

## AGENDA NO: 10



### INDEPENDENT AUDIT COMMITTEE – 8 DECEMBER 2017

### INTERNAL AUDIT PLAN PROGRESS REPORT

### REPORT BY SOUTH WEST AUDIT PARTNERSHIP

### PURPOSE OF THE REPORT

*To provide an update for members on the progress of the Annual Internal Audit Plan for 2017/18 and to present the audits completed during the period August 2017 to October 2017.*

#### 1.0 INTRODUCTION

- 1.1 Under the Accounts and Audit (England) Regulations 2015, the Police and Crime Commissioner (Commissioner) and the Chief Constable are required to maintain an adequate and effective internal audit service to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
- 1.2 The Government's Code of Practice on Financial Management makes the Chief Financial Officer's to the Chief Constable's and the Treasurer's to the Police and Crime Commissioner responsible for maintaining an effective internal audit function.

#### 2.0 PROGRESS AGAINST INTERNAL AUDIT PLAN

- 2.1 A summary of audit work completed during August 2017 to October 2017, and SWAP performance can all be found in the attached Plan Progress Report.

#### 3.0 CONCLUSION

- 3.1 The Report of Internal Audit Activity – Plan Progress 2017/18 is attached for the committee to consider.

#### 4.0 RISK/THREAT ASSESSMENT

- 4.1 Financial/Resource/Value for Money Implications

The Internal Audit service for the Strategic Alliance is provided by the South West Audit Partnership (SWAP).

4.2 Legal Implications

Under the Accounts and Audit (England) Regulations 2015, the Chief Constable and the Police and Crime Commissioner are required to maintain an adequate and effective system of internal audit of their accounting records and of their systems of internal control in accordance with the proper practices in relation to internal control.

4.3 The Financial Regulations require the Chief Financial Officer's to the Chief Constable's and the Treasurer's to the Police and Crime Commissioner to maintain an effective internal audit function, operating in accordance with the statutory obligations and regulations contained in the Accounts and Audit Regulations.

4.4 Implications for Policing Outcomes

There are no direct implications arising from this report.

4.5 Equality

There are no direct implications arising from this report.

**5.0 RECOMMENDATIONS**

5.1 Members are RECOMMENDED to consider the Report of Internal Audit Activity – Plan Progress 2017/18.

**Rupert Bamberger**

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