

Sussex Police / Surrey Police Collaboration

Internal Audit Protocol

1. Protocol Aim and General Principles

This protocol defines the identification, delivery and data sharing in relation to internal audit reviews of Sussex Police and Surrey Police collaborated and shared functions, where the audit scope covers both Forces. The general principles of the Protocol are:

- A joint internal audit plan will be developed and agreed by both Sussex and Surrey Police and Crime Commissioners (PCC) and Chief Constables following consultation with the Joint Audit Committees (JAC). This plan will include coverage of all collaborative and shared services, with each PCC contributing days from their own internal audit plans on the already agreed collaboration split of 55% for Sussex and 45% for Surrey.
- The results of this work will be reported to both Sussex and Surrey Police in accordance with agreed reporting protocols and contribute to the annual internal audit opinion.
- Surrey and Sussex Police are entitled to commission their own audits of a collaboration function if more detailed assurance is required, in particular on how controls are embedded within the wider organisation or where a collaboration might contain some elements that support one Force only.

2. Data Sharing

Each stage of the internal audit process will be governed by the reporting protocols agreed with Sussex and Surrey Police to ensure that management have appropriate input and have approved proposed management action prior to each report being finalised.

3. Assurance

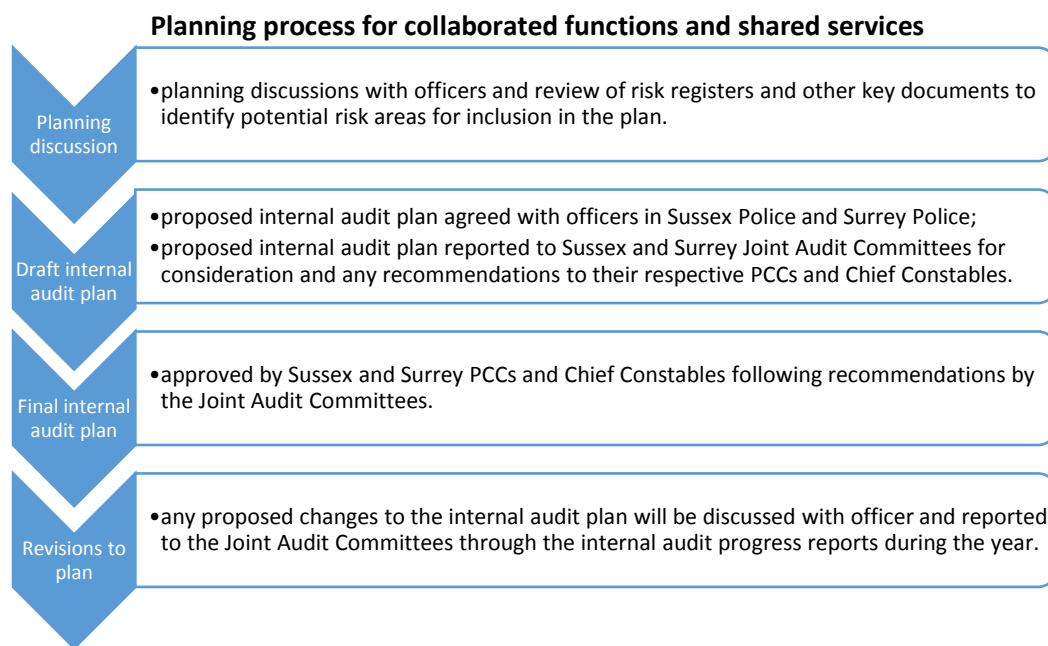
Each audit will aim to provide assurance to both Sussex Police and Surrey Police. However, as the current collaboration arrangements vary in their design and consistency, the level of assurance provided to either Force may vary, but will be based on the agreed scope and coverage for each audit.

The results of the collaborative / shared service internal audit work conducted during the year will be taken into account in the annual internal audit opinion and reports for Sussex Police and Surrey Police.

4. Annual Planning

To enable a comprehensive approach to planning assurance work, the CIA will facilitate identification of potential collaborated function and shared service audits. This will include liaison and planning discussions with key staff in Sussex Police, Surrey Police and collaborated / shared services as appropriate to identify potential risk areas.

The proposed collaborated / shared internal audit plan will be agreed with officers of both Sussex Police and Surrey Police before being presented to Sussex and Surrey Joint Audit Committees for their consideration and any recommendations prior to approval by the PCCs and Chief Constables for Sussex Police and Surrey Police.



5. Individual Audit Delivery and Reporting

The scope, timing and delivery of each collaboration / shared service audit will be agreed with Sussex Police and Surrey Police in accordance with agreed reporting protocols.

6. Action Follow Up

Each Force will adopt their own arrangements for monitoring and reporting progress in implementing audit actions. A summary of progress in implementing management actions, including any that are overdue, will be sent to the CIA prior to each meeting of the JACs so that an overview of outstanding actions can be included in the internal audit progress report.

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