

Police and Crime Commissioner for Lincolnshire

Internal Audit Progress Report
Audit Committee Meeting: February 2013

Introduction

The internal audit plan for 2012/13 was approved by the Audit Committee in March 2012. This report provides an update on progress against that plan and summarises the results of our work to date.

Summary of Progress against the Internal Audit Plan

Assignment <i>Reports considered today are shown in italics</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
MOPI – Management of Police Information (1.12/13)	Final	Green	0	0	0
Business Continuity / Disaster Recovery (Non IT) (2.12/13)	Final	Red	2	5	2
Service Expectations – Restorative Justice (3.12/13)	Final	Amber / Green	0	2	3
Benefits Realisation (4.12/13)	Final	Amber / Red	2	1	0
<i>G4S Governance Arrangements (5.12/13)</i>	<i>Final</i>	<i>Green</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Human Resources – Monitoring of Schedules & Workforce Planning (6.12/13)</i>	<i>Final</i>	<i>Green</i>	<i>0</i>	<i>0</i>	<i>1</i>
<i>Governance – Transition Advisory Review (7.12/13)</i>	<i>Final</i>	<i>Advisory</i>	<i>0</i>	<i>0</i>	<i>1</i>
IT Audit	Fieldwork Complete				
Budgetary Control	11 March 2013				
General Ledger	11 March 2013				
Cash, Banking & Treasury Management	11 March 2013				
Income & Debtors	11 March 2013				
Follow Up	18 March 2013				
Risk Management	19 March 2013				
Payroll (including Pensions and Expenses)	29 April 2013				
Payments, Creditors & Procurement	07 May 2013				
Asset Management	07 May 2013				
Contingency	As required				

Other Matters

Planning and Liaison:

We have met with management to discuss the internal audit plan for 2013/14, a draft plan will be presented to the next Audit Committee. In addition, we have discussed the joint working requirements with the new External Auditors.

In agreement with the Chief Finance Officer, we have agreed to only include those recommendations within our report classified as High or Medium Priority.

The Audit Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular the Audit Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

No common weaknesses have been identified within our reports so far for 2012/13.

Internal Audit Plan 2012/13 - Change Control:

Action	Date	Agreed By
Key Financial Controls (EMSOU) – Added to plan across the East Midlands with 1 day contribution from each plan.	May 2012	Chief Finance Officer (and other Regional Treasurers)
Finance audits moved from November / December 2012 to January / February 2013	September 2012	Chief Finance Officer & Audit Commission
Delay in completion of the below reviews from July to August, September & October at the request of Management: <ul style="list-style-type: none">• G4S Governance• HR• Governance Transition Arrangements	July / August 2012	Chief Finance Officer
We have been requested by management to delay some of the finance reviews due to the implementation of the new finance system.	February 2013	TBC

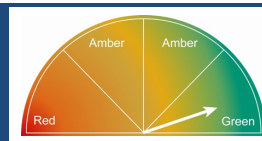
Information and Briefings: We have not issued any updates electronically since the last Audit Committee:

Key Findings from Internal Audit Work (High and Medium Priority only)

We have only included detail of those High and Medium priority recommendations made. Management have been provided with detail of the Low Priority Recommendations.

Assignment: G4S Governance Arrangements
(5.12/13)

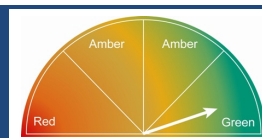
Opinion: Green



No High or Medium Priority Recommendations

Assignment: Human Resources – Monitoring of
Schedules & Workforce Planning (6.12/13)

Opinion: Green



No High or Medium Priority Recommendations

Assignment: Governance – Transition Advisory
Review (7.12/13)

Opinion: Advisory

ADVISORY

No High or Medium Priority Recommendations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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