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

Internal Audit Progress Report 2016/17

March 2017

Presented to the Joint Independent Audit Committee meeting of: 5th April 2017

Contents

01 Introduction

02 Summary and conclusions from Internal Audit work to date

03 Performance

Appendices

A1 Summary of Reports 2016/17

A2 Internal Audit Plan 2016/17

A3 Definition of Assurances and Priorities

A4 Contact Details

A5 Statement of Responsibility

01 Introduction

1.1 The purpose of this report is to update the Joint Independent Audit Committee (JIAC) as to the progress in respect of the Operational Plan for the year ended 31st March 2017 which was considered and approved by the JIAC at its meeting on 23rd March 2016.

1.2 The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year, and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.

1.3 Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisations' agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Forces' overall assurance framework and assists in preparing an informed statement on internal control.

1.4 Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

1.5 Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

1.6 Our work is delivered is accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Summary of internal audit work to date

2.1 We have issued five final reports in respect of the 2016/17 plan since the last progress report to the JIAC, these being in respect of Payments & Creditors, Income & Debtors, Payroll, Learning & Development and Partnerships. Further details are provided in Appendix A1.

Lincolnshire 2016/17 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Insurance	Final	Significant			4	4
Medium Term Financial Planning	Final	Significant			2	2
Complaints Management	Final	Satisfactory		2	1	3
Seized & Found Property	Final	Satisfactory		3	3	6
Recruitment	Final	Satisfactory		2	3	5
Overtime & Time Recording	Final	Satisfactory		2	2	4
General Ledger	Final	Significant			1	1
Cash, Bank & Treasury	Final	Satisfactory		1	1	2
Information Technology	Final	Significant			3	3
Payment & Creditors	Final	Satisfactory		3	3	6
Income & Debtors	Final	Satisfactory		1	1	2
Payroll	Final	Satisfactory		1	1	2
Learning & Development	Final	Satisfactory		3		3
Partnerships	Final	Satisfactory		2	2	4
		Total	**-**	**20**	**27**	**47**

2.2 The audit of Victims Services was delayed upon management's request and agreed with the JIAC Chair, a revised start date of 24th April has been agreed. Furthermore, following a request for an additional internal audit with regards controls in place for managing procurement activity, terms of reference are currently being discussed, with a start date of 18th April agreed. Further details are provided within Appendix A2.

2.3 As reported in our previous progress report, five specific areas have been identified in terms of the collaborative audits for 2016/17. In each case a lead officer (OPCC CFO) has been identified as a single point of contact. These reviews looked at the business plan and S22 agreement in terms of whether it is being delivered and is fit for purpose going forward; the scope also included value for money considerations and arrangements for managing risk. Since the last JIAC meeting we have issued a further final report, this in respect of EMSOU. The draft report in respect of EMOpSS has recently been issued and awaits management's response.

Collaboration Audits 2016/17	Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
EM Shared HR Service Centre	Final	Satisfactory		1	3	4
EM Legal Services	Final	Limited	1	3	2	6
EMOpSS	Draft					
EMS Commercial Unit	Final	Satisfactory		3		3
EMSOU	Final	Satisfactory		3	1	4
		Total	**1**	**10**	**6**	**17**

03 Performance

3.1 The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter. This list will be developed over time, with some indicators either only applicable at year end or have yet to be evidenced.

No	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	Achieved
3	Progress report to the JIAC	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	93% (13/14)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (14/14)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	N/A[1]
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A[1]
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (15/15)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	100% (6/6)

[1] Previous audit recommendations are followed up through the review of the Implementation Progress Report that is presented at each JIAC by the DCC. Additionally, those audits that are carried out on an annual basis include a follow-up of previous recommendations.

Appendix A1 – Summary of Reports 2016/17

Below we provide brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the final report issued since the last meeting of the last progress report:

Payment & Creditors

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	3

Our audit considered the following area objectives:

- Procedures and policies support the creditor payment process and have been communicated to all relevant staff;
- Systems and data are adequately protected to reduce the risk of them being open to abuse, particularly following changes in the P2P process;
- New and amended vendor details can only be processed by authorised officers and these are subject to a secondary check;
- Goods and services are adequately receipted and supported by adequate documentation in respect of the new P2P process particularly;
- Payments are made following the receipt of a valid supplier invoice and payments made agree to the supplier invoice, as per the new P2P process;
- There are effective controls in place for the approval of non-purchase order invoices;
- Urgent payments are only made for bona fide expenditure after proper approval;
- There are effective procedures in place with regards the use and administration of corporate credit cards, including a leavers process;
- The payments system is regularly reconciled with the general ledger;
- There are effective processes in place for the administration of tax and liaison with HMRC;
- Appropriate segregation of duties in the processing of the BACS file;
- The process for reviewing the items on the 'due for payment but not yet approved' list;
- Performance against the target payment policy is monitored and under-performance addressed where necessary; and
- Previously identified weaknesses have been addressed.

We raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These relate to the following:

Recommendation 1	Where payment approval of an invoice is delegated to an alternative member of staff in the absence of the approver, this should be to a member of staff with the appropriate delegated authority, and to a different person which had receipted the goods. In addition, the transport team should make clear which officer has goods receipted the invoice to ensure segregation of duties are maintained between the goods receipt and payment approval processes.
Response	a) Guidance will be issued to all budget managers on who to delegate their tPolice authority to. b) The process of receipting Fleet related invoices (which have Tranman orders) will be revised to ensure that meet the audit recommendation.
Timescale	a) April 2017 / Exchequer Services Manager / Head of Procurement b) April 2017 / Exchequer Services Manager/ Fleet Manager

Recommendation 2	Staff should be reminded to retain all authorisation paperwork for urgent (CHAPS) payments.
Response	I am 100% confident that the approval paperwork was done for this CHAPS payment. I can only assume that the paperwork has been misfiled. We will scan any future CHAPS payment paperwork for suppliers and attach them to the relevant invoices.
Timescale	February 2017 / Exchequer Services Manager

Recommendation 3	A process should be put in place for managing the issue and subsequent recovery of credit cards such as that for other assets held by individuals such as a laptops or phones.
Response	HR will ensure that a leavers report is sent to Finance each month. This report will also show future leavers which will inform the Finance department of any cardholders who will be leaving in the near future. This will enable the credit card to be returned and cancelled with the bank.
Timescale	Immediate / HR Support Manager

We also raised three priority 3 recommendations of a more housekeeping nature. These were in respect of invoice receipting reminders, checking the BACS run and the credit card policy. Management confirmed that actions had either been implemented immediately or, in some instances, would be implemented by July 2017.

Income & Debtors

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

- Procedures and policies support the income and debtor process and have been communicated to all relevant staff;
- Systems and data are adequately protected to reduce the risk of them being open to abuse;
- Additions, deletions and amendments to debtor standing data are completely, accurately and validly processed in a timely manner;
- Invoices are completely, accurately, validly and timely raised and recorded in the accounts in respect of fees and charges for goods / services delivered and other income streams;
- Invoices are completely, accurately and validly raised in line with management and regulatory requirements;
- Fees, charges and other income streams are completely, accurately, validly and timely collected, allocated and recorded in the accounts in line with management and regulatory requirements;
- Credit notes or refunds for incorrectly raised debts and/or overpayments are completely, accurately and validly paid, allocated and recorded in the accounts in a timely manner;
- All appropriate action to recover overdue fees and charges is taken in a timely manner and only uneconomic and irrecoverable outstanding amounts are validly written off;
- Debtor control account reconciliations are undertaken within a timely manner of month end, with any balancing items investigated to ensure the integrity, reliability and accuracy of the Debtors system;
- Performance information is monitored and under-performance addressed where necessary.

We raised one priority 2 recommendation where we believe there is scope for improvement within the control environment. This related to the following:

Recommendation 1	The Force should consider reviewing the current debt collection methods and consider implementation of taking legal action against outstanding debts over a certain value.
Response	The PCC/CC debt recovery policy will be reviewed.
Timescale	September 2017 / DCFO

We also raised one priority 3 recommendation of a more housekeeping nature in respect of debt write-offs. Management confirmed that the recommendation will be implemented by the end of March 2017.

Payroll

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	1
Priority 3 (Housekeeping)	1

Our audit considered the following area objectives:

- Procedures and policies are in place to support the effective administration of the function and are communicated to all relevant staff;
- Reliability, integrity, confidentiality and security of the payroll system and employee records are maintained through the reliable operation of the system and its interface to the main accounting systems;
- Appropriately vetted new joiners are completely, accurately, validly and timely added to the payroll at the rates of remuneration per the contracts of employment;
- Employees leaving the organisation's employment are completely, accurately, validly and timely removed from the payroll and outstanding commitments to both parties to the contract of employment are completely, accurately and validly made to prevent complications arising after the termination of the employment;
- Variations and adjustments to the payroll are completely, accurately and validly processed in a timely manner;
- Deductions, both statutory and voluntarily made, are completely, accurately, validly and timely made in line with the contracts of employment and legislative requirements;
- Payments to staff, including officer mileage claims and statutory and other agencies, are completely, accurately, validly and timely made in line with the contracts of employment and legislative requirements;
- Payroll information is completely, accurately, validly and timely produced and secured to allow for effective monitoring and decision making in line with management and legislative requirements; and
- Payroll control account reconciliations are undertaken within a timely manner of month end, with any balancing items investigated to ensure the integrity, reliability and accuracy of the Payroll system.

We raised one priority 2 recommendation where we believe there is scope for improvement within the control environment. This related to the following:

Recommendation 1	The 'How to make a mileage claim' procedure should be re-communicated to staff. This should make clear the requirement to submit receipts with claims.
Response	We will ensure that the need for a receipt in published through both Routine Orders and Mailmonitor email.
Timescale	March 2017 / Exchequer Services Manager

We also raised one priority 3 recommendation of a more housekeeping nature in respect of setting maximum limits for specific types of expenses. Management confirmed that the recommendation will be implemented by the end of September 2017.

Learning & Development

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	-

Our audit considered the following area objectives:

- The Force have clear and documented procedures for the determination and recording of officer training needs and delivery.
- The above processes covers both mandatory and non-mandatory training and are aligned with the corporate appraisal and performance management processes.
- Delivery of training is aligned with the strategic and service objectives.
- There are robust processes in place for the requisition and management of training, covering both internal and external delivery.
- Where training is provided externally, for example, through contractual arrangements with G4S, there are effective processes in place for ensuring performance and quality.
- There is a clear and defined contract in place with G4S which sets out the Forces' requirements for training.
- The contract with G4S contains defined and measurable performance measures against which delivery can be measured.
- Issues in respect of training delivery are recorded and promptly addressed.
- Regular monitoring information is produced to inform the Force on the effectiveness of training provision, including consideration of value for money.

We raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These relate to the following:

Recommendation 1	The approval process of the internal training plan should be documented specifying the roles and responsibilities of staff from both G4S and the Force involved in the process. This should also state any meeting / committee the plan should be presented to. A record of this approval should then be retained on file.
Response	Agree that the approval process should be documented so all involved are clear on their responsibilities. It should be noted that a record of approval is included through the minutes of the Professional Development Board.
Timescale	August 2017 (to ensure process in place for next planning cycle). CPT L & D Contracts Manager to produce proposal (in conjunction with G4S L&D Manager – for approval by Professional Development Board.

Recommendation 2	The external training bid sheets sent out to Chief Superintendents / Superintendents should be amended to include a section for the respondents to include narrative as to whether value for money has been considered. The accompanying guidance sheet should also be amended to explain what the box is intended for. This could include questions such as: • Are alternative providers available? • Have alternative quotations been obtained? • Why the selected option has been chosen?
Response	Whilst operational managers can provide information on what providers are available (and may state their preferred provider), L&D staff should progress with the administrative tasks of ensuring the Financial Regs are adhered to and alternative quotations obtained, rather than operational managers obtaining various quotes. Agree that the bid form / guidance sheet should be reviewed and this will be progressed and it will be agreed what questions should be included for managers to complete prior to submission to L&D.
Timescale	August 2017 (to ensure process in place for next planning cycle). CPT L & D Contracts Manager in conjunction with G4S L&D Manager

Recommendation 3	Chief Superintendents / Superintendents should be reminded of the need to comply with instructions provided within the external training bidding process which ask for supporting rationale to be provided e.g. the statutory requirement or strategic priority the training is aligned to. In addition, management should also consider whether a more rigorous process should be followed to ensure all supporting rationale is provided. For example, where the rationale supporting each of the five prioritisation scores for high prioritised bids is not provided, the bid will not be considered.
Response	It is agreed a more rigorous process is required ensuring that detailed rationale is provided. This would reduce the oversubscription previously experienced, particularly

	on the proportion of bids being given the maximum score by operational managers. It is accepted that manual intervention is resource intensive, but it is a requirement of L&D to assess them and if there are deficiencies these should be directly raised with the manager who has submitted. Agree that when the external training bid process commences there is clear guidance regarding this and if relevant supporting rationale is not provided Managers should be informed at that stage that this will void their applications. A more pro-active approach to be considered in addition to just sending an email with bid forms attached (perhaps attendance at SMTs by L&D managers).
Timescale	August 2017 (to ensure process in place for next planning cycle). CPT L & D Contracts Manager in conjunction with G4S L&D Manager

Partnerships

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	2
Priority 3 (Housekeeping)	2

Our audit considered the following area objectives:

Governance

- Governance arrangements for individual Partnerships are clearly defined, including roles and responsibilities, risk management processes, decision making and reporting arrangements.

Management

- Partnerships are managed operationally in line with strategic requirements as outlined by the OPCC and, in particular, the Police & Crime Plan.
- The OPCC use resources effectively in its engagements with both statutory and non-statutory partnerships

Monitoring

- Partnership arrangements are regularly reviewed to ensure that they remain relevant, effective and outcomes are being achieved and can be aligned with the objectives set out in the Police & Crime Plan.
- Regular monitoring information is produced to inform reporting of Partnership activity, including consideration of value for money.

We raised two priority 2 recommendations where we believe there is scope for improvement within the control environment. These relate to the following:

Recommendation 1	The Operational Delivery Plan for delivering the new Police & Crime Plan objectives should include, but not be limited to, the following: • The priorities to be delivered; • How partners will help to deliver the priorities; • When partnerships will be used; • What the roles and responsibilities of partners are; and • How resources will be utilised in partnerships.
Response	The Police and Crime Delivery Plan will document how the outcomes will be achieved including explicitly working with partners. The focus of the Delivery Plan will be on outcomes and the route to achieving them, including through partnership working rather than on Partnerships *per se*.
Timescale	OPCC Chief Executive / In line with publication of the Police and Crime Plan.

Recommendation 2	a) The OPCC timetable should be updated to reflect all the partnership meetings and requirements to present an overview of activity to show how the police and crime plan will be delivered. b) Once the timetable has been updated the OPCC should review the resources used in line with the PCC Plan priorities to ensure that resources are utilised effectively.
Response	a) The OPCC timetable will be updated to reflect the partnership meetings key to that delivery. b) The totality of partnerships activity across the County is a complex picture and the OPCC influences a lot of formal and informal partnerships across the County. Given limited resources, it would not be our intention to map out the entirety of partnership working but focus upon the outcomes that the partnerships are delivering.
Timescale	a) OPCC Chief Executive / 30th April 2017 b) No further action.

We also raised two priority 3 recommendations of a more housekeeping nature. These were in respect of the review and monitoring of partnerships. Management felt that current controls were sufficient and that no further action would be taken.

East Midlands Special Operations Unit (EMSOU)

Assurance Opinion	Satisfactory

Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	1

Our audit considered the following risks relating to the area under review:

- A Section 22 agreement is in place that clearly sets out the decision making and governance framework that is in place;
- A clearly defined Business Plan is in place that sets out the statutory duties, objectives and the key performance indicators for the services to be provided;
- The Business Plan is set in line with the Section 22 agreement and it is regularly reviewed to ensure it remains 'fit for purpose';
- There are effective reporting processes in place to provide assurances to the Forces on the performance of the unit;
- Value for money considerations are regularly reviewed and reported to the Forces; and
- The unit has procedures in place to ensure that risks are identified, assessed recorded and managed appropriately.

We raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These relate to the following:

Recommendation 1	A review of the current governance groups should be undertaken and a consistent format to the terms of references that are in place should be applied across EMSOU. These should include, but not be limited to: -Purpose -Scope -Membership -Decision making authority -Reporting Requirements -Frequency of meetings -Review
Response	Agreed. As EMSOU has developed new forums have been put in place and the timing of these is likely to have caused some inconsistency in format. Decision making is widely known, if not formally documented, and it is agreed it would be best practice for each forum to review its terms of reference to ensure it is clearly stated.
Timescale	Head of Finance & Corporate Services / 31st August 2017

Recommendation 2	Appropriate business plans should be put in place in line with the section 22 agreements. The business plans should have a three year outlook, clearly stating reporting requirements that will allow for an effective review of performance against the objectives set.
Response	Agreed. Alongside the business plans, the development of longer term financial planning documents are being prepared including capital expenditure. Once a business plan is completed, it will be taken through the appropriate boards for approval and then a review process will be put in place to monitor progress.
Timescale	Head of Finance & Corporate Services / 31st August 2017

Recommendation 3	A consistent approach to managing risk, including the format of risk registers, should be established across EMSOU. This should include consistency in the scoring of risks in order that EMSOU SLT is able to more effectively manage risks across each unit. A risk register should be put in place in respect of the Serious Crime unit.
Response	Agreed. The Major Crime risks have historically been monitored through the Serious Organised Crime register but they should develop their own register. Consistency across all the risk registers should be sought and work is also being started on developing the risk appetite of the collaboration with support from the Regional Risk Management forum. This will assist in the developing consistent risk scoring across the EMSOU risk registers. A new member of staff began in January 2016 and they are being tasked with driving this forward.
Timescale	Head of Finance & Corporate Services / 30th April 2017

We also raised one priority 3 recommendation of a more housekeeping nature in respect of policies and procedures. Management confirmed that the recommendation would be implemented by the end of April 2017.

Appendix A2 Internal Audit Plan 2016/17

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Core Financial Systems					
General Ledger	Oct 2016	Nov 2016	Dec 2016	Feb 2017	Final report issued.
Cash, Bank & Treasury	Oct 2016	Nov 2016	Nov 2016	Feb 2017	Final report issued.
Payment & Creditors	Jan 2017	Jan 2017	Feb 2017	April 2017	Final report issued.
Income & Debtors	Jan 2017	Jan 2017	March 2017	April 2017	Final report issued.
Payroll	Jan 2017	Jan 2017	March 2017	April 2017	Final report issued.
Strategic & Operational Risk					
Information Technology	Jan 2017	Dec 2016	Jan 2017	Feb 2017	Final report issued.
Victims Services	Feb 2017			April 2017	Deferred on management's request. Starts 24th April. Agreed with DF 15/02/17
Recruitment	Sept 2016	Sept 2016	Oct 2016	Feb 2016	Final report issued.
Insurance	April 2016	May 2016	July 2016	July 2016	Final report issued.
Learning & Development	Jan 2017	Feb 2017	March 2017	April 2017	Final report issued.
Partnerships	Nov 2016	Jan 2017	Feb 2017	Feb 2017	Final report issued.
Complaints Management	June 2016	July 2016	Aug 2016	Oct 2016	Final report issued.
Medium Term Financial Planning	May 2016	June 2016	July 2016	Oct 2016	Final report issued.

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JIAC	Comments
Overtime / Time Recording	Aug 2016	Sept 2016	Nov 2016	Feb 2016	Final report issued.
Seized & Found Property	July 2016	Aug 2016	Sept 2016	Oct 2016	Final report issued.
Collaboration					
EM Shared HR Service Centre	Dec 2016	Dec 2016	Jan 2017	Feb 2017	Final report issued.
EM Legal Services	Nov 2016	Nov 2016	Nov 2016	Feb 2017	Final report issued.
EMOpSS	Feb 2017	March 2017		April 2017	Draft report issued.
EMS Commercial Unit	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Final report issued.
EMSOU	Jan 2017	March 2017	March 2017	April 2017	Final report issued.
Other					
Blue Light Collaboration Programme	Aug 2017	Oct 2016	Jan 2017	Feb 2017	Final report issued.
Procurement	April 2017			June 2017	Additional request. Starts 18th April.

Appendix A3 – Definition of Assurances and Priorities

Definitions of Assurance Levels		
Assurance Level	**Adequacy of system design**	**Effectiveness of operating controls**
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses, which put some of the Organisation's objectives at risk.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.	The level of non-compliance puts the Organisation's objectives at risk.
No Assurance	Control processes are generally weak leaving the processes/systems open to significant error or abuse.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

Definitions of Recommendations	
Priority	**Description**
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Appendix A4 - Contact Details

Contact Details

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A5 Statement of Responsibility

Status of our reports

The responsibility for maintaining internal control rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy of the internal control arrangements implemented by management and perform testing on those controls to ensure that they are operating for the period under review. We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone are not a guarantee that fraud, where existing, will be discovered.

The contents of this report are confidential and not for distribution to anyone other than the Office of the Police and Crime Commissioner for Lincolnshire and Lincolnshire Police. Disclosure to third parties cannot be made without the prior written consent of Mazars LLP.

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