

# CBSL

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

**Summary Internal Audit Progress Report**

**2015/16**

**FINAL**

**September 2015**

## Summary Internal Audit Controls Assurance Report September 2015

### INTRODUCTION

1. This Summary Report provides the Independent Audit Committee with an update on the Controls Assurance framework at Wiltshire Police as at 11th September 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 2015/16 ANNUAL PLAN

2. The Independent Audit Committee agreed the Annual Plan for 2015/16 at the meeting in March 2015. Our progress against the plan to 11<sup>th</sup> September 2015 is set out in Appendix A.

### 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				
<b>2015/16</b>								
Risk Management – Mitigating Controls	Reasonable	29/05/2015	22/06/2015	22/06/2015	0	1	2	5
HR Management	Reasonable	28/07/2015	11/09/2015	11/09/2015	0	4	5	4
<b>Drafts</b>								
Complaints	Limited	05/06/2015			1	1	1	1
Security of seized proceeds of crime	Reasonable	10/09/2015			0	3	4	0

## Summary Internal Audit Progress Report – September 2015

**CHANGES TO THE ANNUAL PLAN**

4. 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 which have been finalised.

**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 – September 2015

Appendix A





PROGRESS AGAINST THE ANNUAL PLAN FOR 2015/16

System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
Risk Management – Mitigating Controls	1	Final report issued June 2015	1	
Complaints Management	1	Draft report issued June 2015	1	
HR Management - Strategy	2	Final report issued September 2015	2	
Security of seized proceeds of crime	2	Draft report issued September 2015	2	
Estates Management Strategy	2		3	
Creditor Payments	3			
General Ledger	3			
Payroll	3			
Treasury and Banking	3			
Budgetary Control	3			
Asset Management	3	Fieldwork date 30 <sup>th</sup> November 2015		

Summary Internal Audit Progress Report – September 2015

System	Planned Qtr	Current Status	Revised Qtr	Audit Observations
ICT Security – Network Controls	3			
Governance - Collaborations	4			
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