



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

Internal Audit Progress Report

Joint Audit Committee presented to

13 December 2016

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made.

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1 INTRODUCTION

The internal audit plan for 2016/17 was approved by the Audit Committee in March 2016. Below 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 Joint Audit Committee (JAC). The internal audit plan for 2016/17 was approved by the JAC in March 2016. Below provides a summary update on progress against that plan and summarises the results of our work completed since the last meeting.

We have finalised three reports from our 2016/17 Internal Audit Plan since the previous JAC.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Governance (2.16/17)	FINAL	Substantial Assurance	0	0	4
Crime recording (3.16/17)	FINAL	Partial Assurance	2	1	1
Complaints (4.16/17)	FINAL	Substantial Assurance	0	1	0

3 LOOKING AHEAD

Assignment area	Timing per approved IA plan 2016/17	Status	Target Audit Committee per the IA Plan 2016/17
Savings Plan	October 2016	Fieldwork completed, draft to be issued shortly	Was December 2016 now March 2017
Financial Controls	December 2016	Audit scoped. Starting 5 December 2016	March 2017
Strategic Planning And Budgeting	April 2016	Audit scoped. Starting 9 January 2017	Was June 2016 now March 2017
Vetting Processes	August 2016	Audit starting 15 December 2016*	Was October 2016 Now March 2017
Staff Experience	May 2016	Liaising with management regarding proposed start date of 23 January 2017 and scope*	Was September 2016 Now June 2017
Capital Expenditure	January 2017	Audit scoped. Starting 6 February 2017*	March 2017
IT Review - PSN Compliance	January 2017	Exact dates and scope under discussion	March 2017
Victims Code (Force Risk 376)	January 2017	Liaising with management regarding proposed start date of 16 January 2017 and scope	March 2017
Risk Management	January 2017	Dates agreed for audit to start 6 March 2017	March 2017
Follow Up	Ongoing	Ongoing	Ongoing

*please see change control below

4 OTHER MATTERS

4.1 Impact of findings to date

The JAC should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular the JAC should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion. We have issued one final report with a partial assurance opinion but this will not in isolation negatively impact our year end opinions for either the Constabulary or the OPCC.

4.2 Changes to the audit plan

Since the last JAC meeting the following amendments to the plan have been requested by management:

Auditable area	Reason for change
Strategic Planning And Budgeting	Review moved at management request to January 2017 to fit with budgeting and planning cycle.
Vetting Processes	Review moved at management request to early 2017 to allow new collaboration process to be embedded
Staff Experience	Review moved to Q4 at request of management to allow for staff survey results to be taken account of.
Capital Expenditure	Review moved at management request to February 2017 to fit with capital planning cycle.

4.3 Added value work

Since the last meeting JAC meeting we have also issued the following:

Police Risk Register analysis

Our risk register analysis document provides information to help forces, Offices of Police and Crime Commissioners (OPCCs) and audit committees to review and challenge their own risk profiles and to help with ongoing risk identification and horizon scanning. It provides the outcomes of our analysis of police risk registers and highlights key risk changes within the sector over the last two years (when RSM last undertook this analysis). The document identifies a number of areas for improvement in risk management and internal control, acting as a useful sense check for police forces and OPCCs to utilise when considering their risks; an activity that is particularly beneficial during times of change

Emergency Services sector update – November 2016

Published on 18th November our regular briefing included updates on:

- Emergency Services Network
- Little Book of cyber scams

- Home Secretary's conference speech
- Delivering Good Governance
- Joined up response to Child Protection
- Police procurement
- Public confidence in the police
- Police risk register analysis

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

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

Assignment	Opinion issued	Actions agreed		
		H	M	L
Policies and Procedures (1.16/17)	Reasonable Assurance	1	3	2
Cash Handling (5.16/17)	Advisory	0	4	3

FOR FURTHER INFORMATION CONTACT

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