Office of the Police & Crime Commissioner for Lincolnshire and Lincolnshire Police

Internal Audit Progress Report 2018/19 & 2019/20

June 2019

Presented to the Joint Independent Audit Committee meeting of: 9th July 2019

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01 Introduction

1.1 The purpose of this report is to update the Joint Independent Audit Committee (JIAC) as to the progress in respect of the Operational Plan for the year ended 31st March 2019, together with progress on delivering the 2019/20 Internal Audit Plan which was considered and approved by the JIAC at its meeting on 16th April 2019.

1.2 The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year, and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.

1.3 Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisations' agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Forces' overall assurance framework and assists in preparing an informed statement on internal control.

1.4 Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

1.5 Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

1.6 Our work is delivered is accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Summary of internal audit work to date

2.1 Since the last meeting of the JIAC we have issued the last final report in respect of the 2018/19 plan, this being in respect of Property Management. Further details are provided in Appendix 1.

Lincolnshire 2018/19 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Risk Management	Final	Significant			4	4
HR Recruit to Reward	Final	Limited	3	3	2	8
Health & Safety	Final	Satisfactory		2	3	5
Estates Management	Final	Significant			1	1
Procurement	Final	Satisfactory		3	1	4
Cash, Bank & Treasury Management	Final	Satisfactory		1		1
General Ledger	Final	Significant			1	1
Payments & Creditors	Final	Satisfactory		1	3	4
General Data Protection Regulation	Final	Significant			3	3
Income & Debtors	Final	Significant			1	1
Payroll	Final	Satisfactory		2		2

Lincolnshire 2018/19 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Property Management	Final	Satisfactory		4	1	5
Road Safety Partnership	Final	Significant			1	1
		Total	3	16	21	40

2.2 This is the first progress report to the JIAC in respect of the 2019/20 Internal Audit Plan. To date we have issued two final reports, these being in respect of Business Continuity and Recruitment Follow-up. Further details are provided in Appendix 2.

Lincolnshire 2019/20 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Business Continuity	Final	Satisfactory		1		1
Recruitment Follow-up	Final	Limited	2	2	1	5
		Total	2	3	1	6

2.3 The scope and fieldwork dates have been agreed in respect of the Victims Code and Budget Management, and these are due to start shortly. We will also be carrying out audit of Counter Fraud Arrangements and Data Quality over the next few months. Further details are provided in Appendix 4.

2.4 As reported at the last JIAC meeting, the initial 2018/19 Collaboration Internal Audit Plan is complete, however we still await management's response to the additional audit in respect of Projected Underspends. Further details are provided in Appendix 3.

Collaboration Audits 2018/19	Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Strategic Financial Planning	Final	Satisfactory		4		4
Risk Management	Final	Satisfactory		3	3	6
Business Planning	Final	Satisfactory		2	1	3
Projected Underspend	Draft					
		Total	**-**	**9**	**4**	**13**

For the internal audit plans for 2019/20, it was agreed at the Joint Chief Finance Officers meeting that a similar 'themed' approach would be taken, albeit covering a different set of themes / areas, carrying out the audit across a further sample of units. The proposed 'themed' audits are:

- Performance Management
- Business Continuity
- Health & Safety

A paper, briefly setting out the audit areas for 2019/20, will be presented for consideration at the Deputy Chief Constable's Board, including a brief overview of the likely areas of the scope. Prior to the audit work commencing a more detailed set of terms of reference will be produced which provide the framework for the audit fieldwork and these too will be shared with DCC's in order for them to feed in at that stage as well.

03 Performance 2018/19

3.1 The following table details the Internal Audit Service performance for the 2018/19 year measured against the key performance indicators that were set out within Audit Charter.

No	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	Achieved
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	Achieved
3	Progress report to the JIAC	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (13/13)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (12/12)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	N/A[1]
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A[1]
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (13/13)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (10/10)

[1] Previous audit recommendations are followed up through the review of the Implementation Progress Report that is presented at each JIAC by the DCC. Additionally, those audits that are carried out on an annual basis include a follow-up of previous recommendations.

Appendix A1 – Summary of Reports 2018/19

Below we provide brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the final reports issued since the last progress report:

Property Management

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	4
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

- Policies and procedures are in place to ensure that cash / property (including controlled drugs) detained is dealt with in accordance with relevant legislation and the Force's policies and procedures.
- Suitable training is provided to officers and staff to ensure they are aware of requirements when dealing with seized and found property.
- An appropriate insurance policy for the handling, retention and movement of cash / property is in place.
- Cash is counted in a secure and controlled environment, with an appropriate level of independent verification.
- Cash / property initially seized or received is accurately recorded on the property system in line with relevant procedures.
- Appropriate mechanisms are in place to accurately record the movement and disposal of cash / property.
- Cash / property is stored securely, with restricted and controlled access to nominated officers and staff.
- Cash / property is transported securely by the appropriate number of authorised officers or staff in line with procedural and insurance requirements
- Physical cash / property is only retained by the Force for the necessary period of time.
- Cash / property is disposed of in an appropriate manner and evidence of the reasons for and method of disposal is retained for confirmation.
- Authorised officers or staff provide approval for the disposal of cash / property in line with relevant procedures.
- An appropriate safe audit regime is in place to identify breaches of agreed procedure and confirm cash / property stored.
- Mechanisms for monitoring the cash / property stored and disposed of at the Force are in place.

We raised four significant (priority 2) recommendations where we felt that the control environment could be improved. These related to the following:

Recommendation 1	The issue of counting cash that has been seized was raised in the previous audit report where, due to the need to forensically preserve evidence, the instruction was to not count seized case. This issue, together with its impact on adherence to insurance levels, should be reviewed.
Response	The POCA Policy (PD207, reviewed 14 Jan 2019) refers to detained money and the Appendix attached clearly states that cash is not be counted.
Timescale / Responsibility	Policy owner – POCA policy (Head of Crime) to be reviewed in January 2020

Recommendation 2	Staff should be reminded to update Niche when items are moved from one location to another or if an item is disposed of. Where required, staff should be trained on how Niche should be updated.
Response	All property staff are trained on NICHE. All staff will be reminded about the need for accuracy and this will also be included in the updated training guides. The introduction of bar coding at main stations should also help reduce errors.
Timescale / Responsibility	Reminders to staff by 30 April 2019. Training Guides updated by 31 October 2019 Bar coding & Scanning introduced at all main stations by 31 August 2019. Business Support Manager Support Services.

Recommendation 3	Money seized during a case should be bagged and the bag should be signed by the case officer. Police officers should be reminded to sign the cash bag when submitting the item to the property management team. Furthermore, Staff members should be reminded that Niche should be amended when the cash items are moved from one location to another.
Response	It may not be the case officer seizing the cash. The bag should be signed by the seizing officer. Lincolnshire Police ECU have previously circulated a procedure for the officers to follow when seizing cash Staff will be reminded of the need for accuracy.

Timescale / Responsibility	Reminders to staff of the need for accuracy by 30 April 2019 – Business Support Manager Support Services

Recommendation 4	The Property Management Team should consult with the software providers as to whether Niche has, or can have, the reporting functionality to enable a disposals report to be run.
Response	This has always been an issue with NICHE. The regional property teams and the NICHE team in IT will be consulted to see what if any reports are available to us.
Timescale / Responsibility	Business Support Manager – 30 June 2019

We also raised a priority 3 recommendation of a more housekeeping nature with regards the review of training documents. Management confirmed that this will be completed by October 2019.

Appendix A2 – Summary of Reports 2019/20

Below we provide brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the final reports issued since the last progress report:

Business Continuity

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	-

Our audit considered the following area objectives:

- Roles and Responsibilities
  Roles and responsibilities in respect of Business Continuity across the OPCC and Force are clearly defined, with officers and staff having a full understanding and accountability for associated processes.

- Policies and Procedures
  Effective policies and procedures are maintained and regularly reviewed to ensure a consistent and effective approach to Business Continuity is applied across the OPCC and Force. These are being adapted to reflect the significant changes that have taken place within the Force over recent months, including the development of the Joint Police and Fire HQ.

- Incident Escalation & Emergency Action Procedures
  Business Continuity and Crisis Management Procedures exist to ensure that incidents are effectively escalated and emergency action is mobilised where required. The procedures are subject to regular testing.

- Business Continuity Test Plans
  An agreed annual Business Continuity testing plan is being developed across the OPCC and Force which adequately reflects the current risks facing the Force.

- Continuous Improvement and Lessons Learnt
  The delivery of testing plans, associated outcomes and unplanned events is monitored, with systems embedded to drive continuous improvement and lessons learnt.

- Monitoring and Reporting
  There is regular monitoring and reporting of business continuity processes and issues to Chief Officers, the Business Continuity Steering Group and the JIAC to ensure effective scrutiny and oversight of arrangements.

We raised one significant (priority 2) recommendation where we felt that the control environment could be improved. This related to the following:

Recommendation 1	The Force should carry out testing/exercising of all Business Continuity Plans on a regular basis to ensure they remain fit for purpose.
Response	The observation is accurate. The recommendation is valid and reflects a desire good practice to be applied. However, implementation of the recommendation will entail additional resource input by relevant departments already under significant operational demand and completion of such exercises will need to remain secondary to maintaining core operational services. The force will seek to implement the recommendation as far as practicable seeking to achieve a target of 50% of BC Plans having been exercised every 2 years and 100% exercised every 5 years. The report to COG will include updates on completion within each periodic BCM report.
Timescale / Responsibility	Exercise Plan in place by 30 Sept 2019. 100% of plans exercised by 01/10/2024. Ian Watkins – Emergency Planning Officer

Recruitment – Follow-up

Assurance Opinion	Limited

Recommendation Priorities	
Priority 1 (Fundamental)	2
Priority 2 (Significant)	2
Priority 3 (Housekeeping)	1

A Recruitment & Retention audit was undertaken during 2018/19 which resulted in a limited assurance opinion with regards the adequacy and efficiency of controls in place. Therefore, to ensure that the control weaknesses previously highlighted have been addressed, a follow-up audit has taken place. The audit report from 2018/19 made eight audit recommendations. This follow-up audit reviewed the previous recommendations and carried out additional audit testing to confirm that improvements have been made.

Our audit considered the following area objectives:

- Each new recruitment is supported by an appropriate level of approval in accordance with financial instructions, and gives clear authority for the Human Resources (HR) Team to start the recruitment process;
- There is a process in place to ensure the most appropriate advertising approach for the post is adopted to maximise the chances of getting the best candidates for the role;
- There is a robust selection process, including shortlisting, selection panels and interview panels;

- The selection and interview panels are of an appropriate seniority and have regular recruitment training to ensure the most effective process is followed;
- Only applications received by the advertised closing date are considered and those shortlisted meet the key requirements of the person specification / job description;
- All interviews are fully documented to ensure full transparency in the selection process. In addition, all decisions are documented, approved and justified in accordance with pre-determined selection criteria;
- Salary rates for recruitment are appropriately reviewed and authorised in accordance with the relevant pay structure and input from Finance on budgets available.
- Governance arrangements are in place for the ways that the Force will reward its workforce, with sufficient scrutiny and an established decision making process;
- Appropriate policies and procedures, that support the rewards that can be provided to staff, are in place;
- Appropriate review and scrutiny of reward schemes is carried out to ensure the schemes are addressing the needs of the workforce and are positively impacting upon retention;
- A robust process is in place for awarding reward payments to staff, including honorarium, bonus and ex-gratis payments, with input from Finance on the budgets available, for making reward payments;
- There is a fair and transparent process for rewarding employees and any reward payments made are compliant with the procedure, including the appropriate authorisation, and any payments made have been paid accurately to staff;
- Monitoring and analysis of recruitment and staff retention is carried out and action undertaken to address underlying issues that are highlighted;
- The Force have a process in place to monitor the levels of engagement and motivation, including staff surveys, working groups and feedback processes.

The follow-up audit confirmed that of the eight original recommendations, four had been implemented, three partly implemented and one remained outstanding. As a consequence, we raised two priority 1 recommendations where we believe there were fundamental control weaknesses. These relate to the following:

Recommendation 1	The details of the ex-gratia payment made should be shared with the OPCC CFO in line with agreement in previous audit report. The Force should ensure that a process is put in place for future ex-gratia payments that includes the correct authorisation levels.
Finding	During the last audit visit it was noted that an Ex-Gratia payment has been made and authorised within the Force, however this breached the Forces' delegated limit for doing so and should have been authorised by the OPCC CFO. The recommendation made was to ensure a template is in place for future payments to ensure correct authorisation levels are followed. Audit were informed this is still being developed. Moreover, it was noted by audit that the management response agreed to share the details of the ex-gratia payment with the OPCC retrospectively. However, audit were informed that this has not been provided as yet as the issue is still being discussed.
Response	a) The management response in the previous report stated "*Agreed. The Force will provide the documentation in respect of this payment to the CFO for retrospective consideration. The force will be requesting to the PCC that a change in the delegated levels are increased for ex-gratia payments as the Chief Constable believes that the current £10k level is too restrictive and a restriction on his statutory powers as a corporation sole.* " The outstanding issue is that the full details have not yet been shared with the PCC CFO because the CC believes this is not appropriate as the issue involves a previous employee of the CC.

	This is subject to ongoing discussion between the PCC and CC. The Chief Constable will then take advice on the matter. b) In terms of the process, the FCFO is the authoriser on t-Police for the relevant cost centre for ex-gratia payments. In future, where an ex-gratia payment has been submitted to Finance for entry on t-Police, those over the £10k limit will be flagged. The FCFO will refer on to the OPCC for further approval before authorising on t-Police.
Timescale / Responsibility	a) N/A b) Immediate/ FCFO

Recommendation 2	HR should seek legal advice on the use of the Bonus Scheme to make payments to Police Officers to confirm they do not breach Police Regulations. HR, as the administrators of the Bonus scheme, should have an escalation process to follow should they receive requests to use the bonus scheme that are not in line with the procedures and where potential breaches of the police regulations will occur.
Finding	The Force has a Bonus Scheme that has been developed in line with the Police Regulations. It sets out the following: "Regulation 34, Annex U of the Police Regulations allows for a Chief Officer to award a payment of between £50 and £500 to a member of his force, where he is satisfied that the member has performed a piece of work of an outstandingly demanding, unpleasant or important nature". The approach adopted by Lincolnshire is "Lincolnshire Police will follow the PNB definition [PNB Circular 02/09] of recognising occasional work of an outstandingly demanding, unpleasant or important nature, and will determine the level of payment that is appropriate according to the circumstances." Moreover, payments under the scheme are incident specific. In the 2018/19 audit we found one instance where the bonus scheme was being used to pay an officer an ongoing quarterly payment to make up for loss of unsociable hours. A recommendation was raised to stop this payment as it was in breach of the scheme and a breach of Police Regulations for Officer Pay. It was found during the follow up that this payment was not stopped, however it ceased in November 2018 when the officer left the Force. Audit testing during this audit follow up found two further instances where the bonus scheme has been used to make re-occurring payments to officers that are not in line with the approved bonus scheme. The payments made were to uplift the existing scale points of staff recruited from another Force whose scale points did not align with Lincolnshire and the cumulative total was above the £500 limited noted in the police regulations.
Response	If HR receive request a request to use the Bonus scheme which appears to breach police regulations, then they will inform the CPT HR Contract Manager, who will immediately refer the matter to the Force Chief Finance Officer (FCFO) and the CPT Manager. The FCFO, as S151 Officer for the force with responsibility for compliance with financial regulations, will decide whether legal advice should be sought **before** the payments are made.
Timescale / Responsibility	Immediate/ FCFO

We also raised two significant (priority 2) recommendations where felt that the control environment could be improved. These related to the following:

Recommendation 1	A template should be developed in line with the previously agreed audit recommendation. This should include HR and Finance input on the implications of the deviation. A clear process to be followed when dealing with Police Officer Transferees should be included within the current Recruitment & Selection Guidance. HR should be reminded to ensure that all documentation for the shortlisting and interview steps should be retained on file.
Response	In several instances it was not necessary to obtain Finance input (for example where there was a proposal not to advertise) however the point is noted around formally capturing where process is not adhered to with the rationale to support this. The template recruitment forms will be updated to ensure it is clear where there is any proposal to adopt a process outside of the norm, to allow HR and Finance commentary to be recorded. The Recruitment and Selection guidance will be updated as stated.
Timescale / Responsibility	Head of HR 30 September 2019

Recommendation 2	HR staff should be reminded that a clear calculation on the amount being requested on the business case is required under the Honoraria Procedure. This should form part of the check when they review the form. The Honoraria Form should be updated to include the following key details: • A section that demonstrates calculation of the payment; and • Confirmation from the budget holder that funds are available to make the payment.
Response	Rationale around why payments were being made was included, however note that this was felt to be insufficient. The honoraria form will be updated to request the details of this, and a discussion will be held about the approval process for honoraria payments to ensure an added level of consistency.
Timescale / Responsibility	Head of HR 31 October 2019

Additionally, we raised one priority 3 recommendation of a more housekeeping nature. This was in respect of the need to update procedures. Management confirmed that these will be actioned by the end of November 2018.

Appendix A3 Internal Audit Plan 2018/19

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Core Assurance					
Cash, Bank & Treasury Management	Oct 2018	Oct 2018	Oct 2018	Jan 2019	Final report issued.
General Ledger	Oct 2018	Oct 2018	Oct 2018	Jan 2019	Final report issued.
Payments & Creditors	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Final report issued.
Income & Debtors	Jan 2019	Feb 2019	Mar 2019	Apr 2019	Final report issued.
Payroll	Jan 2019	Feb 2019	Mar 2019	Apr 2019	Final report issued.
Risk Management	Apr 2018	May 2018	June 2018	July 2018	Final report issued.
Strategic & Operational Risk					
HR Recruit to Reward	May 2018	May 2018	June 2018	July 2018	Final report issued. A revised final report, including updated management responses, was issued in Oct 2018.
Health & Safety	July 2018	Aug 2018	Sept 2018	Oct 2018	Final report issued.
Estate Management	Sept 2018	Sept 2018	Oct 2018	Oct 2019	Final report issued.
Procurement	Sept 2018	Oct 2018	Nov 2018	Jan 2019	Final report issued.
Property Management	Feb 2019	Mar 2019	May 2019	July 2019	Final report issued.
GDPR	Nov 2018	Dec 2018	Jan 2019	Jan 2019	Final report issued.

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Road Safety Partnership	Feb 2019	Mar 2019	March 2019	Apr 2019	Final report issued.
Collaboration					
Risk Management	Aug 2018	Nov 2018	Feb 2019	Apr 2019	Final report issued.
Strategic Financial Planning	July 2018	Oct 2018	Feb 2019	Apr 2019	Final report issued.
Business Planning	Sept 2018	Jan 2019	Mar 2019	Apr 2019	Final report issued.
Review of Collaboration Assurance Statements	May 2018	May 2018	June 2018	July 2018	Final memo issued.
Projected Underspend	Feb 2019	Mar 2019		July 2019	Draft report issued.

Appendix A4 Internal Audit Plan 2019/20

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Core Assurance					
Cash, Bank & Treasury Management	Nov 2019			Jan 2020	
General Ledger	Jan 2020			April 2020	
Payments & Creditors	Jan 2020			April 2020	
Income & Debtors	Jan 2020			April 2020	
Payroll	Jan 2020			April 2020	
Budget Management	July 2019			Oct 2019	Fieldwork commences 8th July.
Strategic & Operational Risk					
Recruitment & Retention – Follow-up	June 2019	June 2019	June 2019	July 2019	Final report issued
Book on, Book off	Mar 2020			April 2020	
Counter Fraud	Sept 2019			Oct 2019	
Project Management	Feb 2020			April 2020	
Victims Code	July 2019			Oct 2019	Fieldwork commences 8th July.
Business Continuity	April 2019	May 2019	June 2019	July 2019	Final report issued

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Data Quality	Nov 2019			Jan 2020	
Commissioning	Feb 2020			April 2020	
Collaboration					
Performance Management	Oct 2019			Jan 2020	
Business Continuity	Nov 2019			Jan 2020	
Health & Safety	Jan 2020			April 2020	

Appendix A5 – Definition of Assurances and Priorities

Definitions of Assurance Levels		
Assurance Level	**Adequacy of system design**	**Effectiveness of operating controls**
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses, which put some of the Organisation's objectives at risk.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.	The level of non-compliance puts the Organisation's objectives at risk.
No Assurance	Control processes are generally weak leaving the processes/systems open to significant error or abuse.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

Definitions of Recommendations	
Priority	**Description**
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Appendix A6 - Contact Details

Contact Details

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A7 Statement of Responsibility

Status of our reports

The responsibility for maintaining internal control rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy of the internal control arrangements implemented by management and perform testing on those controls to ensure that they are operating for the period under review. We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone are not a guarantee that fraud, where existing, will be discovered.

The contents of this report are confidential and not for distribution to anyone other than the Office of the Police and Crime Commissioner for Lincolnshire and Lincolnshire Police. Disclosure to third parties cannot be made without the prior written consent of Mazars LLP.

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