

Police and Crime Commissioner for Lincolnshire

Internal Audit Progress Report
Audit Committee Meeting: 28 March 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
G4S Governance Arrangements (5.12/13)	Final	Green	0	0	0
Human Resources – Monitoring of Schedules & Workforce Planning (6.12/13)	Final	Green	0	0	1
Governance – Transition Advisory Review (7.12/13)	Final	Advisory	0	0	1
<i>IT Disaster Recovery Arrangements for Force Control Room Systems (8.12/13)</i>	<i>Final</i>	<i>Amber / Green</i>	<i>0</i>	<i>3</i>	<i>1</i>
Budgetary Control	Fieldwork in Progress				
General Ledger	Fieldwork in Progress				
Cash, Banking & Treasury Management	Fieldwork in Progress				
Income & Debtors	Fieldwork in Progress				
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 held regular updates with the Chief Finance Officer (OPCC) and also regular Anti-Fraud meetings with PSD, HR and Finance to discuss any emerging issues which could impact on the control environment.

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:

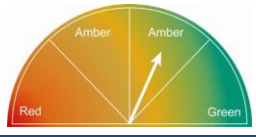
Action	Date	Agreed By
Key Financial Controls (EMSOU) – Added to plan across the East Midlands with 1 day contribution from each plan.	May 2012	Chief Finance Officer (and other Regional Treasurers)
Finance audits moved from November / December 2012 to January / February 2013	September 2012	Chief Finance 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
Delay of finance reviews at the request of management due to the implementation of the new finance system.	February 2013	Chief Finance Officer Audit Committee External Audit

Information and Briefings: We have issued the following update electronically since the last Audit Committee:

- GEN 04/14 Real Time Information

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: IT Disaster Recovery Arrangements (8.12/13)			Opinion: Amber / Green	
Recommendation	Management Response	Date	Responsible Officer	
Rec 2 – Medium Management should relocate the standby Command and Control system to an alternative site in order to increase the system resilience.	The feasibility of this will be investigated as part of the Data Centre Project	30/06/2013	Darren Richmond	
Rec 3 – Medium Management should ensure that failover testing of the Command and Control system from the primary to the standby system is tested routinely and these tests are fully documented and the results reported to Lincolnshire Police/G4S. The integrity of the backup media should be regularly tested to ensure data can be recovered from backups should it be required.	G4S have agreed with Capita that Bi-yearly failover tests will be completed. Backup media will be tested as part of the above failover testing.	11/02/2013	Scot Dunn	
Rec 4 – Medium The standby generator should be tested regularly "on load". Where possible, to provide an enhanced level of assurance, generator testing should simulate a "break transfer" scenario where site load is transferred to generator power with a break in the mains supply.	G4S facilities department to implement a bi-yearly on load test	28/02/2013	Neil Rothwell	

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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