



Police and Crime Commissioner for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies

Follow Up Review

2016/17

December 2016

Follow Up Review

Executive Summary

INTRODUCTION

- This follow up review by TIAA established the management action that has been taken in respect of the priority 1 and 2 recommendations arising from the internal audit reviews listed below. The review was carried out during September - November 2016 and will be undertaken as a continuous review.

Figure 1 – Reviews followed up

Review	Year	Date Presented to Audit Committee	Current Status	Awaiting Update	O’standing / In Progress	Revised Date	Complete	No Longer Applicable
NSC1703 Transport	2016/17	September 2016	Updated				2	
NSC1708 Freedom of Information	2016/17	September 2016	Implemented				4	
NSC1710 Catering	2016/17	June 2016	Updated			9		
NSC1712 Disaster Recovery	2016/17	September 2016	Awaiting Management Update	2				
NSC1603 Police Stations	2015/16	March 2016	Change in responsibility	1			2	3
NSC1604 Proceeds of Crime	2015/16	March 2016	Awaiting Management Update	5				
NSC1605 Estates Management	2015/16	January 2016	Updated		1			

NSC1607 Governance – Ethical Standards	2015/16	March 2016	Change in responsibility	2				
NSC1611 Payroll	2015/16	June 2016	Awaiting Management Update	1				
NSC1614 Purchase Ordering	2015/16	June 2016	Updated		1		4	
NSC1616 General Ledger	2015/16	March 2016	Updated				1	
NSC1618 Capital Expenditure	2015/16	June 2016	Awaiting Management Update	1				
NSC1619 Absence Management	2015/16	June 2016	Change of responsibility	1				
NSC1622 Commissioners Grants	2015/16	June 2016	Awaiting Management Update	1				
NSC1623 Cyber Security	2015/16	March 2016	Awaiting Management Update	1				
NSC1625 T-Police	2015/16	June 2016	Awaiting Management Update	1				
NSC1626 ITIL	2015/16	June 2016	Awaiting Management Update	3				
Special Constabulary	2014/15	September 2014	Updated		1			
Contract Management	2014/15	September 2014	Updated		1			
HR Training	2014/15	September 2014	Updated		9			
Total				19	13	9	13	3

KEY FINDINGS

2. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Figure 2 - Summary of the action taken on Recommendations made

Evaluation	Number of Recommendations
Implemented	13
In Progress / Outstanding	13
Awaiting Management Update	19
Revised Target Date	9
No Longer Applicable	3

3. The change in approach to follow up has increased in-year follow up to be undertaken, which was previously only at year end. As such, where a response has not been received, Internal Audit will identify where this is felt to be an issue to escalate to the Audit Committee.
- 7 of the 19 recommendations awaiting management update relate to ICT
 - 5 of the 19 recommendations awaiting management update and 9 of the 13 recommendations outstanding/in progress relate to changes in responsibility and management advising of actions they are taking to enable meaningful responses (Transport and HR)
 - 7 of the 19 recommendations relate to areas recently contacted and further contact will be made.

SCOPE AND LIMITATIONS OF THE REVIEW

4. The review considers the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.

5. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
6. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff, accounting records and transactions and to ensure the authenticity of these documents.

RELEASE OF REPORT

7. The table below sets out the history of this report.

Figure 3 - Report History

Date report issued:	22 nd November 2016
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Detailed Report

FOLLOW UP

8. Management representations were obtained on the action taken to address the recommendations. Only limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that are considered Awaiting Management Update and In Progress / Outstanding:

Audit	Recommendation	Priority	Management Response	Implementation Date	Responsible Officer	Current Status
NSC1712 Disaster Recovery	Equipment rooms that are locked using keypad codes should have their codes changed periodically and always after staff with knowledge of the codes have left. Appropriate recordkeeping to log the changes, dates, and signatures should be kept.	2	To be implemented in conjunction with Facilities Dept.	30/09/2016	Head of ICT Infrastructure	Awaiting Management Update
NSC1712 Disaster Recovery	IT Management to work with relevant estates colleagues to understand and resolve the service status of the manual fire extinguisher located in Equipment Room 1 at Dereham Police Station.	2	This has been highlighted to the Head of Estates and will be addressed as soon as possible.	31/08/2016	Head of ICT Infrastructure	Awaiting Management Update
NSC1603 Police Stations	Staff identification and 'salto' cards to be returned from staff on the day they leave the Constabulary. These are to be	2	HR will not be amending the joiners, leavers and movers policy for the Constabularies, an updated procedure will be	30/09/2016	Information Security Advisor / HR	Change in responsibility within HR.

	sent to the reception at Suffolk Police Headquarters for the 'salto' cards to be cleared and their identification destroyed.		developed and placed on the new intranet once installed.			
NSC1604 Proceeds of Crime	A revised SLA to be agreed and signed by all relevant parties. The SLA includes requirements on all parties, and how performance by ERSOU will be measured.	2	A revised SLA has been completed and is before Heads of Crime for each county to be signed for a consistent approach.	15/01/2016	DCI Power	Awaiting Management Update.
NSC1604 Proceeds of Crime	Key performance indicators to be agreed between each party, which are formally monitored and reported.	2	RECU performance monthly and daily performance are now available and emailed to the head of Cyber and Serious Crime	15/01/2016	DCI Power	Awaiting Management Update.
NSC1604 Proceeds of Crime	An appropriate committee to be assigned with responsibility for monitoring performance against key performance indicators agreed in the SLAs.	2	Head of Cyber and Serious Crime to include RECU, regarding performance for Suffolk and Norfolk within the PSC performance briefing.	15/01/2016	DS Mattin	Awaiting Management Update.
NSC1604 Proceeds of Crime	Monthly performance reports to be prepared at set intervals and distributed to appropriate personnel.	2	Agreed performance reports in place and to be provided.	15/01/2016	DCI Power	Awaiting Management Update.
NSC1604 Proceeds of Crime Awaiting Management Update.	An annual report to be prepared on the effectiveness of ERSOU. The report to include performance against key performance indicators.	2	This is in place and is completed Suffolk and Norfolk will now be included within the circulation list.	15/01/2016	DCI Power	Awaiting Management Update.
NSC1605 Estates	Formal reporting on performance against key	2	Agreed, a new template sheet for performance summary	30/09/2016	Estates	Outstanding / In

Management	performance indicators to be submitted for evaluation by the Estates and Facilities Management Board.		against key performance indicators to be prepared and reported to the Estates and Facilities Management Board.		Manager	Progress
NSC1607 Governance – Ethical Standards	A designated procedure to be produced on the process to be followed for reporting breaches of the Code of Ethics.	2	Whilst there is no specific process for a Code of Ethics breach, there are existing processes in place, such as the confidential reporting line, reports of concerns to line managers and the Fairness at Work process. A document to be drawn up outlining what officers and staff to do in the event of a Code of Ethics breach and ensure that this is included as part of the training.	30/04/2016	Director of HR	Change in management responsibility, recommendations being considered by new responsible officer.
NSC1607 Governance – Ethical Standards	A designated section within the Code of Ethics meeting to be established, to report back lessons learnt in relation to the Code of Ethics.	2	A standing agenda item at the Ethics Committee will be established, to report back lessons learnt in relation to the Code of Ethics.	31/03/2016	Director of HR	Change in management responsibility, recommendations being considered by new responsible officer.
NSC1611 Payroll	Staff that are not included in the 'FPS Reconciliation Report' to be investigated, to enable correct payments to be made to HMRC.	1	We are aware of this issue and this is being addressed. The Full Payment Submission (FPS) file has been an issue and we are in contact with CapGemini to seek an urgent resolution to this. A call has been raised with our supplier to assist with the resolution of this issue.	30/06/2016	Head of Transactional Services (with CapGemini)	Awaiting Management Response

NSC1614 Purchase Ordering	Evidence of compliance with the Constabularies 'Purchasing Rules' to be uploaded on to procurement	2	This will require a change to the Contract Standing Orders, Section 3.9, which currently states that quotes should be retained locally, rather than centrally or accessible to procurement. There is a facility to attach quotes to requisitions.	30/09/2016	Chief Finance Officers	Outstanding / In Progress. Issued to managers, waiting to go into the system.
NSC1618 Capital Expenditure	Fixed assets to be capitalised.	2	The delay is down to the implementation of ERP and the restructure of the Finance Department.	30/09/2016	Ivan Fearn	Awaiting Management Response
NSC1619 Absence Management	Line Managers to be reminded of the need to undertake ASMs within the required timescales, to enable staff with inappropriate sickness levels to be identified and plans put in place to address the sickness level.	2	New enact process will re-assign managers the forms when ASM is booked in. Manager guides to be more readily available on intranet - review due to be implemented end of April.	31/05/2016	Head of HR	Change in management responsibility, recommendations being considered by new responsible officer.
NSC1622 Commissioners Grants	Independent data integrity checks to be undertaken to ensure that data submitted is accurate.	2	The Constabulary has a dedicated team (Compliance Data Quality Team) who are responsible for addressing the DQ issues in ATHENA. The OPCCN will continue to monitor Constabulary progress through the Gold Group and regular communication with the Chief Officer Team.	30/09/2016	Director of Performance and Scrutiny	Awaiting management update.
NSC1623 Cyber Security	Management to draft and agree an appropriate cyber exercise plan. All exercises to be	2	This should probably form part of the business continuity plans for the two organisations.	31/07/2016	Simon Manthorpe	Awaiting management update.

	formally documented and reported appropriately to relevant senior management and appropriate continuous improvement processes used to update relevant cyber readiness plans.		Perhaps this could be picked up by the Joint Business Continuity Lead and a table top exercise held to test the BC plans currently in place.			
NSC1625 T-Police	Organisational Change to be considered an integral part of all projects where significant business process change is planned and/or where there is a strategic organisational change process planned or under way.	2	Agreed.	30/09/2016	Head of Corporate Development and Change	Awaiting management update. Meeting scheduled for 23/11/16
NSC1626 ITIL	IT Management to review the 46 Problem Management best practice areas not currently being implemented and to implement those areas considered to be appropriate for the organisation. The self-assessment questionnaires to be used to guide this process.	1	The recommendation to consider the area of ITIL Problem Management will be reviewed by the "Policy and Process Manager". This Role has been recruited to and the successful candidate is awaiting Vetting outcome and start date.	31/10/2016	Policy and Process Manager	Awaiting management update.
NSC1626 ITIL	IT Management to review the 25 Change Management best practice areas not verified/not currently being implemented and to implement those areas considered to be appropriate for the organisation. The self-assessment questionnaires to be used to guide this process.	2	ICT Change Manager (Currently Vacant and out for recruitment) alongside the Policy and Process Manager to review the current 31 controls to ensure continued compliance and asses the remainder, if appropriate to the organisation implement them accordingly.	31/10/2016	ICT Change Manager	Awaiting management update.
NSC1626	IT Management to review the four Service Desk best practice	2	ICT Service Desk Manager alongside the Policy and	31/10/2016	ICT Service	Awaiting management

ITIL	areas not verified/not currently being implemented and to implement those areas considered to be appropriate for the organisation. The self-assessment questionnaires to be used to guide this process.		Process Manager to review and consider for implementation the 4 remaining best practices currently not implemented.		Desk Manager	update.
Special Constabulary	All Special Officers should complete the required evening sessions for phase 2 of the induction training. This will enable them to qualify for independent patrol. As per the revised procedure for Special Constables (currently in draft) the aim is for phase 1 and 2 of the induction training to be completed within 18 months.	2	ERP will be used for monitoring specials that have not undertaken all of their training. Currently ERP is not able to fulfil this role at present, so this is monitored by the Specials Manager and the Administrative Officers working in the Specials Office Support team.		ICT Service Desk Manager	ERP is to be used for this, but it continues to be monitored by the Administrative Manager working in the Specials Office Team in the interim.
Contract Management	Once the contract management guidelines are in place it is recommended that; <ul style="list-style-type: none"> • The document is circulated to all relevant staff to ensure that they are aware of their responsibilities; • The document is retained in a central point accessible by all relevant staff; • The document is reviewed at least annually with the review date shown on the document; • Contract management plans 	1	From review of the 'Contract Management Guidelines' it was confirmed that key staff responsibilities are clearly defined in the document. The 'Contract Management Guidelines' are not placed on the intranet. There has been a staffing shortage which has presented the guidelines from being updated on the intranet. A revamped joint intranet is currently being developed. This has not yet been implemented, due to ongoing re-organisation, tranche 12 and	2016	Head of Procurement	Outstanding / In Progress Contract Management Guidelines are still to be placed on the intranet. The Contract Management Guidelines will be placed on the intranet once it has been revamped and the joint intranet site is in place.

	<p>are developed for all contracts, including new contracts and those already in place, on a risk basis, as per guidelines.</p> <p>All relevant staff receive training on their responsibilities as described in this document.</p>		<p>job evaluation. From a commercial team all bar one member of staff is part or fully CIPS qualified. The commercial team work with the departments and certainly have dialogue regarding the high value / high risk contracts.</p>			
HR Training	<p>In line with action A5028 a consistent approach should be reached with regards to monitoring of attendance to ensure that no staff/officers 'slip through the net'.</p> <p>Specifically for First Aid training, a member of Learning and Development staff needs to be made responsible for monitoring of non-attendance at Suffolk. Consideration could be given to whether period reports can be run to highlight any gaps.</p>	1	<p>Norfolk Constabulary are using a spreadsheet to monitor take-up rates of first-aid training, this is not used by Suffolk as going forward ERP will be used to monitor training.</p> <p>The ERP system at the time of follow-up was not able to produce reports to monitor first aid training, and as ERP will be used, to avoid duplication a spreadsheet for monitoring first-aid training has not been developed.</p>	2016	Director of HR	<p>Change in management responsibility.</p> <p>Previous management response:</p> <p>ERP is to be used for this, but reporting from ERP is still being developed.</p>
HR Training	<p>The Learning and Development policy, before it is finalised, should be reviewed to ascertain whether Staff, Officer and Line Manager/Supervisor responsibilities should be written into the policy to make it clear that they are responsible for keeping up with the training they are required to undertake and</p>	1	<p>The Learning and Development Policy is still as interim rather than a final approved policy. The Learning and Development Team has undergone a restructure, and with the introduction of ERP this has resulted in delays in finalising the Learning and Development Policy.</p>	2016	Director of HR	<p>Change in management responsibility.</p> <p>Previous management response:</p> <p>Introduction of the ERP system has resulted in delays in</p>

	that their staff are completing training within expected timescales.					approving the final policy.
HR Training	The Learning and Development policy should be approved as soon as is practicable but prior to this consideration should also be given to any additions in line with action A5023. When finalised, the policy must be communicated with all Norfolk and Suffolk staff and officers.	2	The Learning and Development Policy is still as interim rather than a final approved policy. The Learning and Development Team has undergone a restructure, and with the introduction of ERP this has resulted in delays in finalising the Learning and Development Policy.	2016	Director of HR	Introduction of the ERP system has resulted in delays in approving the final policy.
HR Training	Action plans could be followed up with sponsors to document what action has been taken to improve the course.	2	This is something that is being addressed, the restructure of Learning and Development has delayed this	2016	Director of HR	The restructure of the Learning and Development has delayed this
HR Training	In line with the approved procedures, L&D internal audits and trainer evaluations should be undertaken to continually monitor the adequacy of training being delivered.	2	Norfolk and Suffolk Constabulary Trainers have completed some, with the others being timetabled. Where quality assurance audits have not yet achieved will reassess after Learning and Department has been restructured	2016	Director of HR	The restructure of the Learning and Development has delayed this
HR Training	Although each approach taken by administrative staff appears to work in its own right, for continuity purposes consideration should be given to designing a single template that all staff should use to monitor	2	A member of the QA team has been running non-attendance reports that are followed up by the admin team, however these reports currently unavailable due to system changes. Once ERP embedded will be possible for Norfolk & Suffolk to use the	2016	Director of HR	Problems with ERP have resulted in delays.

	non-attendance.		same process.			
HR Training	Suffolk should mirror Norfolk's example of ensuring that staff complete mandatory e-learning and ensure appropriate reminders are being issued to make sure that staff and officers undertake necessary training	1	E-learning is being used in both forces but NCALTs prioritisation is decided by Senior Officers depending on force priorities so roll outs/release dates of programmes often differ. Due to recent restructure e-learning completion is not being monitored by L&D as no reporting function or resource currently available. 'The number of e-learning packages now mandatory for new starters too many to complete in first week and stay sane, has to be prioritised. 'Dashboard' report was working well for priority/mandatory new e-learning, but currently unavailable due to ERP system implementation. Norfolk have resources to chase non completion-Suffolk do not. Has to be Line manager accountability and will be included in Policy updates.	2016	Director of HR	Problems with ERP resulted in delays.
HR Training	A consistent approach across both forces needs to be reached as to how induction training should be recorded with the implementation of new ERP system in April 2015.	1	There is not a consistent approach for recording training, Norfolk are still using a spreadsheet for monitoring take up of training, but as ERP is going to be used for monitoring training there is little use in dedicating resources to developing a spreadsheet to	2016	Director of HR	Problems with ERP resulted in delays.

			use in the interim.			
HR Training	The system currently in place is inconsistent; the correct process needs to be communicated with all relevant staff in Suffolk and when the new system is in place, it needs to be ensured that this control carries on into that system.	1	The ERP system was implemented at the start of the financial year but there have been delays in the ERP implementing. ERP will be used to monitor take-up rates of training, but this is not currently possible.	2016	Director of HR	Problems with ERP have resulted in delays.
