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

Internal Audit Annual Report

2014/15

June 2015

Internal Audit Annual Report

INTRODUCTION

This is the 2014/15 Annual Report by TIAA on the internal control environment at Wiltshire Police. The annual internal audit report summaries the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control.

This report is designed to assist the Board in making its annual statement on internal controls assurance.

HEAD OF AUDIT'S ANNUAL OPINION

I am satisfied that sufficient internal audit work has been undertaken to allow me to draw a reasonable conclusion as to the adequacy and effectiveness of Wiltshire Police's risk management, control and governance processes. In my opinion, the OPCC and the Force has adequate and effective management, control and governance processes to manage the achievement of its objectives.

INTERNAL AUDIT PLANNED COVERAGE AND OUTPUT

The 2014/15 Annual Audit Plan approved by the Independent Audit Committee was for 90 days of internal audit coverage in the year.

All the planned work has been carried out and the reports have been issued (Annex A).

OPERATIONAL ASSURANCE

TIAA carried out 13 reviews where we provide an assessment, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Wiltshire Police objectives.

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex B and a summary is set out below.

Assurance Assessments	Number of Reviews
Substantial Assurance	3
Reasonable Assurance	8
Limited Assurance	2
No Assurance	0

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2014/15.

Urgent	Important	Routine
1	19	12

AUDIT SUMMARY

Control weaknesses: There were two areas reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' or 'no assurance'. Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

Direction of Travel: This was the first year that we have analysed our findings/recommendations by risk area and these are summarised below.

Urgent	Important	Routine
1	13	10

Urgent	Important	Routine
0	2	1



Urgent	Important	Routine
0	4	1

Urgent	Important	Routine
0	0	0

Operational Effectiveness Opportunities: One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational
11

INDEPENDENCE AND OBJECTIVITY OF INTERNAL AUDIT

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

PERFORMANCE AND QUALITY ASSURANCE

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with Public Sector Internal Audit Standards	100%	100%

Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001 standards. An independent review was carried out and this confirmed our work was carried out in accordance with the Public Sector Internal Audit Standards.

RELEASE OF REPORT

The table below sets out the history of this Annual Report.

Date Report issued:	16 th June 2015
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Annexes

Annex A

Actual against planned Internal Audit Work 2014/15

System	Type	Planned Days	Actual Days	Comments
Governance - Transformation Projects	Assurance	6	6	Final report issued
Risk Management – Data Assurance	Appraisal	6	6	Final report issued
ICT Security - Licences	Assurance	6	6	Final report issued
Payroll	Assurance	6	6	Final report issued
Payments	Assurance	5	5	Final report issued
Pensions	Assurance	6	6	Final report issued
Debtors	Assurance	5	5	Final report issued
Asset Management	Assurance	5	5	Final report issued
Stocks and Stores	Compliance	6	6	Final report issued
Procurement - Anti Fraud	Compliance	5	5	Final report issued
HR Management - Recruitment	Assurance	5	5	Final report issued
Commissioning Services	Appraisal	6	6	Final report issued
Strategic Alliance - Payments	Compliance	6	6	Final report issued
Follow Up	Follow Up	4	4	Final report issued
Audit Needs Assessment and Annual Plan		3	3	Final report issued
Annual Report		2	2	Final report issued
Management & Reporting		8	8	Final report issued
	Total days	90	90	

Assurance Assessments 2014/15

System	Substantial Assurance	Reasonable Assurance	Limited Assurance	No Assurance
Payments	✓			
Pensions	✓			
HR Management - Recruitment	✓			
Governance - Transformation Projects		✓		
Risk Management – Data Assurance		✓		
ICT Security - Licences		✓		
Payroll		✓		
Debtors		✓		
Strategic Alliance - Payments		✓		
Asset Management			✓	
Commissioning Services			✓	