



RSM: Tenon

CLEVELAND POLICE AUTHORITY

Internal Audit Progress Report

Audit and Internal Control Panel Meeting: 18th August 2011

RSM: Tenon

CONTENTS

Section	Page	
1	Introduction	1
2	Final reports issued	1
3	Key Findings from Internal Audit Work	1
4	Work in Progress or Planned	1
5	Liaison with Management and External Audit	1
6	Changes to our Plan	1
7	Client Briefings	1
Appendices		
A	2010/11 Work Completed to Date Including Summary of Assurance Levels and Recommendations	2
B	Work in Progress or Yet to Start (including reports still in draft)	3
Error! Bookmark not defined.		

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.

This report is prepared solely for the use of Board and senior management of Cleveland Police Authority. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

© 2010 RSM Tenon Limited

RSM Tenon Limited is a member of RSM Tenon Group

RSM Tenon Limited is an independent member firm of RSM International an affiliation of independent accounting and consulting firms. RSM International is the name given to a network of independent accounting and consulting firms each of which practices in its own right. RSM International does not exist in any jurisdiction as a separate legal entity.

RSM Tenon Limited (No 4066924) is registered in England and Wales. Registered Office 66 Chiltern Street, London W1U 4GB. England

1. INTRODUCTION

1.1 The periodic internal audit plan for 2010/11 was approved by the Audit and Internal Control Panel on 21 April 2011. This report summarises the outcome of work completed to date against that plan. Appendices A and B provide cumulative data in support of internal audit performance.

2. FINAL REPORTS ISSUED

2.1 No final reports have been issued since the last Panel meeting.

3. KEY FINDINGS FROM INTERNAL AUDIT WORK

3.1 There are no issues that we need to bring to the Panel's attention.

4. WORK IN PROGRESS OR PLANNED

4.1 There is no work in progress however planning meeting have taken place and the planning sheets have been issued.

5. LIAISON WITH MANAGEMENT AND EXTERNAL AUDIT

5.1 Quarterly meetings are held with the Chair and Vice Chair of the Panel, Treasurer, Deputy Chief Constable, ACO Finance and Commissioning and the Audit Commission. The next meeting is planned for 6th September 2011.

5.2 We met with the Treasurer on 1st July to discuss developments within the Authority and the Force and the audit plan for 2011/12. Further meetings will be held with the Authority and the Force during 2011/12.

6. CHANGES TO OUR PLAN

6.1 There has been no change to the audit plan.

APPENDIX A: 2010/11 WORK COMPLETED TO DATE INCLUDING SUMMARY OF ASSURANCE LEVELS AND RECOMMENDATIONS

There are no final reports to be considered at this Committee meeting.

APPENDIX B: WORK IN PROGRESS OR YET TO START (INCLUDING REPORTS STILL IN DRAFT)

Auditable Area	Start Date	Debrief date	Draft report issued	Planned Audit and Internal Control Panel	Days Used (Planned)
Assurance	Succession Planning	26/08/11			0.75 (5)
	Futures Working Group and Efficiency Savings	05/09/11			0.5 (7)
	Performance Management of the Steria Contract	05/09/11			0.5 (9)
	Financial Planning and Budgetary Control	19/09/11			(9)
	Payroll and Expenses	03/10/11			(7)
	Key Financial Controls	10/10/11			(8)
	Purchasing and Payments	17/10/11			(7)
	Network Security	TBC			(10)
	Transitional Governance – Abolition of the Authority	TBC			(7)
	DPA Compliance	TBC			(8)
	Project Management of Relocation of HQ	TBC			(8)
	Follow Up – HR Policies and Procedures	14/11/11			0.5 (4)
	Follow Up – Data Quality / Data Accuracy	14/11/11			0.5 (4)
	Follow Up	January 2012			0.5 (4)
Management	-			5 (18)	
Contingency	-			(5)	
Other					