JOINT INDEPENDENT AUDIT COMMITTEE
29 NOVEMBER 2013

SUBJECT	**INTERNAL AUDIT REPORTS – IMPLEMENTATION PROGRESS**
REPORT BY	**CHIEF CONSTABLE & CHIEF FINANCE OFFICER**
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SUMMARY AND PURPOSE OF REPORT To consider the progress made with the implementation of the recommendations from Internal Audit reports.	
RECOMMENDATION	***That the progress made in implementing recommendations contained in Internal Audit reports be noted.***

A. SUPPORTING INFORMATION

1. INTRODUCTION

1.1 This report summarises the progress on the implementation of audit recommendations as at 29 November 2013. An analysis of progress on recommendations at the time of the last report to the Committee is detailed in Appendix A. Audits that have been reported as complete to the previous committee are not included.

2. REPORTS

2.1 A summary of progress on recommendations due for review is attached at Appendix B.

2.2 The following table gives clear definitions of wording used on recommendations

Complete (C)	Management action fully completed in line with management response
No Further Action (NFA)	Management decision that the recommendation is no longer applicable or appropriate
Action Closed (AC)	Management response partially implemented in line with changing requirement, resources or systems. Basis of weakness fundamentally addressed
Not Agreed (NA)	Management position is that they do not support the recommendation on the basis that compensatory controls are adequate or that the specific risks

	identified should be tolerated rather than addressed at this time.
Superseded (S)	Recommendation superseded by recommendation or recommendations in subsequent reports. Response to original recommendation to be referenced in subsequent reports of later audits.

B. FINANCIAL CONSIDERATIONS

There are no direct financial implications arising from this report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The provision of internal audit services is one of the means by which the Police and Crime Commissioner discharges his responsibilities to secure the maintenance of an efficient and effective police force under section 1 (6)(b) of the Police Reform and Social Responsibility Act 2011, and the Chief Finance Officer meets her responsibilities under section 151 of the Local Government Act 1972, section 73 of the Local Government Act 1985 and section 112 of the Local Government Finance Act 1988 for ensuring the proper administration of the Commissioner's financial affairs.

The provision of internal audit services is also one of the means responsibilities under section 151 of the Local Government Act 1972, section 73 of the Local Government Act 1985 and section 112 of the Local Government Finance Act 1988 for ensuring the proper administration of the Commissioner's financial affairs by which the Chief Constable discharges his accountability to the PCC for the delivery of efficient and effective policing, management of resources and expenditure by the police force and also the Force Chief Finance Officer meets his responsibilities under section 151 of the Local Government Act 1972, section 73 of the Local Government Act 1985 and section 112 of the Local Government Finance Act 1988 for ensuring the proper administration of the Chief Constable's financial affairs.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

(including any impact or issues relating to Children and Young People.)

There are no personnel, equal opportunities or diversity issues arising from this report.

E. REVIEW ARRANGEMENTS

The Committee are advised of progress in relation to all Internal Audit Reports at each meeting. Low priority recommendations arising out of Audit reports will be monitored by HOD's.

F. RISK MANAGEMENT

Heads of Departments and Chief Officers will have considered the risks associated with their areas when audit recommendations are agreed. There will be numerous risks appertaining to the timeliness of progressing internal audit recommendations which Heads of Departments will manage.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.