

To: Joint Audit Committee

Date: 27 July 2022

By: Chief Internal Auditor

Title: Internal Audit Update Report 2022-23

Purpose of Report:

The purpose of this paper is to provide the Joint Audit Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

The Terms of Reference for the independent Joint Audit Committee of the Surrey Police & Crime Commissioner & the Chief Constable require that the adequacy and effectiveness of internal controls are being monitored and that appropriate and timely action is being taken to address any areas of weakness.

The report covers the audit work completed from April 2022 to date in accordance with the internal audit strategy and plan for 2022-23.

Requirement of the JAC

Members of the Committee are asked to:

Consider and make recommendations as appropriate on the progress of internal audit work for the 2022-23 internal audit plans and gain assurance from Officers that key issues raised are being addressed.

Executive Summary

1. Introduction

1.1 Under the Accounts and Audit (England) Regulations 2015, 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.

1.2 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.

- 1.3 In accordance with the Public Sector Internal Audit Standards and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to the Joint Audit Committee, summarising internal audit's performance relative to the agreed plan.
- 1.4 A summary of progress made to date is attached at appendix A. Key issues to highlight at this stage of the year are as follows:
- Two reviews for 2021/22 remain as work in progress due to sickness or in one case delays in receiving the information required to complete the work. These reviews will be carried forward to inform the 2022-23 annual internal audit opinion. For a further two reviews, draft reports have been issued and these reviews are reflected in the annual internal audit report and opinion for 2021/22.
 - Generally good progress has been made with the reviews assigned to quarter 1 of 2022/23, although two reviews have been impacted by sickness, causing delays. Scoping meetings have also been planned for the quarter 2 reviews.

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APPENDICES

Appendix 1 = Internal Audit progress report 2022-23.