

Cambridgeshire Police and Crime Commissioner and Cambridgeshire Constabulary

Internal Audit Strategy 2014/15

Presented at the Joint Audit Committee meeting
of: 18th March 2014

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1 Developing the Internal Audit Strategy

This document sets out the approach we have taken to develop your internal audit strategy for 2013/14 – 2015/16 and the annual plan for 2014/15.

1.1 Role of Internal Audit

Internal auditing 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 bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Definition of Internal Audit: Public Sector Internal Audit Standards.

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), we plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that Cambridgeshire Police and Crime Commissioner and Cambridgeshire Constabulary have in place, focusing in particular on how these arrangements help the organisations to achieve the objectives of the Police and Crime Plan. This is achieved through a risk-based plan of work, agreed with management and approved by the Joint Audit Committee. Our plan is developed to enable us to provide an opinion at year end, which may also be used by the Police and Crime Commissioner and Chief Constable to support their Annual Governance Statement.

1.2 Factors influencing Internal Audit coverage

The organisation's objectives are the starting point in the development of the audit strategy. Appendix A reflects the range of potential issues that may affect the organisations, some of which are included on your risk registers. These were used to focus our discussions with management regarding assurance priorities and to determine where internal audit input would be most beneficial.

In preparing the strategy and the annual internal audit plan, we met with:

- Chief Executive of the Cambridgeshire Police and Crime Commissioner;
- Chief Finance Officer (Constabulary) and Interim Chief Finance Officer (OPCC);
- T/Chief Inspector, Corporate Development Department;
- Joint Audit Committee Chair;
- Joint meeting of the Chief Executives and Chief Finance Officers for Bedfordshire, Cambridgeshire and Hertfordshire.

The key areas / factors are summarised below.

Key areas discussed and their impact on the 2014/15 internal audit plan	
1	Given the limited Treasury Management activity we have removed Treasury Management from the 2014/15 plan and amended this to be completed every other year.
2	Given the previous levels of assurance provided for the finance audits and in agreement with the External Audit and Management we have removed the top up testing from the Internal Audit Strategy.
3	We have delayed the Estates Strategy review from 2014/15 to 2015/16 to allow for further work to be completed on the Strategy before this is subject to Internal Audit review.
4	We have added a review of Equality & Diversity due to the additional risks to the Strategic Risk Register.
5	The area of Child Protection was discussed with management as a key risks area and one where Internal Audit could provide assurance. However there is a review to be undertaken by HMIC during 2014/15 in this area and assurance will be taken from this review. It will not therefore be included in the audit plan, but will be kept under review.
6	We have removed the area of Unifrrm Sotres as this is transferring to Bedfordshire Police from 2014/15.
7	We have not included a review of Data Quality and Crime Recording due to the reviews being undertaken by HMIC in these areas in 2014/15, and to ensure we maximise and do not duplicate assurances. This area will be kept under review throughout the year as we may for example be required to undertake some follow up work in this area.

The strategy is set out at Appendix B, with the detailed internal audit plan for 2014/15 set out at Appendix C.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy includes:

- Planned assurance on core areas of activity;
- Time to follow up previous recommendations and actions to provide the Joint Audit Committee with assurance on the actions taken by management to address previous internal audit recommendations; and
- Audit management, which is used by the Partner and Senior Manager for quality control, client and external audit liaison, preparation of the annual opinion, and attendance at the Joint Audit Committee.

2 Assurance Resources

2.1 Your Internal Audit Team

Your internal audit team is led by Dan Harris as Head of Internal Audit.

Your Senior Manager is Suzanne Lane.

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing standards.

2.2 Internal Audit Fees

The fee for your internal audit service for 2014/15 is £47,800, based on an estimated input of 145 days.

2.3 Working with other assurance providers

We have already met with the External Auditor to ensure we plan our work to avoid any duplication of coverage between Internal and External Audit. This will also ensure that External Audit can continue to place their planned level of reliance on our coverage of financial controls.

The Joint Audit Committee is reminded that internal audit is only one source of assurance. Through our plan we do not seek to cover all risks and processes. We will however, work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance obtained. Part of this includes our joint working with the Internal Auditors for Bedfordshire Police (also Baker Tilly) and Hertfordshire Police (SIAS). Within the audit plan we have included those joint areas of review and audits planned to be completed through the Bedfordshire and Hertfordshire audit plans, but results will be shared with Cambridgeshire.

We have also been in discussions with the internal Corporate Development Team and will ensure that our work compliments their programme of work and minimises duplication. We also continue to liaise with management regarding the HMIC inspection programme to ensure assurances are not duplicated.

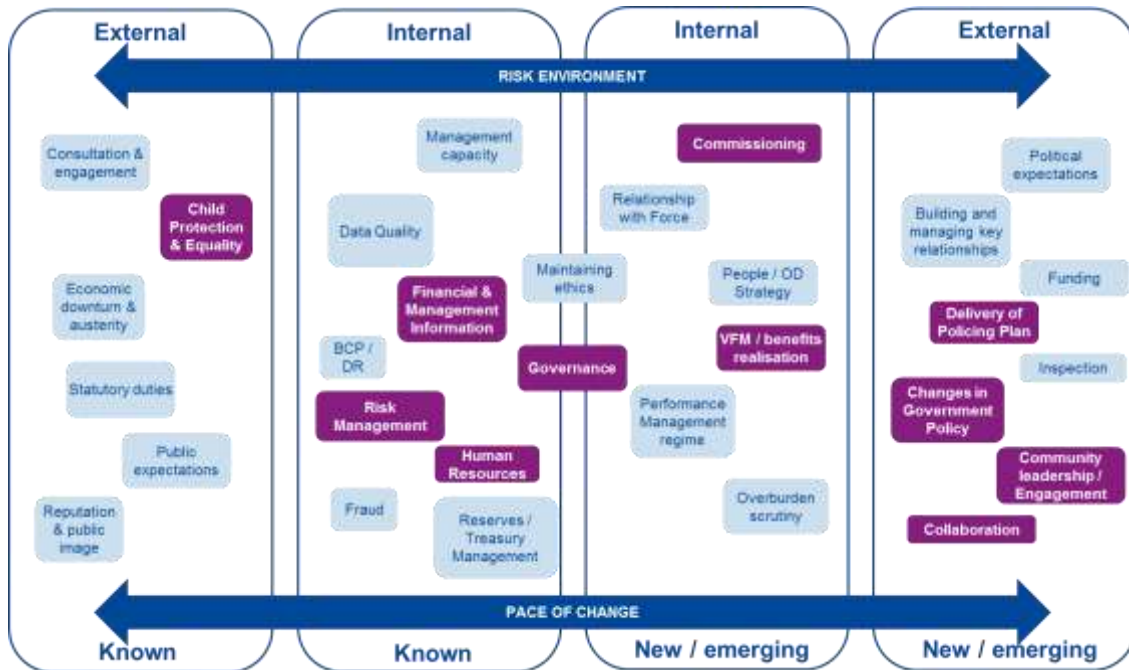
2.4 Considerations for the Joint Audit Committee

- Is the Joint Audit Committee satisfied that sufficient assurances are being received to monitor the organisation's risk profile effectively, including any emerging issues / key risks (Appendix A) not included in the strategy or annual plan?
- Does the Internal Audit Strategy (Appendix B) cover the organisation's key risks as they are recognised by the Joint Audit Committee?
- Does the internal audit plan for 2014/15 (Appendix C) reflect the areas that the Joint Audit Committee believes should be covered as priority?

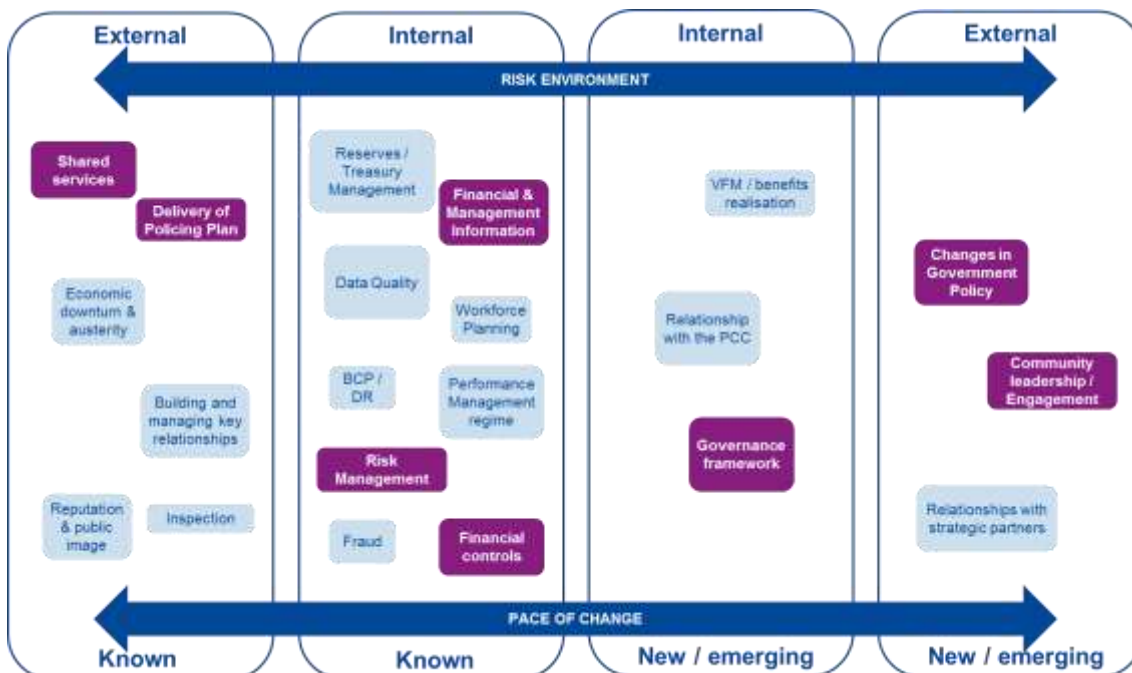
Appendix A: Issues affecting Cambridgeshire Police and Crime Commissioner and Cambridgeshire Constabulary

The chart below reflects some of the current issues facing the organisation. Those topics which have been highlighted (in purple) are those where internal audit coverage is planned in the coming year.

Cambridgeshire Office of the Police and Crime Commissioner



Cambridgeshire Constabulary



Appendix B: Internal Audit Strategy 2013/14 – 2015/16

Risk Based Assurance

Auditable Areas	Relevant Risks	2013/14	2014/15	2015/16
Financial Planning	<p>Chief Constable and Commissioner</p> <p>The Commissioner and Chief Constable fail to manage the finances effectively i.e. arrangements are not in place for strategic financial planning, receiving funding, financial management, accounting and auditing, monitoring value for money, setting the police precept, allocating funding and issuing crime and disorder reduction grants, planning for major police operations. Statutory duties are not met and the accounts are qualified. (Risk 3/1)</p>			✓
Equality & Diversity	<p>Chief Constable</p> <p>The Chief Constable fails to safeguard the welfare (including health and safety as well as equality and diversity) of all officers and staff within their direction and control, and ensure that members of the public, offenders and employees of other service contractors are not exposed to risks as far as reasonably practicable (including safeguarding children, the promotion of child welfare and safer detention and handling). (Risk 4/4)</p> <p>Commissioner</p> <p>The Commissioner fails to establish effective mechanisms for holding the Chief Constable to account for the exercise of their duties to safeguard the welfare (including health and safety as well as equality and diversity) of all officers and staff within their direction and control, and ensure that members of the public, offenders and employees of other service contractors are not exposed to risks as far as reasonably practicable (including safeguarding children, the promotion of child welfare and safer detention and handling). The Commissioner fails to fulfil their own duties in this area (including data protection and equality and diversity). (Risk 4/5)</p>		✓	

Auditable Areas	Relevant Risks	2013/14	2014/15	2015/16
Commissioning Communication and Partnership Working	<p>Chief Constable and Commissioner</p> <p>The Commissioner and Chief Constable fail to work effectively in partnership with local leaders in the community safety and criminal justice. (Risk 3/4)</p> <p>Commissioner</p> <p>The Commissioner fails to provide the local link between the police and communities. The Chief Constable fails to explain to the public the actions of Cambridgeshire Constabulary. (Risk 1/1)</p>		✓	
Governance Framework	<p>Chief Constable and Commissioner</p> <p>The Commissioner and Chief Constable fail to apply and demonstrate good governance, in accordance with best practice, including the Nolan principles. (Risk 4/1)</p> <p>Commissioner</p> <p>The Commissioner and the Chief Constable fail to work together effectively. (Risk 3/2)</p> <p>The Commissioner fails to ensure effective arrangements for the Deputy Commissioner, Chief Executive and the Commissioner's Chief Financial Officer to be appointed, supported and challenged while in post and to remove them from office when necessary. The Commissioner fails to provide the Chief Executive with the resources necessary to carry out their duties. (Risk 3/5)</p> <p>The Commissioner fails to ensure effective arrangements for the Chief Constable to be appointed, supported and challenged while in post and to remove them from office when necessary. (Risk 3/6)</p>	✓	✓	

Auditable Areas	Relevant Risks	2013/14	2014/15	2015/16
<p>Delivery of the Police and Crime Plan</p>	<p>Chief Constable and Commissioner</p> <p>The Commissioner fails to take the appropriate decisions to enable him to fulfil his statutory functions effectively. (Risk 2/1)</p> <p>The Commissioner, despite consultation with the Chief Constable and due regard to the Strategic Policing Requirements and priorities of community-safety and criminal-justice partners, fails to ensure the Police and Crime Plan sets objectives which provide a clear focus to reduce crime and disorder and meet the expectations of the people of Cambridgeshire. The Police and Crime Commissioner's manifesto commitments are not delivered. (Risk 2/2)</p> <p>The Chief Constable fails to meet the operational expectation of the Home Office with respect to the Strategic Policing Requirement. (Risk 2/3)</p> <p>The Commissioner and Chief Constable are unable to influence national, regional, or strategic alliance policies. (Risk 2/4)</p> <p>The Chief Constable fails to deploy appropriately those staff under his Direction and Control to deliver the policing objectives in the Police and Crime Plan. The Commissioner fails to establish appropriate mechanisms to hold the Chief Constable to account. (Risk 4/2)</p> <p>The Commissioner fails to meet the requirement of the Police and Crime Panel as it assesses the performance of the Commissioner and scrutinise the Commissioner's strategic actions and decisions. (Risk 4/3)</p>		<p>(Linked with Commissioning and Partnerships Review above)</p>	
<p>Health and Safety</p>	<p>Chief Constable</p> <p>The Chief Constable fails to safeguard the welfare (including health and safety as well as equality and diversity) of all officers and staff within their direction and control, and ensure that members of the public, offenders and employees of other service contractors are not exposed to risks as far as reasonably practicable (including safeguarding children, the promotion of child welfare and safer detention and handling). (Risk 4/4)</p>	<p>✓</p>		

Auditable Areas	Relevant Risks	2013/14	2014/15	2015/16
Collaboration	<p>Chief Constable and Commissioner</p> <p>The Commissioner (and Chief Constable if this relates to the functions of the police force) fails to enter into or achieve the benefits of collaboration agreements where it is in the interest of the efficiency or effectiveness of their own or another police force. (Risk 3/3)</p>	✓	✓	✓

Core Assurance

Audit Area	Outline scope	2013/14	2014/15	2015/16
Risk Management	<p>Chief Constable and Commissioner</p> <p>Annual review of the Force and OPCC's risk management processes.</p>	✓	✓	✓
Governance	<p>Chief Constable and Commissioner</p> <p>Annual review of the governance framework.</p>	See risk based	See risk based	✓

Financial Controls (including work allowing greater External Audit reliance on our work)

Systems	Source of Requirement	2013/14	2014/15	2015/16
Budgetary Control	<p>Chief Constable and Commissioner</p> <p>External Audit will place reliance on our work to inform their audit.</p>		✓	✓
Payroll (Including pensions and expenses)		✓	✓	✓
Income and Debtors		✓		
Asset Management			✓	
General Ledger		✓	✓	✓
Creditor payments		✓		✓
Cash Receipting and Treasury Management		✓		✓

Other Internal Audit Activity

Activity	Rationale	2013/14	2014/15	2015/16
HR – Absence Management	<p>Chief Constable</p> <p>To ensure that staff / officer absence is subject to appropriate management, control and reporting.</p>	✓		
IT	<p>Chief Constable</p> <p>Annual review of IT areas with scope to be agreed each year.</p> <p>Possible areas for consideration in 2013/14:</p>	✓	(Included in Collaborative Reviews)	Y

Activity	Rationale	2013/14	2014/15	2015/16
	<ul style="list-style-type: none"> • Network/file controls; • Data Protection; • Freedom of Information; • Data Security; • Business Continuity. 			
Police Custody	<p>Chief Constable and Commissioner</p> <p>Failure to meet the requirements and standards of Safer Detention and Handling.</p> <p>Rationalisation of custody facilities.</p>			✓
Proactive Fraud	<p>Chief Constable</p> <p>Annual proactive review of the arrangements in place for Anti-Fraud and Bribery.</p>	✓	✓	✓
Procurement	<p>Chief Constable</p> <p>To review the procurement/tendering processes to ensure that value for money is being sought.</p>	See Collaborative		See Collaborative
Victim/Witness Care	<p>Chief Constable</p> <p>To ensure compliance with the Witness Charter.</p>	✓		
Estates Management	<p>Chief Constable</p> <p>To ensure that adequate programmes are in place for the maintenance and upkeep of the organisation's buildings.</p>			✓
Seized/Lost Property and Controlled Drugs	<p>Chief Constable</p> <p>To ensure that property in Police possession is adequately recorded and stored so it is not lost, stolen or does not deteriorate.</p>		✓	
Covert Human Intelligence Source Payments	<p>Chief Constable</p> <p>A review to ensure that adequate arrangements are in place for the requirement for source confidentiality and to examine the potential for inadequate records and fraud.</p>	✓		
Fleet	<p>Chief Constable</p> <p>A high level of expenditure for the Constabulary, a review of the management of the Fleet internal controls systems.</p>			✓

Activity	Rationale	2013/14	2014/15	2015/16
Capital Programme	Chief Constable To ensure that an adequate capital programme is in place including submission of business cases, identification of benefits, approval process, reporting and monitoring of benefits achieved.			✓
Follow Up	Chief Constable and Commissioner 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, Interim Joint Audit Committee meetings; • Regular liaison and progress updates; • Liaison with External Audit; • Preparation of the annual internal audit opinion. 	✓	✓	✓

Appendix C: Internal Audit Plan 2014/15

Audit	Internal Audit Coverage	Internal Audit Approach	Audit Sponsor	Days	Proposed Timing
Assurance and Advisory Work to Address Specific Risks					
Equality and Diversity	<p>Risk:</p> <p>Chief Constable</p> <p>The Chief Constable fails to safeguard the welfare (including health and safety as well as equality and diversity) of all officers and staff within their direction and control, and ensure that members of the public, offenders and employees of other service contractors are not exposed to risks as far as reasonably practicable (including safeguarding children, the promotion of child welfare and safer detention and handling).</p> <p>Commissioner</p> <p>The Commissioner fails to establish effective mechanisms for holding the Chief Constable to account for the exercise of their duties to safeguard the welfare (including health and safety as well as equality and diversity) of all officers and staff within their direction and control, and ensure that members of the public, offenders and employees of other service contractors are not exposed to risks as far as reasonably practicable (including safeguarding children, the promotion of child welfare and safer detention and handling). The Commissioner fails to fulfil their own duties in this area (including data protection and equality and diversity).</p> <p>Focus of the review will be on the Equality and Diversity part of the risk only. Review of control framework in place including:</p> <p>Review of policies and reporting in relation to health and safety, equality and diversity, the promotion of welfare and detection and handling to People Board.</p> <p>Review of monitoring by the People Board.</p> <p>Review of process for holding Chief Constable to account.</p>	Assurance	OPCC & Constabulary	10	Q1

Audit	Internal Audit Coverage	Internal Audit Approach	Audit Sponsor	Days	Proposed Timing
Commissioning, Partnership Working and Delivery of the Police and Crime Plan	<p>Review of the transparency of the commissioning and partnership working to include the following:</p> <p>Development and use of commissioning framework including: Who is used and how services are commissioned? What are the skills within the OPCC team? (this will include the commissioning of Victim Satisfaction as new area)</p> <p>Partnership Working including: How partnerships are identified and managed. SLA or formal agreement in place How tendered (if relevant) or commissioned</p> <p>This will also include a high level review of the OPCC website to ensure that all areas required to be included are included. (as per previously criticisms of the sector by HMIC).</p> <p>Review of the transparency to the public on the delivery of the Police and Crime Plan and the commissioning framework.</p> <p>As part of this review, we will also include the delivery of the Victim Strategy.</p>	Assurance	OPCC	26	Q2
Governance Framework	<p>Scope to be agreed with management prior to the start of the review, but risk areas relate to:</p> <p>Chief Constable and Commissioner</p> <p>The Commissioner and Chief Constable fail to apply and demonstrate good governance, in accordance with best practice, including the Nolan principles. (Risk 4/1)</p> <p>Commissioner</p> <p>The Commissioner and the Chief Constable fail to work together effectively. (Risk 3/2)</p> <p>The Commissioner fails to ensure effective arrangements for the Deputy Commissioner, Chief Executive and the Commissioner's Chief Financial Officer to be appointed, supported and challenged while in post and to remove</p>	Assurance	Constabulary & OPCC	8	Q1

	<p>them from office when necessary. The Commissioner fails to provide the Chief Executive with the resources necessary to carry out their duties. (Risk 3/5)</p> <p>The Commissioner fails to ensure effective arrangements for the Chief Constable to be appointed, supported and challenged while in post and to remove them from office when necessary. (Risk 3/6)</p>				
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Audit	Internal Audit Coverage	Internal Audit Approach	Audit Sponsor	Days	Proposed Timing
Collaborative areas to address collaborative risks (only Cambs risks documented)					
Complaint Handling, Integrity & transparency	<p><i>Risk: The Commissioner and Chief Constable fail to apply and demonstrate good governance, in accordance with best practice, including the Nolan Principles</i></p> <p>Review of the OPCC arrangements following the issue of the national guidance. This will be undertaken as an advisory review and share best practice. This could also include aspects of Integrity and transparency in the process.</p> <p>Lead - Cambridgeshire</p>	Advisory	OPCC	15	Q4
Collaborative Financials	<p><i>Risk: The Commissioner and Chief Constable fails to enter into or achieve benefits of collaboration agreements where it is in the interest of the effective or effectiveness of their own or other police force.</i></p> <p><i>The Commissioner and Chief Constable fail to manage the finances effectively. Statutory duties are not met and the accounts are qualified.</i></p> <p>Collaboration is one of the key focuses of savings delivery. Bedfordshire has been identified by HMIC as being under financial pressure. Bedfordshire has sighted collaboration as a method of making the required savings. This audit would follow up the results of last year's audit and look at the links to business planning.</p> <p>The key focus of the audit will be on benefits realisation and whether the anticipated savings are on track for delivery and any contingency arrangement if required. In addition, delivery of the IT strategy is key to achieving the financial savings. Dogs to be one of the examples examined to review benefits realisation.</p> <p>Lead – Hertfordshire</p>	Assurance and Follow Up	Constabulary & OPCC	Herts	Q2

JPS Governance Follow up	<p><i>Risk: The Commissioner and Chief Constable are unable to influence national, regional, or strategic alliance policies</i></p> <p>Focusing on JPS, there are areas to follow up from the 2013/14 review of the governance arrangements that support the collaboration work streams to consider whether the governance structure has been revised in line with audit recommendations and if the other recommendations have been implemented.</p> <p>Lead – Bedfordshire</p>	Follow Up	Constabulary & OPCC	Beds	Q2
Governance Arrangements for Eastern Region Serious Organised Unit (ERSOU) & Counter Terrorism Unit (CTU)	<p><i>Risk: The Commissioner and Chief Constable fail to apply and demonstrate good governance, in accordance with best practice, including the Nolan Principles</i></p> <p>Following the Transfer (of ERSOU and CTU) to Bedfordshire Police and Crime Commissioner and Bedfordshire Police we will review the Governance arrangements for ERSOU and CTU.</p> <p>Lead - Bedfordshire</p>	Assurance	Constabulary & OPCC	Beds	Q3
Preparedness for Athena	<p>Major IT project. To look at the implications of the transfer to Athena or if the transfer does not take place how the 'make do and mend' arrangements are delivering.</p> <p>Lead – Bedfordshire</p>	Assurance	Constabulary	15	Q2
Wider ERSOU (Eastern Region Special Operations Unit) - Covert Accounts and operations	<p>The Eastern Region Special Operations Unit is a collaboration of the six forces in the Eastern Region to tackle organised crime. The unit was first established in 2010. All officers and staff who work in the unit are either transferred to Herts or are seconded to Herts. In 2013/14 the unit was expanded and Herts took over more of the back office. Functions include responsibility for the covert accounts. Require assurance on the control over money in covert accounts. This is transferring to Beds in 2014/15. The audit will focus on pre-transfer to identify any areas to be improved as part of the Bedfordshire transfer.</p> <p>Lead – Hertfordshire</p>	Assurance	Constabulary	Herts	Q1
IT Strategy	<p><i>Risk: The Commissioner and Chief Constable fails to enter into or achieve benefits of collaboration agreements where it is in the interest of the effective or effectiveness of their own or other police force.</i></p> <p>Used as a driver for change. Coverage of Information technology governance is required under PSIAS and this would be</p>	Assurance	Constabulary & OPCC	Herts	Q3

	<p>included in this audit.</p> <p>The Joint Strategy will be key for implementation of many of the Collaborations and cost savings, therefore review of the overall joint strategy to ensure delivery of financial savings through IT.</p> <p>Lead – Cambridgeshire</p>				
Cameras Tickets and Collisions	<p>This is a new three way collaboration based in Hertfordshire. It is also an area that is increasingly in the public eye, so there is also reputational risk.</p> <p>Lead - Hertfordshire</p>	Assurance	Constabulary	Herts	Q1

Audit	Internal Audit Coverage	Internal Audit Approach	Audit Sponsor	Days	Proposed Timing
Compliance					
Risk Management	Annual Review for both the Force and OPCC including sample testing Controls Assurance identified within the Strategic Risk Register.	Assurance	Constabulary & OPCC	8	Q4

Audit	Internal Audit Coverage	Internal Audit Approach	Audit Sponsor	Days	Proposed Timing
Financial Controls					
Budgetary Control	<ul style="list-style-type: none"> Annual Budget setting process; Budget Monitoring; Budgetary Reporting. 	Key Financial Controls	OPCC / Constabulary	6	Q3
Payroll (including Pensions and Expenses)	<ul style="list-style-type: none"> Starters; Leavers; Changes to contract details; Pensions contributions; Expenses; Payment authorisation & run; Reporting. 	Key Financial Controls	Constabulary	12	Q3
Asset Management	<ul style="list-style-type: none"> Maintenance of the asset register; Internal verification of assets; Disposals of assets; Maintenance of inventory registers; Current insurance policies in place. 	Key Financial Controls	OPCC / Constabulary	6	Q3
General Ledger	<ul style="list-style-type: none"> Access Controls; Journals; Month end closedown and reconciliation process. 	Key Financial Controls	Constabulary	6	Q3

Audit	Internal Audit Coverage	Internal Audit Approach	Audit Sponsor	Days	Proposed Timing
Other Internal Audit Coverage					
Proactive Fraud	Proactive Review within the OPCC / Force. Scope to be agreed with management prior to the start of the review.	TBC	OPCC / Constabulary	8	Q1
Seized and Lost Property Follow Up	To follow up on the recommendations made within the previous review and as part of the implementation of the new system being introduced in 2014/15, we will undertake a high level advisory review of the controls in place with the new system.	Advisory	Constabulary	4	Q4
Follow Up	To meet internal auditing standards and to provide management with ongoing assurance regarding implementation of recommendations.	Follow up review	OPCC / Constabulary	6	Q4
Management	This will include: <ul style="list-style-type: none"> • Annual planning; • Preparation for, and attendance at, Interim Joint Audit Committee meetings; • Regular liaison and progress updates; • Liaison with External Audit; • Preparation of the annual internal audit opinion. 	-	N/A	15	Ongoing
Total				145	