
The logo for Southern Internal Audit Partnership features the text "Southern Internal" in a bold, dark blue font, with a green swoosh underline. Below it, "Audit Partnership" is written in a larger, bold, dark blue font.

**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

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

Internal Audit Progress Report

July 2022

Contents:

1.	Purpose of report	3
2.	Performance dashboard	4
3.	Analysis of 'Live' audit reviews	6
4.	Rolling work programme	8
Annexe 1	Pre 2020-21 Audit Opinion Definitions	12

1. Purpose of report

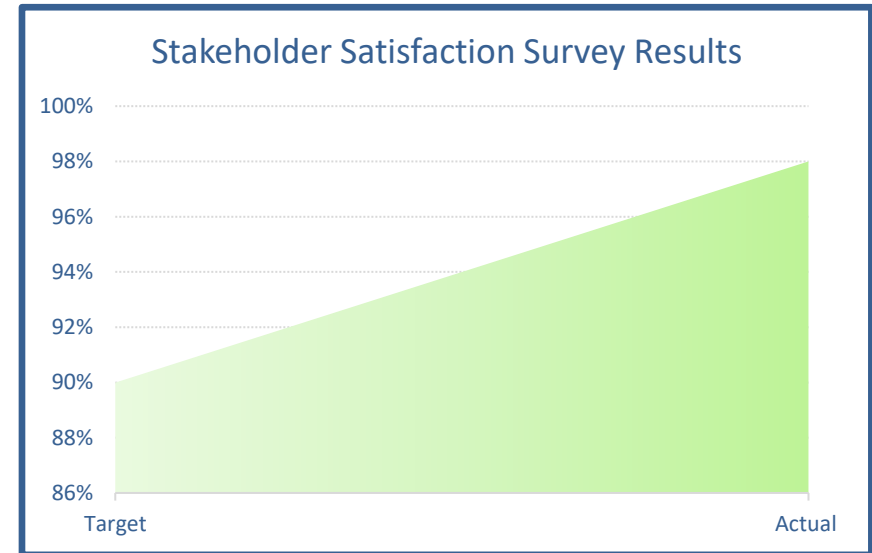
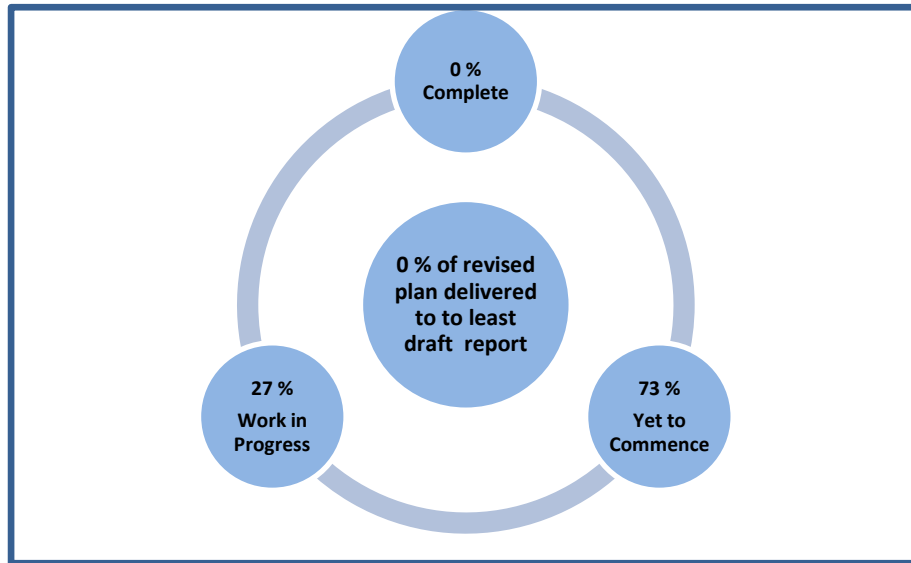
Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review.

CIPFA have recommended standardising the terminology and definitions used in internal audit engagements across the whole of the public sector and have published a standard set of opinions and supporting definitions for internal audit service providers to use. To ensure we continue to conform to the best practice principles, we have adopted the standard definitions. The assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

** Some reports listed within this progress report (pre 2020/21 audit plan) refer to categorisations used by SIAP prior to adoption of the CIPFA standard definitions, reference is provided at Annex 1 on page 11.*

2. Performance dashboard



Days Delivered

	Surrey 2022/23 plan	Joint Sussex and Surrey 2022/23 plan
Original Plan Days	120	294
Revised Plan Days	120	294
Days delivered	15	38
Percentage of revised plan delivered	12.5%	13%

Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report 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.'

3. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete/Retired**	Overdue		
								L	M	H
Benefits Realisation from Investment	10.01.20	CFO OPCC & EDCFS	Adequate	4	0	0	2		2	
IT Data Storage and Back Up	21.05.20	CDIO	Limited	11	0	0	10			1
IT Business Continuity and Disaster Recovery Planning	11.01.21	CDIO	Limited	10	0	0	9		1	
Organisational Risk Management (Force)	13.04.21	CFO OPCC & EDCFS	Limited	13	0	0	12		1	
Systems Lifecycle Support and Planning	10.05.21	CDIO	Reasonable	8	0	0	2	3	3	
IT Security Controls*	08.06.21	CDIO	Reasonable	7	0	0	7			
IT Asset Management	01.07.21	CDIO	Limited	12	0	0	11		1	
Information Management – Remote Working	30.11.21	CFO OPCC & EDCFS	Reasonable	6	0	0	1	4	1	
Uniform Stores	08.02.22	CFO OPCC & EDCFS	Limited	18	0	0	12		6	
Transport - Fleet	24.02.22	CFO OPCC & EDCFS	Reasonable	6	0	1	4	1		
Firearms licencing	12.04.22	CFO OPCC & EDCFS	Limited	9	0	3	6			
Freedom of Information	12.04.22	CFO OPCC & EDCFS	Reasonable	2	0	2	0			
Vetting*	26.04.22	CFO OPCC & EDCFS	Reasonable	1	0	0	1			
Virtualisation	18.05.22	CDIO	Limited	8	1	7	0			
Conductive Energy Devices (Tasers)	24.05.22	CFO (CC)	Reasonable	6	0	3	0			3
Security (User Access)	24.05.22	CDIO	Reasonable	5	0	4	1			

Payroll	24.05.22	CFO OPCC & EDCFS	Reasonable	5	0	2	3	
Pensions	26.05.22	CFO OPCC & EDCFS	Reasonable	9	0	7	2	
Network Management	13.06.22	CDIO	Reasonable	11	0	9	2	
Application Management - Niche	14.06.22	CDIO	Reasonable	5	0	3	0	2
ERP – Legacy IT Risks Oracle People Solutions	07.07.22	CDIO	No Assurance	11	0	11	0	
Total								10 15 4

* Denotes audits where all actions have been completed since the last progress report.

** Denotes where actions have been retired.

Audit Sponsor (Director)	
Chief Finance Officer, Surrey OPCC	CFO
Executive Director for Commercial & Financial Services	EDCFS
Chief Digital Information Officer	CDIO

4. Rolling Work Programme

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Audit Plan 2021/22								
Surrey Police Plan								
Duty Resource Planning	EDCFS	✓	✓	✓	05.07.22			Q4 Delayed due to auditor sickness. Factual accuracy agreed
Shared Plan with Sussex Police								
Strategy and arrangements for delivery of training to meet future need	EDCFS	✓	✓	✓				Q3 Delayed due to auditor sickness
Seized property and cash	EDCFS	✓	✓	✓	05.07.22			Q3 Delayed due to auditor sickness
Operating Systems Management	CD&IO	✓	✓	✓				Q4
Audit Plan 2022/23								
Surrey Police Plan								
Decision Making and Accountability	CFO (OPCC)	✓	✓	✓				Q1 Close meeting booked for 18.07.22
Management of establishment / pay projections	CFO (CC)							Q1 Delayed due to auditor sickness
OPCC Partnerships	CFO (OPCC)							Q3

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Commissioning including - grant Administration and Monitoring	CFO (OPCC)							Q3
Main Accounting System	EDCFS							Q3
Accounts Receivable	EDCFS							Q3
Accounts Payable	EDCFS							Q3
Payroll	EDCFS							Q3
Estates Strategy and Disposals	CFO (OPCC)							Q4
Shared Plan with Sussex Police								
ERP Contingency	EDCFS							Quarter TBA
Ill Health Retirements	EDCFS	✓	✓	✓				Q1 close booked for 09.08.22 (delay due to staff leave)
Agency Staffing	EDCFS	✓	✓	✓				Q1
Contract Management (Revenue)	EDCFS	✓	✓	✓				Q1 close booked for 19.07.22
Forensic Investigations	EDCFS	✓	✓	✓				Q1 close booked for 28.07.22
Strategic Financial Planning and Budgeting – Revenue expenditure	EDCFS							Q2 Scoping booked for 14.07.22
Strategic Financial Planning and Budgeting – Capital expenditure	EDCFS							Q2 Scoping booked for 14.07.22

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Project and Programme Management	EDCFS							Q2 Scoping booked for 28.07.22
Uniform	EDCFS							Q3
Forensics - digital	EDCFS							Q3
Firearms Licencing	EDCFS							Q3
Pensions	EDCFS							Q4
Learning and Development - Mandatory Training	EDCFS							Q4
Risk Management	EDCFS							Q4 – moved from Q2 at client request
Estates and Facilities Management	EDCFS							Q4
IT Resource Management	CD&IO	✓	✓					Q1
Cyber Security	CD&IO	✓	✓					Q1
IT Asset Management and Software Licencing (follow up)	CD&IO							Q2
Service Desk	CD&IO							Q3
Mobile hand-held devices	CD&IO							Q3
Database Management	CD&IO							Q3
Application Management (application to be agreed)	CD&IO							Q3

The following variations have been made to the 2022/23 internal audit plan since it was presented to the Joint Audit Committee in April 2022.

Audit reviews removed from the plan	
No changes to date	
Audit reviews added to the plan	
No changes to date	

Annex 1 - Assurance opinions and definitions used by SIAP prior to adoption of the CIPFA standard definitions

Substantial	A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified
Adequate	Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk
No	Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives.