



Office of the Police & Crime Commissioner for Nottinghamshire and
Nottinghamshire Police

Internal Audit Progress Report 2016/17

September 2016

Presented to the Joint Audit & Scrutiny Panel meeting of: 15th September 2016

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01 Introduction

- 1.1 The purpose of this report is to update the Joint Audit & Scrutiny Panel (JASP) as to the progress in respect of the 2016/17 Internal Audit Plan that considered and approved by the JASP at its meeting on 11th February 2016.
- 1.2 The Police and Crime Commissioner and Chief Constable are responsible for ensuring that the organisations have proper internal control and management systems in place. In order to do this, they must obtain assurance on the effectiveness of those systems throughout the year, and are required to make a statement on the effectiveness of internal control within their annual report and financial statements.
- 1.3 Internal audit provides the Police and Crime Commissioner and Chief Constable with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the organisation's agreed objectives. Internal audit also has an independent and objective advisory role to help line managers improve governance, risk management and internal control. The work of internal audit, culminating in our annual opinion, forms a part of the OPCC and Force's overall assurance framework and assists in preparing an informed statement on internal control.
- 1.4 Responsibility for a sound system of internal control rests with the Police and Crime Commissioner and Chief Constable and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.
- 1.5 Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.
- 1.6 Our work is delivered in accordance with the Public Sector Internal Audit Standards (PSIAS).

02 Summary of internal audit work to date

- 2.1 As reported in the last progress report, as part of the 2015/16 Internal Audit Plan, Internal Audit were tasked with undertaking four audits of collaborative arrangements across the region. Further to the last progress report, where we had issued one final collaborative report in respect of Forensics, we have now issued the final reports in respect of the other three audits. Further details are provided in Appendix 1, whilst a summary is provided below.

Collaboration 2015/16 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Forensics	Final	Satisfactory	-	3	2	5
Officers in Kind	Final	Significant	-	-	3	3
Covert Payments	Final	N/A	-	2	1	3
PCC Board Governance	Final	N/A	-	3	4	7
Total			0	8	10	18

- 2.2 We have issued one final report in respect of the 2016/17 plan since the last progress report to the JASP, this being in respect of Implementation of the Duty Management System. We have also issue a draft report in respect of Data Protection Act Compliance and management are currently considering their response. Additionally, we have undertaken a number of pieces of work outside of the audit plan, as requested by the OPCC Chief Finance Officer, the results of which have largely been in the form of a memorandum. Further details are provided in Appendix 2.

Nottinghamshire 2016/17 Audits	Report Status	Assurance Opinion	Priority 1 (Fundamental)	Priority 2 (Significant)	Priority 3 (Housekeeping)	Total
Implementation of DMS	Final	Limited	3	3	2	8
Data Protection Act Compliance	Draft					
Estates Strategy	Final	N/A				
Establishment Reconciliation	Draft	Satisfactory	-	2	2	4
Commissioning Framework	Final	N/A				
Overtime Payments	Final	N/A				
Total			3	5	4	12

2.3 In line with the commitment to follow up Internal Audit recommendations made, Internal Audit have followed up previous recommendations and a separate report gives an overview of activity undertaken to verify implementation of audit recommendations made as a result of 2015/16 audits. The review focused on priority 1 and 2 recommendations where agreed implementation dates had now passed, although lists all recommendations irrespective of implementation date. The report covers only those audits where a dedicated follow-up has not been planned for 2016/17. As a consequence, recommendations in respect of the following 2015/16 audit reports will be reported separately:

- Core Financial Systems
- Procurement
- Savings Programme

2.4 Linked with above, Internal Audit have also undertaken a follow-up of the recommendations made as a consequence of the 2015/16 audit of the Core Financial Systems as a consequence of the limited assurance opinion provided and concerns raised by management. Further details of our findings are provided in Appendix 2.

2.5 Work is currently in progress with regards the audits of the Savings Programme and Effective Audit & Scrutiny, whilst we are in the process of agreeing the scope of a number of audits that will be carried out over the coming months. These include Data Quality, Procurement and the Core Financial Systems, the latter of which will build upon the follow-up work referred to above and include detailed testing within the Multi-Force Shared Service (MFSS). Further details are provided within Appendix A3.

2.6 Following discussions between the OPCC Chief Financial Officers and the Chairs of the joint committees, five specific areas have been identified in terms of the collaborative audits for 2016/17. In each case a lead officer (OPCC CFO) has been identified as a single point of contact. The initial reviews will look at the business plan and S22 agreement in terms of whether it is being delivered and is fit for purpose going forward; the scope will also include value for money considerations and arrangements for managing risk. The areas of collaboration that will form the focus of these initial reviews are:

- EMCHRS Transactional Services
- EM Legal Services
- EMOpSS
- EMS Commercial Unit
- EMSOU

03 Performance

3.1 The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators that were set out within Audit Charter. This list will be developed over time, with some indicators either only applicable at year end or have yet to be evidenced.

No	Indicator	Criteria	Performance
1	Annual report provided to the JASP	As agreed with the Client Officer	N/A
2	Annual Operational and Strategic Plans to the JASP	As agreed with the Client Officer	Achieved
3	Progress report to the JASP	7 working days prior to meeting.	Achieved
4	Issue of draft report	Within 10 working days of completion of final exit meeting.	100% (7/7)
5	Issue of final report	Within 5 working days of agreement of responses.	100% (12/12)
6	Follow-up of priority one recommendations	90% within four months. 100% within six months.	N/A
7	Follow-up of other recommendations	100% within 12 months of date of final report.	N/A
8	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork.	100% (8/8)
9	Customer satisfaction (measured by survey)	85% average satisfactory or above	N/A

Appendix A1 – Summary of Collaboration Reports 2015/16

Below we provide brief summaries of the three collaboration final audit reports that were in draft at the time of the previous progress report:

Officers in Kind

Assurance Opinion	Significant
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	-
Priority 3 (Housekeeping)	3

The East Midlands Specials Operation Unit (EMSOU) is a regional tasking structure where officers from each of the five forces can be assigned to EMSOU on an ad hoc basis to investigate certain crimes. The resources for EMSOU are separated into two types of posts:

- Funded Posts
- Officers in Kind

The salary costs of Force Officers in funded posts will be reimbursed to the forces from EMSOU's budget whilst the salary costs of 'in kind' posts will be borne by each individual force.

The Section 23 Collaboration agreement that is in place states that the funding of these 'in kind' posts are to be attributed to each force based on the formula grant that each force received as a percentage of the total of the five forces grant combined.

However, as the number of officers seconded to work for EMSOU may not precisely reflect the above split, the agreement states that year-end adjustments are to be made to account for forces that have provided officers above or below their allocation. The adjustments take into account actual staffing costs incurred by Forces taking into account the ranks of officer provided.

Our audit considered the following area objectives:

- There are clear and agreed procedures in place between EMSOU and each regional force with regards the funding model for officers in kind.
- Costings in respect of officer in kind funding are understood, accurate, supported by a clear funding model and are communicated to the regional forces in a timely manner.
- Estimates of each forces contribution are given at the outset and supported by monthly outturn projections.
- Charges made to the regional forces are supported by clear documentation / funding assumptions.
- Variations to the number and grade of officers provided by each regional force are taken into account within the funding model, including year-end adjustments.
- There is clear, timely and complete management information in place to support the funding model and to enable forces to manage their budgets.
- Each regional force has sound budget processes in place that enable them to manage officer in kind payments, including projected year-end adjustments.
- The current accounting procedure and process for the treatment of Officers in Kind is an efficient and effective model for the secondment of officers working in regional units.

We raised three priority 3 recommendations of a housekeeping nature. These are set out below:

- A timetable for the year should be agreed and shared with the Forces to give them more notice of when their Officers in Kind returns are due.
- Once SMT have reviewed the Officer in Kind forecasts they should be emailed to the Forces to assist them by having a monthly update rather than await the quarterly meeting.
- The current year-end adjustments made under the Officers in Kind funding model should be reviewed with alternative approaches considered, including:
 - Removing the year-end adjustments for Officers in Kind contributions, accepting that some Forces will over allocate and some will under allocate but across all East Midlands collaboration work the costs are fairly spread.
 - Agreeing with the five forces a different methodology for the current ratios of resources expected e.g. use other indicators outside of the size of formula grant.

Management confirmed that most actions will be undertaken by 31st August, although some may take to the end of the financial year.

Covert Payments

Assurance Opinion	N/A
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	2
Priority 3 (Housekeeping)	1

The East Midlands Specials Operation Unit (EMSOU) is a regional tasking structure where officers from each of the five forces can be assigned to EMSOU on an ad hoc basis to investigate certain crimes.

The Covert Unit is one of the branches of EMSOU and due to the sensitive nature of their work it has a variety of separate systems in place to protect the identity of Covert Officers, the locations in which they operate and the payments made in relation of their work.

The Covert Unit have a small Finance and Admin Team who manage the finances of the unit using SAGE accounting software however it is not operated like a standard financial system with supplier set up and payments made out of it. Instead, a series of designated bank accounts are set up with transfers made via internet banking, with the transactions entered in the SAGE system to account for movement of funds.

The audit review considered the following control objectives:

- Procedures and policies are in place to support the effective administration of the function and are communicated to all relevant staff.
- There are clear and understood procedures in place for the authorization and setting up of bank accounts.
- Transfers between bank accounts are approved and documented.
- Systems and data are adequately protected to reduce the risk of them being open to abuse.
- New and amended vendor details can only be processed by authorised officers.
- There are agreed and effective processes in place for the authorisation of covert payments.
- Payments made in respect of covert activities are valid and appropriate.

- There are effective controls in place with regards accounting for covert payments.
- Timely and accurate management / payment information is available to support the delivery of covert activities.

We raised two priority 2 recommendations where we believe there is scope for improvement within the control environment. These are set out below

- EMSOU should research the possibility of utilising business online banking where segregation of duty for authorising payments is possible.
- A regular review of payees on the bank accounts should be completed to ensure that no inappropriate amendments or additions of payees have been made on the covert bank accounts.

We also raised a housekeeping issue with regards signing and dating invoices.

Management confirmed that all actions will be undertaken by the end of October 2016.

PCC Board Governance

Assurance Opinion	N/A
Recommendation Priorities	
Priority 1 (Fundamental)	-
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	4

The East Midlands Police and Crime Commissioners Board was established in 2012. Membership of the Board comprises the Police and Crime Commissioners, Chief Constables, the Regional Deputy Chief Constable and Office of the Police and Crime Commissioner (OPCC) Chief Executives. The Board meets on a bi-monthly basis with the Chairmanship held by one of the five PCC's and rotated on an annual basis.

The Boards initial remit (as per the 2012 Terms of Reference) included the review of financial and performance reports at each of its meetings and oversee the development of strategic collaborations and ensure appropriate financial and administrative infrastructures are in place to support regional activities.

Our audit considered the following area objectives:

- *Governance Arrangements* - There are defined arrangements for the Board with documented roles and responsibilities, accountability and decision making processes. Structure of meetings is effective and outcomes, actions and decisions are well documented.
- *Collaboration Arrangements* - There is effective oversight of Section 22 collaboration arrangements to ensure the effective use of resources and delivery of required outcomes.
- *Decision Making* - Decision making processes are clearly defined and operate effectively to ensure transparency in terms of value for money and effective use of resources.
- *Change Management* - Horizon scanning is undertaken to ensure informed change managements. Considerations of changes in responsibility and 'churn' of officers is embedded with the board operations.
- *Performance Management and Accountability* - There is a consistent approach to performance management and ensuring accountability of Chief Constables. Financial planning and budget approval for regional collaboration is consistent and effective.

We raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These are set out below

- A Governance Framework should be produced to support the operation of the PCC Board. This should define and consider, as a minimum,:
 - Objective, role and purpose of the Board;
 - Strategic oversight arrangements;
 - Reporting requirements (operational and financial);
 - Clear accountability and delegations for collaboration activity;
 - Compliance management procedures
 - Decision making processes; and
 - Risk management processes.
- A Strategic Plan should be produced to provide oversight of the current collaboration arrangements, associated activity and future direction or creation of new collaborations.

It would be beneficial for the strategic plan to illustrate a high level overview of each existing collaboration alongside, for example, key targets and milestones, financial budgets/ associated costings, any required efficiency savings and any significant change or transformation considerations.

There is also an opportunity for the plan to be supported by a Strategic Risk Register developed as part of the Controls Assurance Statement work being progressed with RSM.

The plan and risk register should be updated on a quarterly basis and presented to the PCC Board to enable oversight of all collaborative activity in a consistent and regular format.

- The current performance reports should be reviewed by the Board to establish:
 - High level aims and objectives of each collaboration;
 - Quantifiable targets to support these aims and objectives;
 - Reporting of targets against aims and objectives; and
 - Value for money assessments.

Where collaborations are operating as business as usual, a high level performance reporting template should be used to evidence that operations are meeting their aims and objectives.

We also raised four housekeeping issues with regards the Board's Terms of Reference and Work Programme, the decision making process and value for money.

Management confirmed that all actions will be undertaken by the end of the financial year.

Appendix A2 – Summary of Reports 2016/17

Below we provide brief outlines of the work carried out, a summary of our key findings raised and the assurance opinions given in respect of the final reports issued since the last progress report:

Implementation of Duty Management System

Assurance Opinion	Limited
Recommendation Priorities	
Priority 1 (Fundamental)	3
Priority 2 (Significant)	3
Priority 3 (Housekeeping)	0

The audit covered the following control objectives:

Policies, Procedures and Guidance

- Roles, responsibilities and ownerships in respect of the DMS system and the data contained within it are clearly defined.
- Procedures and policies for Nottinghamshire Officers and Staff are in place to support the efficient and effective management of the DMS System, including operational requirements, appropriate access, training / reference guides and standard operating procedures.
- Guidance is in place for staff on the appropriate use of the system and these are communicated to all relevant staff.

User Access

- Individual user access (including new starters) to the DMS System is adequately controlled to reduce the risk of unauthorised access to information.
- Supervision trees are maintained and individual user profiles have been defined to allow correct access levels.
- Leavers are appropriately removed from the system and any changes to terms and conditions (for example, temporary promotions or return to substantive posts) are regularly reviewed.
- Staff and Officers only have access to relevant information required to fulfil their day to day operations.

Audit Trails and Reconciliation Processes

- The DMS allows reviews of access to individual records to ensure only appropriate personnel are viewing information.
- The DMS system is regularly reconciled to supporting systems to ensure that data is accurate and up to date.

We raised three fundamental (priority 1) recommendations which should be address immediately. Details of the finding, recommendation and response are detailed below:

Recommendation 1	The Force should clarify the roles and responsibilities of the parties involved in the ownership, maintenance and usage of the DMS System. This should include the information asset owners and information security responsibilities.
Finding	<p>A software system should clearly document the roles and responsibilities of the parties who own, operate and maintain it.</p> <p>The system is provided by MFSS who subcontract the software to Crown, although the data held within the system is owned by the Force who are the administrators and users of the system. However, at present there is no overarching governance document that clearly states the roles and responsibilities of the parties involved in the DMS system.</p>
Response	<p>Agreed. Action: Clarify roles and responsibilities of parties involved in the ownership, maintenance and usage of the Duty Management System, to include:</p> <ul style="list-style-type: none"> a) Identification of the information asset owner b) Who has information security responsibility? <p>Link this action to recommendation 4.4. Supervision Trees.</p> <p>The clarification of roles and responsibilities once identified to be communicated on the RMU intranet site.</p>
Timescale	<p>Inspector Craig Nolan, Head of Resource Management Unit (RMU) Development, Nottinghamshire Police</p> <p>31/12/2016</p>

Recommendation 2	A review of the existing trees in the system against the HR structure should be completed to ensure that the trees in the system are correct and that individual users are correctly placed in their respective tree.
Finding	<p>The supervision trees, which control the staff that supervisors have access to, are based on the staff structure, however this is not always hierarchical and therefore staff have to be placed in multiple trees increasing the risk of staff having inappropriate access.</p> <p>Audit walkthrough of supervisor users showed that they were given access to multiple supervision trees. This means the users had access to staff details for staff that they did not supervise.</p>
Response	<p>Agreed. Action:</p> <ul style="list-style-type: none"> a) Review the existing trees in the system against the HR structure to ensure to ensure that the trees in the system are correct and that individual users are correctly placed in their respective tree. b) Once reviewed write a procedure to inform all staff using DMS of their responsibilities particularly in relation to informing DMU that line management have ceased. This new procedure should be put on the library with a link to the RMU Intranet site. A communications to go out on weekly orders to support this new procedure publication. <p>Link this action to recommendation 4.1. System Governance.</p>
Timescale	<p>Anna Turnbull DMS Team Manager Nottinghamshire Police.</p> <p>31/12/2016</p>

Recommendation 3	The Force should raise the issue of system reconciliation with MFSS and ensure that an effective process for reconciling data between Oracle and DMS can be completed on a regular basis
Finding	The data held in the DMS system is received from an interface with the Oracle system and data from DMS is sent to Oracle for payroll purposes. At present there is no process in place to complete data reconciliation between the two systems.
Response	Agreed. Action: Implement a process to ensure the interface of reconciliation data between Oracle and DMS can be completed on a regular basis.
Timescale	Anna Turnbull DMS Team Manager Nottinghamshire Police. 30/04/2017

Furthermore, we raised three priority 2 recommendations where we believe there is scope for improvement within the control environment. These are set out below:

- A Standard Operational Manual should be produced that clearly documents the procedures and processes that should be carried out on the DMS System by administrators. This should include starters, leavers, temporary promotions, amendments to access, etc. Moreover, clear workflows should be produced that shows how requests are to be processed by the RMU, MFSS and Crown.
- A standard level of access should be agreed upon so that it can be consistently applied.
- The Force should determine what reports they require for effective review and monitoring purposes and then request this functionality from MFSS.

Management accepted the recommendations and have put in place plans to address the issues by March 2017.

Core Financial Systems Follow-up of Recommendation

An audit of the Core Financial Systems was carried out in November 2015 as part of the 2015/16 Internal Audit Plan. The resultant report provided limited assurance with regards the control environment, with a number of issues being raised where it was believed that internal controls needed to be strengthened. With the exception of the 'manual payments' recommendation, management accepted the remainder of the issues raised by Internal Audit, and indicated that actions had been or would be taken to address them.

The objective of the audit was to determine the extent to which agreed recommendations have been implemented. The follow-up audit work was carried out through discussions with appropriate staff (with both the Multi-Force Shared Service and the Force), review of documents and testing to confirm the previous agreed recommendations have been implemented and / or mitigating controls are in place where no further action has been taken in respect of a previous recommendation.

A further full internal audit review of the Core Financial Systems is due to take place in quarter three of the 2016/17 financial year as part of the agreed Internal Audit Plan for 2016/17. Where recommendations have not been fully implemented, a revised full implementation date has been requested and these shall be further followed up.

As stated above, the previous report following the Core Financials audit provided limited assurance with regards the control environment, with a number of issues being raised where it was believed that internal controls should be strengthened. Audit provided a total of 13 recommendations to the Force where it was believed the internal control framework could be improved.

This follow-up audit identified that half of the recommendations raised had been fully implemented or compensating controls had been implemented to mitigate the risks identified. The Force should ensure that these controls continue to operate effectively in order to reduce the likelihood of the identified risks materialising. However, there are still a number of issues outstanding that have not been fully addressed by the relevant parties. The recommendations yet to be fully implemented leave the Force open to risk and therefore it is reiterated that these issues should be addressed and revised implementation dates have been sought from the responsible parties in order for the actions to be completed.

In summary, we followed up the 13 recommendations that were made following the 2015/16 internal audit review and have concluded the following:

Recommendation Status	Number of recommendations
Implemented	6
Partially Implemented	5
Outstanding	1
Recommendation Not Accepted	1
TOTAL	13

Appendix A3 Internal Audit Plan 2016/17

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JASP	Comments
Core Assurance					
Risk Management	July 2016			Sept 2016	Deferred to Jan 2017 on client request.
Procurement	Nov 2016			Feb 2017	Planned to commence 19 Sept.
Core Financials					
Budgetary Control	Oct 2016			Dec 2016	Planned to commence 17 Oct
Payroll	Oct 2016			Dec 2016	Ditto
Cash, Bank & Treasury	Oct 2016			Dec 2016	Ditto
General Ledger	Oct 2016			Dec 2016	Ditto
Income & Debtors	Oct 2016			Dec 2016	Ditto
Payment & Creditors	Oct 2016			Dec 2016	Ditto
Strategic & Operational Risk					
Implementation of DMS	April 2016	May 2016	June 2016	June 2016	Final report issued.
Savings Programme Follow-up	Sept 2016			Dec 2016	Work in progress.
Human Resources	Jan 2017			Feb 2017	
Data Protection Act Compliance	Aug 2016	Sept 2016		Dec 2016	Draft report issued.

Auditable Area	Planned Fieldwork Date	Draft Report Date	Final Report Date	Target JASP	Comments
Data Quality	Dec 2016			Feb 2017	
Effective Audit & Scrutiny	July 2016			Sept 2017	Work in progress.
Collaboration					
EMCHRS Transactional Services	Sept 2016 – Jan 2017			Dec 2016 & Feb 2017	Generic terms of reference has been issued to the five CFO's for comment.
EM Legal Services	Sept 2016 – Jan 2017			Dec 2016 & Feb 2017	
EMOpSS	Sept 2016 – Jan 2017			Dec 2016 & Feb 2017	
EMS Commercial Unit	Sept 2016 – Jan 2017			Dec 2016 & Feb 2017	
EMSOU	Sept 2016 – Jan 2017			Dec 2016 & Feb 2017	
Other					
Estates Strategy	-	May 2016	May 2016	June 2016	Final memo issued.
Establishment Reconciliation	-	May 2016		Sept 2016	Draft report issued.
Commissioning Framework	-	July 2016	July 2016	Sept 2016	Final memo issued.
Core Financial Follow-up	-	July 2016	July 2016	Sept 2016	Final report issued.
Overtime Payments	-	July 2016	July 2016	Sept 2016	Final memo issued.

Appendix A4 – Definition of Assurances and Priorities

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
Significant Assurance:	There is a sound system of internal control designed to achieve the Organisation's objectives.	The control processes tested are being consistently applied.
Satisfactory Assurance:	While there is a basically sound system of internal control, there are weaknesses, which put some of the Organisation's objectives at risk.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	Weaknesses in the system of internal controls are such as to put the Organisation's objectives at risk.	The level of non-compliance puts the Organisation's objectives at risk.
No Assurance	Control processes are generally weak leaving the processes/systems open to significant error or abuse.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

Definitions of Recommendations	
Priority	Description
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Appendix A5 - Contact Details

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A6 Statement of Responsibility

Status of our reports

The responsibility for maintaining internal control rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy of the internal control arrangements implemented by management and perform testing on those controls to ensure that they are operating for the period under review. We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone are not a guarantee that fraud, where existing, will be discovered.

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