



# Dorset Police and the Office of the Police and Crime Commissioner (OPCC)

# Devon & Cornwall Police and the Office of the Police and Crime Commissioner (OPCC)

Proposed 2020-21 Internal Audit Plan  
and Internal Audit Charter

# The Internal Audit Plan: Summary

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver throughout the 2020/21 financial year.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage, will enable us to provide a well-informed and comprehensive year-end annual internal audit opinion.



## Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the risk management, governance, and control environment of Dorset Police and OPCC and Devon & Cornwall Police and OPCC by evaluating its effectiveness.

Prior to the start of each financial year, SWAP, in conjunction with senior management, put together a proposed plan of audit work. The objective of our planning process and subsequent plan is to put us in a position to provide a well-informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

The outcomes of each of the audits in our planned programme of work, will provide senior management and the Independent Audit Committee (IAC) Members with assurance that the current risks faced by the Forces and OPCCs in these areas are adequately controlled and managed.

It should be noted that internal audit is only one source of assurance, and the outcomes of internal audit reviews should be considered alongside other sources, as part of the 'three lines of defence' assurance model. Key findings from our internal audit work should also be considered in conjunction with completion of the Annual Governance Statement for the Forces and OPCCs.

**It is the responsibility of the respective leadership teams for both Forces and OPCCs and the Independent Audit Committee (IAC), to determine that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.**

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming year appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the senior leadership teams of the Forces and OPCCs and the IAC?
- Is sufficient assurance being received within our annual plan to monitor the organisation's risk profile effectively?

# The Internal Audit Plan: Approach

To develop an appropriate risk-based audit plan, SWAP have consulted with senior management, as well as reviewing key documentation, in order to obtain an understanding of the organisation's strategies, key business objectives, associated risks, and risk management processes.



## Approach to Internal Audit Planning 2020/21

The factors considered in putting together the 2020/21 internal audit plan have been set out below:



We will regularly re-visit and adjust our programme of audit work to ensure that it matches the changing risk profile of the organisation's operations, systems and controls. We have included a formal contingency allocation in order that our 2020/21 audit plan can remain flexible to respond to new and emerging risks as and when they are identified.

# The Internal Audit Plan: Risk Assessment

A documented risk assessment prior to developing an internal audit plan, ensures that sufficient and appropriate areas are identified for consideration.

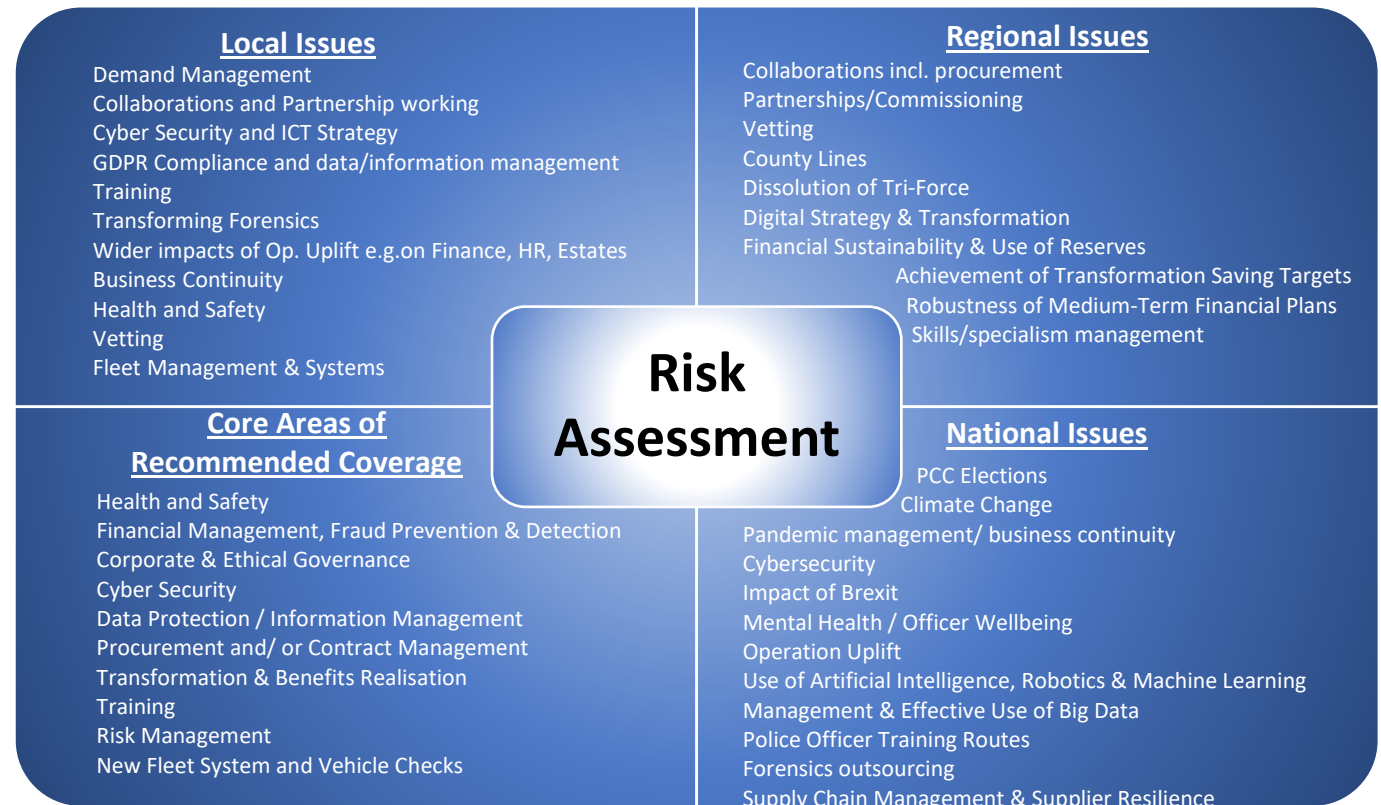
As above, it is the responsibility of the leadership teams for the Forces and OPCCs and the IAC to ensure that, following our risk assessment, the proposed plan contains sufficient and appropriate coverage.



## Internal Audit Annual Risk Assessment

Our 2020/21 internal audit programme of work is based upon on a risk assessment, which SWAP will re-visit regularly, but at least annually. The input of senior management as well as review of the risk registers for the Forces and OPCCs will be considered in this process.

Below we have set out a summary of the outcomes of the risk assessment for Dorset Police and OPCC and Devon & Cornwall Police and OPCC:





# The Internal Audit Plan: Coverage

Following our SWAP Risk Assessment above, we have set out how the proposed 20/21 plan presented in Appendix 1 provides coverage of the key components set out in the Force Management Statement (FMS).

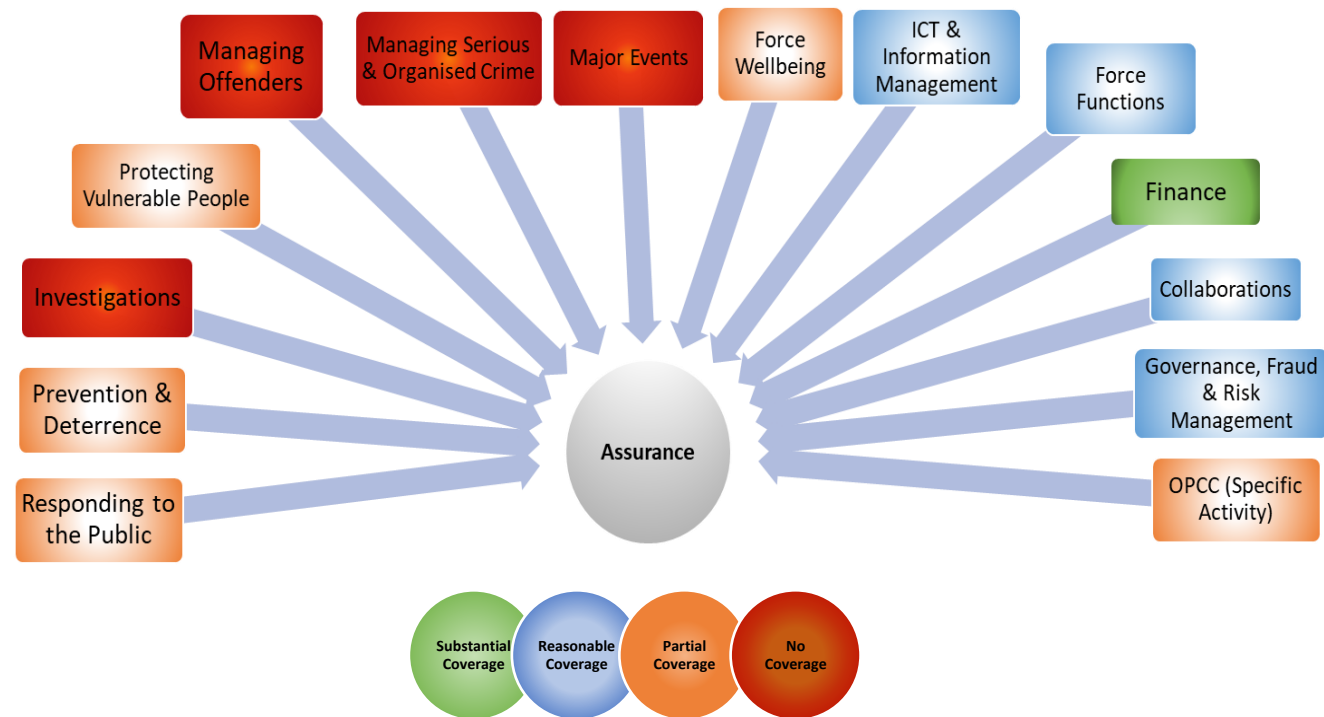
We have taken the approach of aligning our Audit universe with the Force Management Statements from HMICFRS as these will be used to inform their risk-based testing as part of the updated approach to PEEL Reviews. This will assist senior management and Members with identifying where gaps in assurance may exist.

Internal audit is only one source of assurance; therefore, where we have highlighted gaps in our coverage, assurance should be sought from other sources where possible in order to ensure sufficient and appropriate assurances are received.

For those areas marked as Red (No Coverage), we anticipate that other assurance providers, such as HMICFRS, will be covering those areas.

## Internal Audit Coverage in 2020/21

Following our SWAP risk assessment, we have set out below the extent to which the proposed plan presented in Appendix 1 provides coverage of the key corporate objectives and risks for the Forces and OPCCs, as well as our core areas of recommended audit coverage:



*Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.*

# The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 24 public sector partners, crossing eight Counties, but also providing services throughout the UK.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated



## Your Internal Audit Service

### Audit Resources

The 2020/21 internal audit programme of work will be equivalent to 443 days. The current internal audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the planned work. The key contacts in respect of your internal audit service for Dorset Police and OPCC and Devon & Cornwall Police and OPCC are:

**Laura Wicks, Assistant Director – [laura.wicks@swapaudit.co.uk](mailto:laura.wicks@swapaudit.co.uk), 01935 848540**

**Ed Nichols, Principal Auditor – [edward.nichols@swapaudit.co.uk](mailto:edward.nichols@swapaudit.co.uk), 01935 848540**

**Tracey Kirkpatrick, Senior Auditor – [tracey.kirkpatrick@swapaudit.co.uk](mailto:tracey.kirkpatrick@swapaudit.co.uk), 01935 848540**

### External Quality Assurance

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors (IPPF).

Every three years, SWAP is subject to an External Quality Assessment of Internal Audit Activity. The last of these was carried out in February 2020 which confirmed general conformance with the IPPF.

### Conflicts of Interest

We are not aware of any conflicts of interest within Dorset Police and OPCC and Devon & Cornwall Police and OPCC that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with our IIA Code of Ethics in relation to Integrity, Objectivity, Confidentiality, & Competency.

### Consultancy Engagements

As part of our internal audit service, we may accept proposed consultancy engagements, based on the engagement's potential to improve management of risk, add value and improve the organisation's operations. Consultancy work that is accepted, will contribute to our annual opinion and will be included in our plan of work.

### Approach to Fraud

Internal audit may assess the adequacy of the arrangements to prevent and detect irregularities, fraud and corruption. We have dedicated counter fraud resource available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud and irregularities rests with

## The Internal Audit Plan: SWAP

Over and above our internal audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Pieces of regional audit work with coverage directed by the Regional Directors of Finance
- Regional Police Bulletins twice per year detailing areas of risk identified within audit work
- Benchmarking and sharing of best-practice between our public-sector Partners
- Regular newsletters and bulletins containing emerging issues and significant risks identified across the SWAP partnership
- Communication of fraud alerts received both regionally and nationally
- Annual Member training sessions

management who should institute adequate systems of internal control, including clear objectives, segregation of duties and proper authorisation procedures.

### **Our Reporting**

A summary of internal audit activity will be reported quarterly to senior management and the Independent Audit Committee (IAC). This reporting will include any significant risk and control issues (including fraud risks), governance issues and other matters that require the attention of senior management and/or the Audit Committee. We will also report any response from management to a risk we have highlighted that, in our view, may be unacceptable to the organisation.

### **Internal Audit Performance:**

As part of our regular reporting to senior management and the IAC, we will report on internal audit performance. The following performance targets will be used to measure the performance of our audit activity:

Performance Measure	Performance Target
<p style="text-align: center;"><b><u>Delivery of Annual Internal Audit Plan</u></b> Completed at year end</p>	>90%
<p style="text-align: center;"><b><u>Quality of Audit Work</u></b> Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i></p>	>95%
<p style="text-align: center;"><b><u>Outcomes from Audit Work</u></b> Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i></p>	>95%

*It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific terms of reference for the piece of work, which includes the objective and scope for the review.*

Link to FMS Section	Areas of Coverage and Brief Scope	Force/ OPCC	Proposed Days	Proposed Quarter
Protecting Vulnerable People	<b>Victim Support Contract Re-Commissioning</b> <i>A review of the commissioning intentions for new contracts for victim support services, to include consideration of how value for money will be achieved.</i>	OPCCs	15	Q4
Responding to the Public	<b>Complaints Handling</b> <i>A review of the newly introduced change in legislation for the management of complaints. This will be a review of the entire process to include the responsibilities of the Forces and the OPCCs.</i>	Alliance & OPCCs	20	Q4
Prevention and Deterrence	<b>Firearms Licensing</b> <i>A review of the statutory obligations of the Firearms Licensing team.</i>	Alliance	15	Q4
Force Wellbeing	<b>Support to officers and staff investigating crimes with vulnerable victims</b> <i>A review to assess how the force supports officers in this area, with a view to how this will deliver the Force's objective of achieving excellence.</i>	Dorset Police	10	Q1
IT & Information Management	<b>Cyber Security</b> <i>An allocation of ICT audit time to undertake Cyber Security review based on 20 standard controls, to include, but not limited to: governance and policy, inventory of hardware and software, vulnerability management, admin privileges, hardware and software configurations, audit logs, email and browser protections, malware defences, control of ports, protocols and services, data recovery, configuration of network devices and penetration testing.</i>	Alliance	20	Q1
IT & Information Management	<b>Implementation of NICHE at Devon &amp; Cornwall</b> <i>NICHE is now being rolled out at D&amp;C for all areas of policing. A review of the risk management processes prior to go-live and integrity of data across both Forces.</i>	Alliance	15	Q2
IT & Information Management	<b>ICT Strategy</b> <i>Following the appointment of a new Chief Technology Officer, a review of the Alliance's strategic direction around ICT delivery.</i>	Alliance	15	Q3
IT & Information Management	<b>Data Sharing Arrangements</b> <i>A review of the arrangements to ensure agreements are in place governing information sharing between partner organisations.</i>	Alliance	13	Q4



<b>Force Functions</b>	<b>Custody Meals – Data Analysis</b> <i>A review following the 2019/20 audit on Custody Meals. We will look to analyse the custody meals data which will be recorded on individual detainee records.</i>	<b>Devon &amp; Cornwall Police</b>	<b>5</b>	<b>Q3</b>
<b>Force Functions</b>	<b>Estates – Statutory Obligations Management – Gas, Electrical compliance, Legionella &amp; asbestos.</b> <i>A review assessing how the Estates function effectively manages the risks in relation to gas, electrical compliance, Legionella and asbestos in its properties.</i>	<b>Devon &amp; Cornwall OPCC</b>	<b>15</b>	<b>Q2</b>
<b>Force Functions</b>	<b>Estates / HR (H&amp;S) - Fire Safety Management</b> <i>A review assessing how the Alliance effectively manages the risk in relation to fire safety in its properties, particularly around compartmentalisation.</i>	<b>Alliance/ Devon &amp; Cornwall OPCC</b>	<b>15</b>	<b>Q2</b>
<b>Force Functions</b>	<b>Fleet Vehicle Safety Checks</b> <i>A review to provide assurance over the completion of safety checks for pool cars and other fleet vehicles. To also review compliance with servicing requirements and MOT intervals.</i>	<b>Alliance</b>	<b>15</b>	<b>Q2</b>
<b>Force Functions</b>	<b>Contracting with Training Providers</b> <i>A review of the current processes in place for contracting training providers to ensure value for money is achieved.</i>	<b>Alliance</b>	<b>10</b>	<b>Q4</b>
<b>Finance</b>	<b>Review of New Fleet System</b> <i>A review of the new fleet system to be implemented.</i>	<b>Alliance</b>	<b>15</b>	<b>Q4</b>
<b>Finance</b>	<b>Police Officer Overtime Follow Up</b> <i>A follow up review of the 2019-20 review of Officer Overtime to ensure recommendations have been addressed and controls are operating effectively.</i>	<b>Alliance</b>	<b>10</b>	<b>Q2</b>
<b>Finance</b>	<b>Key Financial Control Reviews</b> <i>To include aspects of:</i> <ul style="list-style-type: none"> <li>• <i>Accounts Receivable</i></li> <li>• <i>Accounts Payable</i></li> <li>• <i>Payroll</i></li> <li>• <i>Main Accounting</i></li> <li>• <i>Budget Monitoring</i></li> </ul>	<b>Alliance</b>	<b>65</b> (split as) <b>10</b> <b>18</b> <b>15</b> <b>10</b> <b>12</b>	<b>Q3</b>
<b>Finance</b>	<b>VAT – Making Tax Digital</b> <i>A review to ensure the accuracy of claims via the new method. A review to ensure accuracy of VAT claims being made via the new HMRC platform, to include partial exemption compliance and the interface between the Making Tax Digital and Agresso.</i>	<b>Alliance</b>	<b>13</b>	<b>Q3</b>

<b>Finance</b>	<b>Chief Officer and OPCC Expenses</b> <i>A review of both Chief Officer and OPCC expenses and credit card expenditure to provide assurance of scrutiny activity and transparency over expenditure</i>	<b>Alliance &amp; OPCCs</b>	<b>15</b>	<b>Q3</b>
<b>Finance</b>	<b>Payments to the National Police Air Service (NPAS)</b> <i>A review of the scrutiny arrangements applied to payments to NPAS.</i>	<b>Alliance</b>	<b>10</b>	<b>Q1</b>
<b>Collaborations</b>	<b>Contract Monitoring</b> <i>A review to include the performance management arrangements of a sample of significant Force contracts once let to ensure the arrangements are joined up and delivering business need.</i>	<b>Alliance</b>	<b>15</b>	<b>Q1</b>
<b>Collaborations</b>	<b>Transforming Forensics Programme</b> <i>Dorset Police is the national lead for the Transforming Forensics programme. A review of the governance arrangements in place for the Programme, including risk management and reporting mechanisms. Look to provide assurance over the safeguarding of funds ringfenced for Forensics.</i>	<b>Dorset Police</b>	<b>20</b>	<b>Q2</b>
<b>OPCC</b>	<b>Ministry of Justice Victims Services Grant</b> <i>Incorporating the annual sign off of this grant at year end. To also include a review of the general grant processes in place.</i>	<b>OPCCs</b>	<b>15</b>	<b>Q1</b>
<b>Governance, Fraud &amp; Risk Management</b>	<b>Financial Governance</b> <i>A review of the embeddedness of the new financial governance mechanisms following approval in late 2019/20.</i>	<b>Alliance</b>	<b>15</b>	<b>Q4</b>
<b>Governance, Fraud &amp; Risk Management</b>	<b>Quarterly Follow Up of Priority 1 &amp; 2 Recommendations</b>	<b>Alliance/ OPCCs</b>	<b>10</b>	<b>Q1-4</b>
<b>Governance, Fraud &amp; Risk Management</b>	<b>Planning, Reporting &amp; Ad Hoc Advice</b>	<b>Alliance/ OPCCs</b>	<b>35</b>	<b>Q1-4</b>
<b>Governance, Fraud &amp; Risk Management</b>	<b>Regional Audit Budget Contribution</b> <i>A contribution to audit work completed on a regional basis.</i>	<b>Alliance</b>	<b>10</b>	<b>Q1-4</b>
<b>Governance, Fraud &amp; Risk Management</b>	<b>Contingency for Emerging Risks/ Audits</b>	<b>Alliance/ OPCCs</b>	<b>22</b>	<b>Q1-4</b>
			<b>Total</b>	<b>443 + 10 (Days c/f from 19/20)</b>

## The Internal Audit Charter

### Purpose

The purpose of this Charter is to set out the nature, role, responsibility, status and authority of internal auditing within Dorset Police and Office of the Police and Crime Commissioner (OPCC) and Devon & Cornwall Police and OPCC, and to outline the scope of internal audit work.

### Approval

This Charter is presented for approval by the Independent Audit Committee (IAC) on 7 April 2020 and is reviewed each year to confirm it remains accurate and up to date. It was last reviewed by the IAC on 2 April 2019.

### Provision of Internal Audit Services

The internal audit service is provided by the SWAP Internal Audit Services (SWAP). This charter should be read in conjunction with the Service Agreement, which forms part of the legal agreement between the SWAP partners.

The budget for the provision of the internal audit service is determined by Dorset Police and OPCC and Devon & Cornwall Police and OPCC, in conjunction with the Owners Meeting. The general financial provisions are laid down in the legal agreement, including the level of financial contribution by the organisation, and may only be amended by unanimous agreement of the Owners Meeting. The budget is based on an audit needs assessment that was carried out when determining the organisation's level of contribution to SWAP. This is reviewed each year by the S151 Officers at each Force and the Treasurers of the OPCCs in consultation with the Chief Executive of SWAP.

### Role of Internal Audit

The Accounts and Audit (England) Regulations 2015, state that: *"A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards or guidance."*

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Organisation's operations. It helps Dorset Police and OPCC and Devon & Cornwall Police and OPCC, accomplish their objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

### Responsibilities of Management, Independent Audit Committee (IAC) and Internal Audit

#### Management<sup>1</sup>

Management is responsible for ensuring SWAP has:

- the support of management and the organisations;
- direct access and freedom to report to senior management, the Section 151 Officers, the Chief Executives of the OPCCs and the IAC; and
- Notification of suspected or detected fraud, corruption or impropriety.

Management is responsible for maintaining internal controls, including proper accounting records and other management information suitable for running the Organisation. Management is also responsible for the appropriate and effective management of risk.

#### INDEPENDENT AUDIT COMMITTEE (IAC)<sup>2</sup>

The IAC is responsible for approving the scope of internal audit work, receiving communications from the SWAP Assistant Director on the progress of work undertaken, reviewing the independence, objectivity, performance, professionalism and effectiveness of the Internal Audit function, and obtaining reassurance from the SWAP Assistant Director as to whether there are any limitations on scope or resources.

<sup>1</sup> In this instance Management refers to the Senior Management Team and Statutory Officers.

<sup>2</sup> In this instance Independent Audit Committee (IAC) relates to "The Board" referred to in the PSIAS.

### **Internal Audit**

The SWAP Assistant Director, as Head of Internal Audit, is responsible for determining the scope, except where specified by statute, of internal audit work and for recommending the action to be taken on the outcome of, or findings from, their work.

Internal audit is responsible for operating under the policies established by management in line with best practice.

Internal audit is responsible for conducting its work in accordance with the mandatory elements of the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. SWAP has been independently assessed and found to be in Conformance with the Standards.

Internal audit is not responsible for any of the activities which it audits. SWAP staff will not assume responsibility for the design, installation, operation or control of any procedures. SWAP staff who have previously worked for the organisations will not be asked to review any aspects of their previous department's work until one year has passed since they left that area.

### **Relationship with the External Auditors/Other Regulatory Bodies**

Internal Audit will co-ordinate its work with others wherever this is beneficial to the organisations.

### **Status of Internal Audit in the Organisation**

The Chief Executive of SWAP is responsible to the SWAP Board of Directors and the Members Meeting. Appointment or removal of the Chief Executive of SWAP is the sole responsibility of the Members Meeting.

The Chief Executive for SWAP and Assistant Director also report to the Section 151 Officers, and reports to the Audit Committee as set out below.

The Assistant Director will be the first and primary point of contact for the organisation for all matters relating to the IAC, including the provision of periodic reports, as per company policy. The Assistant Director is also responsible for the design, development and delivery of audit plans, subject to the agreement of Dorset Police and OPCC and Devon & Cornwall Police and OPCC.

### **Scope and authority of Internal Audit work**

There are no restrictions placed upon the scope of internal audit's work. SWAP staff engaged on internal audit work are entitled to receive and have access to whatever information or explanations they consider necessary to fulfil their responsibilities to senior management. In this regard, internal audit may have access to any records, personnel or physical property of the organisations.

Internal audit work will normally include, but is not restricted to:

- reviewing the reliability and integrity of financial and operating information used for operational and strategic decision making, and the means used to identify, measure, classify and report such information;
- evaluating and appraising the risks associated with areas under review and make proposals for improving the management and communication of risks;
- appraise the effectiveness and reliability of the enterprise risk management framework and recommend improvements where necessary;
- assist management and IAC Members to identify risks and controls with regard to the objectives of the organisation and its services;
- reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether the organisation is in compliance;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;

- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned, with performance and accountabilities established.
- reviewing the operations of the organisations in support of their anti-fraud and corruption policy, ethical expectations and corporate values, investigating where necessary.
- at the specific request of management, internal audit may provide consultancy services (including fraud investigation services) provided:
  - the internal auditor's independence is not compromised
  - the internal audit service has the necessary skills to carry out the assignment, or can obtain such skills without undue cost or delay
  - the scope of the consultancy assignment is clearly defined and management have made proper provision for resources the work.
  - management understand that the work being undertaken is not internal audit work.

### **Planning and Reporting**

SWAP will submit to the IAC for consideration, an annual internal audit plan, setting out the recommended scope of their work in the period.

The annual plan will be developed with reference to the risks the organisations will be facing in the forthcoming year, whilst providing a balance of current and on-going risks, reviewed on a cyclical basis. The plan will be reviewed on a quarterly basis to ensure it remains adequately resourced, current and addresses new and emerging risks.

SWAP will carry out the work as agreed, report the outcome and findings, and will make recommendations on the action to be taken as a result to the appropriate manager, Force Chief Finance Officers and OPCC Treasurers. SWAP will report at least two times a year to the IAC or as agreed. SWAP will also report a summary of their findings, including any persistent and outstanding issues, to the IAC on a regular basis.

Internal audit reports will normally be by means of a brief presentation to the relevant manager accompanied by a detailed report in writing. The detailed report will be copied to the relevant line management, who will already have been made fully aware of the detail and whose co-operation in preparing the summary report will have been sought. The detailed report will also be copied to the Force Chief Finance Officers and OPCC Treasurers and to other relevant line management.

The Assistant Director will submit an annual report to the IAC providing an overall opinion of the status of risk and internal control within Dorset Police and OPCC and Devon & Cornwall Police and OPCC, based on the internal audit work conducted during the previous year.

In addition to the reporting lines outlined above, the Chief Executive of SWAP and Assistant Directors have the unreserved right to report directly to the Chair of the Audit Committee, the OPCCs' Chief Executive Officers or the External Audit Manager.



## A Move to Agile Auditing

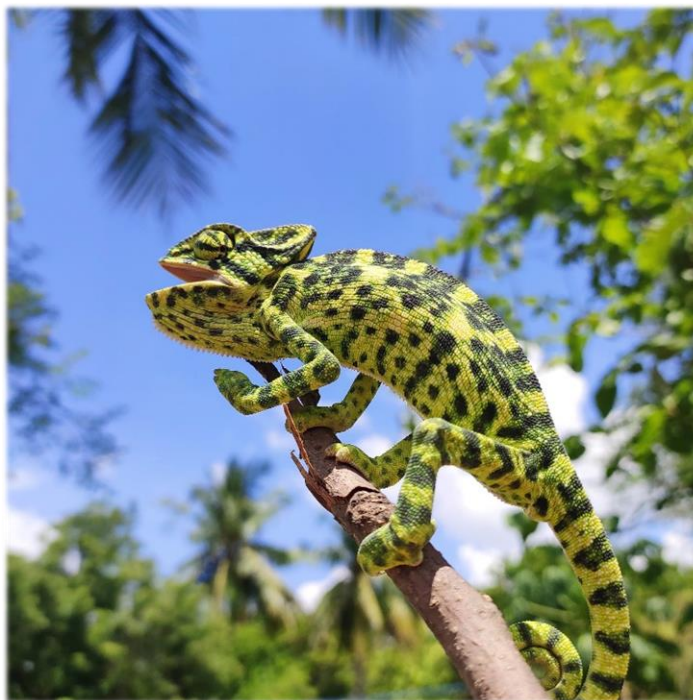
When delivering the 2020/21 Internal Audit Programme of work, as presented, we will be looking to embrace the concept of Agile Auditing.

### What is Agile Auditing?

Agile Auditing breaks a typical audit engagement down into several shorter stages, with us reporting any findings as we go. It involves increased communication and collaboration with stakeholders throughout the audit process, with greater speed but also transparency. It is likely to involve a team of audit staff instead of one individual.

### Why the move to it?

- We recognise that the speed of change (and subsequent risk) is increasing within our Partners. As auditors we therefore need to adapt in order to be able to react and respond quicker.
- We constantly seek ways in which we can add value to our Partners, in order to help them succeed. Increased communication and collaboration through Agile Auditing will support this.
- We also want to move towards shorter and more impactful audit reports; Agile Auditing will facilitate this.



### What will it involve?

As above, an Agile audit engagement is likely to involve a small team of audit staff as opposed to one individual. This will ensure that the audit proceeds and concludes with greater pace.

Although we are likely to require more frequent interaction with staff in the area we are auditing, the interaction will be quicker and more focussed. We are confident that the overall time required from staff will actually be less than through a traditional audit approach.

We will look to discuss any audit findings with staff throughout the stages of the audit. This will ensure that by the time we come to report, we already have agreement to any proposed actions required, and even provide the opportunity for any findings to be actioned prior to the completion of our audit.

### What will be the benefits?

- Ability to provide faster assurance
- Enhanced ability to add value
- Audit observations resolved more quickly
- Shorter, more impactful audit reports
- Reduced negotiations at audit report start

*We hope you support our move towards Agile Auditing.*

*If you would like to discuss the concept in more detail, please speak to your SWAP contact.*