POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE
JOINT AUDIT, RISK & ASSURANCE PANEL

Report of

OFFICE OF POLICE AND CRIME COMMISSIONER AND OFFICE OF THE CHIEF CONSTABLE

Subject

SHARED AUDIT REPORTING

Date

TUESDAY 23 SEPTEMBER 2014 – 09:30 A.M.

Author:

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Purpose of Report

1. This report advises JARAP members of the agreement by the Chief Constable and the Police and Crime Commissioner in July 2014 to establish a joint OCC and OPCC audit schedule to ensure that both have access to internal audit resources to fulfil their operational and statutory responsibilities.

Recommendation

2. That the JARAP note the new approach and the increased opportunities for joint working and assurances which will arise from this.

Background

3. The OCC have a dedicated internal audit team of four experienced auditors that undertake robust and intrusive scrutiny in a broad range of operational business areas and with a specific function pertaining to crime data standards.

4. These audits are governed through a strategic risk based audit schedule.

5. The audit team are a function within Corporate Services and as such are independent of any business area, thus allowing for objective scrutiny.

6. Detailed at Appendix A is further information as to the audit methodology including how audits are commissioned, risk assessed and the structure and governance resulting from the findings / recommendations.

Joint OCC and OPCC Audit Schedule

7. Over the last three months detailed discussions have taken place between Corporate Services and the OPCC which enabled both organisations to agree
that a combined audit plan is not only practical but essential to ensure economies of effort and the ability to act upon a single evidence base.

8. The OCC will still maintain ownership and functional line management responsibility for the resources including formatting of the audit schedule.

9. However, the OPCC will be able to commission audits that are outside the joint audit schedule via local arrangements between the Forces Service Improvement Unit manager and the OPCC Performance lead.

10. In the highly unlikely event that agreement on additional commissioning, scale and timing of an audit cannot be reached, this can be escalated up to their respective managers. This informal but structured approach is intended to reduce detailed commissioning reports and meetings.

11. In addition, the OPCC Performance manager will be circulated a copy of all completed audits, including their recommendations and will be invited to the ‘Get it Right First Time’ group. This forum is chaired by D/Ch. Supt Prior and reviews and actions the recommendations of completed audits.

12. It is also intended that further work will be undertaken to see if the Baker Tilley Internal Audit programme and the OCC/OPCC internal audit schedule can be closer aligned to reduce duplication and maximise opportunities in providing further insightful governance.

**Implications**

- Financial : No financial implications identified.
- Legal : No legal implications identified.
- Equality Impact Assessment : No diversity implications identified.
- Risks and Impact : Shared internal audit programme will reduce overall risk to both Corporation Soles.

**List of Appendices**

Appendix A – Internal Audit Inspection Team Methodology

**Background Papers**

None

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