

In Confidence

Effectiveness of Internal Audit

- The Accounts and Audit Regulations (2006) include a requirement for the Authority to carry out an annual review of the effectiveness of Internal Audit.
- To assist the Corporate Governance Committee in discharging this requirement and assisting in the achievement of continuous improvement, a survey of audit service recipients is being undertaken.
- The results of the survey will be incorporated into a report for the Corporate Governance Committee at their meeting on 11 June 2008. The report will also refer to an Audit Commission 'Report on Internal Audit and an appraisal of internal audit by the Authority's Treasurer.
- Internal audit is provided by Devon Audit Services and auditors from Cornwall County Council under the direction and guidance of the Head of Internal Audit who is employed directly by the Police Authority.
- The role of internal audit includes:-
 - improving the standards of internal control
 - contribution to risk management
 - advice to individuals or teams developing new systems
 - advice or reports to the Corporate Governance Committee
 - investigations
 - advice to the Treasurer and Director of Finance

Further detail may be found in the Internal Audit Strategy which is attached with this questionnaire. Clearly, individuals may only have had partial exposure to some of these functions

Please will you provide a summary assessment of the present service arrangements based on your experience to date by answering the questions which follow below?

1. Please indicate your overall level of satisfaction with the audit service.

Not Applicable Very satisfied Satisfied
Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied

2. Please indicate the level of your satisfaction with the approachability and general helpfulness of the Head of Audit and the audit staff under his supervision.

Not Applicable Very satisfied Satisfied
Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied

3. Please indicate the level of your satisfaction with the planning stage of the audit process e.g discussion on the terms of reference, timing

Not Applicable Very satisfied Satisfied
Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied

4. Was the final audit report constructive? Not Applicable Yes No

5. Please indicate the level of your satisfaction with audit activity that does not result in the issue of a formal report eg continuous auditing of payroll, support and advice given to Force development projects, meetings and groups.

Not Applicable Very satisfied Satisfied

Neither satisfied nor dissatisfied Dissatisfied Very dissatisfied

6. Please list below any positive or negative outcomes that were a result of the audit work.

- Improvements in Invoice Management processes
- Improvements in End of Year financial Process
- Improvements in Fuel Card administration
- Improvements in Covert Account processes
- In PSD there has been a sharing of key data sets for intelligence and analytical purposes
- The delivery of memos of Understanding to direct working practices
- Undertaking a Post Implementation Review of the PSD restructure is planned for 2009/09
- Clarification around technical Vat issues
- Providing documented evidence in respect of seized and found property which has enabled AFM to progress changes in procedures which would otherwise have been more difficult to implement
- Providing external confirmation to staff that they are doing a good job

Thank you for your assistance. Please return completed forms to me **by 23 May 2008** at Endeavour House, Pynes Hill or electronically to my email address: Joy.NORRIS@devonandcornwall.pnn.police.uk

Joy Norris
Assistant Chief Executive
20 May 2008