

## APPENDIX A - AUDIT BRIEF

Main Accounting Systems – Professional Standards

File Ref.A01009/2012

### Objective of Audit

To assess, review and report upon the procedures in operation within Professional Standards Department in respect of the following areas where applicable:

1. Management Control Checks
2. Accounting Systems
  - Expenditure
  - Receipt and Banking of Income
  - Use of Consultants
  - Imprests
  - Use of Credit Cards
3. Pay and Allowances
  - Overtime
  - Pay Reform
  - Travel
  - Subsistence
  - Pay Variations
  - Reconciliation of Pay and Establishment data
4. Other Systems
  - All Risk Inventory Records
  - Gifts and Hospitality
  - Controlled Stationery
  - Use of Temporary Staff
  - Use of Vehicles
  - Professional Fees
  - Control of Safe and Safe Keys
  - Property
  - External Funding

### Scope of Audit

The audit forms part of an ongoing review of financial procedures in operation within the Authority as set out in Force policy and procedures and will review the systems in operation in the areas outlined above.



Professional Standards Department - Audit Brief

**Key Control Objective**

That the present internal controls in operation within the Professional Standards Department both financial and otherwise as established by management in respect of the above to ensure that:-

- 1. Assets are safeguarded from loss and misappropriation
- 2. Records are reliable
- 3. Operational efficiency is achieved
- 4. Policy and procedure as laid down are adhered to

**Results of Previous Audit**

The last departmental review of Professional Standards was undertaken in August 2009 which was a follow up review. The audit identified that of the 15 recommendations followed up, 12 were considered implemented and the remaining 2 recommendations were considered partially implemented.

One of the partially implemented recommendations related to Standing Orders not being complied with and the other recommendation related to no evidence of management control checks being undertaken in respect of inventories, property and overtime.

**Other Considerations/Comments**

None

<b>PREPARED BY</b>	<b>G. Brookes</b>	<b>APPROVED BY</b>	<b>D. Giles</b>
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