

Police and Crime
Commissioner
North Yorkshire



JOINT INDEPENDENT AUDIT COMMITTEE

21 September 2015

REPORT OF HEAD OF AUDIT

INTERNAL AUDIT PROGRESS REPORT

1. PURPOSE OF REPORT

- 1.1** The report sets out the progress made to date in achieving the Audit Plan for the first six months of 2015/16.

2. KEY INFORMATION

- 2.1** The report reflects the position as at the end September 2015 when we cease to be the incumbent internal audit service provider. It is acknowledged in this report that although all the audit work relating to the revised audit programme for the six month period has been completed, timing considerations has meant that a number of reports which are at final or draft reporting stage and will still require formal agreement in line with normal force governance processes. These will be reported at the December Joint Independent Audit Committee (JIAC).
- 2.2** Since the last audit committee two reports have been finalised, Victims Code and the Fraud Risk Assessment which relate to the 2014-15 audit cycle (Appendices B-C). One report on the Appropriate Use of Places of Safety remains outstanding. This has been finalised but one of the management responses is still being agreed and the report will be presented at the December JIAC.

- 2.3** Progress against the six-monthly 2015-16 Audit Plan are set out in Appendix A and is summarised in Table 1.

Table 1: Summary of Progress

STATUS OF AUDITS	September 2015
	2015/16 Plan
Final Reports with Response Received	0
Final Reports – Response awaited	1
Final Reports – No Response Required	1
Draft Report Stage	2
Work Completed (including advice provided)	3
Audits in Progress	0
TOTAL	7

3 RECOMMENDATIONS

- 4.1 That members monitor the progress made and note the Internal Audit Plan.

Neil Rickwood
Head of Audit

Supporting documentation

- Appendix A - Internal Audit Plan 2015/16
 Appendix B - Internal Audit Report: Victims Code
 Appendix C - Internal Audit Report: Fraud Risk Assessment

Appendix A: Internal Audit Plan 2015/16

<i>Audit Status</i>	<i>Audit Rating</i>	<i>Audit Name</i>	<i>Description</i>
In Progress- advice provided Remainder of work postponed to November as implementation delayed		Decision Making Processes	To consider the decision making process for both the Organisation the Commissioner and NYP. How it ensures that decisions are made on a timely basis with sufficient information. Feedback/ advice on proposal already provided but main review now delayed until November 2016 as processes are currently being rolled out.
<i>Removed</i> Agreed not to test 14/15 EA completed work and too early in year to do sufficient 15/16 transactional testing.		Financial Systems Testing	To cover key financial systems not already covered and transactions covering, Oct 2014 to Sept 2015.
<i>DRAFT report</i>		Mobile Phone Examination	To consider the investigation of mobile phones and determine whether local practice manages the risks associated with the proper retrieval and safe storage of retrieved information.
<i>FINAL report (awaiting a management response)</i>		Clothing Store	Review the processes for managing the Organisation's Clothing Store.
<i>Work Completed</i>		Delegated Authority - Procurement	Review the changes in the delegated authority levels designed to minimise bureaucracy and to empower people.
<i>DRAFT report</i>		Follow Up	To follow up recommendations, reported as being implemented, and provide assurance that they have.
<i>FINAL report (no response required)</i>		Places of Safety – Follow Up	
<i>Work Completed</i>		Exhibits Handling	Review compliance with controls in place for the handling of exhibits across the Force. Based on perceived weaknesses identified in handling cash in particular, there is a need to give assurance that new arrangements address the risks in this area. (To commence in

<i>Audit Status</i>	<i>Audit Rating</i>	<i>Audit Name</i>	<i>Description</i>
			July).
Audit postponed - ISO left organisation		Information Security	To undertake a high level assessment as to how the organisation addresses information security risk, including determining how well the requirements of information security are understood throughout the organisation.