

CBSL

Summary Internal Audit Progress Report

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



June 2014

2013/14

Summary Internal Audit Progress Report

Summary Internal Audit Controls Assurance Report June 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 2013/14 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.

Figure 1- Annual Audit Plan – June 2014

Review	Planned Qtr	Days	Category	Current Status
Audit Charter & Protocol	1	2	Internal control	Report issued July 2013
Strategic Plan	1	3	Internal control	Report issued March 2013
Governance-E-Commerce	1	3	Internal control	Final report issued August 2013
Risk Management-New Commissioning	1	5	Internal control	Final report issued May 2014
ICT-Disaster Recovery	1	4	Internal control	Final report issued June 2013
Security of found, seized and held property	2	6	Internal control	Final report issued November 2013
Covert Funds	2	6	Internal control	Final report issued August 2013
Follow Up - 1	2	2	Internal control	Final report issued November 2013
Asset Management	2	4	Internal control	Final report issued May 2014
Budgetary Control	3	4	Internal control	Final report issued November 2013
Creditor Payments	3	4	Internal control	Final report issued January 2014

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Review	Planned Qtr	Days	Category	Current Status
Debtors	3	4	Internal control	Final report issued February 2014
Payroll	3	5	Internal control	Final report issued March 2014
Treasury and Banking	3	4	Internal control	Final report issued February 2014
General Ledger	3	3	Internal control	Final report issued March 2014
Stock and Stores	3	3	Internal control	Final report issued February 2014
Pensions	3	5	Internal control	Final report issued December 2013
Supplies Management	4	5	Internal control	Final report issued February 2014
Financial Regulations	4	6	Internal Control	Final report issued May 2014
Follow Up - 2	4	2	Internal control	Final report issued June 2014
Annual Report	4	2	Internal control	Final report issued June 2014

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
Risk Management – New Commissioning Arrangements	Reasonable	24/04/14	16/05/14	16/05/14	0	3	2	0
Asset Management	No Assurance	06/08/13	28/05/14	28/05/14	2	4	1	0

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Financial Regulations	Reasonable	03/01/14	27/05/14	12/03/14	0	0	4	0
IT Disaster Recovery	Limited	31/05/14	18/06/14	18/06/14	4	1	0	4

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 Grant Thornton, 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 2013/14

- 7. We are not proposing any further changes to the Annual Plan for 2013/14 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. We have made six Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately). The current status, per the management representations, of these recommendations is set out in Annex 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

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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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Annex A

PROGRESSING OF PRIORITY 1 RECOMMENDATIONS

Recommendation	Original Management Comment	Original Completion Date	Action Taken	Revised Completion Date
Review: Asset Management		Issued: May 2014		
Assets unaccounted for be investigated independently and the Hardcat system updated to reflect the results of the investigation.	<i>The Management Comments were subject to a separate report which is monitored by the Joint Audit Committee.</i>		Completed	
If no response is received by the deadline set regarding the items not found in the 11 BSI audits where no response has been received for Asset Management audits carried out in 2012 then this be reported to Senior Management to resolve.	<i>The Management Comments were subject to a separate report which is monitored by the Joint Audit Committee.</i>		Completed	

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Recommendation	Original Management Comment	Original Completion Date	Action Taken	Revised Completion Date
Review: ICT Disaster Recovery		Issued: June 2014		
A new BRP be prepared at the earliest opportunity and then be fully tested once the remedial actions identified to address the issues found during the recent BR test have been completed.	<i>The BRP is currently under review following ICT improvements. A Complete review is due in September 2014 with a new BRP produced at that time. Over the last 3 months we have completed 2 full tests of our plans with minimal problems. This now needs to be documented and published.</i>	October 2014		
The new BRP consider all potential DR events including the total loss of or the inability to access the HQ and WES buildings and their infrastructures.	<i>This is accepted. On a positive note the Force has recently been refurbishing areas of the HQ site which has required us to rely on the Swindon site. This has been a good test with positive outcomes.</i>	October 2014		
Short term temporary and long term permanent solutions be investigated to address the current risks relating to the loss of the BT Room at Headquarters.	<i>Where possible Systems are gradually being moved out of this room to the WES building where the environment is more appropriate. Where single points of failure remain the BRP will detail which systems these are and ensure plans are in place to deal with any loss of service.</i>	October 2014		

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Recommendation	Original Management Comment	Original Completion Date	Action Taken	Revised Completion Date
<p>A backup solution be implemented that would ensure that systems would be available in the event of the total loss of the Headquarters site.</p>	<p><i>This is currently being documented. We have recently used the Swindon Gablecross site as backup so the risk is now reduced.</i></p>	<p><i>October 2014</i></p>		