

Draft Audit Plan 2018/19 - 2020/21					
Risk	Frequency	Audit Area	2018/19	2019/20	2020/21
		Police & Crime Commissioner			
Medium	Bi-annual	Grant Distribution	50		50
High	Annual	Treasury Management	80	80	80
		Chief Constable			
		IT & Departmental			
High	Annual	IT Audit	80	80	80
High	Annual	IT Audit	80	80	80
Medium	Bi-annual	Asset Management		120	
Medium	Bi-annual	Fleet Management	120		120
Medium	Bi-annual	Human Resources & Training		80	
Medium	Bi-annual	Legal Department and Insurance Arrangements		90	
Medium	Bi-annual	Communications Department	40		40
Medium	Bi-annual	Custody	50		50
Medium	Bi-annual	Firearms Licensing		80	
Medium	Bi-annual	Police Operational Support Functions		100	
High	Annual	Police Charities Funds	40	40	40
High	Annual	Procurement	120	120	120
Medium	Bi-annual	Professional Standards & Counter Fraud Arrangements	100		100
		Theme Based Audits			
High	Annual	Property	180	180	180
High	Annual	Cash & Miscellaneous Income	150	150	150
		Combined Areas			
		Financial Systems			
High	Annual	Creditors	100	100	100
High	Annual	Debtors	100	100	100
High	Annual	Payroll & Pensions	100	100	100
High	Annual	Main Accounting System	80	80	80
High	Annual	Budgetary Control	60	60	60
High	Annual	Employee Claims	80	80	80
		Other Combined Areas			
Medium	Bi-annual	Risk Management and Business Continuity Arrangements		100	
Medium	Bi-annual	Strategic Corporate Communications	50		50
Medium	Bi-annual	Equality & Diversity	50		50
Medium	Bi-annual	Joint Working Arrangements		60	
High	Annual	Governance	100	100	100
Medium	Bi-annual	Health & Safety	60		60
Medium	Bi-annual	Information Governance & Data Security		80	
Medium	Bi-annual	Performance Management & Data Quality	60		60
Medium	Bi-annual	VAT		60	
Medium	Bi-annual	Complaints	100		100
High	Annual	Annual Governance Statement - Review of Managers' Assurance	100	100	100
		Other			
		Follow Up Contingency	100	100	100
		General Advice, Consultancy and Systems Review	150	150	150
		Joint Independent Audit Committee - Preparation & Support	120	120	120
		Total Hours	2,500	2,590	2,500
		NERSOU	50	50	50
		Total Hours	2,550	2,640	2,550