAC		CHSC Exceptions to ARAC (via DCC report)
				ARAC - reserves	Scotland Committee	Estates Board - BTPA			Assurance Paper to Authority
				Pensions working group					
				Appts & RemComm					

22/23		21/22	20/21	19/20	18/19	17/18
Engagement title	BTP/A Strategic risk addressed	Payroll	Recruitment	Payroll	Transformation Maturity	Project Scotland
IT resilience & technology function	Technology	Procurement	E-expenses	Contract Management	Annual Budget setting	Efficiencies
Strategic Change – ‘Force on the Move’ embedded assurance	Change Management	Strategic Workforce Planning	EPSA/ Income	Accruals	Authority Governance	Accounts Payable
Diversity & Inclusion	People & Legitimacy	Data Integrity	Health & Safety	Fixed Assets	Cashflow forecasting	Procurement
Organisational learning – Manchester Inquiry	Major incidents	Finance Period-end	Covid: IT Assets	Blue Folders	GDPR	Risk Management
Sustainability	n/a emerging	Transformation	Transformation	Efficiencies	Business case process design	Management accounts
Physical Security	Wellbeing, Health & Safety	Risk Management	Cyber Security	Charging model	Finance Action Plan	IT governance
Vetting	Legitimacy	Estates			MAR	Payroll
IFRS 16 - Leases	Financial Control & Planning	IT Stability & Resilience	Inventory			MAR

1. Item 4 /
2. Item 4.1 /
3. Item 4.2 /
4. Item 11 /
5. Item 14.1 /
6. Item 14.2 /
7. Item 14.5 /
8. Item 17 /

Report to: Audit & Risk Assurance Committee

Date: 10 March 2023

Subject: ARAC Training

Author: Chief Financial Officer

For: Endorsement

25 Camden Road  
 London NW1 9LN

T: 07900 394 397  
 E: general.enquiries  
 @btpa.police.uk

[www.btpa.police.uk](http://www.btpa.police.uk)

## 1. Purpose of paper

- 1.1 This paper recommends a 2023-24 training plan for ARAC members.

## 2. Background

- 2.1 Best practice for Audit Committees is to ensure training is provided to members. In addition to these training sessions, relevant materials will be shared with Members through Board Intelligence.

## 3. Training Plan

- 3.1 In 2022-23, in order to maximise impact for members, short and sharp training sessions were delivered. These were scheduled directly before an ARAC meeting to enable the best use of time, since members were generally available, and it could be noted in the subsequent minutes that the training was delivered. It is proposed to follow a similar format for 2023-24. A maximum of 45 minutes per session should be sufficient to provide training and offer a Q&A for members.
- 3.2 For this year, it is suggested the following training is delivered:
- June 2023: Cyber security. A discussion with external consultants recommended that senior management be updated on cyber security annually. It is recommended the 'basics' of cyber security are covered as a reminder, as well as new developments in cyber security. The HMT ARAC Handbook guidance on cyber security and NCSC's Cyber Security Toolkit for Boards can also be incorporated.
  - September 2023: **TBC** – either Update on Cabinet Office 14 Functional Standards if date for compliance is known (and how it will interact with the Management Assurance Return self-assessment) or Assurance Frameworks & Audit Committee basics.
  - November 2023: Whistleblowing, Counter-Fraud, Bribery & Corruption. One of the roles of ARAC is to ensure that the

organisation is operating appropriate and effective whistleblowing practices and whistleblowing should be regularly considered by the Committee. It would be worthwhile for Members to be reminded of the work of Professional Standards Department and to be updated on any new activities BTP are implementing in these areas. Responsibility for Counter-Fraud is being transferred to PSD.

- March 2024: Overview of the Annual Report & Accounts – key changes to requirements and best practice.

**3.3 Additional training is encouraged to be requested by members. BTPA will endeavour to facilitate any requests, whether replacing an item on the indicative plan above or in addition.**

3.4 There will be additional training opportunities offered to other Members e.g. risk management training. In addition, where relevant, the wider Members may attend the ARAC training sessions too.

#### 4. Risk assessment

4.1 The risks relating to this decision have been assessed as follows. Inherent risk (IR: no controls or mitigations) has been scored with impact and likelihood; residual risk (RR: current risk, after applying controls or mitigations) the same. Rationale for the residual score included.

IR	Risk	Mitigation / Controls	RR
I:4 L:2 8	There is a risk that members may not be able to fully execute their duties as an ARAC member, to the best of their ability, if they don't have the requisite knowledge and training. This includes a basic understanding of Audit Committee best practice and ongoing development to cover emerging issues.	The plan above has been suggested in conjunction following review of upcoming issues to ensure members have a full toolkit of information.	I:2 L:1 2 <i>Impact is 2 (low) since there will still be emerging issues</i>
I:3 L:4 12	There is a risk that turnover in the Audit Committee may lead to new members not being trained or those who have received the training going to other committees.	All training materials will be held on Board Intelligence such that current members may revisit the training and new members may review.	I:2 L:1 2 <i>Impact is 2 (low) in case of any timing gaps for new members to be trained or non-attendance</i>

#### 5. Recommendation

5.1 ARAC is recommended to endorse this plan.