

Devon and Cornwall Police Authority Corporate Governance Committee
4th March 2010
Open for the purposes of FOI
Report of the Head of Audit

Internal Audit Planning Onwards

Recommendation(s):

- (i) For Members to approve the outline internal audit plan for 2010/11
- (ii) Agree arrangements for the preparation of a detailed plan for the first quarter of 2010/11.
- (iii) For Members to note the progress of the delivery of the 2009/10 plan

Introduction / Summary

1. An outline annual audit plan is presented to Members for consideration by this Committee and to note the level and nature of audit resources available to deliver it. Internal audit activity follows a risk based approach as mandated by IIA-UK and CIPFA professional standards and codes of practice. The plan draws from the latest available Authority and Force risk information.
(See Appendix 1)

Background Information

2. The nature of risk is that it is dynamic and ever changing, sometimes on a daily basis. When it does materialise, it does not tend to observe the rules imposed by regional or local boundaries, financial year-ends, deadlines or business plans.
3. This Committee supports the adoption of a rolling quarterly audit planning cycle. Internal audit planning is designed to be dynamic and responsive to change.
4. Changes to the components of the outline annual plan are to be made in response to changes in the corporate risk registers. Risk review panels of both the Authority & Force update their registers on a cyclical quarterly basis to reflect latest risk and performance indicators. Changes to planned audit activity are therefore agreed quarterly by the Committee following consultation with the Treasurer, Chief Executive and Chair of the Corporate Governance Committee.
5. Certain elements of the outline plan will require specialist audit input and technical expertise. There is limited access to these skills under current arrangements. A business case for additional technical audit support has been prepared and submitted to the Treasurer and Chief Executive for consideration.
6. It is proposed that further consultation on a detailed plan for the first and second quarters of 2010/11 should be conducted with the risk sub group of this Committee prior to the end of March 2010.
7. Progress toward completion of the 2009/10 internal audit plan is indicated by the RAG status report attached. Some work is in progress or is performed on a rolling basis and other planned work has

been cancelled or postponed. The outturn will be reported to the June Committee along with the annual audit report.

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