

To: Joint Audit Committee
Date: 27 April 2022
By: Chief Internal Auditor
Title: Internal Audit Strategy, Plan & Charter 2022-23

Purpose of Report:

The purpose of this document is to provide the Joint Audit Committee with:

- a copy of the Internal Audit Charter which sets out the scope, purpose and responsibility of the internal audit activity and;
- the proposed internal audit strategy and audit plan for the Police and Crime Commissioner (PCC) and Chief Constable for the period 1st April 2022 to 31st March 2023. This includes the internal audit plan for collaborated functions and shared services with Sussex Police. A provisional assessment for the work to be provided during 2023/24 and 2024/25 is also included.

The Terms of Reference for the independent Joint Audit Committee of the Police & Crime Commissioner for Surrey & the Chief Constable state as follows:

Paragraph 18 - that the Committee annually reviews the Internal Audit Charter and resources.

Paragraph 19 - that the Committee will review the internal audit plan and any proposed revisions.

Requirement of the JAC

Members of the Committee are asked to consider and make recommendation(s) as appropriate on:

- a. the Internal Audit Charter;
- b. the 2022/23 Internal Audit Plan for the Police & Crime Commissioner and Chief Constable, which includes

planned reviews of collaborated functions and shared services.

1. Internal Audit Charter

Public Sector Internal Audit Standards require that an Internal Audit Charter to formally define the purpose, authority and responsibility of internal audit is reviewed annually by the Joint Audit Committee prior to approval by the Police and Crime Commissioner and the Chief Constable. The Internal Audit Charter was last reviewed by the Joint Audit Committee in January 2021. No changes have been made to the Internal Audit Charter for 2022/23 which is attached as appendix A for consideration.

2. Internal Audit Plan

The internal audit plan for 2022/23, which has been prepared in accordance with the Internal Audit Charter, is attached at appendix B for consideration and comment. The approach to developing the internal audit plan is also outlined in appendix B.

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.

I am confident that the proposed plan will enable me to provide an internal audit opinion in line with the Public Sector Internal Audit Standards.

The audit plan will remain fluid and will be regularly reviewed to ensure that it continues to meet the assurance needs of the PCC and Chief Constable. This will be achieved through ongoing liaison with the Chief Finance Officer for the PCC and Force Executive Director of Finance and Commercial Services to discuss progress and consider new and emerging risks.

A summary analysis of the plan is outlines in the table below:

Surrey Police Internal Audit Plan 2022/23 - analysis of days

Surrey Police	Shared plan days	Surrey plan days	% of Surrey only plan days	% Surrey and total shared plan days
OPCC reviews		30	25	7
Estates		12	10	3
Financial systems		42	35	10
Human Resources		12	10	3
Other Direct Audit Activity		24	20	6
Total Surrey Plan		120	100	
Joint Surrey / Sussex Police plan			% of joint plan days	
ERP contingency	20		7	5
Governance	12		4	3
Risk management	15		5	4
Financial management	20		7	5
Pensions	12		4	3
Human Resources	34		12	8
Transport			0	0
Procurement / contract management	15		5	4
Health and Safety			0	0
Other shared functions (Uniform, estates management)	25		9	6
ICT	90		31	22
Specialist Crime Command	17		6	4
Operations Command	12		4	3
Follow up	5		2	1
Advice and liaison	17		6	4
Total / 45% of total shared plan days	294	132	100	100
Total draft plan days		252		
Agreed resources		247		

3. Collaboration Internal Audit Protocol

Given the extensive collaborative and shared working arrangements with Sussex OPCC and Force, since 2019-20 a joint internal audit plan has been developed with Sussex Police to include coverage of all collaborative and shared services. The arrangements for developing the plan and sharing the results of this work were agreed in an internal audit protocol in 2019 and although there have been no changes, this is attached at Appendix C for information.

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Appendices

Appendix A – Internal Audit Charter

Appendix B – Internal Audit Plan 2022 to 2025

Appendix C – Surrey and Sussex Police Collaboration Internal Audit Protocol



Appendix A

Office of the Police and Crime Commissioner for Surrey and Surrey Police Force

Internal Audit Charter 2022/23

Introduction

The Public Sector Internal Audit Standards, which took effect from the 1 April 2013, provide a consolidated approach to audit standards across the whole of the public sector providing continuity, sound corporate governance and transparency.

The Standards form part of the wider mandatory elements of the International Professional Practices Framework (IPPF) which also includes the mission; core principles; definition of internal audit; and Code of Ethics.

The Standards require all internal audit activities to implement and retain an 'Internal Audit Charter'. The purpose of the Internal Audit Charter is to formally define the internal audit activity's purpose, authority and responsibility.

The SIAP currently provides internal audit services to a wide portfolio of public sector clients (Annex 1) through a variety of partnership and sold service delivery models.

Mission and Core Principles

The IPPF 'Mission' aims *'to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.'*

The 'Core Principles' underpin delivery of the IPPF mission requiring that the internal audit function:

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives and risks of the organisation.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organisational improvement.

Authority

The requirement for an internal audit function is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

The standards for 'proper practices' in relation to internal audit are laid down in the Public Sector Internal Audit Standards which were updated in 2017 [the Standards].

Purpose

The Police and Crime Commissioner (PCC) 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 PCC and Chief Constable that these arrangements are in place and operating effectively. The PCC 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 their agreed objectives.

This is achieved through internal audit providing a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary.

The role of internal audit is best summarised through its definition within the Standards, as 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'.

Definitions

For the purposes of this charter the following definitions shall apply:

The Board – the governance group charged with receiving independent advice on the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting. For the Office of the Police and Crime Commissioner for Surrey (OPCC) and Surrey Police Force this shall mean the Police and Crime Commissioner and Chief Constable.

Senior Management – those charged with responsibility for the leadership and direction of the OPCC and Surrey Police Force. For the OPCC this shall mean the Police and Crime Commissioner, the Chief Executive and Chief Finance Officer and for Surrey Police Force this shall mean the Chief Constable, Executive Director of Commercial and Financial Services, and other members of the Organisation Reassurance Board.

Joint Audit Committee – the independent audit committee appointed to provide independent advice and recommendation to the Police and Crime Commissioner and Chief Constable on the adequacy of the governance and risk management frameworks, the internal control environment, financial reporting and delivery of the internal and external audit functions, helping to ensure efficient and effective assurance arrangements are in place.

Responsibility

The responsibility for maintaining an adequate and effective system of internal audit within the OPCC and Surrey Police Force lies with the Chief Finance Officer for the OPCC and Executive Director of Commercial and Financial Services for the Surrey Police Force (the Section 151 Officers).

For both the OPCC and Surrey Police Force, internal audit is provided by the Southern Internal Audit Partnership.

The Chief Internal Auditor is responsible for effectively managing the internal audit activity in accordance with the *'Mission'*, *'Core Principles'*, *'Definition of Internal Auditing'*, the *'Code of Ethics'* and *'the Standards'*.

Senior management are responsible for ensuring that internal control, risk management and governance arrangements are sufficient to address the risks facing the delivery of the priorities and objectives agreed for the OPCC and Surrey Police Force.

Accountability for response to internal audit's advice lies with senior management, who either accept and implement the advice, or formally reject it. Audit advice is without prejudice to the right of internal audit to review the policies, procedures and operations at a later date.

The Chief Internal Auditor must be satisfied that senior management accept accountability for, and provide an adequate response to, issues raised through internal audit's work. When the Chief Internal Auditor is not satisfied, the matter will be escalated to the audit sponsor, the Section 151 Officers, the Deputy Chief Constable, Chief Executive or Joint Audit Committee as appropriate.

Position in the organisation

The Chief Internal Auditor reports functionally to the Board and organisationally to the Chief Finance Officer / Executive Director of Commercial and Financial Services who have statutory responsibility, as proper officer(s) under Section 151 of the Local Government Act 1972, for ensuring an effective system of internal financial control and proper financial administration of the OPCC and Surrey Police Force's affairs.

The Chief Internal Auditor has direct access to the Police and Crime Commissioner and Chief Constable as those charged with governance. The Police and Crime Commissioner and Chief Constable carry the responsibility for the proper management of the OPCC and Surrey Police Force and for ensuring that the principles of good governance are reflected in sound management arrangements.

The Chief Internal Auditor has direct access to the Monitoring Officer for the OPCC where matters arise relating to the Police and Crime Commissioner's responsibility, legality and standards.

The Chief Internal Auditor also has direct access to the Joint Audit Committee who are able to meet privately and separately with the Chief Internal Auditor if this is considered necessary by either of them.

Internal audit resources

The Chief Internal Auditor will be professionally qualified (CMIIA, CCAB or equivalent) and have wide internal audit and management experience, reflecting the

responsibilities that arise from the need to liaise internally and externally with members of the Joint Audit Committee, senior management and other professionals.

The Chief Finance Officer for the OPCC will provide the Chief Internal Auditor with the resources necessary to fulfil the OPCC and Surrey Police Force's requirements and expectations as to the robustness and scope of the internal audit opinion.

The Chief Internal Auditor will ensure that the internal audit service has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the audit charter and operational audit plan.

The annual operational plan will identify the resources required to complete the work, thereby highlighting sufficiency of available resources. The Chief Internal Auditor can propose an increase in audit resource or a reduction in the number of audits if there are insufficient resources.

Senior Management, the Board and the JAC will be advised where, for whatever reason, internal audit is unable to provide assurance on any significant risks within the timescale envisaged by the risk assessment process.

The annual operational plan will be considered by the JAC and then submitted to senior management and the Board, for approval. The Chief Internal Auditor will be responsible for delivery of the plan. The plan will be kept under review to ensure it remains responsive to the changing priorities and risks of the OPCC and Surrey Police Force.

Significant matters that jeopardise the delivery of the plan or require changes to the plan will be identified, addressed and reported to senior management, the Board and the JAC.

If the Chief Internal Auditor, the Board or Senior Management consider that the scope or coverage of internal audit is limited in any way, or the ability of internal audit to deliver a service consistent with the Standards is prejudiced, they will advise the Chief Finance Officer/ Executive Director of Commercial and Financial Services and JAC accordingly.

Independence and objectivity

Internal auditors must be sufficiently independent of the activities they audit to enable them to provide impartial, unbiased and effective professional judgements and advice.

Internal auditors must maintain an unbiased attitude that allows them to perform their engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgement on audit matters to others.

To achieve the degree of independence and objectivity necessary to effectively discharge its responsibilities, arrangements are in place to ensure the internal audit activity:

- retains no executive or operational responsibilities;
- operates in a framework that allows unrestricted access to senior management, JAC and the Board;
- reports functionally to the Board;
- reports in their own name;

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- rotates responsibilities for audit assignments within the internal audit team;
 - completes individual declarations confirming compliance with rules on independence, conflicts of interest and acceptance of inducements; and
 - ensures the planning process recognises and addresses potential conflicts of interest through internal audit staff not undertaking an audit for at least two years in an area where they have had previous operational roles.

If independence or objectivity is impaired in fact or appearance, the details of the impairment will be disclosed to Senior Management, the Board and the JAC. The nature of the disclosure will depend upon the impairment.

Due professional care

Internal auditors will perform work with due professional care, competence and diligence. Internal auditors cannot be expected to identify every control weakness or irregularity but their work should be designed to enable them to provide reasonable assurance regarding the controls examined within the scope of their review.

Internal auditors will have a continuing duty to develop and maintain their professional skills, knowledge and judgement based on appropriate training, ability, integrity, objectivity and respect.

Internal auditors will apprise themselves of the *'Mission'*, *'Core Principles'*, *'Definition of Internal Auditing'*, the *'Code of Ethics'* and the *'Standards'* and will work in accordance with them in the conduct of their duties.

Internal auditors will be alert to the possibility of intentional wrongdoing, errors and omissions, poor value for money, failure to comply with management policy and conflicts of interest. They will ensure that any suspicions of fraud, corruption or improper conduct are promptly reported to the Chief Internal Auditor.

Internal auditors will treat the information they receive in carrying out their duties as confidential. There will be no unauthorised disclosure of information unless there is a legal or professional requirement to do so. Confidential information gained in the course of internal audit work will not be used to effect personal gain.

Access to relevant personnel and records

In carrying out their duties, internal audit (subject to the appropriate vetting and security requirements for access and on production of identification) shall have unrestricted right of access to all records, assets, personnel and premises belonging to the OPCC and Surrey Police Force or key delivery partner organisations.

Internal audit has authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities. Such access shall be granted on demand and not subject to prior notice.

Where audit reviews require access to classified documents, higher level checks will be carried out where required and appropriate authorisation will be sought from the data owner.

Scope of Internal Audit activities

The Chief Internal Auditor is responsible for the delivery of an annual audit opinion and report that can be used by senior management to inform their governance statements. The annual opinion will conclude on the overall adequacy and

effectiveness of the organisations' framework of governance, risk management and control.

A range of internal audit services are provided (Annex 2) to form the annual opinion. The approach is determined by the Chief Internal Auditor and will depend on the level of assurance required, the significance of the objectives under review to the organisation's success, the risks inherent in the achievement of objectives and the level of confidence required that controls are well designed and operating as intended.

In accordance with the annual audit plan, auditors will plan and evaluate their work so as to have a reasonable expectation of detecting fraud and identifying any significant weaknesses in internal controls. Additionally, proactive fraud reviews will be incorporated within the plan to deter and detect fraud, covering known areas of high risk.

Those charged with responsibility for management are required to report all suspicions of theft, fraud and irregularity to the Chief Internal Auditor so that they can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. Internal audit will not carry out investigations unless commissioned to do so and where this is the case, the Chief Internal Auditor will ensure that investigators are fully trained in carrying out their responsibilities.

The Chief Internal Auditor will meet regularly with the external auditors to consult on audit plans, discuss matters of mutual interest and to seek opportunities for cooperation in the conduct of audit work. The external auditors will have the opportunity to rely on the work of internal audit where appropriate.

Reporting

Internal Audit assignment reports

A report will be issued for each internal audit review undertaken and will include the objectives of the review, a clear opinion and executive summary, together with action plans outlining issues arising and actions proposed by management to address them. These reports will be distributed in line with the reporting protocols agreed with senior management.

Chief Internal Auditor's Annual Report and Opinion

The Chief Internal Auditor shall deliver annual internal audit opinions and reports that can be used by the organisations to inform their governance statements.

The annual internal audit reports and opinions will conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual reports will incorporate as a minimum:

- The opinion;
- a summary of the work that supports the opinion; and
- a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

Senior Management

As those responsible for the leadership and direction of the OPCC and Surrey Police Force, it is imperative that senior management are engaged in:

- approving the internal audit charter (minimum annually);
- approving the risk based internal audit plan and any changes to it;
- reviewing the outcomes of all audit assignments and approving the proposed management actions;
- reviewing the Chief Internal Auditor's annual report and opinion;
- receiving communications from the Chief Internal Auditor on the internal audit activity's performance relative to its plan and other matters;
- making appropriate enquiries of management and the Chief Internal Auditor to determine whether there are inappropriate scope and resource limitations; and
- receiving the results of internal and external assessments of the quality assurance and improvement programme, including areas of non-conformance.

The Board

Organisational independence is effectively achieved when the Chief Internal Auditor reports functionally to the Board. Such reporting will include:

- approving the internal audit charter;
- approving the risk based internal audit plan and any changes to it;
- approving the internal audit budget and resource plan;
- receiving communications from the Chief Internal Auditor on the internal audit activity's performance relative to its plan and other matters, including the annual report and opinion;
- making appropriate enquiries of management and the Chief Internal Auditor to determine whether there are inappropriate scope and resource limitations;
- agreement of the scope and form of the external assessment as part of the quality management and improvement plan;
- receiving the results of internal and external assessments of the quality assurance and improvement programme, including areas of non-conformance; and
- approval of significant consulting services not already included in the audit plan, prior to acceptance of the engagement.

In accordance with their agreed terms of reference, the Joint Audit Committee will support the Board in fulfilling their role, by providing independent advice and making recommendations on these issues as appropriate, prior to approval.

Reporting to third parties

In line with the agreed internal audit protocols for collaborations between Surrey and Sussex Police Forces, reports arising from review of collaborative functions and shared services arrangements will be shared with both Surrey and Sussex Police.

Quality assurance

The internal audit team will work to the Public Sector Internal Audit Standards to maintain consistency in service provision. This requirement will be enforced through appropriate supervision, and supervisory/management review of all audit working papers, action plans and audit reports.

An annual satisfaction survey will be conducted with key stakeholders to assess the value of the service and to seek suggestions for improvement.

In addition, in line with the Standards:

- an annual self assessment will be completed by internal audit against the Standards;
- an external assessment of internal audit will also be conducted at least once every five years by an external, qualified, independent assessor or assessment team;
- there will be ongoing review of the performance of internal audit by senior management, JAC and the Board.

Review of the internal audit charter

This charter will be reviewed annually (minimum) by the Chief Internal Auditor and following review by the JAC, will be presented to Senior Management and the Board for approval.

Annex 1

Southern Internal Audit Partnership – Client Portfolio

Strategic Partners:	Hampshire County Council
Key Stakeholder Partners:	West Sussex County Council Havant Borough Council East Hampshire District Council Winchester City Council New Forest District Council Mole Valley District Council Epsom & Ewell Borough Council Reigate & Banstead Borough Council Tandridge District Council Crawley Borough Council Arun District Council Hampshire & IOW Fire & Rescue Authority West Sussex Fire Service Office of the Hampshire Police & Crime Commissioner / Hampshire Constabulary Office of the Sussex Police & Crime Commissioner / Sussex Police Force Office of the Surrey Police & Crime Commissioner / Surrey Police Force
External clients:	Waverley Borough Council Hampshire Pension Fund West Sussex Pension Fund New Forest National Park Authority Langstone Harbour Authority Lymington and Pennington Town Council Ringwood Town Council
	Further Education Institutions Isle of Wight College

Annex 2**Assurance Services**

- **Risk based audit:** in which risks and controls associated with the achievement of defined business objectives are identified and both the design and operation of the controls in place to mitigate key risks are assessed and tested, to ascertain the residual risk to the achievement of managements' objectives. Any audit work intended to provide an audit opinion will be undertaken using this approach.
- **Developing systems audit:** in which:
 - the plans and designs of systems under development are assessed to identify the potential weaknesses in internal control and risk management; and
 - programme / project management controls are assessed to ascertain whether the system is likely to be delivered efficiently, effectively and economically.
- **Compliance audit:** in which a limited review, covering only the operation of controls in place to fulfil statutory, good practice or policy compliance obligations are assessed.
- **Quality assurance review:** in which the approach and competency of other reviewers / assurance providers are assessed in order to form an opinion on the reliance that can be placed on the findings and conclusions arising from their work.
- **Fraud and irregularity investigations:** Internal audit may also provide specialist skills and knowledge to assist in or lead fraud or irregularity investigations, or to ascertain the effectiveness of fraud prevention controls and detection processes.
- **Advisory / Consultancy services:** in which advice can be provided, either through formal review and reporting or more informally through discussion or briefing, on the framework of internal control, risk management and governance. It should be noted that it would not be appropriate for an auditor to become involved in establishing or implementing controls or to assume any operational responsibilities and that any advisory work undertaken must not prejudice the scope, objectivity and quality of future audit work.
- **Third party assurance:** the availability of objective assurance from other assurance providers will be considered in determining audit needs. Where internal audit needs to work with the internal auditors of other organisations, a practice which is expanding with the development of more organisational strategic partnerships, the roles and responsibilities of each party, as well as billing arrangements, will be clearly defined, agreed and documented prior to the commencement of work. Internal audit will also ensure awareness of and seek to place reliance on the work of other review bodies such as HMICFRS and HMRC etc.

Internal Audit Strategy and Plan

2022-23 to 2024-25

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

Contents

Introduction	.....	3
Your Internal Audit Team	.....	4
Conformance with Internal Audit Standards	.....	4
Conflicts of Interest	.....	4
OPCC and Force Risk	.....	5
Developing the internal audit plan 2022-23 to 2024 -25	.....	5
Internal Audit Plan 2022-23 to 2024 -25	.....	8

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

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 2020, 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:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

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

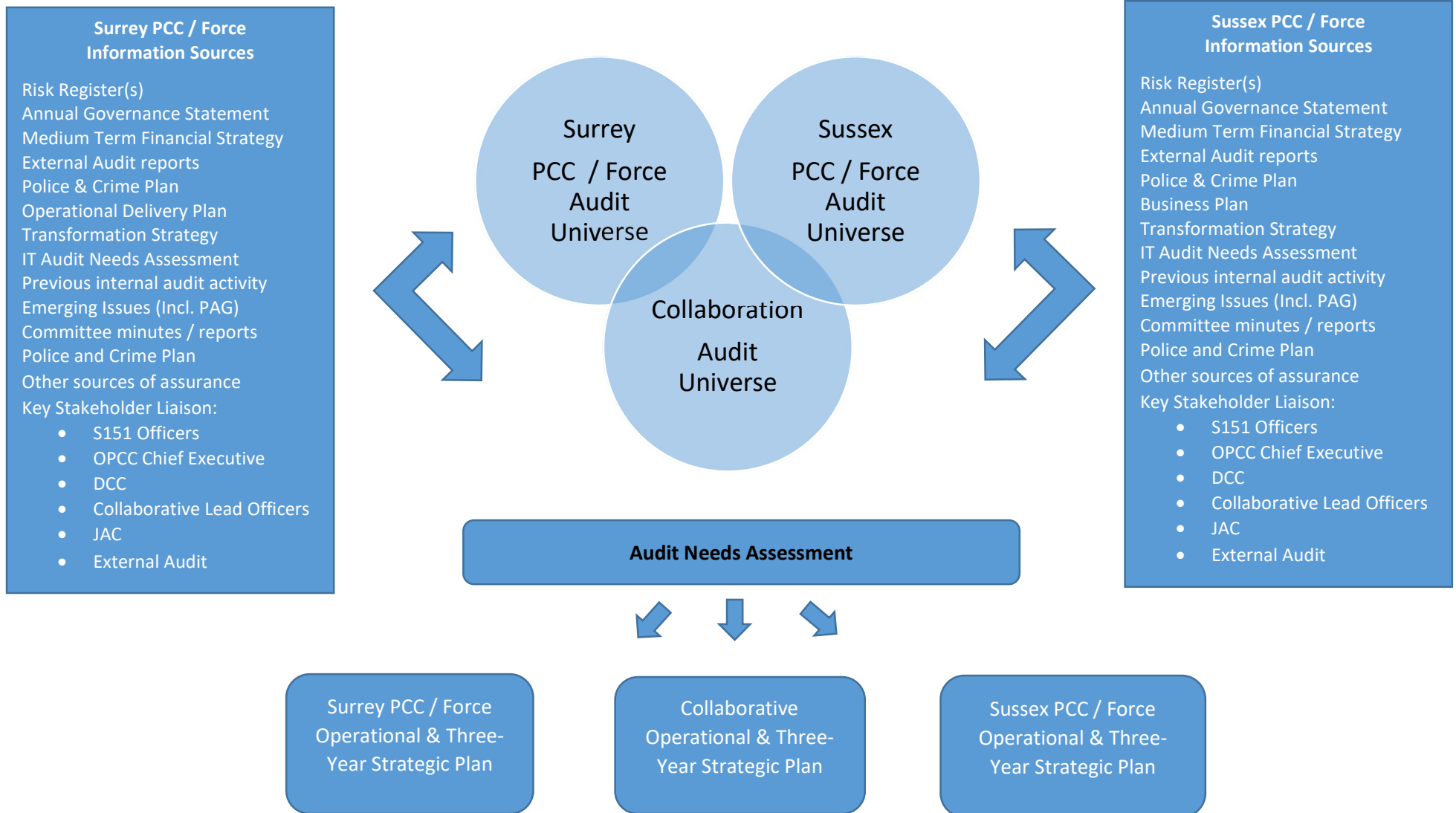
The OPCC and Force have an established framework and approach to risk management. The strategic risks assessed by the organisations are a key focus of our planning for the year to ensure the internal audit plan meets the organisations' assurance needs and contributes to the achievement of organisation 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 2022-23 / 2024-25

Given the extensive collaborative and shared working arrangements with Sussex OPCC and Force, and that SIAP also provides internal audit services for Sussex OPCC and Force, it was agreed that from 2019-20 a joint internal audit plan will be developed with Sussex Police to include coverage of all collaborative and shared services. It was also agreed that each PCC will contribute days from their own internal audit plans on the already agreed split of 55% for Sussex and 45% for Surrey. The arrangements for sharing the results of this work were agreed in an internal audit protocol in 2019 and although there have been no changes, this is attached at Appendix C of the cover report for information. The plan will remain flexible to accommodate any changes that may be required during the year. 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.

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 at the Organisational Reassurance Board (ORB). Where appropriate we followed up discussions at the ORB by attending service management teams to discuss their audit needs in more detail.

- Kelvin Menon – PCC’s Chief Finance Officer
- Peter Gillett – Executive Director of Commercial and Financial Services – Sussex and Surrey Police
- John Moyles – Service Director, Finance and Regional Services – Sussex and Surrey Police
- Miranda Kadwell - Corporate Finance Manager – Sussex and Surrey Police
- Anthony Croxford – Chief Information Officer – Sussex and Surrey Police
- Jonathan Dymond – Head of Strategic Systems, IT – Sussex and Surrey Police
- James Black - Head of Clients Services – Sussex and Surrey Police.

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 2022-23 to 2024-25 which is outlined below.

The OPCC and Force 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 2022/23 to 2024/25

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
JAC Contingency			2020/21			✓	
Victim's Code	From April 2019 this is provided in-house. To review the procedures, processes, monitoring and reporting arrangements.		2019/20			✓	
Victim Support Service – post implementation review	Review to assess whether objectives set out in the business case have been monitored and achieved.	SY632	2019/20				
Information Governance and Management including GDPR and Data Protection Act	ICO visit to the Force was completed during 2018/19. The report, issued in January 2019 provided reasonable assurance for governance & accountability, training & awareness; and high assurance for information risk management. OPCC arrangements were reviewed in 2020/21. To review the arrangements in place within the OPCC and Force for ensuring compliance with the GDPR and Data Protection Act and other relevant legislation. (also see shared plan below) 2021/22 review focused on Force FOI requests.		2020/21 2021/22			✓	

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
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. Deferred from 2020/21			8	✓ Q3		
Commissioning including - grant Administration and Monitoring	Services are commissioned effectively to support delivery of the Police and Crime Plan. Grants are properly maintained and compliant with grant certification requirements. Suitable budgetary controls are in place and anticipated outcomes are achieved.			12	✓ Q3		
Independent visitors - custody	To review security, vetting, training and monitoring arrangements.		2020/21				
Decision Making and Accountability	Decision making follows necessary governance processes, is appropriately recorded and transparency requirements are met.			10	✓ Q1		
Police and Crime Plan	Review of arrangements for delivery and monitoring of the police and crime plan.					✓	
Annual Governance Statement	To review processes in place to produce the annual governance statements.					✓	

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Risk management	To review effectiveness of the risk management processes following implementation of new system and ensure they are embedded throughout the organisation. 2022/23 review in shared plan to focus on new joint Force risk management arrangements.		2018/19 2020/21				
Equality and Diversity	To ensure statutory requirements are being met. Review of monitoring arrangements to ensure adherence to corporate strategy and that training and guidance is in place.						
Pro-Active Fraud	Scope to be agreed as required but can include areas such as reviews of expenses, use of procurement cards, reviews of policies and procedures. 2020/21 scope covered procurement cards.		2019/20 2020/21				
SERIP – ESMCP programme governance (shared regional review with Sussex, Hampshire and TVP)	To review the governance and project management arrangements for the regional ESMCP.		2021/22	Work to be completed by TVP internal auditors			
Management of establishment / pay projections	To review the controls in place in legacy systems to manage the establishment and posts within the organisational structure and			12	✓ Q1		

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	ensure the accuracy of pay projections.						
Main Accounting System	To review the key controls in place to ensure the integrity of the general ledger and management accounts is maintained.		2019/20 2020/21 2021/22	10	✓ Q3	✓	✓
Accounts Receivable	All income due is collected in full and in a timely manner.		2019/20 2020/21	10	✓ Q3	✓	✓
Accounts Payable	To review arrangements in place to ensure the prompt and accurate payment of all creditor invoices and maintenance of creditor records.		2019/20 2020/21	10	✓ Q3	✓	✓
Payroll	All payroll payments due are made accurately and timely to the correct person, with all payments accounted for correctly. All changes to payroll including pay awards are appropriately authorised.		2019/20 2020/21 2021/22	12	✓ Q3	✓	✓
Treasury Management	To review controls in place over borrowing and investments to ensure compliance with the requirements of the Prudential Code.						
Police Officer Allowances	To review policy, approval of payments, monitoring and reporting arrangements, including arrangements for review and amendment following change of roles.		2018/19 2021/22				

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Mutual Aid/Recharges to Third Parties	Review of controls in place to account for and recover costs relating to mutual aid and partner recharges.						
Savings plans – project and programme management	To review how savings plans are developed, monitored and reported and whether there is evidence that planned savings are achieved.		2021/22				
Estates Management	To review controls in place to ensure that sites are maintained to appropriate standards. Follow up review carried out in 2021/22. Covered in Joint plan for 2022/23.		2020/21 2021/22				
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. 2021/22 focused on the governance surrounding the Building for the Future project. Scope for 22/23 to be determined based on stage reached in project.	SY670	2021/22	12	✓ Q4		
Duty resource planning	To review the system and controls in place to ensure efficient and effective duty resource planning.		2021/22				

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Crime Recording Data Quality – governance arrangements	To ensure governance arrangements for ensuring accurate recording and reporting are robust.		2019/20				
Complaints Management	Review framework, responsibilities/accountabilities, timeliness, outcomes and lessons learnt. The scope covers both the Force and OPCC in two separate reviews.	SY705	2019/20				
Safeguarding	To review arrangements within the OPCC and Force for the safeguarding of adults and children and how police integrate with other partners/multiagency working (such as MASH)		2021/22				
Safer Roads Partnership	Assurance on the governance, funding / reinvestment and performance of the Safer Roads Partnership arrangements from the Force perspective, as well as review of Force systems and processes supporting the partnership.						
Advice and Liaison				7	✓	✓	✓
Annual Internal Audit Report				3	✓	✓	✓
Audit Strategy and Planning				3	✓	✓	✓
Follow Up	Liaison with the Force staff who monitor the implementation of			7	✓	✓	✓

Audit	Risk / Scope	Strategic / Service Risk	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	agreed management actions to facilitate management summary reporting to Joint Audit Committee / follow up of issues raised during 2021/22.						
Monitoring and Progress Reports				4	✓	✓	✓
Total Surrey Plan Days				120			
Contribution to Collaborated Plan Days (Surrey contribution 45% of total – see below)				132			
Total days				252			

Note: agreed days in Joint Working Agreement is an average of 247 days per annum – plan will be subject to regular review during the year to ensure reviews remain risk based and relevant.

Sussex and Surrey Police Shared Internal Audit Plan 2022-23 to 2024-25

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
ERP Programme							
ERP contingency	Options are in the process of being assessed and business cases drawn up to enable decision to be taken regarding the ERP solution going forwards. Scope to be agreed according to risk / need as the project develops to provide assurance around governance and project management arrangements.	STR2705 SY751 SY684		20	✓		
Core Systems							
Strategic Financial Planning and Budgeting – Revenue expenditure	A review examining revenue budget and financial planning, monitoring and reporting processes to ensure robustness and due consideration of the requirements of the CIPFA FM Code.	STR2345 0007 706	2019/20	10	✓ Q2		
Strategic Financial Planning and Budgeting – capital expenditure	To review arrangements for identifying need, forecasting budget requirements, prioritising and approving capital spend as			10	✓ Q2		

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	well as monitoring and reporting arrangements.						
Imprest Accounts	Review of controls in place over the use and reconciliation of imprest accounts.		2017/18 2020/21			✓	
Procurement Cards/Corporate Credit	Review of controls in place over the issue, use, authorisation and monitoring of procurement cards and corporate credit cards. To be reviewed when new contract agreed and in place.		2019/20			✓	
Pensions	Change of Administrator in 2022. Review of shared service arrangements and controls in place to ensure employer responsibilities are fulfilled and contracts managed effectively.	STR2631 STR2657	2019/20 2020/21 2021/22	12	✓ Q4	✓	
Joint Human Resources							
Duty resource planning	To review the system and controls in place to ensure efficient and effective duty resource planning following the introduction of a shared solution. In separate Sussex and Surrey plans as two different systems currently.						
Recruitment	To review the system and controls in place to ensure efficient and	STR2198 731 687	2020/21				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	effective recruitment. In 2020/21 the review focussed on Uplift.	776 775					
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. Two reviews carried out in 21/22 focusing on the apprentice levy and the strategy and arrangements for delivery of training to meet future needs. A new learning management system, Totara, was implemented during 2021/22 to address known issues and the 2022/23 review will focus on the new system and controls in place to ensure that training records are complete and accurate and up to date / plans in place for ongoing changes.	SY679 STR2030 STR2198 STR2526	2021/22	12	✓ Q4		

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
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.						
Ill health retirements	To review the processes in place to manage ill health retirement in line with approved policy.			10	✓ Q1		
Agency Staffing	To review arrangements for the use of agency staff. To consider implications and compliance with IR35.		2017/18	12	✓ Q1		
Other Collaborated Business Services							
Transport (Fleet)	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. A follow up review was carried out in 2021/22.		2019/20 2021/22				
Joint Procurement	To review governance arrangements across the collaboration. To consider completeness of and compliance		2020/21				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	with Contract standing Orders and Financial Regulations for purchases over £50k.						
Local Procurement	Review of arrangements for purchases under £50k which are not managed by the Joint Procurement Service.		2021/22				
Contract management - revenue	To review the arrangements for contract management across the Force. Responsibility for contract management sits with budget holder and a sample of contracts across IT and non-IT areas will be reviewed to ensure consistency in approach.			15	✓ Q1		
Contract management - capital	To review the arrangements for capital contract management across the Force.					✓	
Joint Force Vetting Unit	To ensure vetting arrangements are robust and carried out with sufficient regularity and integrity.		2019/20 2021/22				
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 2021/22				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Health and Safety	To review the controls relating to risk assessment, reporting and case management. 2021/22 review included arrangements for ensuring welfare of staff working remotely and site risk assessments.	STR2313 STR2214 SY659 707	2018/19 2021/22				
Uniform	Coverage to include stock management, issues and returns and record keeping ensuring stock is appropriately managed. Issues raised during the 2021/22 review will be followed up in 2022/23 to assess the progress made with implementing agreed management actions.		2018/19 2021/22	10	✓ Q3		
Estates and facilities management	The Estates functions are undergoing a phased restructure with the aim of establishing a resilient joint team. An estates management health-check has also been carried out by CIPFA. Scope to be agreed following these reports and changes.	STR2214 STR1601		15	✓ Q4		
Corporate Governance							
Risk management	To review effectiveness of the Forces' risk management processes following		Surrey - 2018/19 and 2020/21	15	✓ Q2		

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	implementation of new joint system and ensure they are embedded throughout the organisations.		Sussex - 2018/19 and 2020/21				
Governance of Collaborative Arrangements	To review governance of the collaborative arrangements, decision making, performance reporting and financial arrangements. This will include review of the planning, monitoring and reporting processes relating to the strategic direction of the collaborative arrangements.		2018/19 2020/21				
Benefits realisation from investment	To review how investment plans are developed, monitored and reported and whether there is evidence that planned benefits are realised.		2019/20				
Project and Programme Management	Changes have been made to PPM processes and to streamline change processes (including an annual plan), ensuring clear links to key enablers such as finance and IT to manage demand on resources. To review arrangement for the planning, delivery and monitoring of key projects to include governance arrangements and roles and responsibilities. The	STR2608 STR2747 694	2019/20	12	✓ Q2		

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	scope of this review will cover general PPM arrangements. IT specific processes will be covered in more detail in the separate review below.						
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.		2019/20				
Business Continuity Planning	To review the arrangements that Surrey and Sussex Police have in place for business continuity should an incident occur affecting normal business operations.		2020/21			✓	
Assurance mapping	To facilitate discussion to agree the approach to be taken to developing an assurance map.		2019/20 2020/21				
Register of Interests, gifts and hospitality	Review policy guidance and communication to officers and staff members. Ascertain whether gift and hospitality registers are regularly updated and adequately maintained.		2021/22				
Information, Communication and Technology							
Information Governance/GDPR	ICO visit completed in 2018/19 for Surrey Police. Review of OPCC GDPR compliance included in the	STR2531 STR2031 STR2711	2020/21				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	2019/20 plan for Sussex Police and 20/21 for Surrey OPCC. The 2020-21 review covered the arrangements for data sharing with third parties / delivery agents. FOI covered in 2021/22 in separate plans. Home working covered in 2021/22.	STR2335 STR2655 SY755					
Information management – remote / working from home	To review the policies and arrangements for ensuring compliance whilst staff and officers are working remotely / at home.		2021/22				
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. A new strategy is being developed and will be reviewed after a year of operation.		2019/20			✓	
Monitoring, Assurance and Compliance	Monitoring of compliance with internal policies and external		2019/20 2020/21				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	compliance programmes. Analysis of sources which provide assurance that IT is being governed effectively. Low risk.						
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). 22/23 review to focus on supply and demand monitoring tools and controls for IT resources and skills management.	STR2608 STR2668 SY727 STR2746 SY772 SY757	2019/2 Follow up 20/21	15	✓ Timing to be agreed		
IT Asset Management and software licensing	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. This review will include software licensing. A follow up review will be conducted in 2022/23 to assess progress in addressing issues raised in the 2020/21 review.	STR2686 SY743	2020/21	5	✓ Timing to be agreed		

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Service Desk	Assurance over demand management, management of calls, measurement of performance and customer service improvement.			15	✓ Timing to be agreed		
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.	STR2608 694				✓	
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 commonality or criticality.					✓	
IT – Data Management							
Data Centre Facilities and Security	Maintained in an appropriate location with suitable physical and environmental controls in place.		2019/20 Follow up 20/21				✓
Data Storage and Data Backup	Data is appropriately retained in accordance with legislative and organisational requirements. Data		2019/20 Follow up 20/21				✓

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	is backed up at appropriate intervals and retrievable within known timeframes. Next review planned for 2024/25 due to technology changes during 2022/23.						
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.		2019/20 Follow up 20/21				✓
Database Management	To review areas of general security, access, database availability, backup and recovery, development and integrity of a sample of key databases. Deferred from 2021/22.			15	✓ Q1		
IT – Information Security							
Security Controls	Design, implementation and monitoring of system and logical security to verify confidentiality, integrity, availability.		2020/21			✓	
Security (User Access)	Review looking at access for starters, movers and leavers to the organisation to ensure access is		2021/22				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	appropriate and in line with business need.						
Data Classification / Data Governance	Data is appropriately classified and relevant procedures and processes/ controls in place to enable and monitor compliance. This will be picked up under Information Management in future.		2020/21				
Mobile hand-held devices	Control in place to manage lifecycle (including replacements) usage, security and resilience.			15	✓ Timing to be agreed		
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. Different, specific aspects to be covered each year.	STR2643 SY734	2019/20 Follow up 21/22	10	✓ Timing to be agreed		✓
Cloud	Controls in place to protect the organisation against the use of remote servers to store, manage, and process data. Defer to 23/24 due to ongoing review of cloud operating model.					✓	

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
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.	STR2643 SY734 STR2654 SY719 STR2606 SY684	2020/21				✓
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. The 20/21 review followed up the findings from the 2018/19 review. 2023-24 review to assess new project change management processes.	STR2608 694	2018/19 2020/21				✓
Application Management	Processes in place for managing the operation, maintenance, versioning and upgrading of an application throughout its lifecycle (incl. patching). Follow up of 2021/22 review, together with another application review (to be agreed).	STR2643 SY734	2019/20 Storm follow up 21/22	5 10	✓ ✓	✓	Timings to be agreed
PowerApps	Assurance over the procedures in place to manage the development					✓	

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	and use of PowerApps in compliance with data management policies, resilience and system development standards and controls.						
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.		2019/20 Follow up in 2021/22				✓
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 vulnerability assessment, user or system authentication and network security enforcement. Covered in 19/20 review of cyber security which concluded in 20/21. Now covered in security controls review.		2019/20				

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Network Infrastructure Management and Monitoring	Assurance with regard hardware and software resources of the network including connectivity, communication, operations and management. Focus for 21/22 was on the strategy for network roadmap..		2018/19 2021/22				
Virtualisation	Effective management and control of virtual computer hardware platforms, storage devices, and computer network resources.		2021/22				
Operating Systems Management	Controls and procedures in place to protect the integrity, operation, access, maintenance etc. of key operating systems	STR2642 SY735	2021/22				
Specialist Crime Command							
Major Crime							
Forensic Investigations - physical evidence	The budget has overspent for the last two years (having been underspent historically with significant non pay savings made from this budget in the past. There are also some specific marketplace fluctuations that impact on spend and forecasting). Review of arrangements in place to ensure that policies, procedures and responsibilities for deciding on the	STR2428 STR2607 SY648		12	✓ Q1		

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
	forensic testing required, and whether this should be conducted in-house or outsourced are clear, complied with and aligned to budget responsibilities.						
Forensics - digital evidence - advisory work	Following on from the review of processes relating to physical evidence, provide advice during the planned development of more formal processes to support improved governance for decision making and budgetary control for digital forensic testing, whether conducted in-house or outsourced.	STR2335 STR2624 SY733 STR2607 SY648		5	✓ Q2 or later		
Surveillance							
Cyber Crime							
Investigative Standards							
Operations Command							
Roads Policing Unit							
Operations Support							
Tactical Firearms							
Dog Training							
Operations Dogs							
Public Order							
Vehicle Recovery							

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Firearms Licencing	Work is underway to implement changes required by new national guidance for firearms licensing. Post implementation review to review revised processes including vetting and eligibility in addition to financial controls and payments.		2018/19 2021/22	12	✓ Q3		
Tasers	To cover initial and re-training, storage, issue and asset management.		2017/18 2021/22				
Seized and found property and cash (Proceeds of Crime Act / Police Property Act)	To review the administrative arrangements for the seizure, security, retention and disposal of property and money. New location / processes / lead officer. Note - covered in 18/19 as evidential property after management concern.		2018/19 2021/22				
Other direct audit activity - collaborated areas							
Advice and liaison				15	✓	✓	✓
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	✓	✓	✓

Audit	Risk / Scope	Strategic / Service Risk (Surrey and Sussex)	Previous IA Coverage	Indicative days	2022-23	2023-24	2024-25
Follow up	To review progress in addressing issues raised during 2020/21 reviews.			5	✓	✓	✓
Total Collaborated Plan Days				294			
Sussex contribution to Collaborated Plan (55%)				162			
Surrey contribution to Collaborated Plan (45%)				132			

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

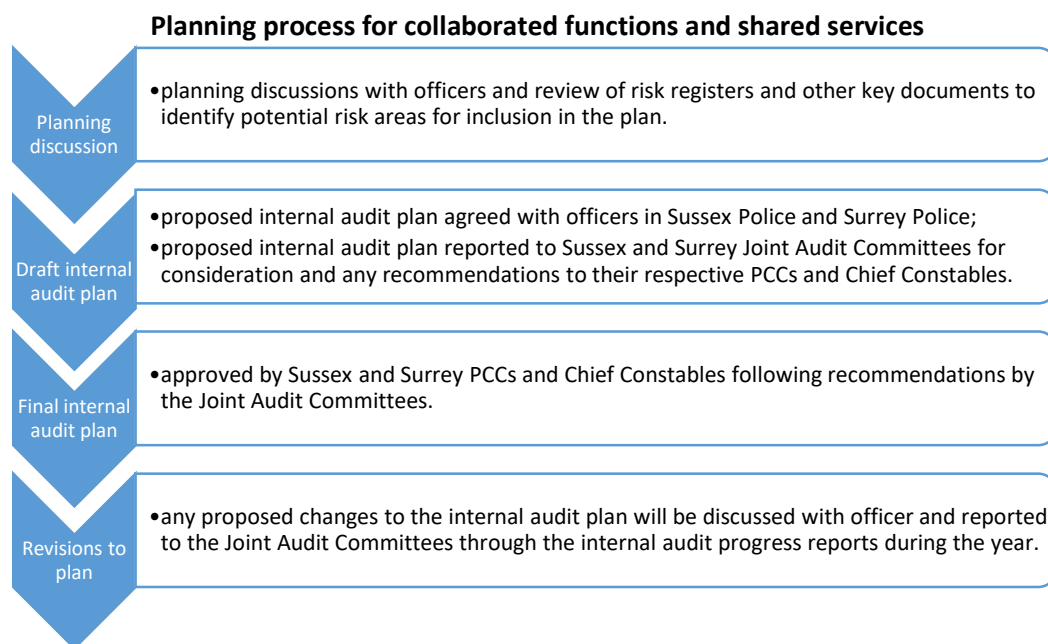
Each audit will aim to provide assurance to both Sussex Police and Surrey Police. However, as the current collaboration arrangements vary in their design and consistency, the level of assurance provided to either Force may vary, but will be based on the agreed scope and coverage for each audit.

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.

Document established: February 2019

Document review: March 2022