

CBSL

Summary Internal Audit Progress Report

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



March 2014

2013/14

Summary Internal Audit Progress Report

Summary Internal Audit Controls Assurance Report March 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 – March 2014

Review	Planned Qtr	Days	Category	Current Status
Governance-E-Commerce	1	3	Internal control	Final report issued August 2013
Risk Management-New Commissioning	1	5	Internal control	Fieldwork in progress
Strategic Control Arrangements	1	6	Internal control	Scope change to Risk Management review – fieldwork in progress
ICT-Disaster Recovery	1	4	Internal control	Draft report issued May 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	Draft report issued August 2013
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		7	Internal Control	Draft report issued March 2014
Follow Up - 2	4	2	Internal control	Draft report issued March 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
Pensions	Reasonable	04/12/13	17/12/13	18/12/13	0	2	1	0
Creditor Payments	Reasonable	12/12/13	15/01/14	07/02/14	1	2	2	0

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Treasury and Banking	Reasonable	02/01/14	07/02/14	07/02/14	0	1	1	0
Stock and Stores	Reasonable	14/01/14	07/02/14	07/02/14	0	1	2	0
Supplies Management	Reasonable	22/01/14	07/02/14	07/02/14	0	4	3	1
Debtors	Reasonable	30/01/14	07/02/14	07/02/14	0	1	1	0
General Ledger	Substantial	02/01/14	13/03/14	13/03/14	0	0	1	0
Payroll	Reasonable	03/01/14	12/03/14	12/03/14	0	3	1	0

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.

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PROGRESS IN ACTIONING PRIORITY 1 RECOMMENDATIONS

9. We have made one Priority 1 recommendation (i.e. fundamental control issue on which action should be taken immediately). The current status, per the management representations, of this recommendation 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 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: Creditor Payment		Issued: February 2014		
The credit note from Sepura plc, number 3420 for £9,480 processed as an invoice be reclaimed from Sepura for the amount of £18,960.	This error was identified the day after the payment run occurred. Funds have been returned. Credits will be scanned separately to Invoices in future. Periodic supplier reconciliations should tighten control to capture similar errors.	Feb 1 st 2014	Confirmed as implemented during the Follow Up review in March 2014	N/A