



ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO:

AC22/07

SUBMITTED TO: AUDIT COMMITTEE – 24 JUNE 2022

SUBJECT: SUMMARY INTERNAL CONTROLS ASSURANCE (SICA) REPORT 2022/23

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.



Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabularies

Summary Internal Controls Assurance (SICA) Report

2022/23

June 2022

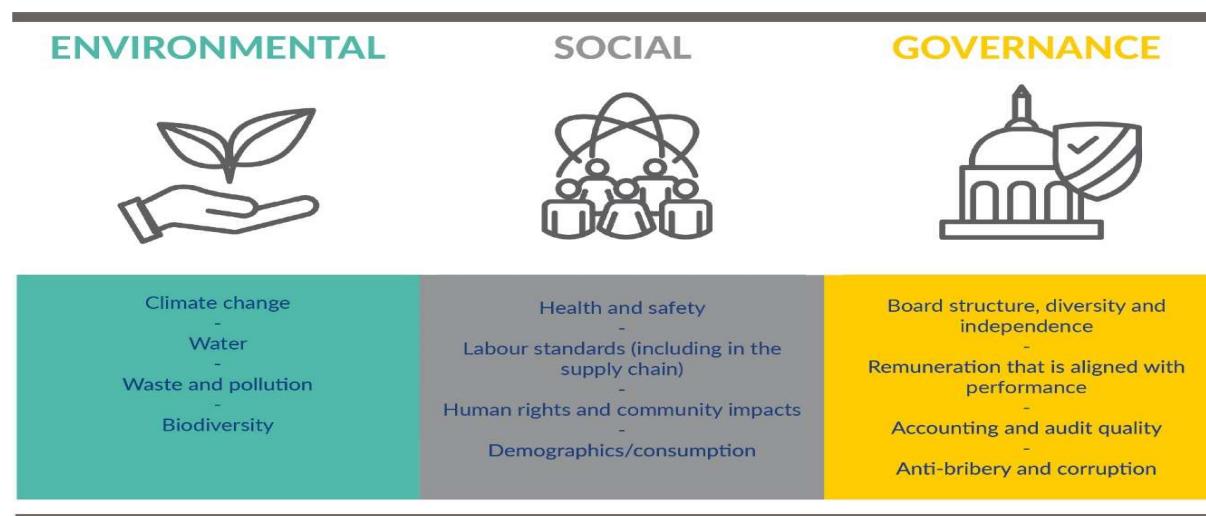
Summary Internal Controls Assurance

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 Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary as at 14th June 2022.

Emerging Governance, Risk and Internal Control Related Issues

2. Sustainability is becoming an ever more important consideration for organisations with the efforts of all sectors to reduce their emissions on a much bigger scale being integral to ensuring that global warming stays within the 1.5°C limit highlighted by the IPCC report and adopted by COP26. The increasing importance of Environmental, Social and Governance (ESG) objectives, as well as the introduction of reporting frameworks, both voluntary and mandatory, highlights the need for organisations to demonstrate greater transparency for their stakeholders. The need for strategic direction and the existence of risks and opportunities within ESG means that the Board and Audit Committee's role is integral in setting the ESG agenda.



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	Number of Recommendations			
		1	2	3	OEM
Shared Service Transaction Centre	Reasonable	-	1	2	-
Pension Administration	Substantial	-	-	1	-
Risk Maturity and Development	Reasonable	-	-	4	1
Corporate and HR Policies	Substantial	-	-	3	1
Procurement Strategy and Policy	Reasonable		1	2	-
Key Financial Controls	Substantial	-	-	-	-
Seized Monies Follow-up	n/a advisory review				

4. The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2021/22 and the 2022/23 Annual Plan

5. Our progress of work to date is set out in Appendix B.

Changes to the Annual Plan 2022/23

6. There have been no changes made to the 2022/23 internal audit plan.

Progress in actioning priority 1 & 2 recommendations

7. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. A detailed follow-up was carried out on seized monies, this is included as a report within Appendix A. More information on overdue recommendations is provided in Appendix C.

Frauds/Irregularities

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

Other Matters

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

Responsibility/Disclaimer

10. 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.

Executive Summaries and Management Action Plans

The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request. Where a review has a 'Limited' or 'No' Assurance assessment the full report has been presented to the Audit Committee and therefore is not included in this Appendix.

Review	Evaluation
Shared Service Transaction Centre	Reasonable
Pension Administration	Substantial
Risk Maturity and Development	Reasonable
Corporate and HR Policies	Substantial
Procurement Strategy and Policy	Reasonable
Key Financial Controls	Substantial
Seized Monies Follow-up	n/a advisory review

Executive Summary – Shared Service Transaction Service

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<ul style="list-style-type: none"> There are no Terms of Reference for the SSTC Governance Board. The Terms of Reference for the SSTC Working Group do not reflect the meeting frequency or composition of the Group in practice. There are no KPIs reported on to monitor the performance of the SSTC. 								
<h3>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</h3> <p>The Shared Service Transaction Centre (SSTC) is unable to deliver the objectives set in the business case.</p>	<h3>GOOD PRACTICE IDENTIFIED</h3> <ul style="list-style-type: none"> Business cases for the creation of the SSTC and for further developments in Phase 3 of the project have been approved by senior officers. A new governance structure was instituted to oversee the work of the SSTC and ensure that objectives are met. 								
<h3>SCOPE</h3> <p>The audit focused on the aims of the service centre and how these are embedded.</p>	<h3>ACTION POINTS</h3> <table border="1"> <thead> <tr> <th data-bbox="1163 1140 1388 1203">Urgent</th><th data-bbox="1388 1140 1635 1203">Important</th><th data-bbox="1635 1140 1882 1203">Routine</th><th data-bbox="1882 1140 2129 1203">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1163 1203 1388 1287">0</td><td data-bbox="1388 1203 1635 1287">2</td><td data-bbox="1635 1203 1882 1287">1</td><td data-bbox="1882 1203 2129 1287">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	2	1	0
Urgent	Important	Routine	Operational						
0	2	1	0						

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)
1	Directed	The SSTC Governance Board meets on a monthly basis to oversee the work of the SSTC. It evolved from the SSTC Project Board when the SSTC was created at the end of Phase 2, but new Terms of Reference were not written for the Governance Board.	Terms of Reference for the SSTC Governance Board be written and agreed.	2	<i>Agreed, this is being addressed a formal terms of reference will be developed</i>	30/09/22	Head of Shared Transaction Centre
3	Delivery	At present, the only data reported is on transaction volumes, rather than any performance data. This is linked to the production of an SLA, as the performance expectations of the SSTC need to be set before any KPIs can be agreed.	A set of KPIs be developed to monitor the performance of all services provided as part of the SSTC.	2	<i>Agreed, a review of the KPIs will be undertaken so that appropriate KPIs that are not solely transactional based are measured so that there is an effective means to evaluate the SSTC.</i>	30/09/22	Head of Shared Transaction Centre
2	Directed	The SSTC Working Group has met on a monthly basis since the SSTC was created in October 2020. However, the Terms of Reference state that it will meet fortnightly.	The Terms of Reference for the SSTC Working Group be reviewed and updated to reflect the meeting frequency and required attendees of the Group.	3	<i>Agreed, this will be addressed the terms of reference will be reviewed and updated</i>	30/09/22	Head of Shared Transaction Centre

Executive Summary – Pension Administration

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p> The payroll system to be investigated to establish if a system control could be developed to ensure that police staff and police officers are entered into the correct pension scheme.</p> <p> The automatic pension enrolment date has passed, all new police officers and police staff are automatically enrolled into the appropriate pension fund.</p> <p> There is a process in place to ensure that refunds for pension contributions are processed appropriately.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Norfolk Strategic Risk 7-'failure to deliver good stewardship of taxpayers' money' and Suffolk Strategic Risk 9 - 'financial uncertainty'.</p>	<p> The increased risk of having to pay increased employer pension contributions has been identified as risks on both the Norfolk and Suffolk Constabularies' strategic risk registers.</p>								
SCOPE	ACTION POINTS								
<p>The review considered the arrangements for management and accounting of the pension function.</p>	<table border="1" data-bbox="1163 1038 2122 1176"> <thead> <tr> <th data-bbox="1163 1038 1388 1108">Urgent</th><th data-bbox="1388 1038 1657 1108">Important</th><th data-bbox="1657 1038 1882 1108">Routine</th><th data-bbox="1882 1038 2122 1108">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1163 1108 1388 1176">0</td><td data-bbox="1388 1108 1657 1176">0</td><td data-bbox="1657 1108 1882 1176">1</td><td data-bbox="1882 1108 2122 1176">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	1	0
Urgent	Important	Routine	Operational						
0	0	1	0						

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)
1	Directed	<p>The payroll system does not prevent a police officer or police staff from being entered into the incorrect pension scheme.</p> <p>Whilst there are not system controls in place to ensure police staff and police officers are entered into the correct pension scheme, the payroll team will ensure that for all new starters, that when eligible they are entered into the correct pension scheme.</p>	<p>The payroll system be investigated to establish if a system control could be developed which would prevent police officers and police staff from being entered into the incorrect pension scheme.</p>	3	<p><i>Agreed, this will be looked into. In the interim the payroll team will continue to undertake their checks to ensure that new starters are entered into the correct pension scheme.</i></p>	31/10/22	Head of Shared Service Transaction Centre

Executive Summary – Risk Maturity and Development

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

There are 139 risk across the two forces, with no residual risks rated above 12.

SCOPE

The cyclical annual reviews covered the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification and risk mitigation.

KEY STRATEGIC FINDINGS

-  The Constabularies have good risk management policies and procedures in place which reflect current working practices.
-  The Strategic Risk Registers would benefit from a review to ensure that controls/mitigating actions are mapped to the relevant risks/consequences, as well as to introduce the source of assurances on the effectiveness of controls.
-  In general, the Departmental Risk and Issue logs were well maintained, but there were some risks that needed updating.
-  A recommendation has been made for consideration of the risk appetite statement taking into account updated guidance from the Good Governance Institute and differing priorities.

GOOD PRACTICE IDENTIFIED

-  All risk registers are held centrally so that these are accessible for monitoring and reporting purposes.
-  Senior Leadership Team meetings routinely include risk management within their agendas.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	4	1

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)
1	Directed	It was noted that the Suffolk SRR does not include a target risk scores for each of its risks. It is also good practice to include a date by when the risk target is expected to be met.	Target risk scores be introduced in the Suffolk SRR, in line with the Norfolk SRR. Target dates should also be introduced where possible for both SRRs so that they align with other strategic activity and expectations are managed.	3	Agree, we will introduce target risk scores to the Suffolk SRR.	May 2022 (S COP meeting)	Risk & Compliance Manager
2	Directed	On the job training is currently provided by the Risk and Compliance Manager. With the impending changes and greater emphasis on risk within the Force Management Statement, there is a need to ensure that planned awareness sessions and briefings for all senior officers are delivered to ensure they have knowledge as to how the risk management process fits with the Force Management Statement process. From discussion with other risk owners, some form of standard induction to Risk Management was also thought to be useful for newly promoted managers.	Risk Management Training continues to be developed, both for strategic management and also operational management.	3	<p>We currently meet with larger Commands Senior Leadership Teams to discuss risks and any updates relevant to controls.</p> <p>Alongside this work is undertaken to develop one to one relationships with each risk owner, which invariably is the Head of Department.</p> <p>Templates include guidance notes and contact details and PMO intranet sites provides a similar introduction to Risk Management.</p> <p>We believe the current processes are sufficient to assist Heads of Department with pointing new managers to the right place.</p>	N/A – complete.	Risk & Compliance Manager

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Discussions with three risk owners found that some older risks were in need of review, and may need to be closed. In one instance, the reason for this was due to a recent change in command.	Older risks within Departmental risk and issues logs be flagged with the departments and closed if necessary.	3	<p><i>Dept Leads (R&I owners) will be asked to review their Risk & Issues logs to ensure risks noted are relevant and up to date.</i></p> <p><i>The FMS Evergreen approach that will be introduced from March 2022 onwards will ensure that regular follow ups take place with managers.</i></p>	June 2022 (in line with Force Management Statements)	Department Heads (R&I log owners)
4	Directed	<p>A review of the Strategic Risk Registers (SRR) found that controls could not be easily followed back to the individual causes/consequences listed. The Risk and Compliance Manager has started to cross reference controls to address the issue, but there is further work to be done on this. The SRR also lacks an assurance column. This could be addressed through using the Tracking column more widely to show how assurance is provided on existing controls as currently, it is only used for proposed future controls.</p> <p>A copy of another public sector Assurance Framework was provided during the audit for the Constabularies' consideration.</p>	The SRR be reviewed and amended to ensure controls/mitigating actions are linked to the specific causes/consequences, and to introduce details of the mechanisms that provide assurances on the effectiveness of existing controls/mitigating actions (e.g. performance monitoring groups).	3	<p><i>The template was changed 2 years ago now and was agreed to meet the needs at the time.</i></p> <p><i>However, we agree that the format of the SRR could be improved over time to ensure controls and assurances are clearly tracked.</i></p> <p><i>This is a piece of work on our radar which we will continue to develop with Chief Officers alongside how current strategic plans (Norfolk Police and Crime Plan and Suffolk 3 year plan) tie back to these documents.</i></p>	September 2022	Risk & Compliance Manager

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	<p>There is a risk appetite statement within the Risk Management Policy and a section on risk appetite within the procedure for monitoring and review of risk. The latter sets out the tolerated and escalation levels for risks, based on their risk scores and a 'traffic light' rating system. It is noted that this is generic, across all categories of risk. The Constabularies should consider if this needs to be reviewed or flexed in terms of category of service or service. This would be in line with the Good Governance Institute (GGI) latest guidance on risk appetite (May 2020), and also assist with analysis of the risks in the SRRs, and their target risk scores in context of the Constabularies priorities.</p>	<p>The Constabularies to consider reviewing and amending their risk appetite statement and procedures to ensure it is in line with latest guidance.</p>	<p><i>Agreed this will be considered as part of the update to policies and procedure in December 2022 and will also be factored into any formatting changes to the risk registers.</i></p>

Executive Summary – Corporate and HR Policies

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The inherent risk of this is that policies may no longer be legally compliant, and that they may not be reflective of best practice.

KEY STRATEGIC FINDINGS

- There are up to date policy and procedure documents that give direction and instruction to staff on the creation and revision of force policies. Sample testing found these policies and procedures are complied with.
- The Constabularies have a target to limit overdue policies to no more than 5%. The percentage as at January 2022 was 8%, with the main reason being delays in 11 (4%) Information Management policies, due to the need to respond to COVID-19 limitations.
- The audit has highlighted some inconsistencies with regard to policy review extensions. A recommendation has therefore been made to review the criteria and oversight for these.
- Analysis of the Central Policy Unit (CPU) policy database found that some of the JNCC sign off dates were missing or incorrect.

GOOD PRACTICE IDENTIFIED

- There is a comprehensive database with dedicated policy officers to reduce the risk of policies becoming overdue.
- Policy risks have been subjected to review to ensure that they are up to date.

SCOPE

The audit reviewed the systems and controls in place for management of policies.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	3	1

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)
1	Directed	<p>The policy database was reviewed to ensure that it was complete, and that the data was correct.</p> <p>It was found that there were some policies on the policy database that did not record the Joint Negotiating and Consultative Committee (JNCC) sign off date. It was also found that JNCC sign off dates were after the 'Live' dates. The Programme and Assurance Lead stated that, apart from one policy, all policies without a JNCC sign off date were due to the policies being established prior to the JNCC sign off process being put in place. In terms of the policies with a JNCC date after the 'Live' date, the Programme and Assurance Lead stated that dates can appear out of sequence because seven forces policies are signed off by the JNCC retrospectively.</p> <p>It was confirmed however that the JNCC sign off dates for six of the policies had been incorrectly input and therefore have now been changed.</p>	<p>Any gaps in the database be routinely checked and similarly, periodic checks be undertaken to ensure that JNCC sign off and Live dates are correctly entered.</p>	3	<p><i>A check will take place after each JNCC update (quarterly) to ensure that the database holds accurate and up to date information.</i></p>	April 2022 (post March JNCC)	Programme Assurance Lead

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	It was noted that some policies have had their review dates extended due to, for example, national changes taking place. It was also noted that there was similar circumstance for policies that are overdue, such as the Firearms Policy, but the review date had not been considered for extension.	The policy procedural notes to cover the circumstances by which the risk based review date period can be extended, so that this is consistently applied. The Organisational Board to approve any extension in the review date period.	3	<p><i>The guidance notes will be updated to ensure the rationale for extension is clear to all.</i></p> <p><i>Following this update; a review of all overdue policies will be undertaken to ensure policy extensions are consistently applied.</i></p> <p><i>Policy extensions will be discussed at PMO briefings, ratified at JNCC and updated at Org Board.</i></p>	June 2022 (Post JNCC)	Programme Assurance Lead
3	Directed	The HR Manager and HR Policy Officer were asked if they felt that the nominated Single Point of Contact (SPOC) for the HR policies were appropriate, they stated that they felt that for some of the HR policies the SPOC needed to be updated.	The HR Policy Officer to notify the Central Policy Unit Policy Officer of any changes necessary, and to periodically check the CPU policy database (available on the intranet) to ensure that all the details are correct.	3	<p><i>HR Policy Officer notified Central Policy Unit of changes to SPOC required. HR Policy Officer to periodically check list of SPOCs on spreadsheet sent by CPU to HR Manager.</i></p>	31/03/22	HR Policy Officer

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	From a review of the policy database, there are 64 policies which are denoted as 'Interim' within the process status column. These policies have been approved by JNCC, but the approval is subject to sign off by the Legal Department. This process is allowed for within the overarching policy and procedures.	<p>Management to consider a review of all 'interim' policies, taking into account current resources within the legal department to establish:</p> <ul style="list-style-type: none"> a) the risk associated with having a live 'interim' policy; b) the legal department's capacity to sign off policies; c) prioritisation of policies for legal sign off. 	<p><i>A review will be undertaken by the Policy Officers to consider whether a different approach is feasible in relation to the legal sign off of policies.</i></p>

Executive Summary – Procurement Strategy and Policy

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>There is a 7 Force Procurement Strategy, and Procurement Strategy Policy in place which reflects the current Norfolk and Suffolk Contract Standing Orders (CSOs). The CSOs are currently under review.</p> <p>Testing of requisitions and orders found non-compliance for orders within the value range of £3k to £50k, where procurement authorisation is delegated to local Forces. This presents an area of risk which needs to be reviewed.</p> <p>Testing of Single Tender Actions found that neither the Declaration of Interest Section nor completed forms were included in two instances.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Failure to deliver good stewardship of taxpayers' money. Financial uncertainty.</p>	<p>Operational monitoring of procurement performance and risks are undertaken by the Seven Force Commercial Executive Board, which includes representatives from Norfolk and Suffolk Constabularies and OPCCs.</p> <p>All invoices require a Purchase Order before they can be approved.</p>								
SCOPE	ACTION POINTS								
<p>The audit appraised the strategy for managing the procurement function for current and future requirements, with supporting policies.</p>	<table border="1" data-bbox="1163 1152 2122 1287"> <thead> <tr> <th data-bbox="1163 1152 1388 1206">Urgent</th><th data-bbox="1388 1152 1635 1206">Important</th><th data-bbox="1635 1152 1882 1206">Routine</th><th data-bbox="1882 1152 2122 1206">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1163 1206 1388 1287">0</td><td data-bbox="1388 1206 1635 1287">1</td><td data-bbox="1635 1206 1882 1287">2</td><td data-bbox="1882 1206 2122 1287">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	1	2	0
Urgent	Important	Routine	Operational						
0	1	2	0						

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)
1	Directed	<p>Audit testing identified deviations from contract standing orders (CSOs). The following exceptions were identified;</p> <ul style="list-style-type: none"> • There were two requisitions, both at £49,500, which had just one quotation. • One order of £4,219 had just one quotation. <p>In all of these cases a Single Tender Action form had not been completed.</p>	All staff be alerted to non-compliance being identified and reminded of the requirement to comply with contract standing orders and complete a Single Tender Action form where appropriate.	2	<i>Agreed, this will be addressed a staff briefing will be issued to remind staff of the appropriate processes to be followed.</i>	30/09/22	Head of Commercial Support
2	Directed	<p>During testing of 15 requisitions it was identified that three out of 10 orders under £50k had been authorised by the Head of Commercial Support.</p> <p>The CSOs state that 'All procurement of contracts over £50,000 will be managed by the 7 Force Procurement Function'. From discussion with the Head of Commercial Support, this has been necessary due to other local staff not being available.</p> <p>The risk is that the Head of Commercial Support does not have local knowledge to check and sign off orders.</p>	A review be undertaken of the process for approving orders less than £50,000 where local signatories are unavailable.	3	<i>Agreed, a review will be undertaken, in the interim the Head of Commercial Support will continue to authorise so that orders are appropriately authorised. The Head of Commercial Support will consult with appropriate personnel to ensure that the expenditure is appropriate prior to authorising.</i>	30/09/22	Head of Commercial Support

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>It was noted that there was no Declaration of Interest section included, or form attached, in two out 17 Single Tender Action forms reviewed.</p> <p>One of these was for a Psychology Consultant, initiated by Hertfordshire Constabulary, and the other is for a Forensic Fire Scene Examination accredited specialist provider, which is a national requirement.</p>	<p>A review be undertaken as to why the Declaration of Interest (DOI) section was removed from the forms, and therefore not included with the rest of the paperwork. Checks be undertaken to ensure that the DOI section is included and completed or marked 'Not Applicable'.</p>	3	<p><i>Agreed, a review will be undertaken. All staff will be reminded to complete the appropriate information. A member of the procurement team will check that the form has been completed appropriately.</i></p>	30/10/22	Head of Commercial Support

Executive Summary – Key Financials

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
 <p>Admirable & effective governance, risk and control processes</p> <p>SUBSTANTIAL ASSURANCE</p> <p>Legend:</p> <ul style="list-style-type: none"> Substantial Assurance (Green) Reasonable Assurance (Yellow) Limited Assurance (Orange) No Assurance (Red) 	<p> Appropriate controls are in place in relation to the AP, AR, Treasury Management and Payroll functions</p> <p> The access rights for AR staff is inappropriate, as the AR team are able to raise debtor invoices, set up debtor accounts, receipting of invoices and debt recovery, this increases the risk of fraudulent and incorrect receipting. Management have accepted the risk, and thus no formal recommendation has been raised.</p> <p> The finance team are experienced and have received training to undertake their role. Additional staff have been sourced to support the finance team.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>For Norfolk Strategic Risk 7 - Failure to deliver good stewardship of taxpayers' money and for Suffolk Strategic Risk 9 - Financial Uncertainty</p>	<p> Treasury management strategies for 2022/23 have been produced and these were presented and approved by the Audit Committees.</p> <p> Cash flow forecasting is undertaken and these budget for loan repayments.</p>								
SCOPE	ACTION POINTS								
<p>The review considered the arrangements for key controls operating within the systems and Force Management Statements.</p>	<table border="1" data-bbox="1163 1144 2129 1283"> <thead> <tr> <th data-bbox="1163 1144 1388 1208">Urgent</th><th data-bbox="1388 1144 1657 1208">Important</th><th data-bbox="1657 1144 1882 1208">Routine</th><th data-bbox="1882 1144 2129 1208">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1163 1208 1388 1283">0</td><td data-bbox="1388 1208 1657 1283">0</td><td data-bbox="1657 1208 1882 1283">0</td><td data-bbox="1882 1208 2129 1283">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
Urgent	Important	Routine	Operational						
0	0	0	0						

Executive Summary – Seized Monies Follow-up

Introduction

1. This follow up review by TIAA established the management action that has been taken in respect of the recommendations raised in the seized monies internal audit.

Key Findings & Action Points

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.

Evaluation	Number of Recommendations
Implemented	5
Outstanding recommendation not yet due	1
Outstanding recommendation overdue and revised implementation date requested	1
Considered but not Implemented	-
Not Implemented	-

3. Good progress has been made to address the recommendations raised following the seized monies audit. Whilst the backlog of cash has considerably reduced at the main Norfolk property store, there is still some cash that needs to be banked, work is continuing to reduce the backlog and all monies awaiting to be banked is money that has been seized during the 2021/22 financial year. Administrative staff from Great Yarmouth have been assigned to help with this. Relationships with ERSOU have strengthened, and they have made a number of visits to the main Norfolk property store.

Additional resilience is being factored into the seized monies process after the cash has been banked, an additional post has been created to support the seized monies process. At the time of the follow-up, the recruitment process to recruit an additional post was being undertaken. In the interim whilst they are awaiting for the post to be filled the Transactional Team Leader (AP/AR) is able to provide support.

To help ensure that cash is banked promptly, the property team no longer wait to hear from officers to establish if cash can be banked. The approach that is now adopted that if no response is heard from the officer(s) within the 28 day period then the cash is processed for banking. Police officers have been reminded that if they do not notify the property store within 28 days that the money will be processed for banking.

Scope and Limitations of the Review

4. The review considered the progress made in implementing the recommendations raised in the seized monies internal audit and established 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 and to accounting records and transactions and to ensure the authenticity of these documents.

Disclaimer

7. The matters raised in this report are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. 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. 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.

Release of Report

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

Date report issued:	1 st April
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Executive Summary

Follow Up

9. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations

Audit title	Seized Monies	Audit year	2020/21	Priority	1
Finding	<p>Site visits were undertaken at the Norwich property store and the Ipswich property store.</p> <p>It was found that the Norwich 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>				
Recommendation	Work be continued at Norwich property store to ensure that legacy seized monies is addressed and banked				
Initial management response	<p>The backlog is as a result of local administration support staff resourcing issues.</p> <p>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.</p> <p>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.</p> <p>In addition, ERSOU officers are scheduled to visit the Norwich property store 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.</p> <p>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.</p> <p>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.</p>				
Responsible Officer/s	CPC Admin, CJS Property Manager and ERSOU FI Manager	Original implementation date	31/12/21	Revised implementation date(s)	30/09/22
Latest update March 2022	<p>Work has been undertaken to address this, there has been a considerable decrease in the backlog of money that is awaiting to be banked. The backlog has been reduced by 75%. As of the 31st March 2022 all money waiting to be banked was money that has been seized during the 2021/22 financial year.</p> <p>Admin staff at the Great Yarmouth police station have been of great support in banking of seized funds, and will continue to be used for this purpose.</p>				

New implementation date	30/06/22	Status	Outstanding	Whilst good progress has been raised, work needs to continue to address the backlog.
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Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<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>				
Recommendation	<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>				
Initial management response	<p>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).</p> <p>The process for banking does not change for smaller amounts and SSTC cater for these within existing practices.</p> <p>ERSOU FIU Manager to provide updated wording (mainly in Section 4 of the Policy) for approval at the next Seized Monies Policy meeting.</p>				
Responsible Officer/s	ERSOU FIU Manager	Original implementation date	31/12/21	Revised implementation date(s)	n/a as the recommendation has been implemented
Latest Update	This has been addressed, a process has been agreed for banking of small amounts.				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<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"> • setting up of interest-bearing bank accounts for the individuals seized funds, • reconciling bank accounts to ensure that money has been banked in full in the correct account, • coordinating with ERSORU, • returning of funds or transferring of funds to pay fines etc. <p>It is a concern with only the Senior Transactional Clerk AP/AR undertaking the process.</p> <p>There is a lack of resilience in the seized monies process.</p>				
Recommendation	Additional resilience be factored into the seized monies process after the monies have been banked.				
Initial management response	<p>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.</p> <p>This will be implemented as recommended by the 30th September 2022.</p>				
Responsible Officer/s	Head of Transactional Services	Original implementation date	30/09/22	Revised implementation date(s)	n/a as the recommendation is not yet due
Latest Update	<p>Additional resilience in being factored into the seized monies process after the cash has been banked, an additional post has been created to support the seized monies process. At the time of the follow-up, the recruitment process to recruit an additional post was being recruited to.</p> <p>In the interim whilst they are awaiting for the post to be created, the Transactional Team Leader (AP/AR) is providing additional support.</p>				
New implementation date	n/a as the recommendation is not yet due	Status	Outstanding	The due date for this recommendation has not yet been reached	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<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>				
Recommendation	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				
Initial management response	<p>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.</p> <p>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.</p>				
Responsible Officer/s	Head of Transactional Services	Original implementation date	31/12/21	Revised implementation date(s)	n/a the recommendation has been implemented
Latest Update	A protocol has been agreed for seized monies when an owner has not been assigned. The protocol has been implemented and is operating effectively.				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<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"> for eight of the seized monies accounts tested the officer in charge had not made the decision within the 28 day period. 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. 				
Recommendation	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.				
Initial management response	<p>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.</p> <p>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.</p> <p>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.</p> <p>This links with broader work to improve performance around management and retention of property, overseen by the joint force Evidential Property Board.</p>				
Responsible Officer/s	ERSOU FIU Manager	Original implementation date	31/12/21	Revised implementation date(s)	n/a the recommendation has been implemented
Latest Update	<p>To help ensure that cash is banked promptly, the property team no longer wait to hear from officers to establish if cash can be banked. Seized cash is generally passed to Admin for banking within 28 days. There are some occasions when this is not possible, these being when the amount of cash is significant as special arrangements may need to be put in place to enable the seized monies to be banked, and/or if ERSOU have failed to notify the property team timely.</p> <p>The approach that is now adopted that if no response is heard from the officer within the 28 day period that the cash is processed for banking. Police officers have been reminded that if they do not notify the property store within 28 days that the money will be processed for banking</p>				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<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>				
Recommendation	<p>The rule of banking seized cash after 28 days be enforced.</p>				
Initial management response	<p>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.</p> <p>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.</p> <p>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.</p> <p>This links with broader work to improve performance around management and retention of property, overseen by the joint force Evidential Property Board.</p>				
Responsible Officer/s	Head of Transactional Services	Original implementation date	31/12/21	Revised implementation date(s)	n/a the recommendation has been implemented
Latest Update	<p>This has been addressed, the rule of banking cash within 28 days is being enforced. To help ensure that cash is banked promptly, the property team no longer wait to hear from officers to establish if cash can be banked. The approach that is now adopted that if no response is heard from the officer within the 28 days that the cash is processed for banking. Police officers have been reminded that if they do not notify the property store within 28 days that the money will be processed for banking police officers have been reminded that if they do not inform the property store that the cash is processed for banking.</p> <p>Whilst this rule is enforced there are some occasions when this is not possible, these being when the amount of cash is significant as special arrangements may need to be put in place to enable the seized monies to be banked, and/or if ERSOU have failed to notify the property team timely.</p>				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been Implemented.	

Audit title	Seized Monies	Audit year	2020/21	Priority	2
Finding	<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>				
Recommendation	Seized monies bank account reconciliation be subject to independent review by a staff member independent to the seized monies process.				
Initial management response	This has now been brought up to date and verified by the Transactional Team Leader.				
Responsible Officer/s	Head of Transactional Services	Original implementation date	31/12/21	Revised implementation date(s)	n/a the recommendation has been implemented
Latest Update	This has been addressed, the seized monies bank account is now being reconciled monthly by the Senior Transactional Clerk AP/AR Officer, and is subject to independent review by the Transactional Team Leader (AP/AR).				
New implementation date	n/a as the recommendation has been implemented	Status	Implemented	The recommendation has been implemented.	

2021/22 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	Final Report	
Pension Administration	3	Final Report	
Risk Maturity and Development	4	Final Report	
Corporate and HR Policies	4	Final Report	
Procurement Strategy and Policy	4	Final Report	
Key Financials	4	Final Report	
Seized Monies Follow-up	4	Final Report	The days originally for the Transformation and Strategic Planning / Change audit were used to undertake the seized monies work
Establishment, Capacity, Recruitment and Retention	4	Fieldwork completed at draft report stage	Audit commenced May 2022, it was requested by management that the audit was undertaken in quarter one of the 2022/23 financial year.
Absence Management, with limited duties	4	Fieldwork completed at draft report stage	Audit commenced May 2022, it was requested by management that the audit was undertaken in quarter one of the 2022/23 financial year.

PEQF	4	Fieldwork completed at draft report stage	Audit commenced May 2022, it was requested by management that the audit was undertaken in quarter one of the 2022/23 financial year.
Data Quality	4	Planned start date agreed	Audit moved to the 2022/23 year at the request of management. Planned start date agreed for audit,
Systems – ERP / Enact / DMS / Chronicle interfaces	4	Planned start date agreed	Audit moved to the 2022/23 year at the request of management. Planned start date agreed for audit,

2022/23 Plan

System	Planned Quarter	Current Status	Comments
Complaints	1	Fieldwork stage	
Safeguarding	1	Fieldwork stage	
Workplace Health	1	Fieldwork stage	
Whistleblowing	2	Planned start date agreed	
Use of Social Media	2	Planned start date agreed	
Overtime and Additional Allowances	2	Planned start date agreed	
Local procurement compliance including waivers	2	Planned start date agreed	
Vetting	2	Planned start date agreed	
Firearms Licensing	3	Planned start date agreed	
Resource Management Unit	3	Planned start date agreed	
Data Protection / Freedom of Information	3	Planned start date agreed	
Agile Working	3	Planned start date agreed	
Security of Seized Proceeds of Crime (Cash and Assets)	3	Planned start date agreed	
Performance Management	3	Planned start date agreed	

Change Management Programme	3	Planned start date agreed	
Succession Planning	4	Planned start date agreed	
Data Quality	4	Planned start date agreed	
Commissioners Grants	4	Planned start date agreed	
Risk Management	4	Planned start date agreed	
Key Financials	4	Planned start date agreed	
Cyber Security	2	Start date being arranged	
ICT Strategy	3	Start date being arranged	
ICT Project Management – Support for New Projects	4	Start date being arranged	

KEY:

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

Priority 1 and 2 Recommendations - Progress update

The following table lists the recommendations that are overdue, it does not include the seized monies recommendation for which the recommendation is overdue

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
Data Quality	Work needs to continue to get the automated match and merge function switched on in Athena to help address the potential number of duplicates in the system.	2	<i>Work is ongoing to develop the rules to enable automated match and merges to be undertaken, but with this being a national system it takes time for this to be addressed. Work is already ongoing to address this through the Athena Regional Group. It is hoped that the first stage of this will be delivered within the next 6 months. Delivery of this relies on the support of Northgate who are the external provider of Athena.</i>	31/03/22	30/09/22	Records Manager	<p>Update received 9th June</p> <p>Work is still ongoing to address this and to get this addressed by the revised due date. Involvement is required from the seven force members to get this addressed.</p> <p>The Automated match and merge functionality within Athena cannot be switched on as this causes significant performance issues for us and other Athena forces. By way of mitigation, in Norfolk and Suffolk we are looking at utilising Clearcore (3rd party Data Quality tool) which will enable a much quicker manual process to merge / correct in the future."</p>
HR Strategy, Workforce Planning and People Strategy	Succession planning be undertaken for police staff.	2	<i>Work is now underway to bring in an E-PDR. This will provide opportunity to pull data on career preferences and high potential staff/officers enabling pro-active work to be undertaken for succession planning. All police staff have the opportunity to record career aspirations and development objectives within the existing PDR forms. Our</i>	31/12/21	30/09/22	Head of Policy, Reward & Employee Relations	<p>Update received 10th June</p> <p>The E-PDR process is now in place, it needs to be established if this is working appropriately and if it is an effective means as a basis for succession planning.</p> <p>Work is progressing to get this addressed by the revised due date. An Establishment, capacity and recruitment audit is currently</p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
			<i>intention is to develop a Succession Planning policy which outlines the Constabularies approach for officers and staff and which provides a framework for Heads of Department and Commands to undertake succession planning in a way which is tailored to their operational and organisational needs.</i>				<i>being undertaken, the recommendation is being followed up as part of the audit.</i>
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, 30/06/22 & 31/10/22	Joint: Health and Safety Manager and Head of Estates	<p>Update received 9th June</p> <p>Approval has been obtained to have an additional resource, this was approved through the OBB process. OBB approved a Fire Safety Officer and work commenced to fill the role, but this has been paused.</p> <p>The Fire Safety Officer Post went through the Job Evaluation Panel in May and came out as band E, whereas the OBB approval was for a Band D. Options are being considered - when resolved, recruitment will proceed. Realistically, it is felt the early Autumn is a sensible end date for a suitable person to be in post.</p> <p>A revised due date has been requested for the recommendation</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	<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</i>	01/07/21	31/01/22, 30/06/22 & 31/12/22	Joint: Health and Safety Manager and Head of Estates	<p>Update received 9th June</p> <p>The 'Strategic Development Coordinator for CPC Commander for Suffolk' has led on a review of responsible officers, this has enabled a focus on responsible persons as part of a wider review. The discussion has enabled topics in his 121s with the relevant</p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
		2	<p><i>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 'based' in the station or a nominated person 'based' at the station to aid in fulfilling these statutory duties.</i></p>				<p><i>staff to be considered. Responsible Person guidance will be updated following this review, but no significant changes are anticipated. Each premises currently has a 'responsible person', but in some areas they are covering multiple premises.</i></p> <p><i>The Business Support Supervisors' line managers are the Locality Inspectors at the Tier 1 stations at which they are based. The performance management of the Business Support Supervisors to ensure compliance falls to them.</i></p> <p><i>Gaps still exist on the electronic records, chasers have been sent and will be further escalated as not all have mitigation in place. For example recent audits showed that West Suffolk was broadly in date but only on hardcopy records. Ensuring compliance with these task's will remain an ongoing activity but the underlying concern remains on local stations keeping UpToDate.</i></p> <p><i>A revised due date has been requested for the recommendation.</i></p>
Vetting	MV clearances be reviewed on an annual basis, in accordance with the requirements of the APP.	2	<p><i>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</i></p>	01/04/21	31/01/22 & 30/06/22	Head of Vetting	<p><i>Update received 9th June</i></p> <p><i>The position has significantly improved since the last update. Outstanding applications have reduced from around 700 six months ago to a current 270, a</i></p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Current status and latest update
			<p><i>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 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>				<p><i>direction of travel which will continue. The unit is approaching full headcount once more, we anticipate being able to recruit a new supervisor later this year, an additional administrative role has been recruited and three experienced agency staff have been employed to further improve productivity. The recent Peer Review by Warwickshire and West Midlands was positive, praising the unit's standard of work and decision-making, and confirming processes are compliant with APP and the Codes of Practice. PEQF deadlines have been and will continue to be met, all MV renewals are up to date and RV renewals, although not fully compliant, are being processed. Achievement of all reviews being undertaken is expected by year end.</i></p> <p><i>A revised due date has been requested for the recommendation</i></p>

KEY:

Priority Gradings (1 & 2)

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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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 three months which may be of relevance to Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary is given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN – 22010	Increased Cyber Security Risks		Action Required Urgent Organisations are advised to review their key operational Cybersecurity arrangements and take appropriate remedial action.