

CBSL

Summary Internal Audit Progress Report

**Police and Crime Commissioner for Wiltshire
and Chief Constable of Wiltshire Police**



March 2013

2012/13

Summary Internal Audit Progress Report

Summary Internal Audit Controls Assurance Report March 2013

INTRODUCTION

1. This Summary Internal Controls Assurance Report for the Police and Crime Commissioner and the Chief Constable is based on the internal audit work carried out by CBSL and management representations that have been received.

PROGRESS AGAINST THE 2012/13 ANNUAL PLAN FOR THE OFFICE OF THE POLICE AND CRIME COMMISSIONER AND THE POLICE FORCE

2. The table below (figure 1) shows the progress with the Plan, it is anticipated that all work will be completed and draft reports issued before the end of March 2013.

Figure 1- Annual Audit Plan – Nov 2012 – March 2013

Review	Planned Qtr	Days	Category (para 14 refers)	Current Status
Debtors	3	4	Internal control	Fieldwork in progress
Treasury and Banking	3	5	Internal control	Fieldwork in progress
General Ledger	3	5	Internal control	Draft report issued March 2013
Budgetary Control	3	5	Internal control	Final report issued February 2013
Creditor Payments	3	5	Internal control	Fieldwork in progress
Payroll	3	6	Internal control	Draft report issued March 2013
Travel and Subsistence (Expenses)	3	3	Internal control	Draft report issued February 2013
Pensions	3	5	Internal control	Planned start date 12 th March 2013
Stocks and Stores	3	3	Internal control	Planned start date 18 th March 2013
Follow Up	4	2		Fieldwork in progress

AUDITS COMPLETED SINCE THE PREVIOUS SICA REPORT

3. The table below sets out details of audits completed since the previous meeting of the Audit Committee.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OE
Budgetary Control	Reasonable	January 2013	February 2013	February 2013	0	1	0	0

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INTERNAL CONTROL FRAMEWORK

4. In our previous SICA in December 2012 we highlighted there had been a number of changes in 2012/3 including the implementation of the new finance system, a move away from Wiltshire County Councils systems and the centralisation of the corporate resources systems that had impacted on the effectiveness of the internal control arrangements. The work undertaken since December has seen an improvement in the control framework and the embedding of the new financial systems and processes. The planned review of the Stock and Stores system where there have been issues with the new system is to be undertaken later this month. There are no new matters to raise in this SICA. These emerging matters are not necessarily all the control related risks facing the organisation at this time.

LIAISON

5. **Liaison with external audit:** We have provided Grant Thornton the new External Auditors with requested information relating to the staff working on the internal audit contract and our views on the risks of fraud within the organisation. We have provided copies of 2012/13 plan, all final reports issued to date during the year and details of the work completed on the move to the new financial ledger at the beginning of the 2012/13.
6. **Liaison with the Police Audit Group:** We are liaising both with the Police Audit Group (the body which represents internal audit for police services) to establish best practice for delivering an effective internal audit service.

CHANGES TO THE ANNUAL PLAN 2012/13

7. There are no changes to the Annual Plan at this time which the Audit Committee is asked to endorse.

FRAUDS/IRREGULARITIES

8. We have not been advised of any frauds or irregularities during the period.

PROGRESS IN ACTIONING PRIORITY 1 RECOMMENDATIONS

9. We have made one Priority 1 recommendation (i.e. fundamental weaknesses in control which expose the Accounting Officer to high risk or significant loss or exposure in terms of failure to achieve key objectives, impropriety or fraud.) since the previous SICA. The current status, per the management representation, of this recommendation is set out in Appendix A

RESPONSIBILITY

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. CBSL and TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

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Appendix A

PROGRESSING OF PRIORITY 1 RECOMMENDATION

Recommendation	Current Progress	Original Completion Date	Amended Completion Date
Review: Asset Management		Issued: September 2012	
A timetable for finalising the report and providing an action plan for addressing the recommendations from both this and the former report be prepared as a matter of priority.	<i>The follow up review in progress during March 2013 confirmed this as implemented.</i>	30/10/2012	<i>Completed</i>