

To: Joint Audit Committee
Date: 16th December 2013
By: David Taylor, Baker Tilly
Title: Internal Audit Progress Report

Purpose of Report/Issue:

To update the Joint Audit Committee of Baker Tilly's progress in achieving the 2013/14 Internal Audit Strategy since the last meeting of the Committee.

Recommendation(s) -

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

Contact details -

Name: Lorna Raynes, Baker Tilly
Telephone number: 01256 312261
Email address: TBC

The Office of the Police and Crime Commissioner for Surrey and Surrey Police Force

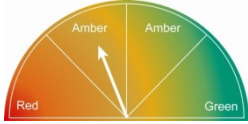
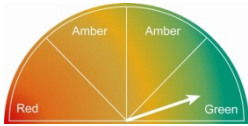
[Internal Audit Progress Report](#)

Audit Committee meeting 16 December 2013

Introduction

The internal audit plan for 2013/14 was approved by the Audit Committee. 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 (1.13/14)	Final	Advisory	-	-	3
Stage 2 transfer (2.13/14)	Final	Advisory	-	5	4
<i>Business Interests (3.13/14)</i>	<i>Final</i>		1	3	4
<i>Staff Market Supplement (4.13/14)</i>	<i>Final</i>		0	1	1
Disposal Methods and Crime Recording (5.13/14)	Draft Report Issued 21 October 2013				
Neighbourhood Engagement	Planned for December 2013				
Gifts and Hospitality	Planned for February 2014				
Commissioning	Planned for February 2014				
IT Application Security Review	Planned for December 2013				
Risk Management	Planned for February 2014				
Financial Controls (General Ledger, Financial Reporting, Creditor Payments, Cash Receipting and Treasury Management, Income and Debtors)	Planned for January 2014				
Follow Up	Ongoing				

Other Matters

Planning and Liaison:

We met with client management on 3 December 2013 to discuss progress against the plan to date.

We also met with management on 30 October 2013 to discuss the process for following up recommendations and formulate a proposal to ensure closer working between Internal Audit and management on this issue to ensure recommendations are closed down on a regular basis to support reporting to Audit Committee.

Internal Audit Plan 2013/14 – Change Control:

Management have requested that we defer the element of our Commissioning review relating to Victim Support until March/April 2014 as they are still developing the arrangements for this. We will still complete the Community Safety element of this review as planned.

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.

This report, together with any attachments, is provided pursuant to the terms of our engagement. The use of the report is solely for internal purposes by the management and Board of our client and, pursuant to the terms of the engagement, it should not be copied or disclosed to any third party or otherwise quoted or referred to, in whole in part, without our written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

© 2013 Baker Tilly Business Services Limited

The term "partner" is a title for senior employees, none of whom provide any services on their own behalf.

Baker Tilly Business Services Limited (04066924) is registered in England and Wales. Registered office 25 Farringdon Street, London, EC4A 4AB.