

Devon and Cornwall Police Authority Performance Management and Audit Committee

19 July 2005

Open for the purposes of FOI

Report of the Treasurer

Annual Report of Internal Audit 2004-05

Recommendation:

<p>That the report be noted.</p>

1. Members agreed the annual internal audit plan for 2004-05 at their meeting in January 2004. The attached report of Internal Audit records progress against the plan for the year. This should be read in conjunction with the interim report presented to Members last November. Responses from the Force are included within the body of the report.
2. It is pleasing to report that the plan has been completed, barring some small items of work in progress, and within budget. Some minor adjustments were made to the plan during the year in order to reflect operational requirements or to provide more comprehensive coverage on particular topics. Particular emphasis has been given to the management of risk and Internal Audit have been very active in supporting the Authority in this respect.
3. It is not possible for any performance assessment to provide absolute assurance for the areas under review. However, Internal Audit conclude that the overall level of internal control is satisfactory. This is reflected in the Statement on Internal Control that will be contained within the draft Statement of Accounts. Members and senior management can take reassurance from this. This follows on the theme of previous audit reports. The issues raised within the Internal Audit report should be seen in this context.
4. Monitoring arrangements within the Force continue to be sound, with all audit recommendations documented and followed through centrally to ensure compliance. Internal Audit will continue to review previous audit recommendations as part of their cyclical audit programme and to undertake specific follow up work in the next year's plan for any high risk areas.
5. The work of Internal Audit is reviewed on an annual basis by the Audit Commission, who rely on the work of Internal Audit to support their audit opinion. This benefits the Authority by helping to contain costs.

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