

## JOINT INDEPENDENT AUDIT COMMITTEE

### SUMMARY ACTION LOG – 23 MARCH 2016

Ref	Meeting Date	Minute No	Resolution	Actioned by	Progress	Updated
81	15/04/2015	05/15	Consideration be given to an audit of the MTFP following the General Election in May 2015.	CFO	An audit of the MTFP is included on the 2016/17 Internal Audit Plan. Scheduled for May 2016.	28/05/2015
104	08/09/2015	61/15	A proposal for providing tablet devices (iPads) to Committee Members be investigated.	CAO	A proposal for utilising encrypted data sticks currently being explored with Force ICT.	09/03/2016
106	24/11/2015	66/15	Approval be sought from the Chairman regarding any proposed changes to the Internal Audit Plan and the Committee notified at the next ordinary meeting.	DCFO/IA	The Chairman has been notified of changes and they are noted in the Internal Audit Progress Report.	08/03/2016
107	24/11/2015	66/15	The wording of the priority 2 recommendation for the Estates Management audit relating to capitalisation of expenditure be reviewed.	CFO/ FCFO/IA	Following a meeting to discuss the capitalisation process it was concluded that the risk of items being incorrectly capitalised, particularly now new processes have been put in place, is low. The spend that is coded to the capital suspense account is analysed prior to capitalisation and low value and routine expenditure (i.e. annual service contracts) are queried and charged to the relevant budget manager's cost centre. It was also agreed that capital spend below the policy limit, but where they are a	08/03/2016

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					<p>separately identifiable asset or part of a larger asset that we own, would be capitalised.</p> <p>There is a slightly higher risk that items may be charged to revenue that should be capital. However, management accountants examine spend and additionally would identify any significant variances to budget and highlight anything that could potentially be incorrectly classified.</p> <p>Revenue budgets have been greatly reduced over the last 5 years to a level which means work is only able to be carried out which is high priority, this acts as a further check on spend and means that the spend is not substantial enough to be categorised as capital.</p>	
108	24/11/2015	66/15	The timing of the planned audit of Benefit Realisation Evaluation for March/April 2016 be reviewed.	CFO/ FCFO/IA	This audit commenced 07/03/2016.	08/03/2016
109	24/11/2015	66/15	Future update reports identify the timeframe within which recommendations are expected to be completed to individual audits.	IA	Timeframe for implementation will be included in the progress report.	08/03/2016

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110	24/11/2015	67/15	The date for publication of revised finance procedures on the Force intranet be determined and the management response updated.	FCFO	To be published by 18/03/2016. Response updated.	09/03/2016
111	24/11/2015	67/15	The format of the 'Summary of Recommendations' matrix be amended to provide an additional column showing the original implementation date.	DCC	Original implementation date now incorporated.	10/03/2016
112	24/11/2015	67/15	Management responses accurately reflect the level and complexity of activity required for recommendations to be implemented.	DCC	Greater detail included in the narrative to reflect this request.	10/03/2016
113	24/11/2015	67/15	Management responses include explanations for the delay in implementing recommendations and identify any associated risks.	DCC	As above – greater narrative provided to explain content.	10/03/2016
114	24/11/2015	67/15	Management responses be included in the Internal Audit update for Priority 1 and 2 recommendations.	IA	Management responses to Priority 1 and P2 recommendations will be included in the progress report.	09/03/2016

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115	24/11/2015	67/15	An informal briefing session on t-police be arranged for Members (March 2016).	DCFO	Scheduled for 23/03/2016 JIAC meeting.	09/03/2016
116	24/11/2015	69/15	A briefing paper on the appointment of External Auditors from the 2018/19 financial year onwards be prepared for the next meeting in March 2016.	DCFO	Agenda item 11, 23/03/2016 JIAC meeting.	09/03/2016
117	24/11/2015	71/15	Future updates include the status of recommendations made by HMIC, by exception, within the Highlight Report.	DCC	The force is currently consolidating all HMIC reports and the status of recommendations will be included.	10/03/2016
118	24/11/2015	72/15	Copies of the draft Finance Review report be provided to members of the JIAC.	DCFO	Complete – draft report circulated to members on 03/02/2016.	09/03/2016
119	24/11/2015	73/15	Members receive notification of which recommendations in the Payroll Review report have been implemented.	FCFO	Complete – circulated to Members on 12/02/2016.	09/03/2016
120	24/11/2015	74/15	The Committee be notified of the materiality threshold for External Audit.	FCFO	Included in Agenda item 10, 23/03/2016 JIAC meeting.	09/03/2016

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121	24/11/2015	75/15	The wording of the recommendation within the covering report be amended to read ' <i>to note</i> ' and not to ' <i>review and monitor</i> '.	RPO	Complete.	26/02/2016
122	24/11/2015	76/15	Contingency plans within the MTFP be made visible within the Assurance Map.	RPO	Complete.	25/02/2016
123	24/11/2015	76/15	The recent internal audit reports be reflected within Risk 007 – failure to manage finances effectively.	RPO	Complete.	25/02/2016
124	24/11/2015	76/15	Fraud Risk Assessment work being co-ordinated by Mazars detailed under Risk 023 be moved from the 1 <sup>st</sup> to the 3 <sup>rd</sup> line of defence.	RPO	Complete.	25/02/2016
125	24/11/2015	77/15	<p>The Forward Plan be updated to include:</p> <ul style="list-style-type: none"> <li>• The appointment of External Auditors</li> <li>• PCC elections in May 2016</li> <li>• Proposed Annual members meeting with the PCC and Chief Constable</li> </ul>	RPO/ DCFO	Complete.	09/03/2016

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126	24/11/2015	78/15	The Terms of Reference for the JIAC be amended to include attendance of the Deputy Chief Finance Officer as SPOC for the Committee.	CAO	Complete. Copies of the updated Terms of Reference have been circulated to members of JIAC.	12/02/2016
127	24/11/2015	79/15	The Risk Register be updated to include Target Risk Scores where these have not been included.	RPRO	All updated to reflect this.	10/03/2016

Key

DCC - Deputy Chief Constable (Lincolnshire Police)  
FCFO - Force Chief Finance Officer (Lincolnshire Police)  
FFO - Force Finance Officer (Lincolnshire Police)  
RPRO - Risk Policy Review Officer (Lincolnshire Police)  
CIM - Continuous Improvement Manager

CFO - Chief Finance Officer (OPCC)  
CAO - Corporate Administration Officer (OPCC)  
RPO - Research and Performance Officer (OPCC)