



Internal Investigations Professional Standards - Audit Brief

APPENDIX A - AUDIT BRIEF

Main Accounting Systems – Internal Investigations / Professional Standards

File/Plan Ref. E010090285/2012

Objective of Audit

To establish and review the operating protocols in place within Professional Standards regarding the management of internal investigations and to evaluate their effectiveness and efficiency. This will include the following areas:

- Process for recording and managing investigations
- Utilisation and allocation of resources
- Performance targets / efficiency framework

Scope of Audit

The audit forms part of an on-going review of financial procedures in operation within the Authority as set out in the Force Policy and Procedure Manual and will review the systems in operation in the areas outlined herein.

Key Control Objective

That the present internal controls in place both financial and otherwise as established by management in respect of the above ensure that:

1. Assets are safeguarded from loss and misappropriations
2. Records are reliable
3. Operational efficiency is achieved
4. Policy and procedures are adhered to

Results of Previous Audit

N/A - This is the first review in this area.



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Other Considerations/Comments

None.

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DATE	15/08/11	DATE	15/08/11