

To: Joint Audit Committee
Date: 17th March 2016
By: Daniel Harris, RSM UK
Title: Internal Audit Progress Report

Purpose of Report/Issue:

To update the Joint Audit Committee of Internal Audit's progress in achieving the 2015/16 Internal Audit Strategy since the last meeting of the Committee.

Recommendation

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

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OFFICE OF THE POLICE AND CRIME
COMMISSIONER FOR SURREY AND
SURREY POLICE

Internal Audit Progress Report

Joint Audit Committee

17 March 2016



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1 INTRODUCTION

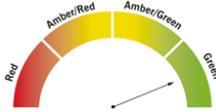
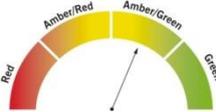
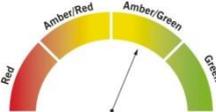
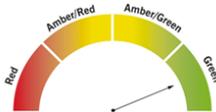
The Internal Audit Plan for 2015/16 was approved by the Joint Audit Committee in March 2015. This report provides a summary update on progress against that plan and summarises the results of our work to date.

2 REPORTS CONSIDERED AT THIS AUDIT COMMITTEE

This table informs of the audit assignments that have been completed and the impacts of those findings since the last Audit Committee held. The internal audit plan for 2015/16 was approved by the Joint Audit Committee in March 2015. Below provides a summary update on progress against that plan and summarises the results of our work completed since the last Joint Audit Committee.

We have finalised five reports since the previous Joint Audit Committee.

Appendix A also details of the full history of the audits completed in 2015/16.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
2015/16 Reports					
Integrated Offender Management (7.15/16)	FINAL REPORT		0	0	2
Legal and Insurance Departments Review (6.15/16)	FINAL REPORT	Advisory	2	8	0
Governance (8.15/16)	FINAL REPORT		0	3	2
Financial controls (9.15/16)	FINAL REPORT		0	1	2
Covert bank accounts and petty cash floats (10.15/16)	FINAL REPORT		0	1	2

2.1 Impact of findings to date



As noted previously, our review of the BT Datacentre Project Initiation identified eight management actions and resulted in a no assurance (red) opinion. However it should be noted that this was a backward looking review and a number of the issues we identified had already been identified and addressed by Surrey Police and the OPCC.

Since that time, all final assurance reports issued have resulted in either substantial (green) or reasonable (amber/green) opinions with no significant findings identified. We have also issued one advisory review which contained ten recommendations and identified a number of weaknesses.

The findings from the BT Datacentre and Legal and Insurance reviews will impact the year end opinion but will not in isolation qualify the opinion.

3 LOOKING AHEAD

Assignment area	Status	Target Audit Committee
Data quality (11.15/16)	Draft report issued 1 March 2016	March 2016
Commissioning – 12 months on	Audit booked for 8 March 2016	June 2016
Risk Management	Audit booked for 11 April (delayed to April at management request)	Was March 2016 now June 2016
Victims Code	Audit scoped but deferred to 15 March 2016 at management request owing to staff changes	Was December 2015 now June 2016

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been no changes to the Audit Plan since the last Audit Committee meeting

4.2 Added value work

As reported previously, we have undertaken the following surveys amongst our Police clients and shared the results with Surrey Police:

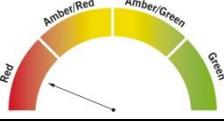
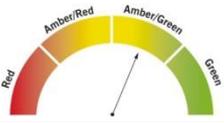
Area	Information shared
National Police Procurement Hub	We asked our Police clients how much they were using the National Police Procurement Hub, and shared the responses we received.
Chief Officers Allowances	In response to a query from another client we asked all of our Police clients about their approach to Chief Officers Allowances and shared the results.
Internal Audit Benchmarking	We issued benchmarking data to provide a comparison against the numbers of recommendations made, and the assurance opinions provided, in similar audits performed across the sector in our client base

Additionally we previously shared the following:

Area	Information shared
CIPFA event for Police Audit Committee Members	We shared the slides from this event which we attended.

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

Reports previously seen by the Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		H	M	L
Follow Up (1.15/16)	Little progress	4	12	0
New Desktop Review (2.15/16)		0	2	0
BT Datacentre Project Initiation Review (3.15/16)		4	4	0
Vehicle Recovery Unit (4.15/16)	ADVISORY	0	2	1
Property seizures (5.15/16)		0	3	3

FOR FURTHER INFORMATION CONTACT

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