



ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC22/02

SUBMITTED TO: AUDIT COMMITTEE – 18 FEBRUARY 2022

SUBJECT: SUMMARY INTERNAL CONTROLS ASSURANCE (SICA) REPORT

**SUMMARY:**

1. The summary report provides an update on the progress of internal audit. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since the last progress report.
2. The follow up of internal audit recommendations undertaken by TIAA is undertaken throughout the year and reported to the Audit Committee during the year at each meeting.

**RECOMMENDATION:**

1. The Audit Committee is requested to consider the attached report.

## **The Police and Crime Commissioner for Suffolk and the Chief Constable of Suffolk Constabulary**

Summary Internal Controls Assurance (SICA) Report

**2021/22**

# Summary Internal Controls Assurance

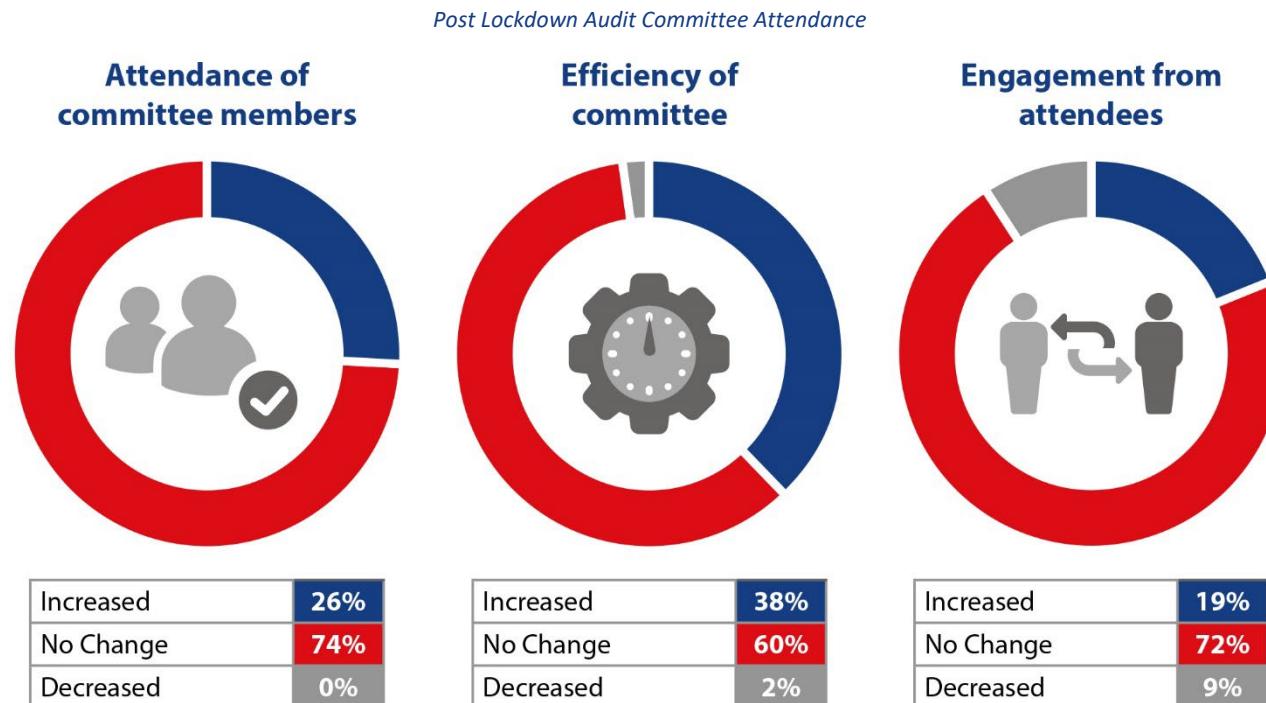
## Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the Police and Crime Commissioner of Suffolk and Chief Constable of Suffolk Constabulary as at the 8<sup>th</sup> February 2022.

## Emerging Governance, Risk and Internal Control Related Issues

2. In our recent 'Post-Lockdown Working Practices Briefing', we explored the results of our survey of clients to ascertain how organisations are planning to deliver some of their functions going forward. We asked a number of questions regarding Audit Committee meetings and their effectiveness since the pandemic started and gained thoughts on how these will take place once restrictions are eased.

The experience of remotely held Audit Committees meetings has been positive with the majority of respondents recording no change in or increased attendance, efficiency and engagement at meetings.



## Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

*Audits completed since previous SICA report*

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Seized Monies	Limited	03/12/20	10/12/21	10/12/21	1	6	0	2
Capital Programme	Substantial	08/02/22	08/02/22	08/02/22	0	0	0	0

The Executive Summary and the Management Action Plan for the audits are included in Appendix A, in addition as the Seized Monies is a limited audit opinion a full copy of the report has been provided to Audit Committee members.

## Progress against the 2021/22 Annual Plan

4. Our progress against the Annual Plan for 2021/22 is set out in Appendix B.

## Changes to the Annual Plan 2021/22

5. No further changes have been made to the plan since the last audit committee.

## Progress in actioning priority 1 & 2 recommendations

6. No Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) have been raised when undertaking audit work during 2021/22 since the previous SICA. Within the seized monies audit one priority 1 recommendation was raised. The seized monies audit was a 2020/21 audit, the findings from this audit was considered when producing the head of internal audit opinion for 2020/21, this audit was in draft report stage at the time of production of the 2020/21 head of internal audit opinion. Due to timing restraints, it has not been possible to follow-up on the seized monies recommendations. With this being a limited audit report, a detailed follow-up report will be prepared and this will be presented to Audit Committee members in the next Audit Committee meeting.

An update of outstanding recommendations is included in Appendix C.

## Frauds/Irregularities

7. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

**Other Matters**

8. We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

**Responsibility/Disclaimer**

9. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

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## Executive Summaries and Management Action Plans

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The following Executive Summaries and Management Action Plans are included in this Appendix. A full copy of the report has also been included in the pack for audit committee members.

Review	Evaluation
Seized Monies	Limited Assurance
Capital Programme	Substantial Assurance

## Executive Summary – Seized Monies

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p><b>KEY STRATEGIC FINDINGS</b></p> <ul style="list-style-type: none"> <li>The main property store in Norwich Europa Way has significant seized monies that is awaiting banking, this relates in part to historical seized funds that were not banked promptly.</li> <li>There is a lack of resilience in the seized monies process after the seized monies have been banked. Only one staff member currently undertakes this role.</li> <li>The officers in charge are not making decisions promptly in relation to seized monies. The rule of banking seized funds after 28 days is not enforced.</li> <li>The seized monies bank accounts are not being reconciled monthly by an independent officer.</li> </ul>								
<p><b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b></p> <p>There is a risk that seized monies is not held securely and cannot be traced.</p>	<p><b>GOOD PRACTICE IDENTIFIED</b></p> <p>A major project is being undertaken by the property stores team to reduce the amount of property held. With the support of senior officers, all police officers were sent a report listing all property they are assigned as officer in charge for, and have been asked to provide an update as to what needs to be done with the property. Response rates have been high and should reduce the amount of property held by approximately 50% as property can either be returned or destroyed.</p>								
<p><b>SCOPE</b></p> <p>The review appraised the effectiveness of controls for managing the recovery of property process for both Norfolk and Suffolk Constabularies in particular the arrangements for securing and storing of cash.</p>	<p><b>ACTION POINTS</b></p> <table border="1"> <thead> <tr> <th data-bbox="1163 1173 1388 1229">Urgent</th> <th data-bbox="1388 1173 1657 1229">Important</th> <th data-bbox="1657 1173 1882 1229">Routine</th> <th data-bbox="1882 1173 2122 1229">Operational</th> </tr> </thead> <tbody> <tr> <td data-bbox="1163 1229 1388 1308">1</td> <td data-bbox="1388 1229 1657 1308">6</td> <td data-bbox="1657 1229 1882 1308">0</td> <td data-bbox="1882 1229 2122 1308">2</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	1	6	0	2
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1	6	0	2						

## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Delivery	<p>Site visits were undertaken at the Norwich property store Europa Way and the Ipswich property store at Landmark House.</p> <p>It was found that Europa Way property store have a lot of money that is awaiting to be banked, this relates in part to historical money that was not banked promptly.</p> <p>The Senior Property Officer (Norfolk) is aware that there is a lot of money that needs to be banked, and has asked for additional resources to assist with this.</p>	<p>Work be continued at Europa Way property store to ensure that legacy seized monies is addressed and banked.</p>	1	<p><i>The backlog is as a result of local administration support staff resourcing issues.</i></p> <p><i>The backlog has already been almost halved from approximately 600 items at the time of the audit to around 330 as of early July 2021.</i></p> <p><i>Volunteers (with appropriate supervision from the Senior Property Officer) will support CPC admin staff by counting the money waiting to be banked. This is beginning week commencing 19/07/2021.</i></p> <p><i>In addition, ERSOU officers are scheduled to visit Europa Way on 02/09/2021 to review all cash held for ERSOU/POCA at the instruction of the OIC, to confirm ERSOU engagement or whether the items can be banked.</i></p> <p><i>Looking ahead, on a quarterly basis, the ERSOU FIU Manager will review the list of cash held at the instruction of the OIC for 'ERSOU/POCA' to ensure these cases are progressing with an FI. If ERSOU are not aware of the case, they will advise the cash is banked.</i></p> <p><i>The above measures should clear the existing backlog and hopefully avoid any future build-up of cash retained 'for POCA' with no updates from the OIC.</i></p>	31/12/21	CPC Admin, CJS Property Manager and ERSOU FI Manager

1	Directed	<p>There is a 'Seized, Retention and Disposals of Monies' policy. The policy covers the process to be followed when seizing cash which is in excess of £1k. The policy does not cover the process that is to be followed when cash of a lower amount of less than £1k is seized.</p> <p>There is a need for there to be a process in place which covers seized monies that is less than £1k, as there are occasions where bank accounts are having to be set up for minimal amounts such as £2.20.</p>	<p>A policy and supporting procedure be developed to include the process that is to be followed for cash that is seized which is less than £1k.</p>	2	<p><i>Where appropriate, references to £1,000 are being reworded in the policy, to reflect the fact that cash at any value can be seized and this policy also covers those (£1,000 figure is only a benchmark for POCA seizures).</i></p> <p><i>The process for banking does not change for smaller amounts and SSTC cater for these within existing practices.</i></p> <p><i>ERSOU FIU Manager to provide updated wording (mainly in Section 4 of the Policy) for approval at the next Seized Monies Policy meeting.</i></p>	31/12/21	ERSOU FIU Manager
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2	Directed	<p>There are a number of departments involved in the seized monies process. Whilst there is segregation of duties within the process, once money has been banked, the process is reliant on one staff member the Senior Transactional Clerk AP/AR.</p> <p>The Senior Transactional Clerk AP/AR is solely responsible for;</p> <ul style="list-style-type: none"> <li>• setting up of interest-bearing bank accounts for the individuals seized funds,</li> <li>• reconciling bank accounts to ensure that money has been banked in full in the correct account,</li> <li>• coordinating with ERSORU,</li> <li>• returning of funds or transferring of funds to pay fines etc.</li> </ul> <p>It is a concern with only the Senior Transactional Clerk AP/AR undertaking the process. There is a lack of resilience in the seized monies process.</p>	<p>Additional resilience be factored into the seized monies process after the monies have been banked.</p>	2	<p><i>This post forms part of the Shared Service Transaction Centre (SSTC). The SSTC Governance Board has commenced Phase 3 of the SSTC business case to review the AP/AR/Supplies Teams (which includes seized monies) and this will be considered as part of this. This will be implemented as recommended by the 30<sup>th</sup> September 2022.</i></p>	30/09/22	Head of Transactional Services
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3	Directed	<p>The Senior Transactional Clerk AP/AR sets up individual accounts for seized monies received.</p> <p>There are occasions when it is not possible for the Senior Transactional Clerk AP/AR to set up accounts, as no owner is assigned for the funds.</p>	<p>A protocol be agreed as to what is to be done for seized monies when an owner has not been assigned to enable individual accounts to be set up.</p>	2	<p><i>Where no owner can initially be established, cash is still seized according to legal, policy and forensic considerations. Reference is made to this in the current policy at paragraph 5.6, which it has not been deemed necessary to change.</i></p> <p><i>In these circumstances, individual bank accounts are not set up. However, money is still banked, with a decision made on how to progress further based on the circumstances. Current SSTC processes cater for this. Force Property policy covers scenarios where no owner for monies can be established and this includes possible transfer Chief Constable's charitable funds.</i></p>	Complete	N/A
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5	Directed	<p>It is the expectation that seized monies are banked within 28 days of seizing. The officer in charge is expected to make a decision on what action is to be taken for the seized monies within 28 days.</p> <p>Sample testing of 15 seized fund accounts for Norfolk found that none of the accounts tested had been banked within 28 days. There were instances where it had taken three years for the seized funds to be banked.</p> <p>Sample testing of 15 Suffolk seized funds found that;</p> <ul style="list-style-type: none"> <li>for eight of the seized monies accounts tested the officer in charge had not made the decision within the 28 day period.</li> <li>in addition for five of these cases, where the monies was held in the Bury St Edmunds property store, the money had not been banked promptly once the decision had been received from the officer in charge.</li> </ul>	<p>Decisions on seized monies be made promptly by the officer in charge so that seized monies can be banked promptly, and all money to be banked promptly upon receipt of decision from the officer in charge.</p>	2	<p><i>Policy being amended to reflect assumption that cash will be removed from property store and banked after 28 days if OIC/ERSOU FI do not provide instructions (with rationale) to the contrary.</i></p> <p><i>Policy wording also being updated to reflect fact that on occasion it is not practical to bank money from property store on day 28/29. Availability of local admin staff to count and transport money will impact 28-day target, so some tolerance of a few days is required.</i></p> <p><i>These amendments will be accompanied by communications to officers. Occurrences where money is banked when it should have remained in property store are currently infrequent.</i></p> <p><i>This links with broader work to improve performance around management and retention of property, overseen by the joint force Evidential Property Board.</i></p>	31/12/21	ERSOU FIU Manager
6	Directed	<p>The 'Seized, Retention and Disposals of Monies' policy states that cash seized will be held for a maximum time period of 28 days prior to banking.</p> <p>The rule of holding cash seized for a maximum of 28 days prior to banking is not currently being enforced.</p>	<p>The rule of banking seized cash after 28 days be enforced.</p>	2	<p><i>See response to (5) above.</i></p>	31/12/2021	ERSOU FIU Manager

7	Directed	<p>The seized monies bank accounts is reconciled by the Senior Transactional Clerk AP/AR Officer, and is expected to be independently reviewed by the Transactions Team Leader (AP/AR).</p> <p>The seized monies bank account reconciliations have not been independently reviewed this year.</p>	<p>Seized monies bank account reconciliation be subject to independent review by a staff member independent to the seized monies process.</p>	2	<p><i>This has now been brought up to date and verified by the Transactional Team Leader.</i></p>	Complete	Head of Transactional Services
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## Executive Summary – Capital Programme

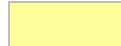
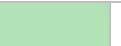
OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>The Financial Regulations set out the requirements of the capital programme.</p> <p>The capital programme and budget are approved on an annual basis by senior management and the Police and Crime Commissioners.</p> <p>Monitoring of the capital programme is undertaken on a monthly basis and regular updates are provided to CFOs, ACOs and PCCs on the current position.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>For Norfolk - Failure to deliver a modern and innovative service.</p> <p>For Suffolk - Failure to deliver an efficient and effective service</p>	<p>Any changes to the budget for a capital project are presented to the Strategic Planning and Monitoring Board for approval.</p>								
SCOPE	ACTION POINTS								
<p>The objective of the audit was to review the adequacy, effectiveness and efficiency of the systems and controls in place over Capital Programme.</p>	<table border="1"> <thead> <tr> <th data-bbox="1162 1065 1371 1124">Urgent</th><th data-bbox="1371 1065 1602 1124">Important</th><th data-bbox="1602 1065 1834 1124">Routine</th><th data-bbox="1834 1065 2121 1124">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1162 1124 1371 1203">0</td><td data-bbox="1371 1124 1602 1203">0</td><td data-bbox="1602 1124 1834 1203">0</td><td data-bbox="1834 1124 2121 1203">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
Urgent	Important	Routine	Operational						
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## Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Overtime	1	Final Report	
Transport Management - Maintenance, Repair, Disposal, Transport Stock	1	Final Report	
Dog Handling	1	Final Report	
Business Continuity	1	Final Report	
Joint Justice Services	1	Final Report	
Capital Programme	3	Final Report	
Shared Service Transaction Centre	1	Draft Report Stage	
Pension Administration	3	Draft Report Stage	
Risk Maturity and Development	4	Draft Report Stage	
Corporate and HR Policies	4	Audit fieldwork commenced	Audit commenced 3 <sup>rd</sup> February
Systems – ERP / Enact / DMS / Chronicle interfaces	4	Audit brief issued	Start date 28 <sup>th</sup> March
Procurement Strategy and Policy	4	Audit brief issued	Start date 15 <sup>th</sup> February
Establishment, Capacity, Recruitment and Retention	4	Audit brief issued	Start date 24 <sup>th</sup> March
PEQF	4	Audit brief issued	Start date 21 <sup>st</sup> February

System	Planned Quarter	Current Status	Comments
Data Quality	4	Audit brief issued	Start date 8 <sup>th</sup> March
Absence Management including limited duties	4	Audit brief issued	Start date 7 <sup>th</sup> April
Transformation and Strategic Planning / Change	4	Audit brief issued	Start date 23 <sup>rd</sup> March
Key Financial Systems will incorporate AP and Treasury Management as well	4	Audit brief issued	Start date 28 <sup>th</sup> February
Automatic Number Plate Recognition (ANPR)	4	Audit brief issued	Start date 21 <sup>st</sup> March

**KEY:**

	To be commenced
	Site work commenced
	Draft report issued
	Final report issued

## Priority 1 and 2 Recommendations –Past their due date

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
Establishment Capacity, Recruitment and Retention	Approval and rationale for why officers and staff are acting up be recorded for all officers/staff.	2	<i>The new Acting and Temporary Promotions Policy will be published in the Spring of 2019. This will standardise the process and this detail will therefore be captured. Staff are already covered within other HR policies and process.</i>	30/06/19	31/01/22 & 31/03/22	DCC/ Head of Resourcing	<p><i>The policy has been drafted and is currently going through the internal consultation process. Consultation with the police federation has been completed.</i></p> <p><i>The internal consultation stage process commenced the 10th January, and finishes on the 31<sup>st</sup> January 2022. All being well, it should make the March JNCC meeting for approval, after which it will be able to be published. The March JNCC meeting is scheduled for the 10th March 2022 (11th January 2022)</i></p> <p><b><i>Work is progressing to get the recommendation completed by the revised due date.</i></b></p>
External Training Budget	Training requirements be recorded within the constabularies' workforce plans, to ensure effective succession planning and an appropriately trained workforce.	2	<i>This work is reliant on a number of other workstreams, such as Succession Planning, E-PDR and the skills database which are ongoing and form key elements of the constabularies' People Strategy. A further update will be provided at the end of the calendar year.</i>	31/12/20	31/01/22 & 31/03/22	Head of People	<p><i>Work is still ongoing to address the recommendation. This will be addressed as part of the wider skills work / WFP / mapping work. Progress is being made on the e-pdr project and aligning to LMS / ERP. Chronicle is now being use for recording Public order, first aid and PST training which enables more accurate information to be recorded and assist with succession planning (11<sup>th</sup> January).</i></p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
							<b>Work is progressing to get the recommendation implemented by the revised due date</b>
PEQF	Review of vetting team capabilities be undertaken to establish if there are sufficient resources to undertake vetting of new recruits for the PEQF programme.	2	Vetting capability and capacity continue to be under review to ensure delivery against PEQF and Op Uplift plans. It will be ensured that this is added to the Vetting Risk Register, so that this can be monitored. Implementation date of three months hence provided for monitoring purposes	31/03/21	31/01/22 & 31/03/22	Head of People	<p>The position has not changed. If anything it is worse due to ongoing resource issues and covid implications. The Core-Vet upgrade and Robotics project are now complete. The implementation phase was extended and this proved to be very disruptive to the vetting service, and added to the backlog. As a result backlogs have grown and all renewal vetting and reviews have stopped. Staff are continued to be offered overtime and are continuously looking to find solutions to reduce the problem (11<sup>th</sup> January 2022).</p> <p><b>Work is progressing to get the recommendation implemented by the revised due date</b></p>
Vetting	MV clearances be reviewed on an annual basis, in accordance with the requirements of the APP.		The draft APP July 2020 has now been circulated to all forces in anticipation of implementation December 2020/January 2021. The new APP states: "8.48.3 In addition to making disclosures after vetting clearance has been granted, individuals holding MV clearance should be subjected to review at least twice during the validity of the clearance. Any MV conducted in conjunction with SC or DV clearance must be subject of annual review	01/04/21	31/01/22	Head of Vetting	Same as above

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
			<p><i>alongside the review of the SC or DV i.e. it is not necessary to complete two reviews per year for MV/SC or MV/DV clearances. Forces should have a programme in place to ensure that all applicable posts are subjected to review during the lifetime of the clearance. NPPV3 should also be reviewed at least twice during the validity of the clearance. "There are currently 950 staff and officers who hold DV or SC clearance and 2147 who hold MV clearance. The vetting unit will begin reviews on those who hold DV and SC clearance. The remaining MV clearances will be reviewed and appropriate review dates set in future.</i></p>				
Corporate Health and Safety	Designated fire safety persons be assigned for all buildings/areas/departments to ensure that the necessary statutory fire checks are undertaken.	2	<p><i>Responsible persons already have this role, to an extent, however the requirements are not routinely being complied with, and the individuals, particularly in Suffolk cover multiple stations increasing risk and ability to fulfil statutory duties placed upon both constabularies. Proposed actions to resolve: Review and improve first safety and responsible person eLearning .Training and or eLearning to be repeated every 3 years as per the latest Fire Safety Management Policy requirements Review of responsible person role for all stations. Each station to assign either a responsible person</i></p>	01/07/21	31/01/22 & 31/03/22	Joint: Health and Safety Manager and Head of Estates	<p><i>Work is progressing to address this. LMS system has seen additional eLearning elements added to it and is providing a solution. We are using links to NCALT which works via Microsoft Edge for RoSPA produced Fire Warden and Fire Safely eLearning Packages for which no negative feedback has been received. A member of the Health and Safety Team is reviewing the script from our original package and that from the RoSPA to develop our own version. A number of stations across both forces have failed to ensure weekly fire alarm tests are carried out (See the 'Master' Tab on: PMS Norfolk and PMS Suffolk for a point in time indication of</i></p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
			<i>'based' in the station or a nominated person 'based' at the station to aid in fulfilling these statutory duties.</i>				<p><i>compliance levels). As an example, currently 31 stations out of 36 are overdue weekly fire alarm tests for Suffolk and 12 out of 31 in Norfolk are overdue. We have drafted an email to all 'Responsible Persons' to improve levels of compliance, however it is clear that the lack of responsible person based in each station for Suffolk is not working and this need urgent review. This email also requests them to identify persons to act as Evacuation Marshalls in all areas where gaps may currently exist (11<sup>th</sup> November 2021).</i></p> <p><b><i>A revised due date has been requested for the recommendation</i></b></p>
Corporate Health and Safety	A designated resource be assigned for co-ordinating and managing the fire safety management process. The resource needs to ensure that the necessary fire safety checks are undertaken and staff receive appropriate fire safety training.	2	<i>In order to satisfy this finding, if fire safety compliance does not improve within the next six months then a dedicated role to ensure fire safety compliance, monitoring and auditing will be required to be fulfilled by a suitably qualified, competent and experienced individual.</i>	01/09/21	31/01/22 & 31/03/22	Joint: Health and Safety Manager and Head of Estates	<p><i>Work is progressing to address. A dedicated role/resource to provide internal advice, monitoring and audits focused on fire safety is therefore the preferred option to ensure that our responsible persons fulfil their duties and both constabularies remain 'broadly compliant' (11<sup>th</sup> November 2021).</i></p> <p><b><i>A revised due date has been requested for the recommendation</i></b></p>

**KEY:****Priority Grading (1 & 2)**

<b>1</b>	<b>URGENT</b>	Fundamental control issue on which action should be taken immediately.
<b>2</b>	<b>IMPORTANT</b>	Control issue on which action should be taken at the earliest opportunity.

## Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk and Control which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs issued in the last few months which may be of relevance to the Police and Crime Commissioners for Suffolk and Chief Constables of Suffolk is given below. Copies of any CBNs are available on request from your local TIAA .

### Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN – 21047	Protect Duty; Public places to ensure preparedness for and protection from terrorist attacks.		<b>Action Required</b> Organisations are advised to review their security arrangements in line with their legal requirements and take appropriate remedial action.
CBN - 22001	Amazon postpones changes to payment methods		<b>Potential Urgent Action Required</b> Clients are advised to establish what internal process changes were made as a result, and whether there is merit in continuing to use Visa credit cards
CBN - 22002	Employing someone from outside of the UK		<b>Action Required - For information only</b>
CBN - 22006	HMRC Review into VAT Changes on Electric Vehicles		<b>Action Required Not Urgent</b> Organisations are advised to ensure that the appropriate HMRC compliant arrangements are in place.