



Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Police

Audit Committee: Internal Audit Progress Report

2015/16

Norfolk PCC and CC – Audit Committee: 21 September 2015

Suffolk PCC and CC – Audit Committee: 25 September 2015

INTRODUCTION

1. This summary report provides the Audit Committee with an update on the progress of our work at Norfolk and Suffolk Police and Crime Commissioners and Chief Constables as at 8 September 2015. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since our last progress report.

PROGRESS AGAINST THE 2015/16 ANNUAL PLAN

2. Our progress against the Annual Plan for 2015-16 is set out in Appendix A.

AUDITS CARRIED OUT SINCE THE PREVIOUS PROGRESS REPORT

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

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM

OEM = Operational Effectiveness Matters

There have not been any audits finalised by TIAA to date.

CHANGES TO THE ANNUAL PLAN 2014/15

4. There are no changes proposed to the Annual Plan at this time.

FRAUDS/IRREGULARITIES

5. We have not been advised of any frauds or irregularities in the period since the last summary report was issued.

LIAISON

6. Liaison with external audit: We have liaised with EY during the year and kept them informed of our work and will make available to them all final audit reports.

Liaison with the Chief Finance Officers: Regular progress meetings are held with the Chief Finance Officers.

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

7. We have made no Priority 1 recommendations (i.e. fundamental control issues on which action should be taken immediately) since the previous Progress Report.

RESPONSIBILITY/DISCLAIMER

8. 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. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. 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.

Progress against the Annual Plan for 2015/16

System	Planned Quarter	Days	Current Status	Comments
Governance – Ethical Standards	2	12	Audit deferred at request of client to Q4 (Athena system being introduced)	
ICT – Cyber Crime	2	10	Exit meeting to be arranged following staff holidays	
Estate Management – Maintenance and Repair	2	8	Scoping meeting held	Proposed start date 22 September 2015 This audit applies to Norfolk only
HR – Absence Management	2	10	Audit deferred until Q3	This audit applies to Suffolk only
HR - Recruitment	2	12	Audit deferred until Q3	This audit applies to Norfolk only
Proceeds of Crime	2	15	Audit Planning Memorandum being drafted	Proposed start date 1 October 2015
Risk Management – Embedding (the risk culture)	3	12	Audit Planning Memorandum issued	Audit start date 7 September 2015
Risk Management – Risk, Assurance, Issues, Dependencies (RAID) log	3	15	Audit Planning Memorandum issued	Audit start date 14 September 2015
ICT – Network Security	3	12		
ICT – t-Police	3	12		
Payroll	3	10		
Accounts Payable	3	10		
Accounts Receivable	3	10		
Purchasing Ordering	3	12		
Purchase Cards	3	10		

System	Planned Quarter	Days	Current Status	Comments
General Ledger	3	10		
Duty Management System	3	15		
Treasury Management	3	10		
Capital Expenditure	3	10		
Mobile Devices	3	15	Audit scoping meeting being planned	Proposed start date October 2015
Governance – Performance Management	4	15		
Information Technology Infrastructure Library (ITIL) Framework Gap Analysis	4	10		
Commissioners Grants/PCC Commissioning	4	18		This will be carried in the form of two audits each for Norfolk and Suffolk Police
Contract Review	4	12	Audit Planning Memorandum issued	Audit start date 1 September 2015
Police Stations	4	7	Audit Planning Memorandum issued	This audit applies to Suffolk only Audit start date 21 September 2015
Follow Up Work	4	8		

KEY:

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