

To: Joint Audit Committee
Date: 31st March 2015
By: David Taylor, Baker Tilly
Title: Internal Audit Plan 2015/16

Purpose of Report/Issue:

This paper sets out the approach taken by Baker Tilly, the Police & Crime Commissioner's (PCC) and Chief Constable's (CC) internal auditors, in developing a draft internal audit strategy for 2015/16.

The paper seeks the views of the Committee on the proposed strategy and agreement that it addresses the current risks and needs of both the PCC and CC.

Summary:

The proposed Internal Audit Strategy 2015/16 has been prepared taking into account the views of the PCC's Treasurer and the CC's Head of Finance who have also discussed its content with other representatives of the PCC and CC.

Recommendation(s) -

Members are asked to consider and approve the Internal Audit Strategy for 2015/16.

Contact details -

Name: Lorna Raynes
Job Title: Manager, Baker Tilly
Email address: lorna.raynes@bakertilly.co.uk

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

Internal audit strategy 2015/16 - 2017/18

Presented at the Joint Audit Committee meeting
of: 31 March 2015

Contents

1	Introduction.....	2
2	Developing the internal audit strategy.....	4
3	Internal audit resources.....	7
4	Joint Audit Committee requirements.....	8
	Appendix A: Internal audit plan 2015/16.....	9
	Appendix B: Internal audit strategy.....	11
	Appendix C: Factors influencing the internal audit strategy.....	14
	Appendix D: Internal audit charter.....	16
	Appendix E: Our internal audit approach to an assignment.....	21
	Appendix F: Overview of internal audit assignment opinions.....	22
	For further information contact.....	23

1 Introduction

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting the Office of the Police and Crime Commissioner for Surrey and Surrey Police Force in the year ahead including changes within the sector.

1.1 Background

Surrey Police's central budget has reduced by around 14% during the period 2010/11-2014/15; the Force receives the second lowest funding per head of population in England/Wales resulting in the highest local precept level. In March 2015, Surrey will have 3,995 staff (5% reduction since 2010) of which officer numbers will have increased by 3% to 1,938.

Recorded crime is falling, however 3,601 more incidents were attended in 2014 year to date versus 2010 when there were 111,546; in particular, 'concern-for-safety' incidents rose almost 6% to 11,551. Recorded levels of sexual offences and domestic abuse are rising, and the new Complex Abuse Unit has a live Child Sexual Exploitation (CSE) investigation underway - Surrey has a number of children's homes and CSE is a risk. There are 71 active Organised Criminal Groups and six have been dismantled so far in 2014.

Surrey Police continues to increase collaboration with Sussex Police, with areas such as IT and procurement becoming collaborative functions. Our internal audit plans and protocols will fully reflect these arrangements in 2015/16 which will set out how we will jointly work with Sussex Police and its internal audit provider.

1.2 Vision

Surrey Police's vision is to, 'deliver safe, satisfied and confident communities and relentlessly pursue those people that undermine them.

1.3 Objectives

As per the Police and Crime Plan for Surrey, the six priorities for the OPCC are:

- Take a Zero Tolerance Policing Approach
- More Visible Street Policing
- Put Victims at the Centre of the Criminal Justice System

- Give you the Opportunity to Have a Greater Say in how Your Streets are Policed
- Protect your Local Policing
- Uncompromising in the Standards you Expect from Your Police

2 Developing the internal audit strategy

We use your objectives as the starting point in the development of your internal audit plan.

2.1 Risk management processes

We have evaluated the risk management processes for both the OPCC and Force and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following people:

- Senior management within the Force
- Senior management within the OPCC

Based on our understanding of the organisations, and the information provided to us by the stakeholders above, we have developed an annual internal plan for both the OPCC and Force for the coming year, and a high level strategic plan (see Appendix A and B for full details).



Figure A: Sources considered when developing the Internal Audit Strategy.

2.2 How the plan links to your strategic objectives

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within Appendices A and B. In the table below we bring to your attention particular key audit areas and discuss the rationale for their inclusion or exclusion within the strategy.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation. Full details of these can be found in Appendices A and B.

Area	Reason for inclusion in the audit plan/ strategy	Link to strategic objective
Legal / insurance	This review has been included at the request of management to look at the channels of communication between the two departments and how decisions are made to proceed with either an insurance or a legal claim.	N/a
Follow up on SIREN report	This review will follow up on the lessons learned exercises relating to the SIREN project, and ensure that any recommendations arising from these have been implemented. This has been included at the request of management to address a recommendation raised by the external auditors during the SIREN report.	Uncompromising in the Standards you Expect from Your Police
Risk Management and governance	Both these reviews will focus on collaborative arrangements. Our risk management review will consider how risks relating to the collaboration with Sussex are identified, monitored and managed. Our governance review will look at governance and reporting arrangements in place for all collaborations currently existing at Surrey Police.	Protect your Local Policing
Additional reviews	<p>We have included at Appendix A and Appendix B a number of additional reviews that we have not looked at for a number of years or are new and emerging. These include:</p> <ul style="list-style-type: none"> • Commissioning 12 months on • Integrated Offender Management • Victims Code • Property Seizures • Data Quality 	All

2.4 Working with other assurance providers

The Joint Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisations.

We will however continue to work closely with other assurance providers, such as external audit and to ensure that duplication is minimised and a suitable breadth of assurance obtained. Further to this, we have met with Sussex Police's Internal Auditors (West Sussex County Council Internal Audit Services) to establish a protocol regarding internal audit of collaborative activities. This is being presented to the Audit Committee in a separate document.

3 Internal audit resources

Your internal audit service is provided by Baker Tilly Risk Advisory Services LLP. The team will be led by David Taylor, supported by Lorna Raynes as your client manager.

3.1 Fees

Our anticipated fee to deliver the plan of 177 days is £50,320 (excluding VAT) which is in line with our tender and fee notification for 2015/16.

3.2 Conformance with internal auditing standards

Baker Tilly affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS). Further details of our responsibilities are set out in our internal audit charter within Appendix D.

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our Risk Advisory service line commissioned an external independent review of our internal audit services in 2011 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “the design and implementation of systems for the delivery of internal audit provides substantial assurance that the standards established by the IIA in the IPPF will be delivered in an adequate and effective manner”.

3.3 Conflicts of Interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards. Where we undertake any work outside of the Internal Audit plan for the Police and Crime Commissioner or Force this is delivered by a separate team, with a separate Partner and engagement letter.

4 Joint Audit Committee requirements

In approving the internal audit strategy, the committee is asked to consider the following:

- Is the Joint Audit Committee satisfied that sufficient assurances are being received within our annual plan for both the Force and OPCC (as set out at Appendix A) to monitor the organisations' risk profile effectively?
- Does the strategy for internal audit (as set out at Appendix B) cover both organisations' key risks as they are recognised by the Joint Audit Committee?
- Are the areas selected for coverage this coming year appropriate?
- Is the Joint Audit Committee content that the standards within the charter in Appendix D are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the Joint Audit Committee approve such any amendments to this plan.

Appendix A: Internal audit plan 2015/16

Audit area	Scope for 2015/16	Audit days	Proposed timing	Joint Audit Committee
Risk based assurance				
Risk Management	This review will focus on processes in place to manage collaborative risks.	12	January 2016	March 2016
Governance	This will focus on the governance of collaboration arrangements, including both Sussex and other collaborations.	12	July 2015	September 2015
IT reviews	Initial indications are that this will focus on IT project management, but the exact scope has yet to be determined.	15	January 2016	March 2016
Legal / insurance	This review will look at the channels of communication between the legal and insurance departments in order to ascertain when it is decided to make a claim, or when to take legal action. This review has been included at the request of management in response to overspends by the two departments.	10	August 2015	December 2015
Core assurance				
Financial controls	<p>This review will consider the following areas:</p> <ul style="list-style-type: none"> • General Ledger • Financial Reporting • Creditor Payments • Cash Receipting and Treasury Management • Income and Debtors • Procurement • Payroll 	30	December 2015	March 2016
Follow up on SIREN report	This review will follow up on the lessons learned exercises relating to the SIREN project, and ensure that any recommendations arising from these have been implemented.	10	October 2015	December 2015
Commissioning – 12 months on	This will consider how the OPCC can demonstrate that commissioning has achieved the intended outcomes and purpose.	12	March 2016	June 2016
Integrated Offender Management	Our review will review the design of, and compliance with, the IOM framework.	10	May 2015	June 2015

Audit area	Scope for 2015/16	Audit days	Proposed timing	Joint Audit Committee
Victims Code	From April 2015, information regarding victims of crime will no longer be downloaded centrally by victim support. We will therefore review the procedures put in place by the OPCC to ensure that incidents are being identified and actions to support the victim put in place.	12	September 2015	December 2015
Property seizures	We will review the system in place to record property seizures, and how consistently this is used by officers.	12	September 2015	December 2015
Data quality	This review could focus on reporting of any area, but common areas for review are complaints or crime recording. We would select a sample of indicators and agree back to supporting evidence to ensure data reporting is accurate.	12	November 2015	March 2016
Other internal audit input				
Action tracking	To meet internal auditing standards and to provide management with on-going assurance regarding implementation of recommendations.	10	Ongoing	Ongoing
Audit management	This will include: <ul style="list-style-type: none"> • Planning • Ongoing liaison and progress reporting • Liaison with Sussex internal auditors • Preparation for and attendance at Joint Audit Committee; and • Development and publication of the annual internal audit opinion 	20	Ongoing	Ongoing
TOTAL		177		

Appendix B: Internal audit strategy

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Risk based assurance				
Risk Management	This review will focus on processes in place to manage collaborative risks.	✓	✓	✓
Governance	This will focus on the governance of collaboration arrangements, including both Sussex and other collaborations.	✓	✓	✓
IT reviews	Initial indications are that this will focus on IT project management, but the exact scope has yet to be determined.	✓	✓	✓
Legal / insurance	This review will look at the channels of communication between the legal and insurance departments in order to ascertain when it is decided to make a claim, or when to take legal action. This review has been included at the request of management in response to overspends by the two departments.	✓		
Staff experience	This will look at how the staff survey was completed, the analysis of results and how responses were produced, implemented and followed up.		✓	
Crime recording	Our review will consider the effectiveness of internal checks and compliance with the National Decision Model and national and local policy and procedures.			✓
Procurement	As both the PCC and the CC may be undertaking procurement, this review will consider the processes undertaken by both, and how value for money is achieved. The review will also consider the governance arrangements in respect of the procurement collaboration with Sussex Police.		✓	
Proceeds of Crime Act	Review to ensure that the Force complies with the requirements of the Proceeds of Crime Act and that all items seized are held in a secure manner until release			✓
Estates management	This review will consider the processes undertaken to manage the estate, and how value for money is achieved.		✓	

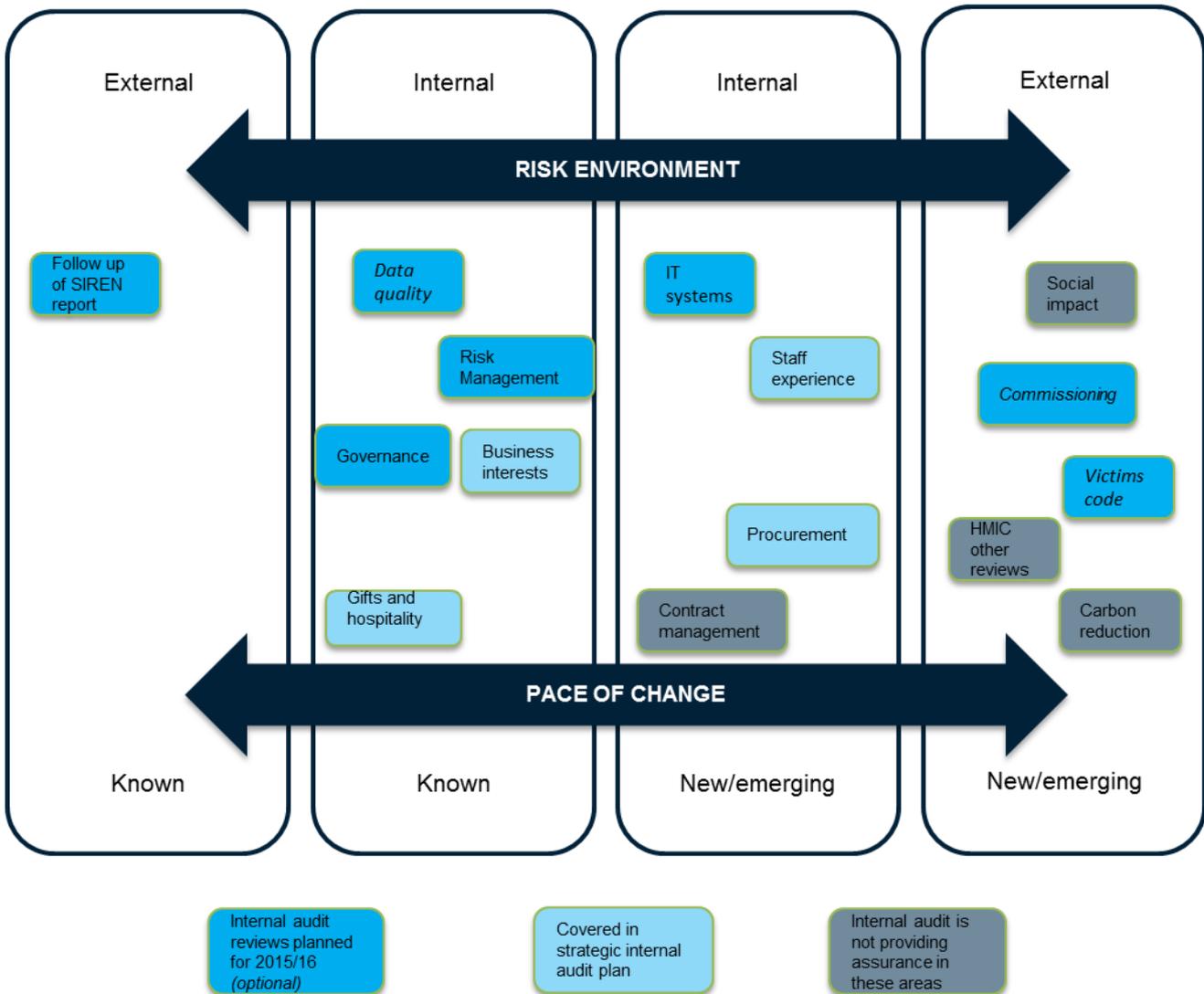
Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Gifts and hospitality	This review will assess the effectiveness of the implementation of the recommendations from the internal review and compliance with the revised governance procedure on gifts and hospitality.		✓	
Business interests	This review will assess the effectiveness of and compliance with Surrey Police's Business Interests procedures.			✓
Commissioning – 12 months on	This will consider how the OPCC can demonstrate that commissioning has achieved the intended outcomes and purpose.	✓		
Integrated Offender Management	Our review will review the design of, and compliance with, the IOM framework.	✓		
Victims Code	From April 2015, information regarding victims of crime will no longer be downloaded centrally by victim support. We will therefore review the procedures put in place by the PCC to ensure that incidents are being identified and actions to support the victim put in place.	✓		
Property seizures	We will review the system in place to record property seizures, and how consistently this is used by officers.	✓		
Data quality	This review could focus on reporting of any area, but common areas for review are complaints or crime recording. We would select a sample of indicators and agree back to supporting evidence to ensure data reporting is accurate.	✓		
Core assurance				
Financial controls	This review will consider the following areas: General Ledger Financial Reporting Creditor Payments Cash Receipting and Treasury Management Income and Debtors Procurement Payroll	✓	✓	✓
Follow up on SIREN report	This review will follow up on the lessons learned exercises relating to the SIREN project, and ensure that any recommendations arising from these have been implemented.	✓		

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Other Internal Audit input				
Action tracking	To meet internal auditing standards and to provide management with on-going assurance regarding implementation of recommendations.	✓	✓	✓
Contingency	To allow for additional audits to be undertaken at the request of the Joint Audit Committee or management based on changes in assurance needs as they may arise during the year.	✓	✓	✓
Audit management	This will include: <ul style="list-style-type: none"> • Planning • Ongoing liaison and progress reporting • Liaison with Sussex Police internal auditors • Preparation for and attendance at Joint Audit Committee; and • Development and publication of the annual internal audit opinion 	✓	✓	✓

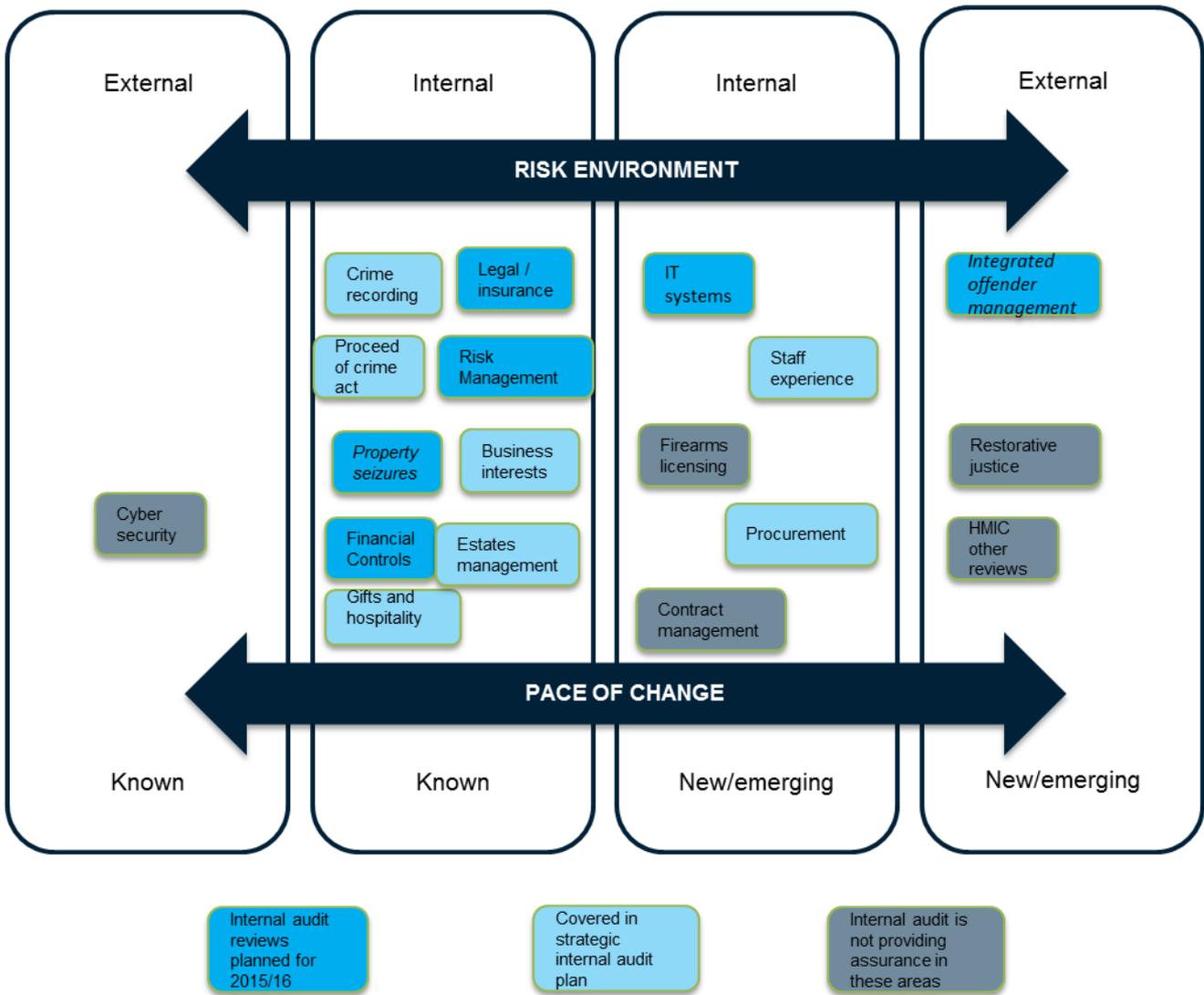
Appendix C: Factors influencing the internal audit strategy

The diagram below highlights the planned internal audit coverage against the changing risk environment. This analysis allows us to ensure that the type and level of coverage proposed meets the organisation's assurance needs for the forthcoming and future years.

Office of the Police and Crime Commissioner



Force



Appendix D: Internal audit charter

1.0 Need for the charter

- 1.1 This charter establishes the purpose, authority and responsibilities for the internal audit service for Office of the Police and Crime Commissioner for Surrey and Surrey Police. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Joint Audit Committee.
- 1.2 The internal audit service is provided by Baker Tilly Risk Advisory Services LLP (“Baker Tilly”). Your key internal audit contacts are as follows:

	Partner	Client manager
Name	David Taylor	Lorna Raynes
Telephone	07899 877692	07972 004175
Email address	david.taylor@bakertilly.co.uk	Lorna.raynes@bakertilly.co.uk

- 1.3 We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisations has in place, focusing in particular on how these arrangements help you to achieve its objectives.
- 1.4 An overview of the individual internal audit assignment approach and our client care standards are included at Appendix E and F of the audit plan issued for 2015/16.

2.0 Role and definition of internal auditing

“Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by introducing a systematic, disciplined approach in order to evaluate and improve the effectiveness of risk management, control, and governance processes”.

Definition of Internal Auditing, Institute of Internal Auditors and the Public Sector Internal Audit Standards

2.1 Internal audit is a key part of the assurance cycle for both organisation and, if used appropriately, can assist in informing and updating the risk profile of the organisations.

3.0 Independence and ethics

3.1 To provide for the independence of Internal Audit, its personnel report directly to the David Taylor (acting as your head of internal audit). The independence of Baker Tilly is assured by the internal audit service reporting to the Audit Committee, with further reporting lines to the OPCC and Chief Constable.

3.2 The head of internal audit has unrestricted access to the Chair of Joint Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

3.3 Conflicts of interest may arise where Baker Tilly provides services other than internal audit to Office of the Police and Crime Commissioner for Surrey and Surrey Police. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Joint Audit Committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the Joint Audit Committee. Equally we do not want the organisation to be deprived of wider Baker Tilly expertise and will therefore raise awareness without compromising our independence.

4.0 Responsibilities

4.1 In providing your outsourced internal audit service, Baker Tilly has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans which align to the corporate objectives of both organisations. The plan will be submitted to the Joint Audit Committee for review and approval each year before work commences on delivery of that plan.
- Implement the audit plan as approved, including any additional reviews requested by management and the Joint Audit Committee.
- Ensure the internal audit team consists of professional internal audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.

- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements and agree corrective action with management based on an acceptable and practicable timeframe.
- Undertake action tracking reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Provide a list of significant performance indicators and results to the Joint Audit Committee to demonstrate the performance of the internal audit service.
- Liaise with the external auditor and other relevant assurance providers for the purpose of providing optimal assurance to the organisation.

5.0 Authority

5.1 The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Joint Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisations where audits will be performed, including other specialised services from within or outside the organisations.

5.2 The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with either organisation.
- Initiate or approve accounting transactions on behalf of either organisation.
- Direct the activities of any employee not employed by Baker Tilly unless specifically seconded to internal audit.

6.0 Key Performance Indicators (KPIs)

6.1 In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

Delivery	Quality
Audits commenced in line with original timescales agreed in the internal audit plan.	Conformance with the Public Sector Internal Audit Standards.
Draft reports issued within 10 working days of debrief meeting.	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit.
Management responses received from client management within 10 working days of draft report.	Response time for all general enquiries for assistance is completed within 2 working days.
Final report issued within 3 days from receipt of management responses.	Response to emergencies such as concerns of potential fraud with 1 working day.
Completion of internal audit plan by the end of the financial year.	

7.0 Reporting

- 7.1 An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Joint Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.
- 7.2 The Head of Internal Audit will issue progress reports to the Joint Audit Committee and management summarising outcomes of audit activities, including follow up reviews.
- 7.3 As your internal audit provider, the assignment opinions that Baker Tilly provides the organisations during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

7.4 As the provider of the internal audit service we are required to provide an annual opinion to both the OPCC and the Force on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinions it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Police and Crime Commissioner & Chief Constable is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations by Baker Tilly Risk Advisory Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Police and Crime Commissioner & Chief Constable to inform the organisations' annual governance statements.

8.0 Data Protection

- Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's Terms of Business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.
- Personal data is not shared outside of Baker Tilly. The only exception would be where there is information on an internal audit file that external auditors have access to as part of their review of internal audit work or where the firm has a legal or ethical obligation to do so (such as providing information to support a fraud investigation based on internal audit findings).
- Baker Tilly has a Data Protection Policy in place that requires compliance by all of our employees. Non-compliance will be treated as gross misconduct.

9.0 Fraud

9.1 The Joint Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will assess the risk of fraud and be aware of the risk of fraud when planning and undertaking any internal audit work.

10.0 Approval of the internal audit charter

10.1 By approving this document, the annual plan, the Joint Audit Committee is also approving the internal audit charter.

Appendix E: Our internal audit approach to an assignment



Each audit will be planned individually to ensure that the scope addresses the risks facing your organisation, and is therefore a useful source of assurance, providing assurance on the controls that you rely on to manage your risks and deliver your objectives.

We will meet with appropriate staff to understand the area under review and will then send you an Assignment Planning Sheet for your comment and sign off, so that we can discuss and agree the scope of each review; this provides the Audit Sponsor with an opportunity to comment on the scope of each audit. We will agree the audit date at the start of the year and you will receive a planning sheet at least four weeks before the audit commences.

Once the scope has been agreed, our audit fieldwork is carefully planned to ensure that we thoroughly test the right controls. Should we identify any major issues during the review, we will bring these to the attention of management straight away. We will keep you informed through the audit, and our team will be happy to answer any questions you may have. We will provide a list of information we will need when we issue the planning sheet so that you can prepare for the audit.

Before the internal audit team leaves site, we will hold a debrief meeting to discuss our findings with you and agree actions to address any control weaknesses.

Therefore, there will be no surprises when you receive the draft internal audit report, and you have an opportunity to comment on the report before it is issued for wider circulation.

Each formal assurance report will contain a clear opinion, so you know instantly if your risk management of this area is effective

Every internal audit report contains an action plan which is completed by management. Once the action plan is completed the report is issued as a final report. This provides the Audit Committee with a clear view of management's response to each finding, and also enables action tracking. As part of the annual plan we will undertake follow up work to provide the Audit Committee with an overview of progress in implementing actions that management have agreed.

CLIENT CARE STANDARDS

Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date

Key information such as: the draft assignment planning sheet are issued by Baker Tilly to the key auditee four weeks before the agreed start date

The lead auditor to contact the client to confirm logistical arrangements two weeks before the agreed start date.

Fieldwork takes place on agreed dates with key issues flagged up immediately.

A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.

Two weeks after a debrief meeting a draft report will be issued by Baker Tilly to the agreed distribution list.

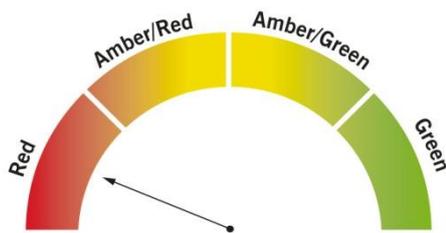
Management responses to the draft report should be submitted to Baker Tilly.

Within three days of receipt of client responses the final report will be issued by Baker Tilly to the assignment sponsor and any other agreed recipients of the report.

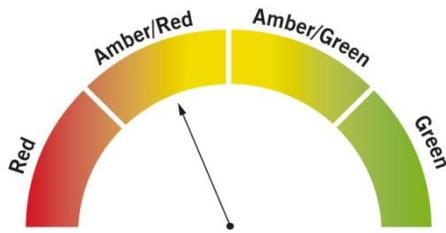
Appendix F: Overview of internal audit assignment opinions

For internal audits classed as “risk based assurance” reviews (compared with advisory input), we use four opinion levels as shown below. Each assignment report will explain the scope of the review, and therefore the context and scope of the opinion.

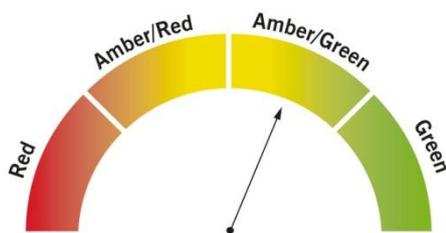
← Increasing level of assurance



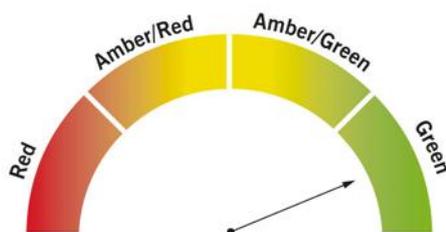
Taking account of the issues identified, the OPCC & Force cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the OPCC & Force can take partial assurance that the controls to manage this risk are suitably designed and consistently applied. Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the OPCC & Force can take reasonable assurance that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the OPCC & Force can take substantial assurance that the controls upon which the organisation relies to manage the identified risk(s) are suitably designed, consistently applied and operating effectively.

For further information contact

David Taylor

david.taylor@bakertilly.co.uk

Tel: 07899 877692

Lorna Raynes

lorna.raynes@bakertilly.co.uk

Tel: 07972 004175

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