



**OFFICE OF THE POLICE AND CRIME
COMMISSIONER FOR SURREY AND
SURREY POLICE**

Internal Audit Progress Report

Joint Audit Committee presented to:

25 July 2018

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CONTENTS

1 Introduction.....	2
2 Looking ahead.....	3
3 Other matters	4
For further information contact	6

1 INTRODUCTION

The internal audit plan for 2018/19 was approved by the Joint Audit Committee Committee in April 2018. Below provides a summary update on progress against that plan and summarises the results of our work to date. Please see section 2 below for current progress with the plan.

Since the last meeting of the Joint Audit Committee we have issued the following reports from the **2017/18** internal audit plan.

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Follow Up Part 2 (10.17/18)	FINAL	Poor progress	-	14	2
Follow Up – Evidential Property (11.17/18)	FINAL	Implemented six of the 13 actions	-	3	1
Proceeds of Crime Act – Cash Seizures (12.17/18)	DRAFT				
IT Governance Framework (13.17/18)	FINAL	Reasonable assurance	1	7	1
GDPR Governance (14.17/18)	FINAL	Advisory			9 ungraded actions agreed

2 LOOKING AHEAD

Assignment area	Status	Target Audit Committee
Legal/ Insurance	Agreed start date 10 September 2018	October 2018
Uniform and small assets	Agreed start date 22 October 2018	January 2019
Police officer allowances	Suggested start date 20 August 2018	October 2018
Financial forecasting	Dates and scope under discussion	October 2018
Data Quality	Dates and scope under discussion	October 2018
Evidential property	Agreed start date 5 November 2018	January 2019
Gifts and hospitality	Agreed start date 16 July 2018	October 2018
Property seizures and disposal	Dates and scope under discussion	October 2018
Follow up	Dates and scope under discussion	October 2018 and January 2019
Financial controls	Agreed start date 3 December 2018	January 2019
IT reviews	Dates and scope under discussion	April 2019
Governance	Dates and scope under discussion	April 2019
Victim support	Dates and scope under discussion	April 2019
Risk management	Agreed start date 14 January 2018	April 2019
Out of court disposals	Dates and scope under discussion	April 2019

3 OTHER MATTERS

3.1 Changes to the audit plan

There have been no changes to the content of the plan since the previous meeting of the Joint Audit Committee, although as noted above the timings of a number of audits have been amended at management's request, for example to delay the audit until planned process changes have been implemented.

3.2 Information and briefings

Since the last meeting was have issued the following which are appended to this report:

- RSM Emergency Services update – March 2018
- GDPR Benchmarking
- Beyond the balance sheet – helping you bring governance into focus
- New forces at work – how to manage emerging people risks

[State of Policing: The Annual Assessment of Policing in England and Wales 2017](#)

Her Majesty's Chief Inspector of Constabulary and Fire and Rescue Services (HMICFRS) has published its 'annual assessment of policing in England and Wales 2017.' The report provides an overview of the findings from the inspections that HMICFRS has conducted over the last year including its PEEL inspections and child protection inspections. It also provides an overview on the changes to how HMICFRS will run PEEL inspections for 2018/19 and beyond. HMICFRS has also provided a collation of the 420 reports that have been published between 24 March 2017 and 31 March 2018.

[Developing fire and rescue service inspections](#)

HMICFRS has published a report on 'developing the fire and rescue service inspections.' It explains how HMICFRS has adapted its approach to take account of learning and feedback from services and what was learnt from the three pilot inspections between March and May 2018. The inspectorate outlines those areas where it tested and improved their approaches including 'taking our [HMICFRS] police inspection technique of reviewing case files and evolving it into process reviews. This helps us [HMICFRS] to understand better how FRSs conduct prevention/protection activity', 'introducing an interview with the chief fire officer towards the end of fieldwork activity' and 'testing different ways of involving retained staff, to reflect the important part they play in most fire and rescue services.'

The report also includes what HMICFRS has learned from the public and sector consultations that were ran on the 'inspection programme and framework, methodology and judgement criteria.'

[Enabling police and crime commissioners to sit and vote on combined fire and rescue authorities](#)

The Home Office has published a response to its consultation on 'enabling police and crime commissioners to sit and vote on combined fire and rescue authorities.' There was a total of 67 responses, full and partial, 33 per cent of which were responses from representatives from FRA's. It was highlighted that 91 per cent (20) of FRA's agreed with the 'proposed amendments to the combination schemes of Combined FRAs established or continued in existence under sections 2 and 4 of the 2004 Fire and Rescue Services Act.' 9 per cent (2) FRA's had objected to the proposed amendments.

3.3 Quality Assurance and Continual Improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of: Ross Wood (Manager, Quality Assurance Department) with support from other team members across the department. All reports are reviewed by James Farmbrough as the Head of the Quality Assurance Department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

FOR FURTHER INFORMATION CONTACT

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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. Actions for improvements should be assessed by you for their full impact. 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.

Our report is prepared solely for the confidential use of Office of the Police and Crime Commissioner for Surrey and Surrey Police, and solely for the purposes set out herein. 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 RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance 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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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