

**Warwickshire Police Authority
Audit Committee
5th May 2010**

**Progress on 2009/2010 Internal Audit Plan
Report of the Treasurer to the Police Authority**

Recommendations

The Committee are requested to note progress against the agreed internal audit plan,

1. Introduction

- 1.1 The Police Authority is responsible for ensuring that a system of internal control is in place and that policies and procedures are developed to help ensure that the system is functioning correctly. On behalf of the Authority, Internal Audit review, appraise and report on the efficiency, effectiveness and economy of financial and other management controls. This report summarises the work completed by internal audit since the previous update in November 2009. The full annual report summarising the results of all 2009/2010 audits will be presented to the 16 June meeting of the committee.

2. Basis of Assessment

- 2.1 Each audit report gives an overall opinion on the level of assurance provided by the controls within the area audited. The bands of assurance are shown in **Table 1**.

Table 1: Assurance Levels

Level of Assurance	Definition
Full Assurance	There is a sound system of control designed to address relevant risks with controls being consistently applied.
Substantial Assurance	There is a sound system of control but there is evidence of non-compliance with some of the controls.
Moderate Assurance	Whilst there is a basically sound system of control, there are weaknesses in the system that leaves some risks not

	addressed and there is evidence of non-compliance with some of the controls.
Limited Assurance	The system of control is weak and there is evidence of non-compliance with the controls that do exist.
No Assurance	There is no system of control in place.

3. Progress report

- 3.1 Using the definitions outlined above, **Table 2** summarises the results of the audits completed during the period.

Table 2: Summary of audits completed since 1 November 2009.

	Audit	Level of assurance provided by controls
1	Programme management	Substantial
2	Project management	Substantial
3	Road Safety	Moderate
4	Time coding / recording	Moderate

- 3.2 The overall picture from the work completed to date is positive, with all of the audits completed having an opinion of moderate or above.
- 3.3 **Table 3** summarises the status of audits currently in progress:

Table 3: Audits in progress

Audit	Current Status	Expected opinion
IS/IT Strategy	Work underway	
Procurement	Work underway	
Strategic and financial planning	Awaiting comments on draft report	Substantial
Gifts and hospitality	Awaiting comments on draft report	Moderate
Information governance	Work underway	
Telecommunications	Awaiting comments on draft report	Substantial

- 3.3 Work on these audits is continuing and, subject to prompt responses being received from the Force, will be completed and included in the annual report to be considered at the June meeting of the committee.

4 Conclusions

- 4.1 In undertaking its work, internal audit has a responsibility under the Cipfa Code to form an opinion on the Authority's overall control system. This opinion forms a key input to the Police Authority's Annual Governance Statement.
- 4.2 The results of individual audits form the basis for the overall opinion on the adequacy of the Police Authority's internal control systems. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. The work of internal audit is intended only to provide reasonable assurance on controls.
- 4.3 It is anticipated that a positive opinion on the Police Authority's overall control framework will be given in the internal audit annual report which will be reported to the Committee in June 2010.

David Clarke
Treasurer to the Police
Authority
Shire Hall
Warwick

23rd April 2010