

SCOTTISH POLICE
AUTHORITY

Meeting	Audit & Risk Committee
Date and Time	23 rd October 2014
Location	Royal Scots Club, Abercromby Place, Edinburgh
Title of Paper	PwC internal Audit Service Meetings and Review
Item Number	18.3
Presented By	Mark White
Recommendation to Members	For Approval/Noting
Appendix Attached:	

PURPOSE

To provide ARC members with an appreciation of the ongoing engagement and monitoring of the PwC internal Audit Service support provision to SPA.

BACKGROUND

1.1 PwC provide support to SPA in delivery of its internal audit function through provision of a n interim head of internal audit to manage the in house team and undertaking certain internal audit reviews outwith the experience and skillset of the in house team.

FURTHER DETAIL ON REPORT TOPIC

2.1 PwC provided the ARC with its Audit Charter for its engagement with SPA at the 9 June ARC meeting. Within this paper was an undertaking to –

- Hold Internal Audit Service meetings between the engagement leader and manger with SPA main points of contact and
- Provide an independent service review by a PwC partner independent of the engagement.

2.2 As at 10 October the following progress had been made in meeting these deliverables –

PwC / SPA Service meetings – post approval of the Draft Internal Audit Plan for 2014-15 a number of meetings between PwC and senior SPA staff have been held to -

- agree the terms of reference for individual reviews within the 14-15 Plan,
- agree the contractual arrangements between SPA and PwC,
- agree appropriate audit response to emerging issues e.g. Dalmarnock, Data Loss, Benefits realisation,
- discuss any issues around the seconded management role of the in house audit team, and
- discussion on the planned PwC delivered audit reviews for later in 2014-15.

It is intended to arrange a formal service meeting towards the end of the calendar year following delivery of the initial PwC work within the Plan and its management role for the in house team following its deliver of Q3 reviews.

PwC Independent Service Review – this review is planned for delivery early in 2015 following delivery of a significant part of PwC deliverables for SPA. The review will include briefing with the current PwC delivery team and meeting with senior SPA management and ARC Chair. It will be undertaken by a senior PwC Partner, independent of the SPA engagement. It will identify and discuss any issues with our service to date and any necessary actions thereafter.

FINANCIAL IMPLICATIONS

3.1 There are no financial implications as a consequence of this report.

PERSONNEL IMPLICATIONS

4.1 None

LEGAL IMPLICATIONS

5.1 None

REPUTATIONAL IMPLICATIONS

6.1 None

SOCIAL IMPLICATIONS

7.1 None

EQUALITIES IMPLICATIONS

8.1 None

CG 2014 IMPLICATIONS

9.1 N/A

RECOMMENDATIONS

Members are requested to:

1. Note the contents of this update.