

FROM: **PERFORMANCE AND RESOURCE MANAGEMENT SUB  
(POLICE) COMMITTEE**

**28 May 2014**

TO: **AUDIT AND RISK MANAGEMENT COMMITTEE**

**22 July 2014**

## **Internal Audit Update Report**

The Sub Committee received a report of the Chamberlain which provided an update on the internal audit reviews undertaken between February and April 2014.

Concern was expressed by the Sub Committee that the Chamberlain's department had accepted a request by City of London Police to put back the completion of the Internal Audit work. It was noted that this work was originally due to be completed by 31 March 2014 and the Sub Committee had previously been given assurances that this completion date would be achieved.

The Head of Internal Audit explained that this delay had been accepted as it would make the audit more efficient and allow the post holders who were relatively new to the Force to understand their role which would assist with facilitating the audit. The Sub Committee requested that this matter be brought to the attention of the Audit and Risk Management Committee as they were not satisfied with this explanation.

A request was made to provide further details regarding some of the recommendations in future internal audit update reports. Members also requested that the application of the audit planning risk assessment model for the City of London Police be circulated.

It was also requested that information regarding the auditing of City of London Corporate systems relevant to City Police operations (e.g. payroll) be included in future internal audit update reports.

RESOLVED - That the report be noted.