

To: Joint Audit Committee
Date: 16th December 2014
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 2014/15 Internal Audit Strategy since the last meeting of the Committee.

Recommendation(s) -

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

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 16th 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>	Amber/Green	1	0	0
<i>Governance - Stage Two Transfer (2.14/15)</i>	<i>Final</i>	Green	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.

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