

**Devon & Cornwall Police Authority
Outline Internal Audit Plan 2010/11**

PA Risk	Related Force Risk	Audit Approach	2010/11				2011/12
			Q1 April-June	Q2 July-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Q1 April-June
There is a risk that the 2012 Programme will fail to sustain the frontline increases and/or deliver performance improvements, technical enhancements and financial savings predicted leading to serious difficulties in the Authority conducting its business, fulfilling its strategic objectives &/or legal duties leading to unwanted media coverage & a negative impact on reputation.	There is a risk that insufficient capability or capacity to deliver the large amounts of change within the Force Programme will mean that the Programme cannot be delivered leading to a detrimental impact on reputation and financial well being. Xref BCO21/ BCO22/ BCO23/ BCO24& BCO19	RBIA - Independent monitoring of 2012 Programme spend profile - Continuous Audit. Process mapping, Assurance Mapping. CST, HLWG VFM Overtime Review	2	10	10	10	
There is a risk that the Police Authority will fail to exercise appropriate stewardship of its capital assets, resulting in the failure of one or more of those assets and this impacting on the budget, health and safety responsibilities or the ability of the Police Authority to fulfil its legal obligations &/or having a negative impact on its reputation.	There is a risk that the age, fabric & location of parts of the Force's estate is inadequate to support modern policing with subsequent impact on force morale and public reputation. (Xref EST 19/ EST21/ EST12/ CRI16/ EST17/ CRI16/ CMC07/ CJD24/ CJD39/ DEV015/ HSE11/ OPS86/ IMU07/ OPS94/ DEV065/ DEV063)	RBIA - Monitoring of capital spend profile - Continuous Audit. Review of asset management systems	2	6	2	2	
There is a risk that during a period of unprecedented change driven by the 2012 Programme and Corporate Services Transformation, the reallocation of activities required by process re-engineering, may result in gaps in the existing control infrastructure, in turn resulting in the Police Authority being unable to gain assurance over the integrity of key processes.	There is a risk that poor internal communications in a time of great uncertainty and change will result in low morale, reduced productivity and failure to deliver the desired level of performance.	RBIA - Assurance Mapping, gap analysis, CST VFM Work,	10	10	10	10	
There is a risk that Members or staff of the Police Authority and officers or staff of the Force will conduct fraudulent or corrupt activity resulting in the loss of public funds &/or resources leading, in a worse case scenario, to the inability of the Police Authority to fulfil its statutory duties &/or legal obligations and having a negative impact on public perception.	CLOSED FOIA (Section 31(1)(a))	RBIA - Conduct Fraud Risk Workshop with PSD - document and review effectiveness of controls, HMIC CSP Audit, Assurance Mapping	5	3	3	3	
There is a risk that the consistency in the level of engagement between the Police Authority and its statutory and non-statutory partners is insufficient. This may lead to serious difficulties in the Authority conducting its business, fulfilling its strategic objectives &/or legal duties leading to unwanted media coverage & a negative impact on reputation.	There is a risk that a lack of joined up partnership activity could affect public services with a subsequent fall in performance and confidence (Xref DEV050/ PLY56/ DEV058/ CIOS26/ CIOS28)	RBIA - High level follow up review of Partnership Governance	3	20	5		
There is a risk that the Police Authority will fail to appropriately embrace its corporate, social environmental responsibilities for the local community leading to unwanted media coverage and a drop in public and/ or business confidence.	There is a risk that failure to change the culture of the organisation into one that is more customer focused would lead to an inability to deliver confidence in line with the 'single top down target' thereby preventing the force from achieving its objective of being a top performing force Xref PLY61/ BCO23/ CCD14/ DEV066/ CCD15	RBIA - Review of ethical, social, economic and environmental responsibilities	10	5	5	5	
There is a risk that the Police Authority fails to have adequate procedures in place for managing risk and uncertainty including appropriate arrangements for horizon scanning. This may lead to the Police Authority being unaware or unable to react to circumstances that may damage its ability to fulfil its statutory duties &/or legal obligations and have a negative impact on public perception.	Not listed	Triennial review of risk management - Force & Authority. Risk Maturity assessment, gap analysis,	2	2	20	2	

There is a risk that the South West regional policing collaboration programme will fail to realise the planned business benefits and cost savings predicted of it. This may result in the inability of the Authority to meet its efficiency savings and budget targets which may adversely impact operational policing capability/capacity.	There is a risk that unless a sound governance structure is established that links the Force to the Regional Programme, neither the opportunities nor the estimated levels of savings can be achieved thereby putting considerable strain on known force finances. Xref BCO40	Development of collaborative working with audit providers	3	3	3	3	
Managed Audit Key Financial Systems - Audit Commission							
Accounting System		Liaison with Audit Commission - Assurance Mapping, Process Mapping, Continuous Audit where appropriate					
Budgetary Control(Central Systems)		As above					
Payroll Control		As above	3	3	3	3	
Creditor Payments		As above					
Debtors		As above					
Investments		As above					
Loans		As above					
Fixed Assets		As above					
Pensions		As above					
VAT		As above					
Bank Reconciliation		As above					
Control & Suspense Accounts		As above					
						30	
Follow-up Audit							
Post Implementation Review - Firearms asset management system		RBIA				10	
Post Implementation Review - file & property management system		RBIA				10	
Audit Management							
Professional Development		IIA/CIPFA/Alarm seminars, conferences, professional training	6	6	6	6	
Liaison with Audit Commission & other assurance providers		Harmonise inspection activity - Assurance Mapping	2	2	2	4	
Continuous Auditing Development		Data Analysis - Mapping of risk and performance indicators	9	9	9	9	
Corporate Governance Committee		Develop Role of CGC - Risk Management, Control & Governance	6	30	6	6	
Audit Needs Analysis		Rolling planning synchronised with PA and Force Risk Review cycles	2	2	2	2	
Meetings/Admin		Attendance at FRG/Env Group Meetings	3	3	3	3	
Liaison with National/Regional Police Audit groups.		Active involvement in SWPAG, PAG, Local HOIA Forum	6	6	6	6	
Days			74	120	145	74	413