

**To:** Joint Audit Committee  
**Date:** 10<sup>th</sup> September 2013  
**By:** David Taylor, RSM Tenon  
**Title:** Internal Audit – Progress Report

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**Purpose of Report/Issue:**

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

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**Recommendation**

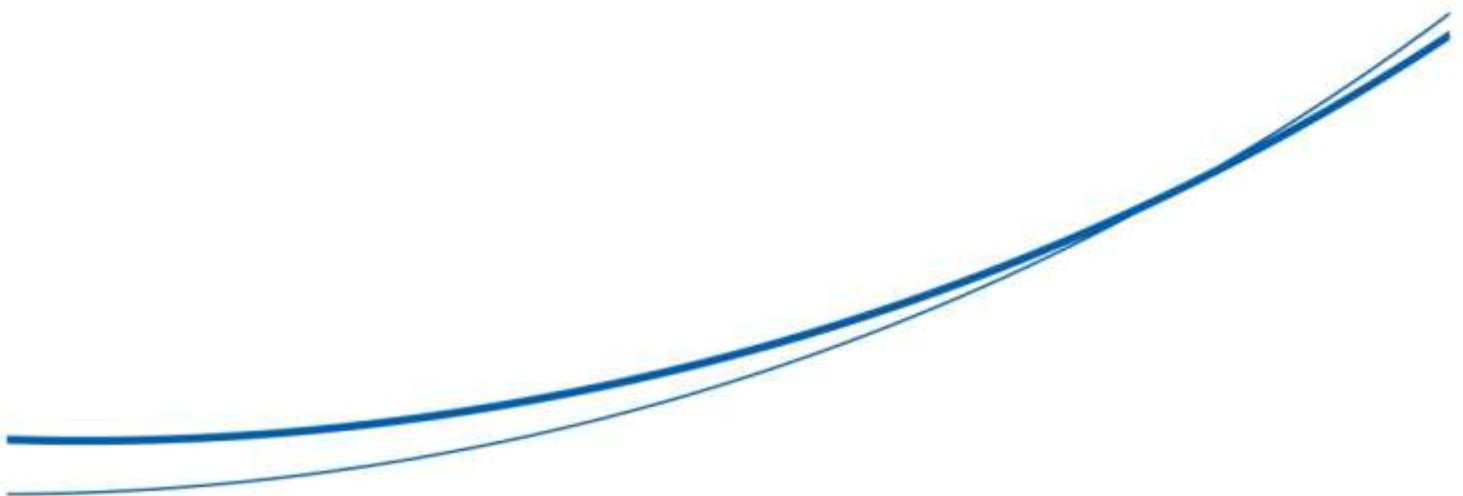
The Committee is invited to comment on RSM Tenon's progress to date in achieving the Internal Audit Strategy.

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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: 10 September 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
<b><i>Governance (1.13/14)</i></b>	<b><i>Final</i></b>	<b><i>Advisory</i></b>	-	-	<b>3</b>
<b><i>Stage 2 transfer (2.13/14)</i></b>	<b><i>Final</i></b>	<b><i>Advisory</i></b>	-	<b>5</b>	<b>4</b>
Business Interests	Fieldwork completed				
Gifts and Hospitality	Planned for February 2014				
Disposal Methods and Crime Recording	Planned for September 2013				
Neighbourhood Engagement	Planned for February 2014				
Staff Market Supplement	Planned for September 2013				
Commissioning	Planned for October/November 2013				
IT Application Security Review	Planned for November 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 29 July 2013 to discuss progress against the plan to date. We are currently working with management to agree dates and scopes for the remaining audits for the year.

### Internal Audit Plan 2013/14 – Change Control:

The only changes to the plan to date have been in relation to timing of the reviews, a number of which have been altered in order to accommodate client management.

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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