

**To:** Joint Audit Committee  
**Date:** 22<sup>nd</sup> June 2015  
**By:** Daniel Harris, Baker Tilly  
**Title:** Internal Audit Protocol – Surrey and Sussex

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**Purpose of Report/Issue:**

The attached report sets out the protocol for internal audit of collaborated services between Surrey and Sussex Police.

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**Recommendation**

The Committee is asked to note the report.

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**Contact details -**

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Timing	Task	Responsibility
February/March	Draft internal audit plan prepared based on Risk Register, priorities of OPCC/Force, Sector priorities and external environment as identified by the OPCC/Force and Baker Tilly	Baker Tilly and Surrey OPCC/Force
	Discussions with external audit and internal audit provider at Sussex Police to agree responsibility for audits of collaborative areas. Any areas of collaboration highlighted in internal audit plan	Baker Tilly
	Draft internal audit plan circulated to Surrey OPCC/Force for comment	Baker Tilly
March	Draft internal audit plan goes to Surrey Joint Audit Committee for review and approval.	Baker Tilly
March	Following approval of internal audit plan, Surrey OPCC/Force share with opposite numbers at Sussex Police for information. At this stage Sussex Police may liaise with Surrey Police colleagues to discuss and request elements for inclusion in the scope of the agreed reviews.	Surrey OPCC and Force/Sussex OPCC and Force
April	Following approval of internal audit plan Baker Tilly prepare timetable of work for circulation to relevant staff at Surrey OPCC/Force. This will also be shared with Sussex OPCC/Force and their internal auditors.	Baker Tilly
April - March	Internal audit complete programme of audit work as follows:	
	All assignments scoped with relevant Surrey OPCC/Force lead(s) as appropriate at least 20 working days prior to audit work commencing	Baker Tilly
	APS for each assignment approved by Surrey OPCC/Force lead at least 10 working days prior to audit work commencing	Baker Tilly
	Audit work completed to agreed timescales	Baker Tilly
	Audit lead debriefed on audit findings and recommendations.	Baker Tilly
	Draft report issued to Surrey OPCC/Force no more than 10 working days following debrief meeting	Baker Tilly
	Draft report considered by Surrey OPCC/Force	Surrey OPCC/Force
	Responses to draft report within 20 working days of draft report issue	Surrey OPCC/Force
	Report finalised by Baker Tilly within three working days	Baker Tilly
	Where report relates to a collaborative area final report shared with relevant lead at Sussex Police by Surrey OPCC/Force	Surrey OPCC/Force
April	Present final version of the internal audit annual report to the June meeting of the Surrey Joint Audit Committee.	Baker Tilly
Quarterly in line with Surrey Joint Audit Committee meeting schedule	Internal audit plan progress reviewed with Surrey OPCC/Force to ensure delivery is on track, and to address any potential changes to the plan based on changes in OPCC/Force/ Sector priorities and risks.	Baker Tilly/ Surrey OPCC/Force
Quarterly in line with Surrey Joint Audit Committee meeting schedule	Internal audit plan reviewed by Surrey Joint Audit Committee together with any recommendations for change from the quarterly meeting above.	Baker Tilly/ Surrey OPCC/Force