

Internal Audit Strategy and Plan

2019-20 to 2021-22

The Police & Crime Commissioner for Surrey/ The Chief Constable of Surrey

Office of the Police and Crime Commissioner for Surrey



Southern Internal Audit Partnership

Assurance through excellence
and innovation

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Introduction

The role of internal audit is that of 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 bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.

The Police and Crime Commissioner and Chief Constable are responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Police and Crime Commissioner and Chief Constable that these arrangements are in place and operating effectively.

The Police and Crime Commissioner and Chief Constable's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risk to the achievement of the organisation's objectives is identified, assessed and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the Joint Audit Committee and delegated representatives of the Police and Crime Commissioner and Chief Constable to ensure it continues to reflect the needs of the organisation. Amendments to the plan will be identified through the Southern Internal Audit Partnership's continued contact and liaison with those responsible for the governance of the Force and Office of the Police and Crime Commissioner and reported to the Joint Audit Committee in the regular progress reports.

Your Internal Audit Team

From 1 April 2019 your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Karen Shaw, Deputy Head of Southern Internal Audit Partnership, supported by Beverly Davies, Audit Manager.

Conformance with internal auditing standards

The Southern Internal Audit Partnership service is designed to conform to the Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In September 2015 the Institute of Internal Auditors were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the PSIAS, Local Government Application Note and the International Professional Practices Framework.

In selecting the Institute of Internal Auditors (IIA) a conscious effort was taken to ensure the external assessment was undertaken by the most credible source. As the authors of the Standards and the leading Internal Audit authority nationally and internationally the IIA were excellently positioned to undertake the external assessment.

In considering all sources of evidence the external assessment team concluded:

*'It is our view that the Southern Internal Audit Partnership (SIAP) service generally conforms to **all** of these principles. This performance is within the top decile of EQA reviews we have performed. This is a notable achievement given the breadth of these Standards and the operational environment faced by SIAP.'*

*There are **no instances** across these standards where we determined a standard below "generally conforms", and 4 instances where the standard is assessed as "not applicable" due to the nature of SIAP's remit.'*

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.

OPCC and Force Risk

The OPCC and Force have a clear framework and approach to risk management. The strategic risks assessed by the organisations are a key focus of our planning for the year to ensure the internal audit plan meets the organisation's assurance needs and contributes to the achievement of organisation objectives. We will monitor the strategic risk register closely over the course of the year to ensure our plan remains agile to the rapidly changing landscape.

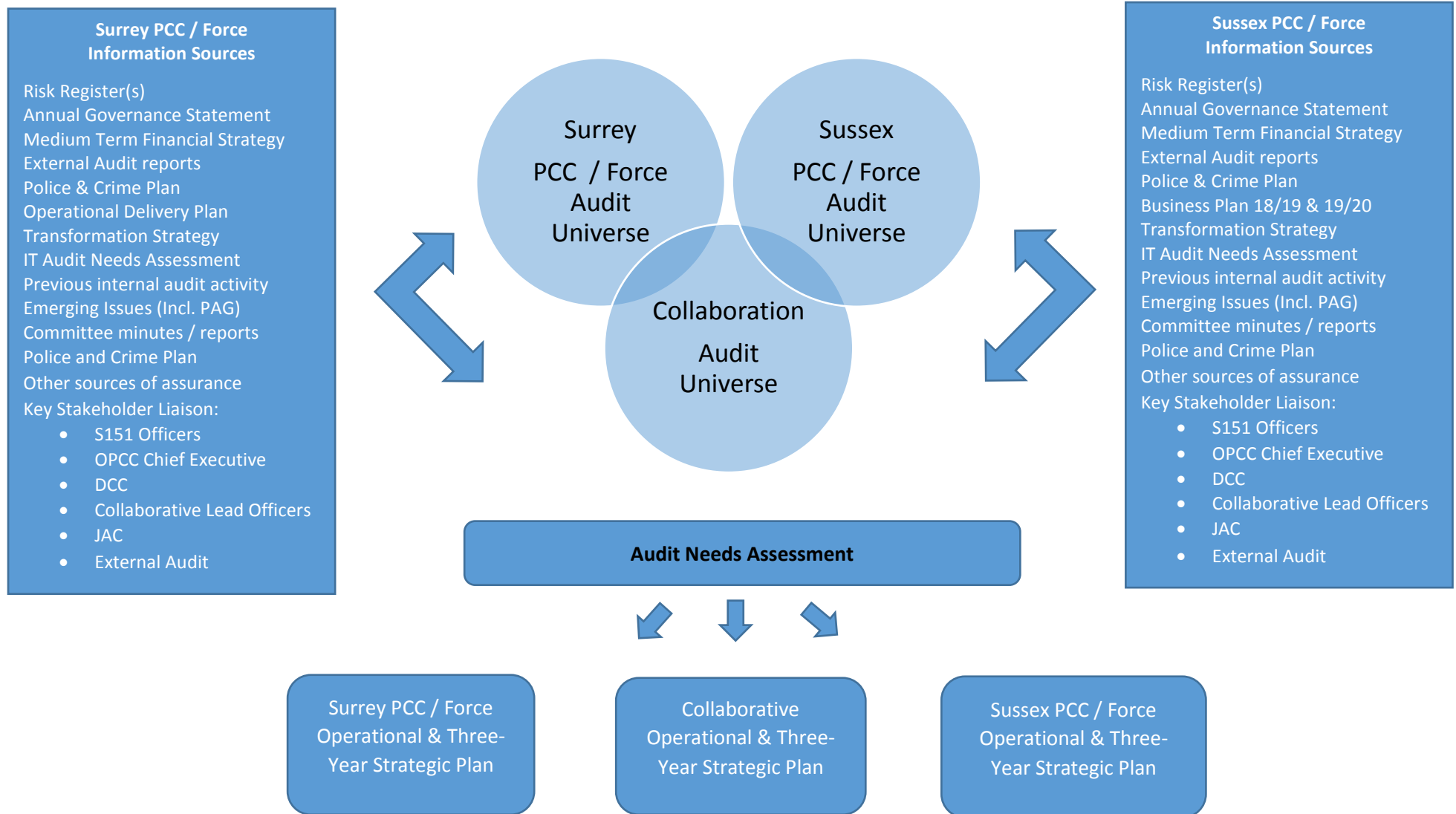
Developing the internal audit plan 2019-20 / 2021-22

Given the extensive collaborative and shared working arrangements with Sussex PCC and Force, and that SIAP also provides internal audit services for Sussex PCC and Force, we have discussed and reviewed options with officers to identify the most efficient and effective arrangements for providing assurance going forward. As a result, we propose a joint internal audit plan with Sussex Police to include coverage of all collaborative and shared services, with each PCC contributing days from their own internal audit plans on the already agreed split of 55% for Sussex and 45% for Surrey. The results of this work will be shared in line with the proposed internal audit protocol outlined in Appendix C. The plan will remain flexible to accommodate any changes that may be required as a result of the Equip programme implementation plans. Any changes will be discussed and agreed with Officers and reported to the next Joint Audit Committee.

Systems and risks specific to Surrey OPCC and Force will continue to be identified and included in a separate plan in line with the current internal audit approach.

At the request of the Sussex Joint Audit Committee, a full IT audit needs assessment for the shared IT function was carried out by SIAP in 2018/19. The results of this work have also been used to inform the internal audit planning process for 2019/20. A copy of the IT needs assessment is attached at Appendix D. Having discussed the impact on planned days of delivery of the IT Audit Needs Assessment, it is proposed that all areas identified as high risk are covered during 2019/20 and all the medium risk areas are covered over the following three year period. This approach is reflected in the plan outlined within pages 8-25.

The approach to planning is summarised in the diagram below.



As indicated above, we have used various sources of information and discussed priorities for internal audit with the following officers as well as representative from Sussex Police:

- Ian Perkin – OPCC Chief Finance Officer
- Peter Gillett – Executive Director of Commercial and Financial Services
- Jane Harwood - Assistant Chief Officer, SRO, ERP Portfolio
- Paul Bundy – Service Director Finance – Sussex & Surrey Police
- Bev Foad – Financial Accounting Manager

Based on these conversations with key stakeholders, review of key corporate documents and our understanding of the organisation, Southern Internal Audit Partnership have developed an audit strategy for 2019-20 to 2021-22 which is outlined below.

The OPCC and Constabulary are 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. We will however continue to work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance is obtained.

Surrey Police Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
OPCC Reviews							
JAC Contingency	As previous years.		Annual	10	Q1	✓	✓
Victim Support	From April 2019 this will be provided in-house following the termination of the current contract. The review will assess the new procedures, processes, monitoring and reporting arrangements. RSM completed an advisory piece of work in 18/19 looking at changes to the contract.	409	2018/19	10	Q3		
Data Protection (OPCC)	ICO visit to the Force was completed during 2018/19. The review will assess the controls in place to ensure continued compliance with legislation.					✓	
OPCC Partnerships	To ensure that there is an awareness of existing partnerships with clarity over responsibilities and accountabilities and that a proportionate governance framework supports each partnership arrangement.					✓	
Grant Administration and Monitoring	Covered in other Force plans - for future discussion						
Independent visitors	Covered in other Force plans - for future discussion						
Decision Making and Accountability	Covered in other Force plans - for future discussion						
Police and Crime Plan	Covered in other Force plans - for future discussion						

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Governance							
Gifts, Hospitality and Business Interests	Review policy guidance and communication to officers and staff members. Ascertain whether gift and hospitality registers are regularly updated and adequately maintained, and business interests are declared as appropriate by staff and officers.		2018/19			✓	
Corporate Governance	For discussion in future years - covered in other Force plans. To review arrangements for the governance of the organisation and adherence to national standards. To include code of governance, policy monitoring and production of the annual governance statement. Scope to be agreed each year.						
Information Governance and Management	To discuss in future years planning meetings - to cover DP Act compliance, copyright, freedom of information etc. ICO visit carried out in 2018/19.	598	2017/18				
Business Continuity Planning	Covered in other Force plans - for future discussion						
Equality and Diversity	Covered in other Force plans - for future discussion	289					
Pro-Active Fraud	Scope to be agreed on an annual basis but can include areas such as reviews of expenses, use of procurement cards, reviews of policies and procedures.			10	Q1	✓	✓
Financial Management							
Police Officer Allowances	To review policy, approval of payments, monitoring and reporting arrangements.		2018/19				✓

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Mutual Aid/Recharges to Third Parties	Covered in other Force plans - for future discussion.						
Fees and Charges	Covered in other Force plans - for future discussion.						
General Systems							
Estates Management	Deferred from 2019/20 due to appointment of new Service Director. To review controls in place to ensure that sites are maintained to appropriate standards.	604 591				✓	
Estates Strategy and Disposals	To review the estates strategy in the context of rationalisation plans for the estate, how it takes account of shared estate issues, acquisitions, disposals and accounting.	592				✓	
Uniform	Coverage to include stock management, issues and returns and record keeping ensuring stock is appropriately managed.			2018/19			✓
Proceeds of Crime Act	A review to ensure compliance with the Proceeds of Crime Act.			2017/18		✓	
Tasers	To cover initial and re-training, storage, issue and asset management.			2017/18		✓	
Seized and Found Property	Coverage to include management of seized and found property, recording, retention and disposals. Note - covered in 18/19 as evidential property after management concern.	574 567		2017/18 2018/19			✓
Staff Experience	Deferred from 2018/19 to enable audit resource to focus on higher risk areas. Considered low risk.						

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Out of Court Disposals	18/19 review looked at a recent policy change and compliance with the updated guidance. Future audits to review continued compliance.		2018/19				✓
Integrated Offender Management	Compliance with policy and procedures.						✓
Crime Recording Data Quality	To ensure processes for recording and reporting are robust (take into account any findings from RSMs 18/19 data quality review).			12	Q2		
Complaints Management	Review framework, responsibilities/accountabilities, timeliness, outcomes and lessons learnt.			10	Q1		
Local Procurement	Keep under review for purchases under £50k						
Interpreters and Medical Examiners Fees	Covered in other Force plans - for future discussion						
Evidential Property	A review undertaken in 2017/18 resulted in a 'no assurance' opinion. A full review was undertaken by RSM in 2018/19. This review will follow up on any remaining issues as required / review continued compliance. Combined with Seized and Found property above.	574 567	2017/18 2018/19				
Safeguarding	Covered in other Force plans - for future discussion						
Safer Roads Partnership	Covered in other Force plans - for future discussion.						

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Other Direct Audit Activity							
Advice and Liaison				10	Q1-4	✓	✓
Annual Internal Audit Report				3	Q4	✓	✓
Audit Strategy and Planning				3	Q3-4	✓	✓
Follow Up	Liaison with the Force staff who monitor the implementation of agreed management actions to facilitate management summary reporting to Joint Audit Committee.			2	Q1-4	✓	✓
Monitoring and Progress Reports				4	Q1-4	✓	✓
Total Surrey Plan Days				74		114	130
Contribution to Collaborated Plan Days (Surrey contribution 45% of total – see below)				173		127	130
Total days				247		241	241

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
ERP Programme							
ERP - Pre go-live review of control maps	To review the control maps for each system within the ERP programme to ensure that key controls are built in appropriately.	STR1891 (R) STR2027 (R) STR1892 (A) 601 (M) 560 (M) 488 (H) 487 (M)		15	Q1		
ERP - Transition readiness	To ensure that appropriate user acceptance and regression testing has been completed to confirm readiness for transition and that appropriate governance arrangements are in place for sign off.	STR1891 (R) STR2027 (R) STR1892 (A) 601 (M) 560 (M) 488 (H) 487 (M)		30	Q2		
ERP - Post implementation (see separate systems listed below)	To review the operation of systems post go-live. To include sample testing of each core area. Days included in each system listed below. Any delay in ERP implementation may impact on delivery.	STR1891 (R) STR2027 (R) STR1892 (A) 601 (M) 560 (M) 488 (H) 487 (M)		See below	Q4		
Core systems							
Strategic Financial Planning and Budgeting	Following recent restructures and changes to systems, a review examining budget and	STR801 (A) 580 (H)	2017/18	15	Q4		✓

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
	financial planning, monitoring and reporting processes to ensure robustness. To cover both revenue and capital areas.	551 (H) 522 (M) 455 (M) 268 (M)					
Main Accounting System	Post implementation review. Annual coverage for key financial systems.		Annual	15	Q4	✓	✓
Imprest Accounts	Review of controls in place over the use and reconciliation of imprest accounts.		2017/18			✓	
Procurement Cards/Corporate Credit	Review of controls in place over the issue, use, authorisation and monitoring of procurement cards and corporate credit cards.			15	Q4		
Accounts Receivable	Post implementation review. Annual coverage for key financial systems.		Annual	15	Q4	✓	✓
Pensions	Review of shared service arrangements and controls in place.	606 (M)	Annual	12	Q4	✓	✓
Accounts Payable	Post implementation review. Annual coverage for key financial systems.		Annual	15	Q4	✓	✓
Payroll	Post implementation review. Annual coverage for key financial systems.		Annual	15	Q4	✓	✓
Security (User Access)	Bi-annual review looking at access to the Equip systems.			10	Q3		✓
Joint Human Resources							
Joint Human Resources	Post implementation. Scope to be agreed annually. To include the systems below.	422 (M)				✓	✓
Duty resource planning	This will be the focus of the 2019/20 review due to the many links to other aspects of Equip.			20	Q4		

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Recruitment	To review the system and controls in place to ensure efficient and effective recruitment following the introduction of Equip.	STR1893 (A) STR1894 (A) 596 (H) 588 (M)					
HR Case Management (sickness, grievances, disciplinary, competence etc)	To review controls in place to ensure effective management, monitoring and resolution of cases managed through HR policies and procedures.						
Performance Management	To ensure effective processes are in place to monitor and manage staff and officer performance in line with corporate objectives.						
Learning and Development / mandatory training	To ensure that training needs are identified, delivered, updated and monitored in line with the needs of each role.	STR1674 (A) 374 (H)					
Management Information and performance	To ensure that appropriate and timely information is provided to facilitate effective management oversight and decision making.						
Occupational Health Service	To ensure that referrals are managed effectively in line with policies and procedures.						
Other Collaborated Business Services							
Transport (Fleet)	Post implementation review. To review management of service vehicles; how the Forces ensure that all vehicles are maintained in line with manufacturers guidelines and ensure that vehicle records are updated. To include stock controls for parts.	STR45 (G) STR46 (G)		15	Q4		✓

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Joint Procurement	To review governance arrangements across the collaboration. To consider completeness of and compliance with Contract standing Orders and Financial Regulations for purchases over £50k.	465 (L)				✓	
Joint Commercial Planning	To review the collaborative arrangements in place for joint commercial planning. To include governance arrangements, monitoring and reporting. Deferred from 2019/20 due to the recent appointment of the Joint Service Director.					✓	
Joint Force Vetting Unit	Deferred from 2018/19. To ensure vetting arrangements are robust and carried out with sufficient regularity and integrity.	STR1743 (G) 480 (M)		15	Q1		✓
Insurance	To review the collaborative arrangements for the management of the joint insurance service. To ensure effective controls are in place for the administration of civil claims and motor insurance.		2018/19				✓
Health and Safety	To review the controls relating to risk assessment, reporting and case management.	STR 814 (A) STR1595 (A) STR218 (A) STR594 (G) STR1595 (A) STR1398 (A) STR1599 (G) 604 (M)	2018/19				✓

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
237 (M)							
Corporate Governance							
Governance of Collaborative Arrangements	To review governance of the collaborative arrangements, decision making, performance reporting and financial arrangements. Deferred from 2019/20 to allow time for systems to embed following the implementation of Equip. This will include review of the planning, monitoring and reporting processes relating to the strategic direction of the collaborative arrangements.	STR1796 (G)	2018/19			✓	
Benefits realisation from investment	To review how investment plans are developed, monitored and reported and whether there is evidence that planned benefits are realised.			12	Q2		
Joint Risk Management	To review effectiveness of the risk management processes and ensure they are embedded throughout both organisations.		2018/19			✓	
Project and Programme Management	To review arrangement for the planning, delivery and monitoring of key projects to include governance arrangements and roles and responsibilities.			15	Q1		
Brexit Readiness Plans - advisory	Advisory work to ensure that potential risk areas have been identified and assessed by the Force with appropriate and robust contingency planning in place.	STR2124 (G)		6	Q1		
Information, Communication and Technology							

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
ICT Assurance Map	Assurance mapping exercise to be undertaken in Quarter 1 - to identify other sources of assurance over ICT, relating to Force, Regional and National arrangements.			10	Q1		
Information governance/GDPR	ICO visit completed in 2018/19 for Surrey Police. Review of OPCC GDPR compliance included in the 2019/20 plan for Sussex Police. This will include the arrangements for data sharing with third parties / delivery agents.	STR2060 (A) STR2059 (A) 598 (H)				✓	
IT Governance							
IT Strategy and Direction	The IT Strategy is aligned to the business articulating the vision, strategic roadmap, technical architecture, planning and investment for IT. Effective governance arrangements are in place to approve, monitor and scrutinise the production, approval and delivery of the strategy.	STR1473 (A)	2018/19	10	Q2		
IT Policies, Standards and Procedures	Policies, Standards and Procedures are clear, up to date and aligned to relevant legislation / guidance (ITIL as appropriate). Effective governance arrangements are in place to approve and monitor compliance. (Programmed in for 1922/23)						
Monitoring, Assurance and Compliance	Monitoring of compliance with internal policies and external compliance programmes. Analysis					✓	

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
	of sources which provide assurance that IT is being governed effectively.						
IT Resource Management	There is a clear understanding and management of resources and competencies required to meet existing and future business needs including corporate projects, BAU and IT Service developments (local & national).	STR1489 (R) STR1984 (R) STR2026 (R) STR1882 (A) STR1825 (A) STR1578 (G)		15	Q1		
IT Asset Management	Practices in place to join financial, contractual and inventory functions to support life cycle management and strategic decision making for the IT environment. Assets include all elements of software and hardware within the organisation.						✓
Change Management	Assurance that standardised methods and procedures are used for the efficient and effective handling of all changes, to minimise the impact of change-related incidents upon service quality, and consequently improve the day-to-day operations of the organisation						✓
Software licencing	To ensure the adequacy, effectiveness and completeness of monitoring of software licenses across the organisation.						✓
Problem and Incident Management	Reported incidents are effectively managed, prioritised and responded to within a timely manner. Analysis of reported incidents provides proactive action in identified areas of						

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
	commonality or criticality. (Programmed in for 1922/23)						
IT - Data Management							
Data Centre Facilities and Security	Maintained in an appropriate location with suitable physical and environmental controls in place.			8	Q3		
Data Storage and Data Backup	Data is appropriately retained in accordance with legislative and organisational requirements. Data is backed up at appropriate intervals and retrievable within known timeframes.	STR845 (R) STR1982 (R) STR2062 (A)		8	Q3		
Capacity and Performance Monitoring	Ensure that the current system is running within safe engineering limits within the organisations network. Regular monitoring provides assurances on capacity health and stability avoiding capacity and performance exposures from occurring.			12	Q4		
Database Management	To review areas of general security, access, database availability, backup and recovery, development and integrity of a sample of key databases. (Programmed in for 1922/23)						
IT - Information Security							
Security Controls	Design, implementation and monitoring of system and logical security to verify confidentiality, integrity, availability	STR845 (R)		15	Q1		✓

Sussex – Surrey Police Shared Internal Audit Plan

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Data Classification	Data is appropriately classified and relevant procedures and processes/ controls in place to enable and monitor compliance. (Programmed in for 1922/23)						
Remote Access	Safeguarding access to information by mobile workers or remote staff via the internet from remote locations.					✓	
Public Facing Internet Security	Controls to prevent loss of website access / availability which could inhibit key communication channel. (Programmed in for 1922/23)						
Cyber Security	Safeguards in place to protect systems, networks, and programs from digital attacks. Such attacks are usually aimed at accessing, changing, or destroying sensitive information; extorting money from users; or interrupting normal business processes.	STR943 (G)		15	Q1		✓
Cloud	Controls in place to protect the organisation against the use of remote servers to store, manage, and process data.					✓	
System Development and Implementation							
Systems Life Cycle Support and Planning	Management of systems which are out of support and identification of those coming to the end of support. (Programmed in for 1922/23)						

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Project Management Practices, Reviews and Project Controls	Effectiveness of processes and procedures in place for the planning, executing, controlling, and closing of workstreams / projects to achieve specific goals and meet identified success criteria.	STR1489 (R) STR1984 (R) STR1882 (A) STR1441 (A)	2018/19			✓	
Application Management	Processes in place for managing the operation, maintenance, versioning and upgrading of an application throughout its lifecycle (incl. patching).	STR18996 (R) STR2033 (R) STR1934 (A)		15	Q4		✓
IT -Business Continuity							
IT Business Continuity/Disaster Recovery Planning	Effectiveness of planning to protect the organisation from the effects of significant negative events, allowing the organisation to maintain or quickly resume mission-critical functions following a disaster.	STR845 (R) STR1817 (A) STR1970 (A)		15	Q4		
System Resilience	Processes in place to understand a systems ability to withstand a major disruption (including identification of single points of failure) within acceptable degradation parameters and to recover within an acceptable time. (Programmed in for 1922/23)						
IT - Networking and Communication							
Network Security and Access Control	Effectiveness of controls to safeguard network security and access to include considerations of antivirus, host intrusion prevention, and			15	Q3		✓

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
	vulnerability assessment, user or system authentication and network security enforcement.						
Network Infrastructure Management and Monitoring	Assurance with regard hardware and software resources of the network including connectivity, communication, operations and management.	STR1984 (R) STR2033 (R) STR1647 (A) STR1825 (A) STR1952 (G)	2018/19				✓
Virtualisation	Effective management and control of virtual computer hardware platforms, storage devices, and computer network resources.						✓
Operating Systems Management	Controls and procedures in place to protect the integrity, operation, access, maintenance etc. of key operating systems					✓	
Specialist Crime Command							
Specialist Crime Command	To consider overall governance arrangements in addition to budgetary control, reporting and performance management. Deferred from 2019/20 to allow time for higher risk areas. Potential scope to include areas below agreed through planning.					✓	
Major Crime							
Forensic Investigation							
Surveillance							
Cyber Crime							
Investigative Standards							

Sussex – Surrey Police Shared Internal Audit Plan							
Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Special Branch							
Operations Command							
Operations Command	To consider overall governance arrangements in addition to budgetary control, reporting and performance management. Deferred from 2019/20 to allow time for higher risk areas. Potential scope to include areas below agreed through planning discussions.						✓
Roads Policing Unit							
Operations Support							
Tactical Firearms							
Dog Training							
Operations Dogs							
Public Order							
Vehicle Recovery							
Firearms Licencing	To review existing processes with regard to vetting and eligibility in addition to financial controls and payments.	STR2125 (G)	2018/19			✓	
Informant Fund	To review the controls in place over disbursements made from the informant's fund.						✓
Use of Tasers							
Other direct audit activity - collaborated areas							
Advice and liaison				5	Q1-4	✓	✓

Sussex – Surrey Police Shared Internal Audit Plan

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2019-20	2020-21	2021-22
Follow ups	Liaison with the Force staff who monitor the implementation of agreed management actions to facilitate management summary reporting to Joint Audit Committee.			2	Q1-4	✓	✓
Total Collaborated Plan Days				385	282	289	
Sussex contribution to Collaborated Plan (55%)				212	155	159	
Surrey contribution to Collaborated Plan (45%)				173	127	130	
				0	0	0	