

# CBSL

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

**Summary Internal Audit Progress Report**

**2015/16**

**FINAL**

**June 2015**

## Summary Internal Audit Controls Assurance Report June 2015

### INTRODUCTION

1. This Summary Report provides the Independent Audit Committee with an update on the Controls Assurance framework at Wiltshire Police as at 16<sup>th</sup> June 2015 following our initial work undertaken. The Summary Internal Controls Assurance report ('SICA') is based on the internal audit work carried out by CBSL and management representations that have been received during the period.

### PROGRESS AGAINST THE 2014/15 ANNUAL PLAN

2. Work for the Annual Plan for the year 2014/15 agreed at the Independent Audit Committee meeting in March 2014 is complete (attached at Appendix A (i)). The Independent Audit Committee agreed the Annual Plan for 2015/16 at the meeting in March 2015. Our progress against the plan to 16<sup>th</sup> June 2015 is set out in Appendix A(ii).

### AUDITS CARRIED OUT

3. The table below sets out details of audits carried out since the previous meeting of the Independent Audit Committee.

Review	Evaluation	Number of Recommendations			1	2	3	OEM
		Draft issued	Responses received	Final issued				
<u>2014/15</u>								
Transformation Projects	Reasonable	28/04/2015	03/06/2015	16/06/2015	0	1	0	0
Strategic Alliance - Payments	Reasonable	08/05/2015	03/06/2015	04/06/2015	0	1	0	1
Commissioning Services	Limited	08/05/2015	03/06/2015	05/06/2015	0	3	0	0
Year-end Follow Up	Reasonable Progress	29/04/2015	22/05/2015	08/06/2015				

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<u>2015/16</u>								
Risk Management – Mitigating Controls	Reasonable	29/05/2015			0	1	2	5
Complaints	Limited	05/06/2015			1	1	1	1

**CHANGES TO THE ANNUAL PLAN**

4. There were no further changes to the Annual Plan 2014/15. At this stage there are no suggested changes to the 2015/16 plan.

**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.

**FRAUDS/IRREGULARITIES**

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

**PROGRESS IN ACTIONING PRIORITY 1 RECOMMENDATIONS**

8. One priority 1 recommendation (i.e. fundamental control issue on which action should be taken immediately) was made in the Asset Management review. This was confirmed as implemented during the year end follow up. No priority 1 recommendations have been made in subsequent reports issued.

**RESPONSIBILITY**

9. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

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## Summary Internal Audit Progress Report – June 2015

## Appendix A (i)

## PROGRESS AGAINST THE ANNUAL PLAN FOR 2014/15

System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Audit Needs Assessment and Annual Plan	1	Final Report issued June 2014	1	
HR Recruitment	1	Final report issued September 2014	2	
ICT Security – Licences	1	Final report issued September 2014	2	
Governance – Transformation Projects	2	Final report issued June 2015	4	
Asset Management	2	Final report issued December 2014	3	
Stock and Stores	2	Final report issued September 2014	2	
Procurement – Anti Fraud	2	Final report issued September 2014	2	
Risk Management – Data Assurance	3	Final report issued March 2015	4	
Strategic Alliance – Payments	3	Final report issued June 2015	4	
Payroll	3	Final report issued December 2014	3	
Payments	3	Final report issued December 2014	3	
Pensions	3	Final report issued December 2014	3	

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System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Debtors	3	Final report issued December 2014	3	
Commissioning Services	4	Final report issued June 2015	4	
Follow up	2 & 4	Interim follow up completed. Year-end follow up issued June 2015	2 & 4	
Annual Report	4	Final report issued June 2015	4	

**KEY:**

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued

## Summary Internal Audit Progress Report – June 2015

## Appendix A (ii)

## PROGRESS AGAINST THE ANNUAL PLAN FOR 2015/16

System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Risk Management – Mitigating Controls	1	Draft report issued May 2015	1	
Complaints Management	1	Draft report issued June 2015	1	
HR Management - Strategy	2			
Security of seized proceeds of crime	2			
Creditor Payments	3			
General Ledger	3			
Payroll	3			
Treasury and Banking	3			
Budgetary Control	3			
Asset Management	3			
ICT Security – Network Controls	3			
Governance - Collaborations	4			

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System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Estate Management - Strategy	4			
Follow Up	2 & 4			
Annual Plan and Report	1 & 4			
Audit Management	All			

**KEY:**

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued