JOINT INDEPENDENT AUDIT COMMITTEE
24 November 2015

SUBJECT	**PAYROLL REVIEW REPORT UPDATE**
REPORT BY	**CHIEF FINANCE OFFICER AND FORCE CHIEF FINANCE OFFICER**
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SUMMARY AND PURPOSE OF REPORT To provide an update following the review of payroll carried out by Audit Lincolnshire.	
RECOMMENDATION	That the committee notes the report.

A. SUPPORTING INFORMATION

1. Members will recall the Audit Lincolnshire payroll audit report that was presented in September 2015. A further update was requested for the November meeting. The audit report is attached with updates highlighted from page 6 onwards.

B. FINANCIAL CONSIDERATIONS

Various issues are raised in the report that could have a financial impact both on the organisation and individuals, the mitigations and actions are included in the Management Response and the Agreed Actions within the report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

Commissioning specific 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.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES (including any impact or issues relating to Children and Young People)

Issues raised in the report could impact upon personnel, the mitigations and actions are included in the Management Response and the Agreed Actions within the report.

E. REVIEW ARRANGEMENTS

This report provides and update of actions following the review and the Committee will be kept informed of progress during the year.

F. RISK MANAGEMENT

G4S Finance, G4S HR, the PCC Chief Finance Officer, and the Force Chief Finance Officer have considered the report and the highlighted risks will be managed and actions implemented as stated in the Management Response and the Agreed Actions Management Actions within the report.

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.