

## Appendix A: Internal Audit Plan 2015/16

Audit area	Suggested audit scope	Rationale	Proposed timing	Estimated audit days
Joint Code of Corporate Governance (Force and NOPCC)	Provide assurance that the Joint Code of Corporate Governance meets statutory requirements; assess the extent to which the commitments made by the Force and the PCC in the Code are being met	Since the introduction of the Code there has been no independent assurance that it is being followed which may leave the Force exposed to the risk of non-compliance	Quarter 1	10
Social impact / value (NOPCC)	Review of the PCCs processes including both the measurements of achievements so far and also potential measurements for future years	To establish the Social impact /value of Police and Crime Plan deliverables	Quarter 1	10
Collaboration agreements (Force and NOPCC)	Provide assurance that appropriate formal agreements are in place for all East Midlands police collaborations; assess the extent to which the terms of those agreements are being complied with	A considerable proportion of the Force's functions are now delivered by collaborative units; there has been no formal assurance reporting within the Force in relation to collaboration agreements which means the Force could be exposed to issues and risks that it is unaware of	Quarter 2	20
Procurement (Force and NOPCC)	Provide assurance that appropriate policies are in place to provide effective control over the procurement process; assess the extent to which current policies are being followed consistently	MFSS iProcurement now enables greater self-service spending by employees, potentially increasing the risk of unauthorised spending; a suite of procurement policies have been introduced by EMSCU, however there has been no independent assurance or assessment of compliance	Quarter 2	8

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Financial controls (Force and NOPCC)	General ledger; Cash, banking & treasury management; Budgetary control; Fixed assets & insurance; Income & debtors; Payments & creditors; Payroll, pensions & expenses	Annual audit to provide assurance as to the effectiveness of key internal financial controls in reducing risk of impropriety	Quarter 3	20
Commissioning (NOPCC)	To follow up on recommendations made as part of 2014/15 review, and to consider the changes in priorities given the end of the first term of the PCC	To inform NOPCC future commissioning plans	Quarter 3	7
Code of Practice for Victims of Crime	Specific follow-up to review progress against all actions agreed following the audit carried out in 2014/15; assess the arrangements in place for identifying and communicating with victims of crime	Response to the recommendations identified during the review in 14/15; changes from April 2015 in relation to how victims are identified and in	Quarter 4	7
Follow-up	Review progress against all actions agreed following previous internal audits and inspections by HMIC and other inspectorates	To provide independent assurance that appropriate action is taken to address recommendations previously agreed	Quarter 4	7

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Contingency	To be determined as and when required	To allow additional work to be commissioned should the opportunity arise	Tbc	5
Audit planning	<ul style="list-style-type: none"> <li>• Audit planning</li> <li>• On-going liaison and progress reporting</li> <li>• Preparation for and attendance at the Joint Audit and Scrutiny Panel</li> <li>• Development and publication of the annual internal audit opinion</li> </ul>	To enable the internal auditors to fulfil their obligations	N/A	20