

INTERIM INDEPENDENT AUDIT COMMITTEE
15 FEBRUARY 2013

SUBJECT		INTERNAL AUDIT UPDATE
REPORT BY	CHIEF EXECUTIVE & CHIEF FINANCE OFFICER	
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SUMMARY AND PURPOSE OF REPORT		
To present the interim Internal Audit Opinion for the period 1 April to 21 November 2012 and provide an update on progress with the 2012/13 Internal Audit Plan.		
RECOMMENDATIONS	<i>That</i> <i>1. the interim Internal Audit Opinion for the period 1 April to 21 November 2012 at Appendix A be noted;</i> <i>2. the Internal Audit Progress Report for 2012/2013 at Appendix B be noted.</i>	

A. SUPPORTING INFORMATION

1. The Chief Financial Officer has a statutory responsibility for ensuring that the financial affairs of the Police and Crime Commissioner are properly administered and, on behalf of the Commissioner, to maintain an efficient and effective internal audit service.
2. RSM Tenon was appointed as Internal Auditors by the former Police Authority from 1 April 2010 for a three year period.
3. To support the former Police Authority's handover to the Police and Crime Commissioner and Chief Constable, RSM Tenon has produced a position statement on the adequacy and effectiveness of the governance, risk management and control arrangements for the period 1 April to 21 November 2012. A copy of RSM Tenon's interim audit opinion is provided at Appendix A.
4. RSM Tenon's Internal Audit Progress Report for 2012/13 is attached at Appendix B.
5. Suzanne Lane, Audit Manager, RSM Tenon will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The contract with RSM Tenon is based on 130 days per annum at £42,210.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The provision of internal audit services is one of the means by which the Police and Crime Commissioner discharges his responsibilities to secure the maintenance of an efficient and effective police force under section 1 (6)(b) of the Police Reform and Social Responsibility Act 2011, and the Chief Finance Officer meets her responsibilities under section 151 of the Local Government Act 1972, section 73 of the Local Government Act 1985 and section 112 of the Local Government Finance Act 1988 for ensuring the proper administration of the Commissioner's financial affairs.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES (including any impact or issues relating to Children and Young People.)

There are no specific issues arising from the report.

E. REVIEW ARRANGEMENTS

The Committee will be kept informed of Internal Audit Work throughout the year.

F. RISK MANAGEMENT

The risks are detailed within the appendix to this report.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.