

To: Audit Committee
Date: 14th March 2013
By: Lorna Raynes, RSM Tenon
Title: Internal Audit – Progress Report

Purpose of Report/Issue:

To update the Audit Committee of Internal Audit's progress in achieving the 2012/13 Internal Audit Strategy since the last meeting of the Committee.

Recommendation

The Committee is invited to comment on RSM Tenon's progress to date in achieving the Internal Audit Strategy.

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RSM Tenon

Surrey Police

Internal Audit Progress Report

2012/13

Audit Committee Meeting: 14 March 2013

Introduction

The internal audit plan for 2012/13 was approved by the Audit Committee on 19th March 2012. This report provides an update on progress against that plan and summarises the results of our work to date.

Summary of Progress against the Internal Audit Plan

Assignment <i>Reports considered today are shown in italics</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
Governance: Transition Arrangements (1.12/13)	Final	Green	0	1	4
Tendering and Contracting for Third Party Services (2.12/13)	Final	Amber / Red	0	8	3
Project Management (3.12/13)	Final	Amber / Green	0	1	2
Estates Management (4.12/13)	Final	Amber / Green	0	2	3
Value for Money achieved from Collaboration Arrangements (5.12/13)	Final	Amber / Green	0	6	5
Asset Due Diligence (6.12/13)	Final	Amber / Green	0	0	4
<i>Interim Follow Up</i>	<i>Final</i>	<i>N/a</i>	<i>0</i>	<i>6</i>	<i>8</i>
<i>Key Finance Processes</i>	<i>Final</i>	<i>Amber / Green</i>	<i>1</i>	<i>11</i>	<i>14</i>
Risk Management	Planned for March 2013				
Governance Arrangements	Fieldwork completed				
IT reviews – Hardware Asset Management	Planned for April 2013				
Follow up	Fieldwork completed				
Partnership Arrangements	Fieldwork in progress				

Other Matters

Planning and Liaison:

We last met with management to discuss progress on 28th February 2013.

As noted below, we have at the request of the PCC, included an additional review to consider controls at three potential partners the PCC may award grants to. We have completed the on site reviews at two of the three partners, and the review of the third was in progress at the time of writing this report.

Internal Audit Plan 2012/13 - Change Control:

Action	Date	Agreed By
Additional review of Contract Arrangements	April 2012	Treasurer
Additional review of Partnership Arrangements	January 2013	Treasurer

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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