

Office of the Police and Crime Commissioner for Lincolnshire and Lincolnshire Police

Internal audit strategy 2015/16

Presented at the Joint Independent Audit
Committee meeting of: 15 April 2015

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1 Introduction

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting the Police and Crime Commissioner for Lincolnshire and Lincolnshire Police in the year ahead including changes within the sector.

1.1 Background

The Police and Crime Commissioner has now been in place for over two years, and the Police and Crime Plan, first published in March 2013 was revised in May 2014. Funding continues to be a concern to the Chief Constable and Police and Crime Commissioner. This has been raised by both to the Home Secretary, expressing their concern at the funding crisis and that the current funding formula is “not fit for purpose” and that a new approach must be introduced with urgency.

The Force has a strategic partnership with a private sector organisation, G4S, who provide of the majority of ‘back office’ and some ‘mid-office’ functions such as HR, ICT and Force Control Room.

1.2 Vision & Objectives

The Police and Crime Commissioner and Chief Constable have a common set of objectives as follows:

- Reduce crime
- Provide a fair deal for the people of Lincolnshire
- Provide police and services that are there when you need them.

2 Developing the internal audit strategy

We use your objectives as the starting point in the development of your internal audit plan.

2.1 Risk management processes

We have evaluated the risk management processes for both the OPCC and Force and consider that we can place reliance on your risk registers and assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following people:

- Chief Finance Officer (OPCC),
- Chief Finance Officer (Force),
- Deputy Chief Constable,
- Temporary Assistant Chief Officer Resources,
- Research & Performance Officer,
- Head of Strategic Development.

Based on our understanding of the organisations, and the information provided to us by the stakeholders above, we have developed an annual internal plan for both the OPCC and Force for the coming year, and a high level strategic plan (see **Appendix A and B for full details**).



Figure A: Sources considered when developing the Internal Audit Strategy.

2.2 How the plan links to your strategic objectives

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within Appendices A and B. In the table below we bring to your attention particular key audit areas and discuss the rationale for their inclusion or exclusion within the strategy.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation. Full details of these can be found in Appendices A and B.

| Area | Reason for inclusion or exclusion in the audit plan/strategy |
|--|---|
| Collaboration | As per previous years, we have included an allocation for Internal Audit across the collaborations, where a number of audit days will be provide by each member of the East Midlands and pooled to provide the collaborative reviews. The East Midlands Chief Finance Officers are currently reviewing the assurance framework across the region, we will use the outcome of this work to identify any gaps in assurance or areas where internal audit is required across the region. |
| HR – Workforce Planning | This review has been removed from the Internal Audit Strategy due to the reduction in the risk scoring on the risk register. |
| Business Continuity / Disaster Recovery | This review has been removed from the Internal Audit Strategy due to the reduction in the risk scoring on the risk register and potential separate review to be undertaken by HMIC. |
| T-Police– User Acceptance Testing / Change Control | As part of the implementation of t-Police we have been requested by management to include in the plan a review of user acceptance testing and change control to ensure that an adequate risk based framework is in place. |
| Absence Management | A review of absence management was discussed within our planning meeting, however, it was agreed that a significant amount of work was being undertaken in this area within the Force and a review from internal audit would not be beneficial at this time. |
| Communications | A potential area noted for 2016/17 was Internal and Corporate Communications to include a review of the Strategy and how the Force and PCC are identifying what works. The requirement will be addressed when planning for 2016/17. |

2.3 Working with other assurance providers

The Joint Independent Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisations.

We will however continue to work closely with other assurance providers, such as external audit and to ensure that duplication is minimised and a suitable breadth of assurance obtained.

3 Internal audit resources and fees

The Internal Audit provision is currently being tendered, the outcome of the tender will determine the resource and fees to deliver the audit plan, which is estimated at 168 days.

4 Joint Independent Audit Committee requirements

In reviewing the internal audit strategy, the committee is asked to consider the following:

- Is the Joint Independent Audit Committee satisfied that sufficient assurances are being received within our annual plan for both the Force and OPCC (as set out at Appendix A) to monitor the organisations' risk profile effectively?
- Does the strategy for internal audit (as set out at Appendix B) cover both organisations' key risks as they are recognised by the Joint Independent Audit Committee?
- Are the areas selected for coverage this coming year appropriate?
- Is the Joint Independent Audit Committee content that the standards within the charter in Appendix C are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the Joint Independent Audit Committee review such any amendments to this plan.

Appendix A: Internal audit plan 2015/16

| Audit area | Scope for 2015/16 | Audit days | Proposed timing | Joint Independent |
|--|---|------------|-----------------|-------------------|
| Risk based assurance | | | | |
| Delivery of Partner Outcomes – Local Criminal Justice Board (LCJB) | Review to ensure clear documentation and common understanding for the LCJB in the areas of vision, objectives, roles and responsibilities, risks, governance including accountability and decision making, reporting, financial implications and performance monitoring. | 10 | Q3 | March 2016 |
| Benefits Realisation Evaluation | Following the internal review of police officer time and how to maximise the usage of this, we will undertake an independent review of the benefits realisation evaluation project to ensure this is fit for purpose and that benefits are being identified and realised. | 8 | Q4 | May 2016 |
| Collaboration | Area of coverage to be agreed with management. Audit days will be contributed from each of the OPCCs / Forces and the scope of the audits will be agreed with management both in terms of the Collaborations involved and the topic where assurance is required. | 20 | TBC | TBC |
| Commissioning - Compliance with Victims Code | Review of how well the compliance with the Victim Code has been implemented. To include officers compliance, victim care unit, new practice introduced of dip sampling. | 10 | Q2 | November 2015 |

| Audit area | Scope for 2015/16 | Audit days | Proposed timing | Joint Independent |
|---|--|------------|-----------------|-------------------|
| T-Police – User Acceptance Testing / Change Control | Review of the risk based approach to change control and user acceptance testing for the t-Police system. This will include if a change methodology has been documented and is used, if there is a clear process for user acceptance testing, what reviews are undertaking to ensure that changes and testing are adding value and what consideration is given to the timelines and impacts of changes and testing. | 10 | Q1 | September 2015 |
| Core assurance | | | | |
| Governance | Annual review of the Governance arrangements in the OPCC and Force. | 8 | Q2 | November 2015 |
| Risk Management | Annual review of the Governance arrangements in the OPCC and Force. This will include a deep dive into risk registers including those managed by G4S such as Firearms & Crime Management Bureau (CMB). | 8 | Q2 | November 2015 |
| Budgetary Control | <ul style="list-style-type: none"> Budget Holders agreement to budget allocated. Regular budget monitoring reports produced. Effective budget management arrangements in place including identification of variances. | 6 | Q2 | November 2015 |
| General Ledger | <ul style="list-style-type: none"> Access Controls Back up testing Journals Month end closedown and reconciliation process | 5 | Q4 | May 2016 |

| Audit area | Scope for 2015/16 | Audit days | Proposed timing | Joint Independent |
|---|--|------------|-----------------|-------------------|
| Cash, Banking & Treasury Management | <ul style="list-style-type: none"> • Receipt of cash; • Processing of cash payments; • Bank mandate; • Bank reconciliation; • Control over loans and investments where appropriate. | 5 | Q3 | March 2016 |
| Payroll (including Pensions and Expenses) | <ul style="list-style-type: none"> ▪ Starters; ▪ Leavers; ▪ Changes to contract details; ▪ Pensions contributions; ▪ Expenses ▪ Payment authorisation & run; ▪ Reporting. | 10 | Q3 | March 2016 |
| Payments, Creditors and Procurement | <ul style="list-style-type: none"> • Placing of orders; • Use of Purchase Orders; • Confirmation of goods being received; • Authorisation of Invoices; • Processing of credit notes • Preparation and authorisation of payment runs. • Procurement compliance including ensuring that the relevant documentation is in place to such as obtaining tenders and quotes. | 10 | Q3 | March 2016 |
| Income & Debtors | <ul style="list-style-type: none"> • Raising and authorisation of invoices; • Chasing of outstanding debts; • Debt write off. | 5 | Q4 | May 2016 |
| Asset Management | <ul style="list-style-type: none"> • Approval and allocation of capital expenditure; • Maintenance of the asset register including G4S register; • Internal verification of assets, including G4S assets; • Disposals of assets; • Maintenance of inventory registers; | 6 | Q3 | March 2016 |

Other internal audit input

| Audit area | Scope for 2015/16 | Audit days | Proposed timing | Joint Independent |
|---|--|------------|-----------------|-------------------|
| Human Resources Flexible Working | – Review of the flexible working arrangements including ensuring policies and procedures in place and fit for purpose, testing to ensure compliance, monitoring and reporting of flexible working. Ongoing reviews of flexible working requirements to ensure that this only remains in place where appropriate and in line with the policy. | 10 | Q1 | September 2015 |
| Service Expectations – Firearms Licensing | The Force are currently undertaking an end to end lean review of Firearms Licensing. Independent internal audit review to be completed following the completion of this work to ensure an adequate control framework is in place. | 8 | Q4 | May 2016 |
| Estates Management | Tactical review of the estates strategy and management. | 8 | Q1 | September 2015 |
| Follow Up | To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management. | 6 | Q4 | May 2016 |
| Audit Management | This will include: <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, Independent Audit Committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers • Preparation of the annual opinion | 15 | Ongoing | N/A |
| TOTAL | | 168 | | |

Appendix B: Internal audit strategy

| Proposed area for coverage | Scope and Associated risk Area | 2013/14 | 2014/15 | 2015/16 |
|--|---|---------|-------------------|---------|
| Risk based assurance | | | | |
| Medium Term Financial Planning | <p>Failure to manage finances effectively. (OPCC)</p> <p>Failure to persuade Government of Lincolnshire's case for a fairer share of national funding, including lack of recognition of the rural costs in the formula, compounded by potential budget cuts presented by HM Treasury in next spending review period (2014/15 – 2017/18). (OPCC)</p> <p>Inability to bridge the funding gap from 2016/17 as a result of Comprehensive Spending Review 2. (Force)</p> | ✓ | | |
| Delivery of the Police and Crime Plan | <p>Failure to establish appropriate relationships and mechanism with the Police and Crime Panel. (OPCC)</p> <p>Failure to ensure that Force objectives are delivered (with available resources). (OPCC)</p> | | ✓ | |
| Engagement Partnerships and | <p>Lack of effective reputation management. (OPCC)</p> <p>Lack of Strategic alignment with partners. (OPCC)</p> | | | ✓ |
| Governance | <p>Lack of resilience of PCC (deputy not appointed) and in the Office of the Police and Crime Commissioner. (OPCC)</p> <p>Failure to ensure effective governance, transparency and compliance with statutory duties with effective overview mechanisms. (OPCC)</p> | | ✓ | |
| Value for Money / Benefits Realisation | Failure to achieve and demonstrate efficiencies, value for money (VfM) and optimum workforce productivity (OPCC) | ✓ | See Collaboration | ✓ |

| Proposed area for coverage | Scope and Associated risk Area | 2013/14 | 2014/15 | 2015/16 |
|---|--|----------------|----------------|----------------|
| Collaboration (to be completed as part of a joint review with the East Midlands) | <p>Failure to deliver and demonstrate value for money in regional collaborative initiatives. (OPCC)</p> <p>Failure to ensure that Strategic Partner/Partners' objectives are delivered (within the available resource). (OPCC)</p> <p>Failure to achieve maximum benefit from regional collaboration both operationally and financially. (Force)</p> | ✓ | ✓ | ✓ |
| Data Security | Lack of awareness and appropriate tools to prevent unauthorised use of removable media by staff. (Force) | | ✓ | |
| Commissioning / Victims of Crime | Inability to meet statutory obligation to commission local services for victims of crime. (OPCC) | | | ✓ |
| T-Police | <p>Failure of t-Police to deliver the intended business benefits. (Force)</p> <p>Implementation of t-Police tranche 2 affecting the ability to carry out business as usual. (Force)</p> | | | ✓ |
| Core assurance | | | | |
| Governance | Annual Review of the Governance Arrangements in place. | ✓ | See risk based | ✓ |
| Risk Management | Annual Review of the Risk Management Arrangements in place. | ✓ | ✓ | ✓ |
| IT Audit | Delivery of the IT Strategy including both high level and operational areas of the IT systems. | ✓ | See risk based | See risk based |
| Financial Management including Budgetary Control | Review of the Key Financial Systems. | See risk based | ✓ | ✓ |
| General Ledger | In addition, this work will be completed in line with the External Audit Protocol to ensure External audit will place reliance on our work to inform their audit. | ✓ | ✓ | ✓ |
| Cash, Banking & Treasury Management | | ✓ | ✓ | ✓ |
| Payroll (including Pensions and Expenses) | | ✓ | ✓ | ✓ |

| Proposed area for coverage | Scope and Associated risk Area | 2013/14 | 2014/15 | 2015/16 |
|-----------------------------------|---|--|--|------------------------------------|
| Payments & Creditors | | ✓ | ✓ | ✓ |
| Income & Debtors | | ✓ | ✓ | ✓ |
| Asset Management | | ✓ | ✓ | ✓ |
| Other Internal Audit input | | | | |
| Human Resources | One of the key platforms to the effective delivery of the Police and Crime Plan is through its human resource. This could include Recruitment, Absence Management, Appraisals etc. | ✓ | | ✓ |
| Service Expectations | <p>To review key processes within an operational area to ensure that police and procedures are in place and being followed. This could include the following areas:</p> <ul style="list-style-type: none"> Seized / Found Property. Storage and disposal of Drugs. Firearms. Proceeds of Crime. Hi Tech Crime. Strategic Policing Requirement. Security & Disposal of Assets in Custody. | <p>✓</p> <p>Strategic Policing Requirement Project</p> | <p>✓</p> <p>POCA Firearms Asset Management</p> | <p>✓</p> <p>Firearms Licensing</p> |
| Estates Management | Operational review of the management of the Force's estates including implementation of the estates strategies, the management of repairs and maintenance, and contract management. | | | ✓ |
| Procurement | To review the procurement/tendering process used by to ensure integrity and compliance with statutory legislation. | | | (Within Creditors) |
| T-Police Implementation | Review of the implementation of t-Police including balance transfers. | ✓ | ✓ | |
| G4S Partnership Arrangements | Ineffective relationship with the Strategic Partner and failure to articulate clear service expectations. | ✓ | | |

| Proposed area for coverage | Scope and Associated risk Area | 2013/14 | 2014/15 | 2015/16 |
|----------------------------|---|---------|---------|---------|
| Data Returns | To review the accuracy and effectiveness of HMIC data returns, including the consistency on the year on year submissions. | | ✓ | |
| Fleet Management | To review the maintenance and fuel management of the fleet. | | ✓ | |
| Follow Up | To meet internal auditing standards and to provide management with on-going assurance regarding implementation of recommendations. | ✓ | ✓ | ✓ |
| Audit Management | This will include: <ul style="list-style-type: none"> ▪ Annual planning ▪ Preparation for, and attendance at, Independent Audit Committee meetings ▪ Regular liaison and progress updates ▪ Liaison with external audit ▪ Preparation of the annual internal audit opinion | ✓ | ✓ | ✓ |

Appendix C: Internal audit charter

1.0 Need for the charter

- 1.1 This charter establishes the purpose, authority and responsibilities for the internal audit service for the Office of the Lincolnshire Police and Crime Commissioner and Lincolnshire Police. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Joint Independent Audit Committee.
- 1.2 The internal audit service is provided by Baker Tilly Risk Advisory Services LLP ("Baker Tilly"). Your key internal audit contacts are as follows:

| | Partner | Client manager |
|---------------|--|--|
| Name | Mark Jones | Suzanne Lane |
| Telephone | 07768 952387 | 07720 508148 |
| Email address | mark.jones@bakertilly.co.uk | suzanne.lane@bakertilly.co.uk |

- 1.3 We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisations has in place, focusing in particular on how these arrangements help you to achieve its objectives.
- 1.4 An overview of the individual internal audit assignment approach and our client care standards are included at Appendix E and F of the audit plan issued for 2015/16.

2.0 Role and definition of internal auditing

"Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by introducing a systematic, disciplined approach in order to evaluate and improve the effectiveness of risk management, control, and governance processes".

Definition of Internal Auditing, Institute of Internal Auditors and the Public Sector Internal Audit Standards

- 2.1 Internal audit is a key part of the assurance cycle for both organisation and, if used appropriately, can assist in informing and updating the risk profile of the organisations.

3.0 Independence and ethics

- 3.1 To provide for the independence of Internal Audit, its personnel report directly to the Partner, Mark Jones (acting as your head of internal audit). The independence of Baker Tilly is assured by the internal audit service reporting to the Chief Executive, with further reporting lines to the Chief Finance Officer (OPCC) and Chief Finance Officer (Force).
- 3.2 The head of internal audit has unrestricted access to the Chair of Joint Independent Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.
- 3.3 Conflicts of interest may arise where Baker Tilly provides services other than internal audit to the Office of the Police and Crime Commissioner for Lincolnshire and Lincolnshire Police. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Joint Independent Audit Committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the Joint Independent Audit Committee. Equally we do not want the organisation to be deprived of wider Baker Tilly expertise and will therefore raise awareness without compromising our independence.

4.0 Responsibilities

- 4.1 In providing your outsourced internal audit service, Baker Tilly has a responsibility to:
- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans which align to the corporate objectives of both organisations. The plan will be submitted to the Joint Independent Audit Committee for review and approval each year before work commences on delivery of that plan.
 - Implement the audit plan as approved, including any additional reviews requested by management and the Joint Independent Audit Committee.
 - Ensure the internal audit team consists of professional internal audit staff with sufficient knowledge, skills, and experience.
 - Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.

- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements and agree corrective action with management based on an acceptable and practicable timeframe.
- Undertake action tracking reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Provide a list of significant performance indicators and results to the Joint Independent Audit Committee to demonstrate the performance of the internal audit service.
- Liaise with the external auditor and other relevant assurance providers for the purpose of providing optimal assurance to the organisation.

5.0 Authority

5.1 The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Joint Independent Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisations where audits will be performed, including other specialised services from within or outside the organisations.

5.2 The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with either organisation.
- Initiate or approve accounting transactions on behalf of either organisation.
- Direct the activities of any employee not employed by Baker Tilly unless specifically seconded to internal audit.

6.0 Key Performance Indicators (KPIs)

6.1 In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

| Delivery | Quality |
|--|---|
| Audits commenced in line with original timescales agreed in the internal audit plan. | Conformance with the Public Sector Internal Audit Standards. |
| Draft reports issued within 10 working days of debrief meeting. | Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit. |
| Management responses received from client management within 10 working days of draft report. | Response time for all general enquiries for assistance is completed within 2 working days. |
| Final report issued within 3 days from receipt of management responses. | Response to emergencies such as concerns of potential fraud with 1 working day. |
| Completion of internal audit plan by the end of the financial year. | |

7.0 Reporting

- 7.1 An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Joint Independent Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.
- 7.2 The Head of Internal Audit will issue progress reports to the Joint Independent Audit Committee and management summarising outcomes of audit activities, including follow up reviews.
- 7.3 As your internal audit provider, the assignment opinions that Baker Tilly provides the organisations during the year are part of the framework of assurances that assist the PCC & CC in taking decisions and managing its risks.

7.4 As the provider of the internal audit service we are required to provide an annual opinion to both the OPCC and the Force on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinions it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Police and Crime Commissioner & Chief Constable is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations by Baker Tilly Risk Advisory Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Police and Crime Commissioner & Chief Constable to inform the organisations' annual governance statements.

8.0 Data Protection

- Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's Terms of Business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.
- Personal data is not shared outside of Baker Tilly. The only exception would be where there is information on an internal audit file that external auditors have access to as part of their review of internal audit work or where the firm has a legal or ethical obligation to do so (such as providing information to support a fraud investigation based on internal audit findings).
- Baker Tilly has a Data Protection Policy in place that requires compliance by all of our employees. Non-compliance will be treated as gross misconduct.

9.0 Fraud

9.1 The Joint Independent Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Independent Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will assess the risk of fraud and be aware of the risk of fraud when planning and undertaking any internal audit work.

10.0 Approval of the internal audit charter

10.1 By approving this document, the annual plan, the Joint Independent Audit Committee is also approving the internal audit charter.

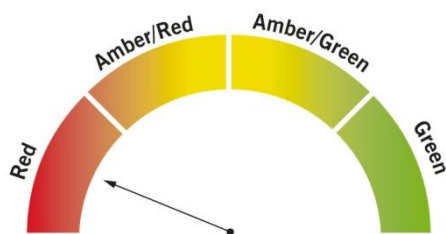
Appendix D: Our internal audit approach to an assignment



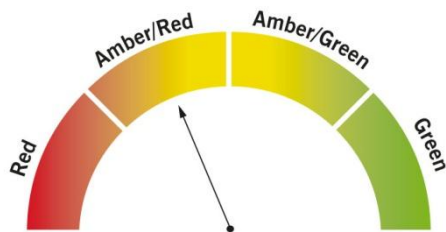
Appendix E: Overview of internal audit assignment opinions

For internal audits classed as “risk based assurance” reviews (compared with advisory input), we use four opinion levels as shown below. Each assignment report will explain the scope of the review, and therefore the context and scope of the opinion.

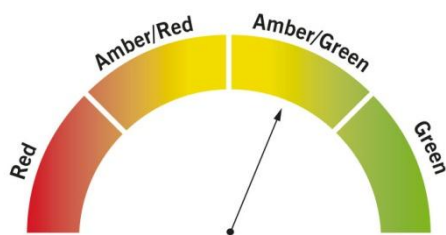
← Increasing level of assurance



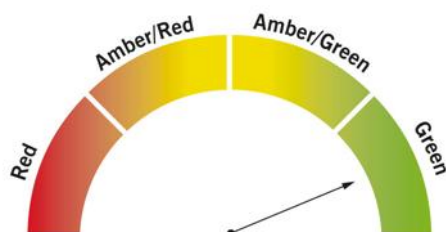
Taking account of the issues identified, the OPCC & Force cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the OPCC & Force can take partial assurance that the controls to manage this risk are suitably designed and consistently applied. Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the OPCC & Force can take reasonable assurance that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the OPCC & Force can take substantial assurance that the controls upon which the organisation relies to manage the identified risk(s) are suitably designed, consistently applied and operating effectively.

For further information contact

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01908 689965 or 07768 952 387

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01908 689965 or 07720 508148

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