Appendix - Internal Audit Tracker 2013/14

Version 0.4

Audit	Date Audit due to be carried out	Identify Point of Contact Sponsor / Client for each Audit *(primary p.o.c in bold)*	Draft Scope Issued to Sponsor / Client for approval and sign off (Scope to be forwarded to Julie, Tony, Kaye & Caroline) (Kaye to forward Scope to Sponsor/Client)	Deadline Date for Sponsor/Client to return approved scope - Key roles should be identified in the scope at this point (scope to be returned to Kaye who will forward to Auditors)	Baker Tilley to circulate finalised scope to OPCC / Force (Julie, Tony, Kaye & Caroline/ Kaye to issue to sponsor and relevant staff)	Initial Meeting Date with Sponsor / Start Date for Fieldwork	Key Fieldwork staff (identifying key staff who will be involved with Audit inc/ G4S staff)	Estimated Debrief Date / Closing Meeting with Sponsor	Date of draft report sent by Baker Tilley (Draft report to Kaye initially who will distribute it to key Sponsor and relevant staff)	Named Sponsor to sign off draft report (which will be done by OPCC or Force)	Date draft report signed off and returned to Baker Tilley	Date report finalised by Baker Tilley and forwarded to Sponsor (Kaye to forward final report to Sponsor for information and necessary action on reccommendations)	Date of Audit Committee that report will be discussed at	Risk / Coverage (risk based coverage - linked directly to OPCC or Force Register) (Regulatory and external audit requirements) (Any other coverage)	Any Further Comments
Human Resources	Jun-13	DCC, *Craig Wilcockson*	28/05/2013	N/A	N/A	17/06/2013	Laura Daughtrey	20/06/2013	11/07/2013	Craig Wilcockson	05/08/2013	06/08/2013	Jun-13	Review of the Forces approach to the absence management including: • Clearly policies and procedures/ • Compliance with polices and procedure for absence management/ • Referral and use of occupational health where required/ • Accuracy of performance reporting on absence to senior management;	
VFM / Benefits Realisation - RMU	Jun-13	Julie Flint	29/05/2013	N/A	N/A	17/06/2013	Emma Willey	21/06/2013	23/08/2013	Sgt Adi Wootton	21/11/2013	21/11/2013	Nov-13	Failure to oversee and ensure maximum workforce productivity/ (OPCC) High Level review of the Value for Money Board including the discharging of responsibilties and link of work plan to the Police and Crime Plan.	Draft report returned to Baker Tilley/ Suzanne Lane emailed J/ Flint on 17/10/13 asking for confirmation on the version of report to be finalised - still waiting for a response from J/ Flint
G4S Income & Expenditure	Aug-13	Nancie Shackleton / Julie Flint	06-Aug	N/A	06-Aug	12/08/2013	Nancie Shackleton, Julie Flint	19/09/2013	11/10/2013	Nancie Shackleton			Mar 2014?	Ineffective relationship with the Strategic Partner and failure to articulate clear service expectations/ (OPCC) Failure to ensure effective transformational change across the force and strategic partnership/ (OPCC) Review of the G4S partnerships arrangement including monitoring and reporting of the benefits realisation of the Strategic Partnership/ This will include a review of a sample of evidence to support benefits identified and reported.	
Governance	Aug-13	Malcolm Burch	06/08/2013	N/A	06/08/2013	12/08/2013	Malcolm Burch	16/08/2013	30/09/2013	Malcolm Burch	18/10/2013	21/10/2013	Nov-13	Review of the new governance arrangements in place to establish if these are fit for purpose.	
Collaboration - Governance & Financial Framework	Summer 2013	ACC Roach	25/06/2013	N/A	25/06/2013	N/A	Tony Tomlinson, Alun Jones, Julie Flint	29/09/2013	15/10/2013	Julie Flint / Tony Tomlinson			Mar 2014?	Failure to deliver value for money in regional collaborative initiatives/ (OPCC) Failure to achieve maximum benefit from regional collaboration both operationally and financially/ (Force)We will undertake a joint review to include each member of the East Midlands Collaboration/ This may include an audit of the Collaborative Governance Framework, including a review against the Statutory Guidance for Police Collaboration and/or individual collaborated departments.However, the scope of this review will be agreed with the Chief Finance Officers in Collaboration prior to the start of the review.	
Medium Term Financial Planning	Sep-13	Julie Flint, Tony Tomlinson, Alun Jones	16/08/2013	N/A	16/08/2013	27/08/2013	Julie Flint, Tony Tomlinson, Alun Jones	30/08/2013	04/10/2013	Tony Tomlinson	11/11/2013	11/11/2013	Nov-13	Failure to manage finances effectively/ (OPCC) Failure to address the residual budget deficit in year 4 of the Spending Review period/ (OPCC) Inability to bridge the funding gap leading to the new Comprehensive Spending Review/ (Force) Review of the development, monitoring and reacting to any issues within the Medium Term Financial Plan including: • Annual Budget setting process. • Medium term financial planning. • Annual update of assumptions. • Sensitivity analysis. • Budget Monitoring. • Budgetary Reporting. • Link between the Police and Crime Plan and the MTFP.	
Service Expectations - SPR	Sep-13	ACC Roach	16/08/2013	N/A	16/08/2013	27/08/2013	Kathy Judge, Aubrey Williams	30/08/2013	11/10/2013	ACC Roach			Mar 2014?	Project Management review of the Strategic Policing Requirement (SRP)/ This review will cover the Force's assessment against the Homes Office Guidance and include: • Has the Force identified what is required? • Is the Force acting on the requirements of the SPR? • How does the SPR integrate into the standard business of the force? • Are the threats and risks being identified and managed?	
Risk Management	02/12/2013	**DCC, Ginny Mason**	11/11/2013	18/11/2013	25/11/2013	02/12/2013 GM 3/12/13 DCC	Ginny Mason, James Schopp, Kathy Judge?	06/12/2013	20/12/2013	Ginny Mason, DCC	04/01/2014		Mar 2014?	Review of the Risk Management arrangements in place. In 2013/14 we will focus on the OPCC Risk Management arrangements.	
Payroll (including Pensions and Expenses)	16/12/2013	**Tony Tomlinson,** Julie Flint	11/11/2013	02/12/2013	09/12/2013	16/12/2013	Nick Ward	20/12/2013	17/01/2014		27/01/2014		Mar 2014?	• Starters; • Leavers; • Changes to contract details; • Pensions contributions; • Expenses • Payment authorisation & run; • Reporting.	
Cash, Banking & Treasury Management	16/12/2013	**Tony Tomlinson,** Julie Flint	11/11/2013	02/12/2013	09/12/2013	16/12/2013	Nick Ward	20/12/2013	18/01/2014		28/01/2014		Mar 2014?	• Receipt of cash; • Processing of cash payments; • Bank mandate; • Bank reconciliation; • Control over loans and investments where appropriate.	
T-Police Implementation	24/02/2014	**Julie Flint** & Tony Tomlinson	03/02/2014	10/02/2014	17/02/2014	24/02/2014	*depends on scope*	28/02/2014	21/03/2014		31/03/2014		June 2014?	Review of the implementation and use of t-Police this will include verification of a sample of balance transfers.	
Follow Up	03/03/2014	**Tony Tomlinson,** Julie Flint	10/02/2014	17/02/2014	24/02/2014	03/03/2014	*depends on scope*	07/03/2014	28/03/2014		07/04/2014		June 2014?	To meet internal auditing standards and to provide management with ongoing assurance regarding implementation of recommendations.	
General Ledger	03/03/2014	**Tony Tomlinson,** Julie Flint	10/02/2014	17/02/2014	24/02/2014	03/03/2014	Nick Ward	07/03/2014	28/03/2014		07/04/2014		June 2014?	• Access Controls • Journals • Month end closedown and reconciliation process	
Payments & Creditors	24/02/2014	**Tony Tomlinson,** Julie Flint	03/02/2014	10/02/2014	17/02/2014	24/02/2014	Nick Ward	28/02/2014	21/03/2014		31/03/2014		June 2014?	• Placing of orders; • Confirmation of goods being received; • Authorisation of Invoices; • Processing of credit notes • Preparation and authorisation of payment runs.	
Income & Debtors	24/02/2014	**Tony Tomlinson,** Julie Flint	03/02/2014	10/02/2014	17/02/2014	24/02/2014	Nick Ward	28/02/2014	21/03/2014		31/03/2014		June 2014?	• Raising and authorisation of invoices; • Chasing of outstanding debts; • Debt write off.	
Asset Management	03/03/2014	**Chief Executive**, DCC	10/02/2014	17/02/2014	24/02/2014	03/03/2014	Neal Rothwell, depends on scope	07/03/2014	28/03/2014		07/04/2014		June 2014?	• Approval and allocation of capital expenditure; • Maintenance of the asset register; • Internal verification of assets; • Disposals of assets;	Covers - Capital Account and Fixed Assets (Asset Management) - check
IT Audit	**TBC**	**DCC**	TBC	TBC	TBC	TBC	*depends on scope*	TBC						Scope of the review to be agreed with management prior to the start of the audit.	Possible areas identified as ICT Security or Change Control,scope and dates currently in discussion

* Sponsor to be clear if OPCC, Force or combination