

CBSL

INTERNAL
AUDIT

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

Summary Internal Audit Progress Report

2014/15

September 2014

Summary Internal Audit Progress Report

Summary Internal Audit Controls Assurance Report September 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 POLICE FORCE

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	Scope to be discussed
Asset Management	2	5	Internal control	Fieldwork start date 16 th September 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 th October 2014
Strategic Alliance – Payments	3	6	Internal control	

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Review	Planned Qtr	Days	Category	Current Status
Payroll	3	6	Internal control	Fieldwork w/c 6 th October 2014
Payments	3	5	Internal control	Fieldwork w/c 6 th October 2014
Pensions	3	6	Internal control	Fieldwork w/c 13 th October 2014
Debtors	3	5	Internal control	Fieldwork w/c 20 th October 2014
Commissioning Services	4	6	Internal control	
Follow up	2 & 4	4	Internal control	
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
Stocks and Stores - Compliance	Reasonable	30/07/14	03/09/14	03/09/14	0	1	3	0
ICT Security Licences	Reasonable	29/07/14	03/09/14	04/09/14	0	1	1	0
Anti-Fraud Procurement	Reasonable	28/07/14	05/09/14	05/09/14	0	3	0	2
HR Recruitment	Substantial	22/07/14	10/09/14	10/09/14	0	0	0	2

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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 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 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 status, per the management representations, of these 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.

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 Commissioner's Monitoring Board (CMB) with appropriate feedback to the Independent Audit Committee'</i>	<i>Detailed report presented at June 2014 meeting.</i>	<i>Included in update report.</i>	<i>Included in update report.</i>
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 Commissioner's Monitoring Board (CMB) with appropriate feedback to the Independent Audit Committee'</i>	<i>Detailed report presented at June 2014 meeting.</i>	<i>Included in update report.</i>	<i>Included in update report.</i>