

## Internal Audit Progress Report (July 2021)

### Office of the Police and Crime Commissioner for Surrey and Surrey Police

Office of the Police and Crime  
Commissioner for Surrey



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**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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## 1. Purpose of report

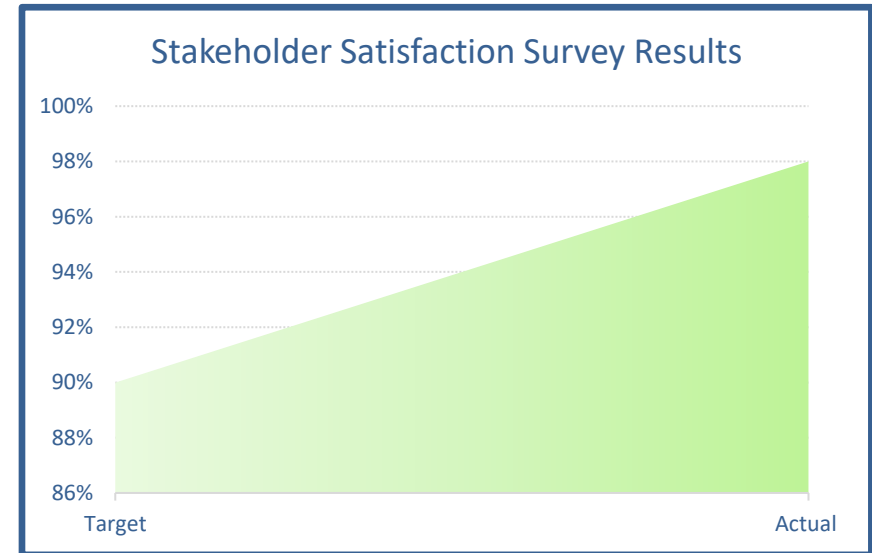
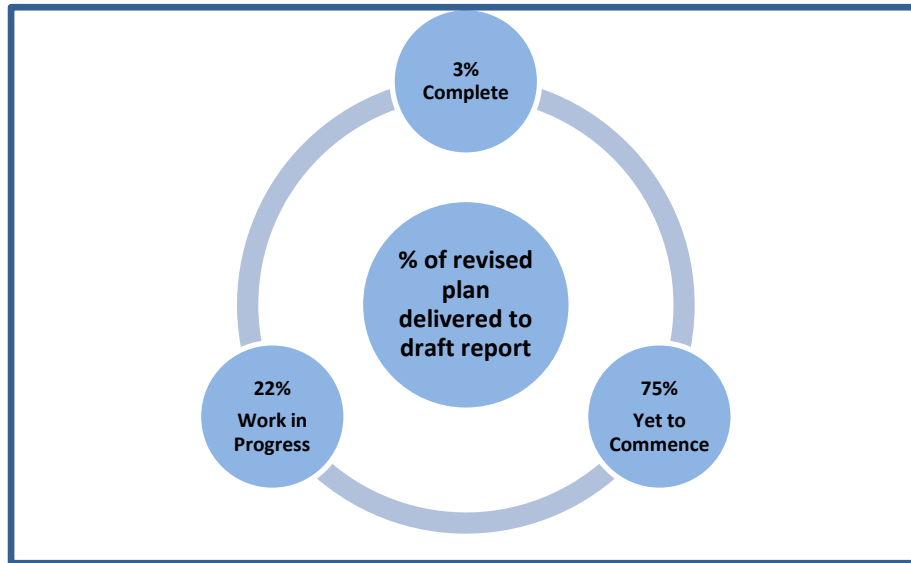
Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review.

CIPFA have recommended standardising the terminology and definitions used in internal audit engagements across the whole of the public sector and have published a standard set of opinions and supporting definitions for internal audit service providers to use. To ensure we continue to conform to the best practice principles, we have adopted the standard definitions. The assurance opinions are categorised as follows:

<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

*\* Some reports listed within this progress report (pre 2020/21 audit plan) refer to categorisations used by SIAP prior to adoption of the CIPFA standard definitions, reference is provided at Annex 1 on page 11.*

2. Performance dashboard



Days Delivered

	Surrey 2021/22 plan	Joint Sussex and Surrey 2021/22 plan
Original Plan Days	120	311
Revised Plan Days	120	333
Days delivered	8	38
Percentage of revised plan delivered	7%	11%

*In addition, 44 days were spent completing the 2020/21 plan in the first quarter.*

**Compliance with Public Sector Internal Audit Standards**

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles.*

*It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.*

*We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN).*

*We are pleased to report that SIAP conform with all relevant, associated elements.'*

## 3. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete/Retired**	Overdue		
								L	M	H
Benefits Realisation from Investment	10.01.20	CFO OPCC & EDCFS	Adequate	4	0	0	2		2	
Data Centre*	06.05.20	CFO OPCC & EDCFS	Limited	8	0	0	8			
IT Capacity and Performance Management	21.05.20	CIO	Limited	8	0	1	7			
IT Data Storage and Back Up	21.05.20	CIO	Limited	11	0	0	9		1	1
IT Resource Management*	23.06.20	CIO	Limited	16	0	0	16			
IT Follow Up**	07.07.20	CIO	N/A	8	0	0	4/4			
Commercial Unit	08.09.20	CFO & EDCFS	Limited	14	0	0	13			1
Cyber Security*	07.10.20	CIO	Limited/Adequate	5	0	0	5			
Joint Procurement	13.11.20	CFO OPCC & EDCFS	Reasonable	6	0	0	5			1
Estates Management	07.01.20	CFO OPCC & EDCFS	Limited	9	0	0	7			2
IT Business Continuity and Disaster Recovery Planning	11.01.21	CIO	Limited	10	0	0	4		6	
Business Continuity	19.01.21	CFO OPCC & EDCFS	Reasonable	4	0	0	2		2	
Fraud Proactive – Procurement Cards	21.01.21	CFO OPCC & EDCFS	N/A	10	0	0	8		2	
OPCC Risk Management *	11.03.21	CFO OPCC	Reasonable	3	0	0	3			
Main Accounting*	15.03.21	CFO OPCC & EDCFS	Reasonable	8	0	0	8			

Organisational Risk Management (Force)	13.04.21	CFO OPCC & EDCFS	Limited	13	0	9			4	
Systems Lifecycle Support and Planning	10.05.21	CIO	Reasonable	8	0	7	1			
Pensions Arrangements	28.05.21	CFO OPCC & EDCFS	Reasonable	9	0	1	3	3	2	
Security Controls	08.06.21	CIO	Reasonable	7	0	7				
IT Asset Management	01.07.21	CIO	Limited	12	0	9	3			
<b>Total</b>								3	19	5

\* Denotes audits where all actions have been completed since the last progress report.

\*\* Denotes where actions have been approved by ORB as retired due to being superseded/agreed as no longer appropriate.

Audit Sponsor (Director)	
Chief Finance Officer, Surrey OPCC	CFO
Executive Director for Commercial & Financial Services	EDCFS
Chief Information Officer	CIO

#### 4. Rolling Work Programme

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
<b>2020/21 Shared Plan carry forward (all included in the 2020/21 annual internal audit report and opinion)</b>								
Pension Arrangements	EDCFS	✓	✓	✓	18.05.21	28.05.21	Reasonable	
Accounts Payable	EDCFS	✓	✓	✓	06.04.21	19.04.21	Substantial	
Follow Up (Commercial Unit 19/20)	CFO OPCC & EDCFS	N/A	N/A	✓	29.04.21	28.06.21	N/A	
Monitoring, Assurance and Compliance (IT)	CIO	✓	✓	✓	22.06.21			Draft final issued 05.07.21
IT Asset Management	CIO	✓	✓	✓	30.03.21	01.07.21	Limited	
Security Controls	CIO	✓	✓	✓	18.05.21	8.6.21	Reasonable	
Data Classification/Data Governance	CIO	✓	✓	✓	18.05.21	7.6.21	Substantial	
Systems Lifecycle Support and Planning	CIO	✓	✓	✓	12.03.21	10.05.21	Reasonable	
<b>Audit Plan 2021/22</b>								
<b>Surrey Police Plan</b>								
Estates Management follow Up	EDCFS	✓	✓	✓				Q1
Police Officer Allowances	EDCFS	✓						Scoping W/C 12.07.21
Estates Strategy and Disposals - Building for the Future	EDCFS							Q2
Safeguarding	EDCFS							Scoping 14.07.21 (OPCC) 30.07.21(Force)



Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Savings plans – project and programme management	EDCFS							Q2
Accounts Payable	EDCFS							Q3
Payroll	EDCFS							Q4
Duty Resource Planning	EDCFS							Q4
<b>Shared Plan with Sussex Police</b>								
Equip Contingency	CFO (OPCC) CFO (CC)							To be used if need arises
Pensions	EDCFS							Q4
Apprentice Levy	EDCFS	✓	✓	✓				Q1
Strategy and arrangements for delivery of training to meet future need	EDCFS							Q3
Transport - Fleet	EDCFS							Q3
Local Procurement	EDCFS	✓	✓	✓				Q1
Joint Force Vetting Unit	EDCFS							Q4
Insurance	EDCFS	✓	✓	✓				Q1
Health and Safety	EDCFS							Q3
Uniform	EDCFS	✓						Q2 scoped 06.07.21
Information management – remote / working from home	EDCFS							Q2. Scoping booked 26.07.21
Operations Command	EDCFS							TBA

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Firearms Licencing	EDCFS							Q2. Scoping booked for 02.09.21
Use of Tasers	EDCFS							Q4
Seized and found property and cash	EDCFS							Q3
Register of Interests, Gifts and Hospitality	EDCFS							Timing to be agreed
Freedom of Information Requests	EDCFS							Q3
IT Follow up	CD&IO	N/A	✓	✓	27.5.21	30.6.21	N/A	Q1
Security (User Access)	CIO	✓	✓	✓				Q2
Application Management (Niche)	CIO							Q3
Network Infrastructure Management and Monitoring	CIO							Q3
Virtualisation	CIO							Q3
Database Management	CIO							Q4

The following variations have been made to the 2021/22 internal audit plan since it was presented to the Joint Audit Committee in January 2021.

<b>Audit reviews removed from the plan</b>	
None to date	
<b>Audit reviews added to the plan</b>	
Register of Interests, Gifts and Hospitality	Moved from the Sussex plan into the shared plan at client request
Freedom of Information Requests	Added as a shared review at client request

**Annex 1 - Assurance opinions and definitions used by SIAP prior to adoption of the CIPFA standard definitions**

Substantial	A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk
No	Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives.