



POLICE AND CRIME COMMISSIONER FOR
NORTH YORKSHIRE AND CHIEF
CONSTABLE OF NORTH YORKSHIRE

Payroll & Expenses

REVISED FINAL

Internal Audit Report: 4.15/16

31 May 2016



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		Distribution	Michael Porter, Police and Crime Commissioner's Chief Finance Officer Jane Palmer, Chief Constable's Chief Finance Officer

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1 EXECUTIVE SUMMARY

1.1 Background

An audit of Payroll and Expenses was undertaken as part of the approved internal audit periodic plan for 2015/16.

Payroll is split into three sections, payroll for the Chief Constable, payroll for the Police Crime Commissioner (PCC) and payroll for Special Constables. North Yorkshire Police use the Midland HR iTrent system for the management of payroll which encompasses all three sections. iTrent is a standalone system that is not integrated into the North Yorkshire Police's HR system and as such there is no data transfer all entries are made manually.

North Yorkshire Police as a whole consists of 3,072 employees, as at the time of the audit. The employees are split officers (1,378), support staff (1,250), special officers (203), volunteers (176) and members (65).

The payroll process, while monitored through iTrent, requires a significant amount of manual entry for all additions and deductions that need to be applied. The Force is aware of the issue around efficiency and the increased risk of human error and were trialling the use of an electronic overtime system (Origin) at the time of the audit. As this process had not been through a full months cycle at the time of the audit, it could not be tested.

The Payroll Team consists of the Head of Payroll and Pensions, Payroll Manager and four part time Payroll Officers. All payroll processes relating to staff starters, leavers and amendments are HR driven. The involvement of the Finance Team in the process is to provide a senses check of the payroll prior to authorisation of the BACS pay run. The pay run can only be authorised by senior members of the Finance Team and requires two signatories for it to be actioned.

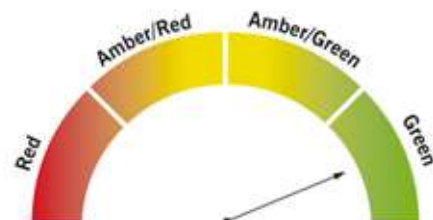
1.2 Conclusion

Our audit work confirmed that there are adequate controls in place around the payroll process at the Police and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire and Special Officers. We identified one 'medium' category management action in relation to performing a reconciliation between the payroll and HR systems to ensure 'ghost employees' do not exist.

We have made a further five 'low' category management actions which are detailed in Section 3 of this report.

Internal Audit Opinion:

Taking account of the issues identified, the Board can take **substantial assurance** that the controls upon which the organisation relies to manage the identified risk are suitably designed, consistently applied and operating effectively.



1.3 Key findings

The key findings from this review are as follows:

Starters and Leavers

- New starters are input onto the payroll on the basis of approved HR forms. Testing of a sample of 20 new starters across both the PCC and the Chief Constable of North Yorkshire found that in all cases the HR form had been correctly signed off by the HR Team. Our testing also verified the information within the new starter forms against the records held on iTrent for all starters and confirmed that the records had been input in a timely manner, ensuring starters were paid in line with the first eligible payroll.
- Testing of a sample of 20 leavers identified that for 16 cases the leaver forms had been correctly signed by HR. One case was noted as being sent to payroll by email from the HR department, investigation confirmed that it had come from an authorised person. In the remaining three cases the forms had been signed by the relevant department such as the PCC's office for volunteers.
- In four out of the 20 leavers there had been outstanding and overpaid holiday or TOIL (Time Off In Lieu). We confirmed in all cases this had been manually calculated and written on the leaver forms. The manually calculated values were agreed to the amounts detailed on iTrent and had been signed as reviewed by a second member of payroll staff.
- In one case it was noted that there had been an overpayment of an employee's final payment for the 2015/16 period covered in the audit. Evidence was obtained to confirm that a Form 52 (used to request recovery of outstanding balances) had been completed and an invoice raised to recover the over payment.

Amendments

- Amendments to the underlying data within iTrent are agreed by the Police Negotiating Board (PNB). The process of updating iTrent data with these figures is carried out by both the Payroll Manager and the Head of Payroll and Pensions to ensure that all details have been entered correctly. We were able to agree the details of the underlying iTrent data back to PNB source documentation detailing the officer pay grades and boundaries.
- Amendments to the permanent staff payroll record are supported by signed HR and management documentation. Our testing covered 10 paypoint changes, 10 contract hours changes, five percentage shift pay changes and 10 weekend pay hours changes. We noted that for all 35 cases reviewed evidence of correct HR approval was provided and agreed to the iTrent system.
- An error report is produced on a monthly basis which highlights staff who have been coded as a leaver but appear on the iTrent system. Any errors identified are given to the payroll staff responsible for the initial entry to make corrective amendments or provide explanations for the identified error message.

Deductions and Additions

- The additions testing carried out focused on sample testing the main addition to staff payrolls. The following additions and samples were tested for the months of November, December 2015 and January 2016 and agreed to supporting evidence:
 - 10 cases of overtime payments were agreed to approved overtime forms and the duty system.
 - Six cases of acting up payments were agreed to line manager signed off acting up forms and the duty system.

- 10 cases of bonus payments agreed to HR and line manager signed forms and documentation.
- 10 cases of honorarium payments agreed to HR and line manager signed honorarium forms.
- Seven cases of overnight payments agreed to line manager approval.
- Five cases of stand by duty payments agreed to employee contracts and line manager approval.
- Five cases of on call payments agreed to employee contracts and line manager approval.
- 10 cases of mileage expenses agreed to the mileage claim form signed off by employee's line manager. The claimed mileage and rates were also agreed to receipts and the expenses policy stated rate.
- Testing carried out on deductions on staff pay for a sample of 20 members of staff indicated that all voluntary deduction items were supported by direct staff approval or indirect approval via a third party. Voluntary deductions testing included but was not limited to the cycle scheme, insurance, trade union, charity funds additional pension provisions and health schemes.

Reporting and Payment Authorisation

- A monthly reconciliation is carried out between the payroll costings and the bank account. Our review of the month end process for the six months to February 2016 indicated that there had been no issues or discrepancies between the payroll costing and the bank account deductions.
- The full payroll transactions payment is carried out through a total of nine BACS payment runs. There are four BACS payment runs for each of the PCC and the Chief Constable's staff covering the staff Net Pay, PAYE, Pension and third party deductions. The remaining BACS run is for the payment of special officers. For the previous six months we confirmed that two senior management authorising signatories were obtained for all BACS payments prior to the payroll transactions being actioned by Midland HR.

1.4 Additional information to support our conclusion

Area	Control design*	Compliance with controls*	Agreed actions		
			Low	Medium	High
Procedural Documentation and Training	0 (3)	0 (3)	0	0	0
Starters	0 (2)	1 (2)	1	0	0
Leavers	0 (4)	2 (4)	2	0	0
Amendments	0 (4)	1 (4)	1	0	0
Deductions and Additions	0 (9)	0 (9)	0	0	0
Reporting and Payment authorisation	1 (3)	0 (3)	0	1	0
Total			4	1	0

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

2 DETAILED FINDINGS

Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may, with a high degree of certainty, lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

This report has been prepared by exception. Therefore, we have included in this section, only those risks of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
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Area: Starters

1	<p>New starter data entered onto the iTrent system is checked and verified by an independent member of the Payroll Team.</p> <p>At month end a starters report is produced and this is verified as correct by the Head of Payroll and Pensions.</p>	Yes	No	<p>For our sample of 20 new starters, we confirmed that in all cases the details on the new starter forms had been accurately recorded on iTrent.</p> <p>The forms had been signed as checked by another member of the Payroll Team for 19 of the new starters. As there was no signature on the other form we could not confirm that a second check had been carried out.</p>	Low	<p>Payroll staff will ensure that all new starter and leaver forms are checked against iTrent by a second member of staff and that forms are signed when the second check is completed.</p> <p>Responsible Officer: Payroll Manager</p> <p>Implementation date: 30th June 2016</p>				
				<table border="1"> <thead> <tr> <th>Risk Exposure*</th> <th>Root causes</th> </tr> </thead> <tbody> <tr> <td>By not checking and signing all new starter forms there is a risk that incorrect or omitted details on iTrent will not be identified.</td> <td>Starter forms had not been signed as checked to validate a second had checked the individual's details for accuracy.</td> </tr> </tbody> </table>	Risk Exposure*	Root causes	By not checking and signing all new starter forms there is a risk that incorrect or omitted details on iTrent will not be identified.	Starter forms had not been signed as checked to validate a second had checked the individual's details for accuracy.		
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Probability	Financial	Reputation	Operational	Legal	Rating

* The rating of risk (probability, financial, reputation, operational, legal) has been undertaken by the area owner based on the Force's risk matrix.

Area: Leavers

2	Final payment calculations are automatically carried out by the iTrent system. A manual check / recalculation is carried out on all final payments to ensure that they are correct.	Yes	No	<p>Discussions with the Payroll Team informed us that although the Team may perform their own calculations of leavers the final payroll payment is calculated by iTrent.</p> <p>In four cases out of the 20 there had been outstanding and overpaid holiday or TOIL for the leaver. In all four cases this had been manually calculated and written on the leaver forms. These values agreed to the amounts on iTrent.</p> <p>In all cases the forms had been signed by the Payroll Team member that entered the details onto iTrent.</p> <p>In 19 out of the 20 leaver forms had been signed by another member of the Payroll Team to confirm they had checked all the details entered into iTrent from the leaver form.</p> <p>One leaver form did not have a signature from a second check, the Finance Support Officer could not give a reason as to why this was.</p> <p>In 14 of the 20 leavers had been removed off the following month's pay. For the other six:</p> <ul style="list-style-type: none"> Three leavers had outstanding overtime/TOIL/expenses paid the following month that related to time worked before the leaving date. For all three of these the leaver had been removed from the pay run the month after these expenses had been paid. 	Low	<p>Refer to the management action at number 1 above.</p> <p>PCC's Office administrative staff and the Specials Liaison Officers will formally be reminded to be more punctual when submitting leaver forms for the volunteers and special officer who have left the Force.</p> <p>Responsible Officer: Financial Support Services Manager</p> <p>Implementation date: 30th June 2016</p>
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Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
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- For three leavers, payroll had not received the leaver forms until one to four months after they had left so they had still been on the following month's pay runs, however these were specials or volunteers so they had not received any payments during this time. Forms had come in late because they were not sent in by HR. For these three posts, two were taken off the following month's pay run once the form was received and the other had late expenses paid the following month relating to the period before the leaving date.

The secondary signature by the Payroll Team provides a check that the correct details and payments are to be made to the leaver. Failure of this process could result in leaver details being incorrect and over or under payments being made.

Risk Exposure			Root causes		
While there is a low risk of overpayments made to voluntary and special officers the lack of a timely communication with regards to leavers means that data is not removed from the payroll system in a timely manner.			Leaver forms had not been submitted to the Payroll team in a timely manner.		
Probability	Financial	Reputation	Operational	Legal	Rating

3	Month-end starters and leavers reports, in-month errors and issues reports are reviewed by the Head of Payroll and Pensions.	Yes	No	We confirmed that a starters/leavers report as well as in-month reports had been produced from iTrent for the previous three months to February 2016. It is then sent to the Payroll Team who use it to send payroll information to the Finance Team if they need it. No hard copy of the report was printed.	Low	A member of the Payroll Team will perform a check on the starters/leavers report each month to ensure that all starters and leavers have been added or removed
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Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
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There was no standard monthly check on this report, but it was run again if the member of the Payroll Team that produced it noticed that the figures did not look correct.

Risk Exposure			Root causes		
By not checking the starters/leavers report each month there is a risk that not all starters have been included on the payroll or all leavers have been removed. This could result in under or over payment to staff.			Month-end data had not been examined to identify anomalies.		
Probability	Financial	Reputation	Operational	Legal	Rating

from the payroll system.

A member of staff performing this check will be a senior member of the Payroll Team who has not been involved in the entering of starter/leaver details onto iTrent.

Responsible owner: Payroll Manager

Implementation date: 30th June 2016

Area: Amendments

4	Changes to bank account details can be made in one of three ways: <ul style="list-style-type: none"> The individual employee can change bank details via a direct log into the Midlands HR system, if they do this the Payroll team receive a notification by email informing them a change has been made. 	Yes	No	<p>We confirmed through observation that bank detail changes were notified to HR via BACS and the iTrent Self Service system.</p> <p>The Payroll Team do not send confirmation to individuals that their bank details have been amended.</p>	Low	<p>The Payroll Team will contact individuals when they receive the AWACS report from the BACS system to inform them they have received a request to change their bank details.</p> <p>When the Payroll Team receive a signed form to change bank details, they will contact the individual to inform them that they have received the request and the change has been made.</p> <p>Responsible owner: Payroll</p>
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Risk Exposure			Root causes		
There is a risk that bank details may be changed without the individual knowing and without their consent.			Confirmation of changes to an individual details was not verified by the Payroll Team.		
There is also a risk that Payroll will not receive the amendment form and the individual will not know that their bank details have not been changed.					

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
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- The individual can fill in a form and send it in to the Payroll team, this form will include the individual's signature.
- The BACS system used to make payment send an AWACS report after the pay run to notify of any changes to bank account details

Probability	Financial	Reputation	Operational	Legal	Rating

Manager

Implementation date: 30th June 2016

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
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Area: Reporting and Payment authorisation

5	<p>Missing Control</p> <p>Every month there is a reconciliation of the Payroll system and HR system.</p> <p>Any differences between the two sets of data is addressed by the Payroll team</p>	No	-	<p>We confirmed that reconciliations of hours on the Payroll and HR systems were being performed by the Origin Team, and reconciliations of cost centres were being performed by the Finance Team.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="4">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">There was no full reconciliation being performed of the two systems. This results in a risk that data on the two systems does not align.</td> <td colspan="4">Reconciliation between the HR and Payroll systems had not been performed on a periodic basis.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputation</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Risk Exposure			Root causes				There was no full reconciliation being performed of the two systems. This results in a risk that data on the two systems does not align.			Reconciliation between the HR and Payroll systems had not been performed on a periodic basis.				Probability	Financial	Reputation	Operational	Legal	Rating									Medium	<p>A full reconciliation of the HR and Payroll systems will be carried out as soon as possible.</p> <p>Discussion with the Chief Financial Officer indicated that the Payroll system contract is due for renewal in 2017 with greater system alignment to be a key requirement for contract agreement going forward.</p> <p>Responsible owner: Head of Payroll and Pensions</p> <p>Implementation date: 30th September 2016</p>
Risk Exposure			Root causes																															
There was no full reconciliation being performed of the two systems. This results in a risk that data on the two systems does not align.			Reconciliation between the HR and Payroll systems had not been performed on a periodic basis.																															
Probability	Financial	Reputation	Operational	Legal	Rating																													

APPENDIX A: SCOPE

Scope of the review

To evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. The scope was planned to provide assurance on the controls and mitigations in place relating to the following risk:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
The Police and Crime Commissioner for North Yorkshire and North Yorkshire Police had appropriate processes in place to ensure that staff were paid the correct monies and in a timely manner.	Inadequate controls were in place in relation to payroll and expenses which could have lead to incorrect payments made and financial loss or misappropriation.	Internal Audit

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

Procedural documentation and training

- Financial Regulations detailed the requirements for the maintenance and management of the payroll system.
- Policies and procedures were in place which detailed the day to day processes.
- Access to the payroll system was restricted to nominated staff with user rights allocated according to roles and responsibilities.
- An authorised signatories list was held that provides information on staff who can authorise payroll related documents.

Starters

- Authorisation was held to support all new starters, including salary/grade etc.
- Data was input accurately to the payroll system.

Leavers

- Authorisation was held to support all leavers, including last date of service.
- Identification and recovery of outstanding monies as a result of late submission of documentation and overpayment.
- Data was input accurately to the payroll system.

Amendments

- Authorisation was held to support all amendments to standing data such as salary, contracted hours, bank accounts and address details.
- Data was input accurately to the payroll system.

Deductions and additions

- Authorisation was held to support all deductions.
- Voluntary deductions are documented and approved by the relevant staff member/officer etc.
- Involuntary deductions were supported by appropriate documentation.
- Additional payments, including the process and supporting documentation for expense claims.
- Authorisation was held to support all additional payments, such as overtime, acting up payments, honorariums and bonus payments.

Reporting and payment authorisation

- Exception reports produced.
- Proposed payroll reports were subject to verification checks.
- Payment authorisation was obtained before the payroll run was processed.
- Payroll reports were subject to completion and independent review.

Limitations to the scope of the audit assignment:

- All testing was completed on a sample basis from transactions in the current financial year and therefore we cannot confirm that all transactions were legitimate or valid or that policies and procedures had been complied with in all instances.
- The review only considered staff paid through the payroll system.
- We did not consider the appropriateness of payments made to staff, only that they were the correct amounts due to them.
- We did not test the accuracy of PAYE, National Insurance or pension deductions or those amounts paid over to relevant third parties.
- We have not commented on the organisation's recruitment process.
- P11D's and P60's were excluded from the scope of this review.
- We did not substantively re-perform reconciliations.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

APPENDIX B: FURTHER INFORMATION

Persons interviewed during the audit:

- Moira Hopwood, Temporary Head of Payroll and Pensions
- Leigh Wetherill, Temporary Payroll Manager
- Kathryn Stead, Finance Support Officer

Documentation reviewed during the audit:

- Financial Regulations, 2014
- Shared Parental Leave Procedure
- Maternity & Adoption Support Leave Procedure
- Adoption Leave Procedure
- Maternity Leave Procedure – (Police Staff and Police Officer)
- Extension to Sick Pay Entitlements Procedure
- Standby/Callout Procedure
- Overtime and Time Off In Lieu Procedure
- Food and Accommodation Expenses Procedure - (Police Staff and Police Officer)
- Use of Vehicles Procedures

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