

SENIOR MANAGERS' ASSURANCE STATEMENTS

REPORT OF INTERNAL AUDIT

1 Purpose of the Report

- 1.1 To inform the Committee of the assurance which the Chief Executive to the PCC and Force managers have placed on their control systems to feed into the Annual Governance Statement for 2016/17.

2 Background

- 2.1 The Accounts and Audit Regulations 2015 require Authorities to produce an Annual Governance Statement giving an assessment of governance arrangements and their effectiveness.
- 2.2 The Audit Committee agreed on 27 February 2017 an assurance framework which would provide evidence for the completion of the Annual Governance Statement. Assurances from managers on the effectiveness of controls they have in place in their departments were fundamental within the framework and form a key part of the review of the effectiveness of internal control as set out in the Annual Governance Statements for both the Police and Crime Commissioner (PCC) and Chief Constable reported elsewhere on today's agenda.
- 2.3 The Chief Executive to the PCC, Heads of Departments and Area Commanders were asked to complete self-assessments, which took the form of a questionnaire covering the processes in place to manage their key business risks. They were required to state whether they agreed or disagreed that the processes they had in place provided an effective level of assurance and compliance. There was also a requirement to detail the evidence to support their assessment and highlight any areas of either above or below average performance or outputs.

3 Overall Opinion

- 3.1 All assessments issued have been returned detailing satisfactory evidence with three returns recording partial assurance due to structural reorganisations and recruitment into new posts.
- 3.2 All managers agreed that overall effective controls are in place to allow them to achieve their service objectives and therefore the objectives of the PCC and Chief Constable.
- 3.2 A summary of returns is attached at Appendix A showing each process being assessed.

- 3.3 Internal Audit has time in the 2017/18 audit plan to review the evidence and actions identified by managers on their assurance statements. The outcome of this work will be reported to the Joint Independent Audit Committee prior to the end of September 2017 and the approval of each body's financial statements. This will be a service based audit covering a number of questions included in the assurance statement.

4 Equal opportunities implications

- 4.1 It is considered that there are no equal opportunities implications arising from the report.

5 Human rights implications

- 5.1 It is considered that there are no human rights implications arising from the report.

6 Risk Management implications

- 6.1 Ongoing reviews of controls and their effectiveness will assist managers in the identification and mitigation of risk.

7 Financial implications

- 7.1 There are no financial implications directly arising from this report

8 Recommendation

- 8.1 The Committee is asked to note the assurances provided by senior managers.