

# The Joint Annual Audit Letter for the Police and Crime Commissioner for Wiltshire and the Chief Constable for Wiltshire

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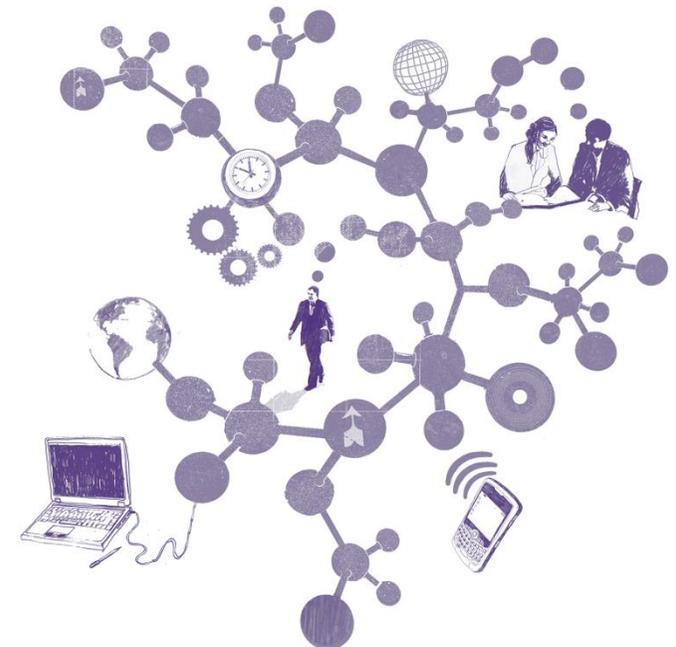
**Year ended 31 March 2015**

6 October 2015

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# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at the Police and Crime Commissioner for Wiltshire and the Chief Constable for Wiltshire ('the PCC and the Chief Constable') for the year ended 31 March 2015.

The Letter is intended to communicate key messages to the PCC and the Chief Constable and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we communicated to you on 26 June 2015 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission and Public Sector Audit Appointments Limited.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 18 September to the Independent Audit Committee. The key messages reported were:</p> <ul style="list-style-type: none"><li>• we anticipated providing an unqualified opinion on the PCC's financial statements, including the group financial statements, which consolidate the financial activities of the Chief Constable.</li><li>• we identified a small number adjustments to the group and PCC's financial statements which management had agreed to make. There were no adjustments affecting reported financial performance for the year.</li><li>• we did not identify any control weaknesses, other than the previously reported internal IT controls where two of the three recommendations have been accepted but not yet implemented (as set out in Appendix A).</li></ul> <p>We issued an unqualified opinion on the PCC and Chief Constable's 2014/15 financial statements on 30 September 2015, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the PCC and Chief Constable's financial position and of the income and expenditure recorded by the PCC and Chief Constable.</p>
<b>Value for Money (VfM) conclusion</b>	<p>We issued an unqualified VfM conclusion for 2014/15 on 30 September 2015.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the PCC and Chief Constable put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.</p>

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## Key messages - continued

<b>Audit fee</b>	Our fee for 2014/15 was £42,310 for the PCC and, £20,000 for the Chief Constable excluding VAT which was in line with our planned fee for the year. Further detail is included within Appendix B.
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# Appendix A: Key issues and recommendations

This appendix summarises the significant recommendations identified during the 2014/15 audit.

No.	Issue and recommendation	Priority	Management response/ responsible office/ due date
1.	<p><b>Information security logs</b></p> <p><b>Recommendation:</b> The logs relating to information security events on each system and the network should be formally reviewed for the purpose of detecting inappropriate or anomalous activity. These reviews should be performed by one or more knowledgeable individuals who are independent of the day-to-day use or administration of these systems.</p>	Medium	<p>Event logs are in line with PSN requirements. Implementation of logarithms relating to information security events is in progress – will be implemented after the 14/15 financial year.</p> <p>Responsible office: Clive Barker Due date: In Progress</p>
2.	<p><b>IT system administrator rights</b></p> <p><b>Recommendation:</b> Management should consider the allocation of system administrator rights where members of the team have a financial reporting responsibility to ensure that it does not cause a conflict. If this is not practical then a process should be put in place to independently review audit logs regularly as a compensating control.</p>	Medium	<p>The department is small and as a resilience requirement on systems are unable to split administrator rights from team members responsible for financial reporting.</p> <p>The current financial system audit log records every key stroke and is therefore unsuitable for regular review as a control measure.</p> <p>As this is not possible, a risk remains.</p>
3.	<p><b>Notification of leavers</b></p> <p><b>Recommendation:</b> Management should consider a more robust user management process, to be implemented immediately, whereby all departments are notified of leavers prior to their departure so that users can be removed from the system in a timely manner and equipment recovered.</p>	Medium	<p>The implementation of this process is currently in progress. IT are currently in discussion with Police HR to align the starter/leaver process for IT with the starter/leaver progress for the police as well as looking into management of IT assets for leavers.</p> <p>Responsible office: Clive Barker Due date: In progress</p>

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## Appendix B: Reports issued and fees

We confirm below the fees charged for the audit. We did not provide any non-audit services.

### Fees for audit services

	Per Audit plan £	Actual fees £
Police and Crime Commissioner audit	42,310	42,310
Chief Constable audit	20,000	20,000
<b>Total audit fees</b>	<b>62,310</b>	<b>62,310</b>

### Reports issued

Report	Date issued
Audit Plan	15 June 2015
Audit Findings Report	25 September 2015
Annual Audit Letter	7 October 2015



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