

**To: Joint Audit Committee**  
**Date: 16<sup>th</sup> December 2014**  
**By: David Taylor, Baker Tilly**  
**Title: Internal Audit Progress Report**

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**Purpose of Report/Issue:**

To update the Joint Audit Committee of Baker Tilly's progress in achieving the 2014/15 Internal Audit Strategy since the last meeting of the Committee.

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**Recommendation(s) -**

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

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**Contact details -**

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

[Internal Audit Progress Report](#)

Audit Committee meeting 16<sup>th</sup> December 2014

## Introduction

The internal audit plan for 2014/15 was approved by the Joint Audit Committee. This report provides an update on progress against that plan and summarises the results of our work to date. We have issued nine internal audit reports since the last JAC in September.

### 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
<i>Forensic Medical Examiners (1.14/15)</i>	<i>Final</i>	<b>Amber/Green</b>	1	0	0
<i>Governance - Stage Two Transfer (2.14/15)</i>	<i>Final</i>	<b>Green</b>	0	0	0
Drug and Alcohol Abuse Team (DAAT) (3.14/15)	Draft Report Issued 22 October 2014				
Follow up (4.14/15)	Draft Report Issued 10 November 2014				
Covert Bank Account – SOCU Team 1 (5.14/15)	Draft Report Issued 10 November 2014				
Covert Bank Account – SOCU Team 2 (6.14/15)	Draft Report Issued 10				
Covert Bank Accounts – Surveillance (7.14/15)	Draft Report Issued 10 November 2014				
Covert Bank Account – Negotiators (8.14/15)	Draft Report Issued 10 November 2014				
Covert Bank Account – SB DHSU (9.14/15)	Draft Report Issued 10 November 2014				
Covert Bank Account – DHSU (10.14/15)	Draft Report Issued 10 November 2014				
Procurement (11.14/15)	Draft report issued 1 December 2014				
General Ledger	Audit commenced 28 November 2014				

Assignment <i>Reports considered today are shown in italics</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
Financial Reporting	Audit commenced 28 November 2014				
Creditor Payments	Audit commenced 28 November 2014				
Cash Receipting and Treasury Management	Audit commenced 28 November 2014				
Income and Debtors	Audit commenced 28 November 2014				
IT Review	Q3				
Project Management	Q4				
Victim Support	Q4				
Proceeds of Crime	Originally planned Q1 now moved to Q3 due to DAAT				
Risk Management	Q4				
Crime Recording Audit	Originally planned Q2 now moved to Q3 due to DAAT				
PAYE Audit	Q4				

## Other Matters

### Planning and Liaison:

We met with the internal auditors of Sussex Police on 4 December 2014 to discuss ways to work together to audit areas of collaboration. We will provide a verbal update at the meeting on the outcome of the meeting.

### Client Briefings

We have not issued any client briefings since the last audit committee.

### Internal Audit Plan 2014/15 – Change Control:

At the request of management, we have included a review of the Surrey DAAT within the internal audit plan.

We have also been requested by management to complete an additional three audits of IT projects and are currently in discussions with management regarding the timing and scope of these reviews.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is supplied on the understanding that it is solely for the use of the persons to whom it is addressed and for the purposes set out herein. Our work has been undertaken solely to prepare this report and state those matters that we have agreed to state to them. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from Baker Tilly Risk Advisory Services LLP for any purpose or in any context. Any party other than the Board which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Risk Advisory Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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