

**RSM: Tenon**

**CLEVELAND POLICE AUTHORITY**

**Internal Audit Progress Report**

**Audit and Internal Control Panel Meeting: 8<sup>th</sup> December 2011**

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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.

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**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 We have issued four final reports since the last Panel meeting. These are in the areas of:

- Futures Working Group and Efficiency Savings
- Key Financial Controls
- Financial Planning and Budgetary Control

**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 The Following audits are in the process of being completed:

- Succession Planning
- Payroll and Expenses – Draft report yet to be 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 6<sup>th</sup> December 2011.


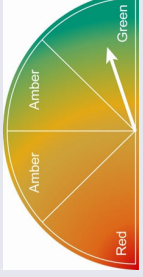
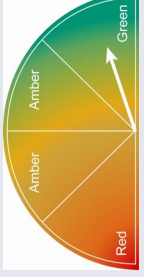
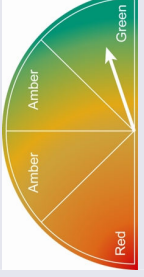
5.2 During 2011/12 we have met with the Treasurer, ACO Finance and Commissioning and the Audit Commission.

**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

Reports being considered at this Committee are shown in *italics*.

Auditable Area	Start Date	Debrief date	Draft report issued	Responses received	Final report issued	Audit Committee	Assurance level given	Number of Recommendations Made				
								High	Med	Low	In Total	Agreed
<i>Futures Working Group and Efficiency Savings</i>	<i>05/09/11</i>	<i>23/09/11</i>	<i>11/10/11</i>	<i>02/11/11</i>	<i>07/11/11</i>	<i>08/12/11</i>		-	2	-	2	2
<i>Key Financial Controls</i>	<i>03/11/11</i>	<i>11/11/11</i>	<i>14/11/11</i>	<i>29/11/11</i>	<i>29/11/11</i>	<i>08/12/11</i>		-	-	-	0	NA
<i>Financial Planning and Budgetary Control</i>	<i>17/10/11</i>	<i>24/10/11</i>	<i>07/11/11</i>	<i>29/11/11</i>	<i>29/11/11</i>	<i>08/12/11</i>		-	-	1	1	1
<i>Purchasing and Payments</i>	<i>17/10/11</i>	<i>24/10/11</i>	<i>07/11/11</i>	<i>29/11/11</i>	<i>29/11/11</i>	<i>08/12/11</i>		-	-	1	1	0
<b>Totals to date:</b>								0	2	2	4	3

Assurance

**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 Actual (Planned)
Assurance	26/08/11	02/09/11	30/09/11 17/11/11	22/02/12	5 (5)
	03/10/11	07/10/11		22/02/12	7 (7)
	06/02/12			19/04/12	0.5 (9)
	17/11/11			22/02/12	8 (8)
	11/01/12			22/02/12	1.5 (10)
	TBC			TBC	(7)
	TBC			TBC	(8)
	20/02/12			19/04/12	0.5 (4)
	20/02/12			19/04/12	0.5 (4)
	30/01/12			19/04/12	1 (4)
Other	-	-	-	-	14 (18)
	-	-	-	-	(5)