

# CBSL

INTERNAL  
AUDIT

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

**Summary Internal Audit Progress Report**

**2014/15**

**December 2014**

## Summary Internal Audit Progress Report

## Summary Internal Audit Controls Assurance Report December 2014

### 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 2014/15 ANNUAL PLAN FOR THE OFFICE OF THE POLICE AND CRIME COMMISSIONER AND THE CHIEF CONSTABLE

2. The table below (figure 1) shows the progress with the Plan.

Figure 1- Annual Audit Plan –September 2014

Review	Planned Qtr	Days	Category	Current Status
Audit Needs Assessment and Annual Plan	1	3	Internal control	Final Report issued June 2014
HR Recruitment	1	5	Internal control	Final report issued September 2014
ICT Security – Licences	1	6	Internal control	Final report issued September 2014
Governance – Transformation Projects	2	6	Internal control	Fieldwork start date 2 <sup>nd</sup> February 2015
Asset Management	2	5	Internal control	Draft report issued 13 <sup>th</sup> October 2014
Stock and Stores	2	6	Internal control	Final report issued September 2014
Procurement – Anti Fraud	2	5	Internal control	Final report issued September 2014
Risk Management – Data Assurance	3	6	Internal control	Fieldwork w/c 20 <sup>th</sup> October 2014
Strategic Alliance – Payments	3	6	Internal control	Fieldwork start date 19 <sup>th</sup> January 2015
Payroll	3	6	Internal control	Final report issued December 2014

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Review	Planned Qtr	Days	Category	Current Status
Payments	3	5	Internal control	Final report issued December 2014
Pensions	3	6	Internal control	Final report issued December 2014
Debtors	3	5	Internal control	Final report issued December 2014
Commissioning Services	4	6	Internal control	Scope to be discussed January 2015
Follow up	2 & 4	4	Internal control	Final report issued December 2014
Annual Report	4	2	Internal control	

**AUDITS COMPLETED SINCE THE PREVIOUS SICA REPORT**

3. The table below sets out details of audits finalised 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
Payments	Substantial	21/10/14	21/11/14	05/12/14	0	0	2	2
Payroll	Reasonable	30/10/14	10/12/14	10/12/14	0	1	2	1
Pensions	Substantial	30/10/14	10/12/14	10/12/14	0	0	0	0
Debtors	Reasonable	30/10/14	11/12/14	11/12/14	0	0	2	2

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Follow Up	Substantial	10/11/14	09/12/14	10/12/14	0	3	0	0
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**INTERNAL CONTROL FRAMEWORK**

- 4. 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 the External Auditors, with all final reports issued to date during the year.
- 6. **Liaison with the Police Audit Group:** We are continuing to liaise 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.

**PROPOSED CHANGES TO THE ANNUAL PLAN 2014/15**

- 7. We are not proposing any changes to the Annual Plan for 2014/15 at this time.

**FRAUDS/IRREGULARITIES**

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

**PROGRESS IN ACTIONING PRIORITY 1 RECOMMENDATIONS**

- 9. Two Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) were made in the Asset Management review reported at the June meeting. The current report on Asset Management for 2014/15 is in the process of being finalised. It is anticipated that this report will be “to follow” for the December 2014 meeting and will be considered separately on the agenda.

**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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