

CBSL

Audit Protocol

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



PROTOCOL BETWEEN THE POLICE AND CRIME COMMISSIONER (PCC) FOR WILTSHIRE AND THE CHIEF CONSTABLE FOR WILTSHIRE POLICE

INTERNAL AND EXTERNAL AUDITORS

Introduction

1. Capita Business Services Ltd ("CBSL") is the appointed internal auditor to the Police and Crime Commissioner (PCC) for Wiltshire and the Chief Constable (CC) for Wiltshire Police. CBSL will liaise with the appointed external auditor to enhance the level of the service that we provide to the organisation. This document sets out joint working arrangements between CBSL and Grant Thornton UK LLP, the external auditor for the PCC for Wiltshire and the CC for Wiltshire Police. The internal audit service is provided by TIAA Ltd as the nominated sub-contractor for CBSL.
2. The aim of this protocol is to set out clearly the expectations of, and requirements for, all parties concerned to achieve the managed audit. A managed audit involves co-ordination of the work of external and internal audit to ensure that audit resources are deployed with the greatest efficiency. Wherever possible and if appropriate, this entails the external auditor's reliance on the work of the internal auditor.
3. This protocol is drawn up in accordance with the Managed Audit concept and HM Treasury / NAO good practice guide "Co-operation between Internal and External Auditors".

Working together

4. In order to ensure that an effective working relationship is maintained, CBSL will, with Grant Thornton UK LLP:
 - discuss the proposed audit plans, to determine who is best placed to audit areas of common interest, outside of the core financial systems;
 - hold periodic meetings to discuss completed and planned work;
 - ensure that copies of our internal audit reports are provided by the PCC for Wiltshire and the CC for Wiltshire Police to Grant Thornton UK LLP.

Systems of Internal Financial Control

5. Grant Thornton UK LLP has not advised of any specific activities which they require CBSL to review on an annual basis.
6. Grant Thornton UK LLP has advised that they do not have any specific requirements regarding sample sizes to be used for our internal audit work. Appropriate samples will be determined as required for the each review. In the event of failures within the sample the sample will be extended if deemed appropriate.

Fraud and Corruption

7. CBSL will complete investigations of frauds reported to us. CBSL will liaise with Grant Thornton UK LLP staff to ensure that they remain up to date with any significant or emerging issues.

Review of working papers

8. CBSL will make the internal audit papers available on request for review by Grant Thornton UK LLP.

Contact

9. CBSL and Grant Thornton UK LLP main points of contact are listed below.

Audit Protocol

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GRANT THORNTON UK LLP	
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DATED

This Protocol was agreed on 6th September 2013.
