



ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC23/17

SUBMITTED TO: AUDIT COMMITTEE – 29 SEPTEMBER 2023

SUBJECT: SUMMARY INTERNAL CONTROLS ASSURANCE (SICA) REPORT 2023/24

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.



Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary

Summary Internal Controls Assurance (SICA) Report

2023/24

September 2023

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 Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary as the 20th September 2023.

Whistleblowing - driving the conversation

2. **The importance of a healthy culture.**

We have seen, over the last few months, the publication of several high-profile reports such as the Metropolitan Police (Casey Review March 2023), University Hospitals Birmingham (Bewick Report March 2023) and Plaid Cymru's review (conducted by Nerys Evans May 2023) where a common theme for each organisation was reported around the treatment of whistleblowers as well as 'poor' organisational culture, failures in leadership and poor whistleblowing reporting mechanisms.

There are so many high-profile incidents that have arisen over the last few years across many sectors and industries, perhaps most notably the #METOO campaign which highlighted sexual abuse in the entertainment industry spanning decades, where, despite there being many reported incidents, the individuals were ignored, ostracised or simply closed down and the matter covered up.

There is a real drive within government to look at the Whistleblowing Laws in the UK to drive through change. It is anticipated that there will be greater onus on organisations to improve their culture and to provide greater support and protection for whistleblowers. The outcome of the government's research is due for completion by the Autumn 2023.

In anticipation of the key messages coming out from the government, we in TIAA are using our expertise and knowledge to support organisations by:

1. Working with organisations to 'health check' organisational culture in respect of whistleblowing;
2. Providing a platform for those responsible for governance, raising concerns, whistleblowing and freedom to speak up guardians to share knowledge expertise, good practice in a forum event.
3. Examining poor practice and looking at the lessons to be learnt from recent incidents in webinar events and through consultation exercises such as online surveys.
4. Sharing the information through benchmarking reports and roundtable events.

Please use this link to keep up to date with our campaign and/or to be part of the conversation and drive through real change and improvement in this important area.

<https://www.tiaa.co.uk/publications/tiaa-organisational-culture-and-whistleblowing-webinar/>

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
23/24 Fuel Usage and Security of Fuel Cards	Substantial	09/08/23	16/08/23	17/08/23	-	-	2	-
23/24 Business Interest and Secondary Employment	Reasonable	09/08/23	16/08/23	17/08/23	-	1	2	-
22/23 Risk Management	Reasonable	02/05/23	17/08/23	18/08/23	-	2	3	2
22/23 Local Procurement Compliance including Waivers	Reasonable	16/08/23	30/08/23	31/08/23	-	6	1	-
23/24 Business Continuity	Reasonable	22/08/23	06/09/23	07/09/23	-	2	4	-

4. The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A.

Audits currently in draft

5. The table below lists the audits that are currently in draft and have been a draft for a while and are due to be reported as final to the next audit committee meeting.

Review	Draft issued	Comments
Overtime and Additional Payments	31/05/23	Awaiting formal sign off, annual leave and co-ordination with HR has caused delay in finalisation of the report.

Progress against the 2023/24 Annual Plans

6. Our progress against the Annual Plan for 2023/24 is set out in Appendix B.

Changes to the Annual Plan 2022/23 and 2023/24

7. There have been changes proposed to the 2022/23 The following changes have been requested to the 2023/24 internal audit plan;

- Management have requested that the Fleet Management Strategy audit is postponed until later in the financial year, as the Fleet Management Strategy is currently being developed and will need to go out for consultation to be formally signed off.
- The Expenses audit has been brought forward from quarter three, to compensate in part for the Grievance Reporting and Management and the Staff Retention and Staff Appraisals audits that have been delayed to later in the financial year.
- Management have asked that the scope of the Staff Retention and Staff Appraisals audit is changed to just staff Appraisals and effectiveness of this process.

Progress in actioning priority 1 & 2 recommendations

8. We have not made any Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. More information is provided in Appendix C.

Frauds/Irregularities

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

Other Matters

10. We have issued briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

Responsibility/Disclaimer

11. 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	Year
Fuel Usage and Security of Fuel Cards	Substantial	2023/24
Business Interests and Secondary Employment	Reasonable	2023/24
Risk Management	Reasonable	2022/23
Local Procurement Compliance including Waivers	Reasonable	2022/23
Business Continuity	Reasonable	2023/24

Executive Summary – Fuel Usage and Security of Fuel Cards

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS										
	<p>All transactions using fuel cards and bunkered fuel are logged and monitored through the Triscan system.</p> <p>Contracts are in place for both fuel cards and fuel supplies. These were both procured from government frameworks to obtain best value for money.</p> <p>Allstar provides quarterly data about fuel card use, which includes highlighting potential issues, such as cards with the highest prices paid and vehicles where odometer readings have not been recorded. However, this data is not used to best effect to address these problems.</p>										
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED										
Use of fuel is not effectively controlled, leading to increased costs to the Constabularies.	<p>Fuel shortages are considered as part of business continuity planning. Potential price increases have been modelled to understand their impact on budgets.</p> <p>Allstar monitors the use of individual fuel cards and provides alerts when a discrepancy or potential misuse is identified.</p>										
SCOPE	ACTION POINTS										
The audit reviewed the arrangements in place for ensuring there are appropriate controls in place in relation to fuel usage and security of fuel cards.	<table border="1"> <thead> <tr> <th data-bbox="1163 1113 1349 1176">ACTION POINTS</th><th data-bbox="1163 1176 1349 1262">Urgent</th><th data-bbox="1349 1176 1619 1262">Important</th><th data-bbox="1619 1176 1888 1262">Routine</th><th data-bbox="1888 1176 2142 1262">Operational</th></tr> </thead> <tbody> <tr> <td></td><td data-bbox="1260 1197 1282 1224">0</td><td data-bbox="1491 1197 1513 1224">0</td><td data-bbox="1745 1197 1767 1224">2</td><td data-bbox="1998 1197 2019 1224">0</td></tr> </tbody> </table>	ACTION POINTS	Urgent	Important	Routine	Operational		0	0	2	0
ACTION POINTS	Urgent	Important	Routine	Operational							
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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 fuel card provider, Allstar, provide a quarterly report with data analysis about the use of cards for that period. This includes average price paid for each fuel type, purchases by brand, most used cards and cards with the highest and lowest average price paid. However, the Forces do not make full use of this data to monitor excessive fuel spend.	Use the data provided by Allstar in a targeted manner, to address issues with users not choosing the most economical means of refuelling, for example not using bunkered fuel when this is an option, or using branded petrol stations rather than supermarkets.	3	<p><i>Agree with the auditor's findings.</i></p> <p><i>Both AllStar and inhouse data is available to analyse and proactively target opportunities to reduce future fuel spend.</i></p> <p><i>Monthly reports will be forwarded to Policing Commanders and Departmental Heads identifying those transactions where a more cost-effective alternative refuel was available. This will be escalated where required. Consideration to Force Orders, 60 Second Briefing, vehicle logbook wording etc will also be given.</i></p>	30/11/23	Head of Transport and Uniform
2	Directed	Vehicle users are required to provide an odometer reading for the vehicle when they refuel. However, in around 15% of cases this is not recorded. Although mileage data is also captured from telematics and servicing records, it would be simpler if this was available in a single place so that fuel usage can be better monitored.	Vehicle users to be reminded of the need to provide odometer reading when refuelling, and reports to be run to identify where vehicle users are not providing odometer readings so that they can be chased up accordingly.	3	<p><i>Agree with the auditor's findings.</i></p> <p><i>Monthly reports as detailed at 1. above will include a section for transactions where odometer readings are not provided by the vehicle user.</i></p> <p><i>It should be noted that telematics provides real-time odometer readings.</i></p>	30/11/23	Head of Transport and Uniform

Executive Summary – Business Interests and Secondary Employment

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<ul style="list-style-type: none"> Processes and responsibilities for business interests are clearly defined in the Business Interests and Additional Occupations Policy. Applications, reviews and appeals are processed and approved in accordance with the policy. There is a lack of resilience in the administration of the process, as a single member of staff is responsible for the majority of it. Officers and staff do not always notify Professional Standards Department (PSD) of changes to their business interests, and it is not clear whether managers are reviewing interests with their staff. 								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Business interests and additional occupations are not effectively monitored and managed, potentially leading to conflicts of interest and impacts on performance.</p>	<ul style="list-style-type: none"> All supporting documents for each business interest, including application forms, email and other communications, are retained. The Forces introduced new random activity checks for a sample of business interests, in response to a HMICFRS recommendation. 								
SCOPE	ACTION POINTS								
<p>The review considered the adequacy of the business interest and secondary employment policy and compliance with the agreed policy and procedures. The review also assesses the adequacy of the process for declaration and approval of business interests' process, system for recording of business interests, monitoring and reviewing of business interests, and reporting of business interests.</p>	<table border="1"> <thead> <tr> <th data-bbox="1163 1203 1388 1267">Urgent</th><th data-bbox="1388 1203 1657 1267">Important</th><th data-bbox="1657 1203 1882 1267">Routine</th><th data-bbox="1882 1203 2129 1267">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1163 1267 1388 1330">0</td><td data-bbox="1388 1267 1657 1330">1</td><td data-bbox="1657 1267 1882 1330">2</td><td data-bbox="1882 1267 2129 1330">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	1	2	0
Urgent	Important	Routine	Operational						
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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	There is a lack of resilience in the team, with the Business Interest Administrator being the only person who knows all parts of the process. There are also no written procedures or guidance on the process that other staff could follow if necessary.	Review the arrangements for cover in the absence of the Business Interest Administrator, including training for other members of staff within the team and preparing procedure notes/guidance on the key parts of the process.	2	I agree that resilience is an issue with regards to the processing of business interests. To address this, I plan to upskill our PSD Administrator. We will train her in the basic processes to provide greater resilience. I have also asked Alex to create detailed process maps to be stored centrally on the W DRIVE which Jemma and others will be able to follow if Alex is ever absent.	Due to the high demand and staffing issues already facing the SIT, I would hope this will be completed in the next 6 months.	Ps 4 CHAPMAN
2	Directed	The Business Interests and Additional Occupations Policy states clearly that individuals are responsible for ensuring that any changes to their business interests are notified to Professional Standards Department (PSD). However, there are many cases where an interest ends but this is not notified to PSD and the interest does not get closed until the next review.	Officers and staff be reminded of their responsibilities in respect of business interests, in particular the requirement to update PSD if there are any changes.	3	A reminder will be added to the Learning times publication in August 2023. We are also completing an internal audit of older BI's to establish if they are still active.	The learning times article will be completed this month, the wider audit will take up to 6 months to complete.	Ps 4 CHAPMAN
3	Directed	The responsibility for Line managers in relation to monitoring of both officers and staff business interests needs to be enhanced. Line managers to discuss officers/staff business interest and any impact their business interests is having on their role within the Professional Development Review (PDR) discussions.	To ensure that business interests are regularly reviewed and monitored, business interests to form part of the Professional Development Review (PDR) discussions.	3	The reminder in the learning times publication will include the requirement to discuss BI's as part of the PDR discussions. There is already a prompt within the ePDR.	The learning times article will be completed this month.	Ps 4 CHAPMAN

Executive Summary – Risk Management

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>KEY STRATEGIC FINDINGS</p> <p>Management is aware that the Risk Management Policy and Procedure Note are due for review December 2023. From discussion and review it is clear that the risk process has been enhanced since the documents were written.</p> <p>Examples of good practice have been provided as part of this review which will aid the review and refresh of the Risk Management Policy and Procedure Note.</p> <p>Controls and assurances are not separately listed on the Strategic Risk Registers, in addition gaps in controls are not clearly listed.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>To provide assurance on the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation.</p>	<p>GOOD PRACTICE IDENTIFIED</p> <p>From discussion with Heads of Department the Risk and Compliance Manager acts as a sounding board and support, as well as provides moderation. This helps actively promote risk management within the constabularies.</p> <p>Significant and high scoring risks are used to inform the business of the Strategic Planning and Monitoring Group which maintains and manages oversight of the Change Management Programme and use of resources.</p>								
SCOPE	ACTION POINTS								
<p>This audit covered the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation.</p>	<table border="1"> <thead> <tr> <th data-bbox="1147 1176 1349 1243">Urgent</th><th data-bbox="1349 1176 1641 1243">Important</th><th data-bbox="1641 1176 1888 1243">Routine</th><th data-bbox="1888 1176 2135 1243">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1147 1243 1349 1324">0</td><td data-bbox="1349 1243 1641 1324">2</td><td data-bbox="1641 1243 1888 1324">3</td><td data-bbox="1888 1243 2135 1324">2</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	2	3	2
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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>There is a Joint Risk Management Policy in place for Norfolk and Suffolk Constabularies and a separate Risk Management Procedure Note in place for Norfolk and Suffolk. The Policy and Procedure are due for review December 2023.</p> <p>From discussions with the Risk and Compliance Manager and review of the risk management documentation it is clear that the risk management process has been further enhanced since the Policy and Procedure were produced.</p> <p>Whilst the Risk Management Policy includes a statement of Policy there is no clear definition of Risk Management, Risk Identification, Risk Assessment, Categorising Risk and Oversight of risk within the Risk Policy.</p> <p>It was noted that the Corporate Governance Framework refers to a Constabulary Risk Management Strategy. There is no reference to a Risk Management Strategy in the Risk Management document reviewed.</p> <p>This to ensure that the documents meet key requirements, reflect the risk management processes in place and ensure consistent risk management process is followed.</p>	<p>The Joint Norfolk and Suffolk Risk Management Policy and Procedure be reviewed and updated in light of good practice and aligned with the Corporate Governance Framework. The Risk Management Policy be expanded to include a clear definition of Risk Management, Risk Identification, Risk Assessment the mechanism by which risk is categorised, the use of Risk Appetite in managing the Constabulary business and the Committee roles in overseeing risk management.</p> <p>In addition, the following are to be included within the policy/procedures,</p> <p>An Executive Lead be identified for Risk Management;</p> <p>A summary of the alignment process with the annual statements;</p> <p>The process for reviewing and moderating risks to ensure consistency;</p> <p>The process for reviewing risks for escalation and/or aggregation onto the Strategic Risk Register;</p> <p>The process for closing risks;</p> <p>Detail of where oversight and scrutiny of management of risks is undertaken to reflect current practices.</p>	2	<p><i>Accepted in part...</i></p> <p><i>The policy and procedure will be updated in line with its review deadline (December 2023) to reflect the enhanced practices we now have in place.</i></p> <p><i>Definitions are already included within the documents so we do not fully accept this part of the recommendation.</i></p> <p><i>We agree that the list of "areas to be included" will be reviewed and considered as part of the policy and procedure refresh outlined above.</i></p> <p><i>The Risk Management policy and procedure are scheduled to be reviewed and revised before the current December 2023 deadline.</i></p> <p><i>All the changes requested to the policy procedures noted will be reviewed and included within the new documents.</i></p>	31/12/23	Risk Manager

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	There is a reference to risk appetite in the Policy, and a more detailed statement in the Procedure Note. The description does not clearly differentiate between Risk Appetite and Risk Tolerance.	The definition of the constabularies Risk Appetite, as well as the constabularies' Risk Appetite itself be updated. Going forwards the overarching, and specific Risk Appetite to be reviewed annually as part of Strategic Planning and annual Outcome Based Budgeting process.	2	<p><i>As above this will be reviewed and updated as part of the Risk Management policy and procedure review due in Dec 2023.</i></p> <p><i>This will be taken forward as part of the wider FMS and OBB annual planning processes that feeds into SPM.</i></p>	31/12/23 30/04/24	Risk Manager Organisational Change Manager & Risk Manager
3	Directed	Audit testing showed that risks on the operational risk register include risk owner, original score/current mitigated score, controls, date added. There is no date of agreed actions to mitigate the risk.	Agreed mitigating actions to include a date by which the action be completed to ensure that the risk is managed in a timely manner.	3	<p><i>This will be included in the procedure document once reviewed.</i></p> <p><i>The Risk Manager will also start to embed this practice through consultation / engagement and a review of training materials (linked to policy and procedure review).</i></p>	31/12/23 30/04/24	Risk Manager
4	Delivery	Audit testing showed that updates were provided regularly for all risks, however one risk register did not include a date of that update. One risk register had four risks with no updates for over two months.	Dates of updates are included on all risk register entries, and risk register updates be provided monthly as per the guidance.	3	<p><i>Accepted in part....</i></p> <p><i>Risk Manager to review R&Is and ensure dates are included on an ongoing basis.</i></p> <p><i>However, we are happy to accept that some low scored risks may not be updated monthly and therefore we will make sure the RM policy and procedure guidance reflects this.</i></p>	31/07/23 31/12/23	Risk Manager

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	<p>Audit testing of four risks on the Strategic Risk Register (SRR) showed that.</p> <ol style="list-style-type: none"> 1. Controls and assurances are not listed separately. From review, the narrative primarily focusses on controls; 2. The SRR spreadsheet does not require identification and recording of gaps in control and assurance; 3. For two of the risk actions, deadlines had been revised but the narrative did not explain the delay; 4. There are no assurances listed on the SRR, and no performance measures included. 	<p>Controls and assurances be listed separately.</p> <p>Performance outcome measures be included and updated regularly to support reporting on assurance on the SRR.</p>	3	<p><i>Accepted in part...</i></p> <p><i>There is further adaption required to both Forces SRRs in light of new priorities and plans that are now in place.</i></p> <p><i>As part of that work we will work with Chief Officers to show controls and assurances separately.</i></p> <p><i>Not accepted. This is a much wider piece of work and will create a significant increase in demand. At present we do not have capacity to take this extra work on but is something we will keep in mind.</i></p>	31/12/23	Risk Manager

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The Risk Management Procedure Note covers identification of risks and key sources of intelligence for identifying those risks, but the sources of intelligence have not recently been reviewed.	Given that the Risk Management documents are due for review, it would be sensible to consider whether the sources of intelligence listed are current and up to date.	<i>This will be considered as part of the review of RM policy and procedures.</i>
2	Directed	From review of the Norfolk Strategic Risk Register (SRR) (December 2022) and Suffolk SRR (January 2023) it was noted that there was no reference to internal fraud and anti-corruption risks or mitigating actions identified.	Both Norfolk and Suffolk SRRs are reviewed to consider whether a separate risk of fraud is necessary.	<i>Fraud and anti-corruption is picked up on an individual basis as part of the Constabulary PDR process and covered by PSD policies.</i> <i>Following the publication of the Casey review a discussion will take place with Chief Officers about the inclusion of fraud and anti-corruption in the SRR documents.</i>

Executive Summary – Local Procurement including Compliance with Standing Orders

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>There are some inconsistencies with authority levels inbuilt within the Iprocurement system. There is a need to review authority levels to ensure appropriate.</p> <p>Effort needs to be taken to reduce the number of Single Tender Actions (STAs) raised.</p> <p>Areas of non-compliance with the procurement process were identified.</p> <p>Limits in relation to contract standing orders have remained unchanged for a number of years, with inflationary pressures there could be benefit in limits for contract standing orders being reviewed.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Failure to maintain an efficient and effective policing service as a result of immediate, high impact or sustained disruption (Business Continuity)</p>	<p> A contract register is in place, this is maintained by 7 Force Commercial Services.</p> <p> A culture of no purchase order no payment has been adopted.</p>								
SCOPE	ACTION POINTS								
<p>The objective of the audit was to determine if there are effective controls in place over procurement at local level to ensure that they are complying with contract standing orders.</p>	<table border="1"> <thead> <tr> <th data-bbox="1147 1192 1349 1257">Urgent</th><th data-bbox="1349 1192 1619 1257">Important</th><th data-bbox="1619 1192 1888 1257">Routine</th><th data-bbox="1888 1192 2129 1257">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1147 1257 1349 1338">0</td><td data-bbox="1349 1257 1619 1338">6</td><td data-bbox="1619 1257 1888 1338">1</td><td data-bbox="1888 1257 2129 1338">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	6	1	0
Urgent	Important	Routine	Operational						
0	6	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>Contract Standing Orders formally state the various thresholds, and what level of procurement needs to be undertaken. Norfolk and Suffolk have differing contract rules for procurement under £50k compared to the other five force members that make up the 7Force procurement team.</p> <p>In Norfolk and Suffolk, for orders between £500 to £3k it is a requirement to have more than one quote and one quote from a local supplier where possible. For orders between £3k and £50k, there must have at least three quotes, again with one local supplier if possible.</p> <p>Limits in relation to contract standing orders have remained unchanged for a number of years, with inflationary pressures there could be benefit in limits for contract standing orders being reviewed.</p>	<p>Limits in contract standing orders be reviewed to ensure that they are appropriate.</p>	2	<p><i>This has been completed and submitted through the 7 Force Commercial Services Governance process. Alignment with the other five forces has been agreed and the thresholds have been increased. Awaiting final sign off from all 14 Corporations Sole of which there are two outstanding.</i></p> <p><i>A comprehensive guidance document has been produced and will be issued to Heads of Departments, budget managers and approvers, requisitioners and buyers once the revised CSOs have been signed off.</i></p>	30/09/2023	ACOs/CFOs

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	An approval hierarchy is inbuilt within Iprocurement. Following review of authority approval levels in Iprocurement, it was identified that there are some inconsistencies with authority levels. For example, the Assistant Chief Officer for Norfolk has different hierarchy to the Assistant Chief Officer for Suffolk. There is a need to review authority levels to ensure that authority levels are appropriate.	Authority levels within procurement be reviewed to ensure that authority levels are appropriate.	2	<i>Completed and implemented.</i>	08/08/2023	HoF/HoCS
3	Directed	A sample of 15 Norfolk and 15 Suffolk orders were randomly selected to test to establish if the appropriate procurement process had been followed. For two Norfolk orders, evidence could not be provided that the appropriate number of quotations had been obtained prior to the order being placed. There is a risk that best value was not obtained for these goods and services procured.	Orders be raised in accordance with agreed procurement process, this includes obtaining of quotes where appropriate. Reminders to be issued on the appropriate process to be followed when procuring goods and services.	2	<i>Individuals spoken to. Reminder in Force Orders diarised and issued. A comprehensive guidance document has been produced and will be issued to Heads of Departments, budget managers and approvers, requisitioners and buyers once the revised CSOs have been signed off.</i>	14/06/2023	HoCS HoCS
4	Directed	There were two purchase orders where whilst there was a contract in place, the contracts had not been signed by representatives of Norfolk and Suffolk.	All 7 Force Commercial Services contracts be signed off on behalf of Norfolk and Suffolk.	2	<i>The 7F Senior Commercial Support Manager will liaise with the Director of 7 Force Commercial Services to issue a reminder to ensure contract documents provided are complete.</i>	01/09/2023	7FSCSM

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	In relation to the sample tested, there was one purchase order where there was a contract in place, and whilst a contract extension had since been agreed this was not timely and there was a period of almost a year where there was no contract in place.	Assurance be obtained from the 7 Force Commercial Services that arrangements are in place to ensure that contract extensions are actioned timely.	2	<p><i>This should have been picked up in the 7 Force Commercial Services Pipeline. Now discussed with 7F and pipeline discussions take place between local key stakeholders and 7F across their category teams.</i></p> <p><i>Further monitoring taking place by N&S Head of Commercial Support against 7F Contract Register and ERP for early intervention where contracts expiring to ensure renewal/extension is being picked up.</i></p> <p><i>Completed</i></p>	19/05/2023	HoCS

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	<p>There are defined situations when a Single Tender Action (STA) can be raised. The Head of Commercial Support is currently enforcing that STAs are to be used as last resort. In circumstances such as cases that require subject matter experts (SMEs) there may not be sufficient time to do quotes or a STA, but this should be the exception.</p> <p>A sample of five STAs were selected to review for Norfolk and a sample of five STAs for Suffolk were selected for review. All documentation was provided for each STA with justification as to why a STA was used.</p> <p>However, it was identified STAs are being used instead of following the correct procurement process and are sometimes being used as insufficient time available to undertake appropriate procurement exercise.</p> <p>In addition, testing of purchase orders identified, there is a case where a STA is being raised after goods and services have been procured from the supplier.</p>	Continued effort be taken to reduce the number of STAs. A reminder to be issued that sufficient time needs to be assigned to ensure appropriate procurement process can be undertaken.	2	<p><i>A comprehensive guidance document has been produced and will be issued to Heads of Departments, budget managers and approvers, requisitioners and buyers once the revised CSOs have been signed off.</i></p> <p><i>In the interim, any approaches regarding STAs are challenged to follow the requirements of CSOs and obtain quotes wherever possible.</i></p>	30/09/2023	HoCS
7	Directed	<p>There are a number of retrospective purchase orders being raised.</p> <p>A sample of ten, retrospective purchase orders were reviewed. For the sample reviewed, reasons had been provided for the retrospective orders being placed. Urgency is frequently provided for the reason a retrospective purchase order is raised.</p>	Staff be reminded that retrospective orders are not to be placed and that sufficient time needs to be assigned to ensure appropriate procurement exercise can be undertaken.	3	<p><i>A comprehensive guidance document has been produced and will be issued to Heads of Departments, budget managers and approvers, requisitioners and buyers once the revised CSOs have been signed off.</i></p>	30/09/2023	HoCS

Executive Summary – Business Continuity

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>KEY STRATEGIC FINDINGS</p> <ul style="list-style-type: none"> There are up to date policies and plans in place in relation to Business Continuity and Crisis Management. All service Business Continuity Plan (BCPs) reviews were undertaken in 2022. A sample check of BCPs confirmed that these were reviewed, however in three cases the formal approval box had not been appropriately completed. An exercise is undertaken annually to test the BCPs. For the 2022 exercise, there were six areas in total where the exercise returns had either not been completed or had not been submitted. Three out of ten returns tested were completed by only one person. A selection of control room incidents with a BCP tag confirmed that BCP Invocation Incident Reports (28 day) reports were fully completed and returned in good time. 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p> <p>A short, medium or long term loss of critical core functions (staff, equipment, premises) or data and systems caused by global pandemic, cyber-attack, fire, failure of national electricity transmission system, etc., or loss of major third party service provider, e.g. NEC (Athena), Capgemini (ERP), PNC.</p>	<p>GOOD PRACTICE IDENTIFIED</p> <ul style="list-style-type: none"> Incidents recorded as having a potential BCP impact are captured and followed up by the Business Continuity Manager (BCM). Lessons are learnt from the BCP test exercises and these are shared. 								
<p>SCOPE</p> <p>Business continuity is of increased importance, the Covid-19 pandemic has resulted in working practices having to change significantly, it is vital that appropriate working arrangements are in place.</p>	<p>ACTION POINTS</p> <table border="1"> <thead> <tr> <th data-bbox="1163 1140 1388 1203">Urgent</th> <th data-bbox="1388 1140 1657 1203">Important</th> <th data-bbox="1657 1140 1882 1203">Routine</th> <th data-bbox="1882 1140 2122 1203">Operational</th> </tr> </thead> <tbody> <tr> <td data-bbox="1163 1203 1388 1267">0</td> <td data-bbox="1388 1203 1657 1267">2</td> <td data-bbox="1657 1203 1882 1267">4</td> <td data-bbox="1882 1203 2122 1267">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	2	4	0
Urgent	Important	Routine	Operational						
0	2	4	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)
3	Directed	<p>Three out of ten Business Continuity Plan (BCP) exercise returns submitted stated that only one person was involved.</p> <p>Whilst there is no policy on the number of people required to be involved in a BCP exercise, BCP Leads should be encouraged to involve at least two people to provide an additional check, and also provide back-up knowledge should it be necessary.</p>	At least two personnel be involved when conducting BCP exercises and guidance to be updated accordingly to reflect this requirement.	2	<p><i>This requirement will be included within the 2024 test sheet when it is sent out to BC SPOC's so will be implemented June 2024.</i></p> <p><i>Monitoring of compliance will be via auditing of 'test' returns that require names of those participating in test.</i></p>	June 2024	BCM
5	Delivery	<p>It was noted from the 2022 annual exercise that there were six services that had not tested their business continuity plans.</p> <p>The six areas that had not tested their plans were: SCIU, Kings Lynn Station, Dereham Station, MACE, Learning and Development (L&D) and Information Management.</p>	Management ensure that escalation procedures are fully operated so that all testing exercises are completed.	2	<p><i>Where a BCP is not 'tested or 'reviewed' in accordance with schedule non-compliance will be brought to the notice of the Head of Operational planning within one month. The Head of Operational will contact BC SPOC seeking that the test or exercise is progressed. If after a further month this has not taken place the Head of Operational Planning will progress notification of non-compliance to the Head of Specialist Operations.</i></p>	August 2023	BCM Head of Operational Planning

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Business Continuity Manager (BCM) does not currently have a deputy. This has been identified as a potential point of failure within the testing exercise conducted of the Business Continuity function and therefore needs to be addressed.	A deputy BCM be assigned and trained as soon as possible so that there is resilience.	3	<i>Discussions being progressed to identify a member of the Emergency Planning Team to act as a deputy for the BCM at time of need. It is recognised that any commitment to BC will be additional to the EP role and therefore it is acknowledged that it will be a challenging for this person to achieve and maintain a level of knowledge and experience to act as the BCM although some resilience will be afforded, and this will increase over time. To support this position funding is in place for the nominated person to undertake a two-day Emergency Planning College Introduction to Business Continuity Course.</i>	Oct 2023	Head of Operational Planning
2	Directed	A test was undertaken to check that BCPs had been updated and signed off appropriately to record evidence of these being review. A sample of ten updated BCPs were reviewed, five Norfolk and five Suffolk were randomly selected all of these had been updated as indicated within the monitoring document. It was however noted however that for three out of ten BCPs reviewed, that these did not state who approved them and when.	For future annual reviews, a request be made to all business continuity leads for the approval box on the front cover of the document to checked that all necessary information has been completed.	3	<i>Already added to the review guide which will be sent out Nov / Dec 2023. Monitoring of compliance will be via auditing of 'reviewed' plans by BCM.</i>	August 2023	BCM
4	Directed	Each BCP has an Owner and a Lead. These can change and services are supposed to notify BCM of those changes (as stated in the BCP template), however, this is not always done.	Reminders be issued to business continuity leads that they are required to notify the BCM when they change roles and no longer business continuity leads.	3	<i>Our BC policy already states:- 13.2 It is the responsibility of Policing Commanders/Departmental Heads to notify the Business Continuity Manager of newly appointed BCLs/Plan Owners. However, instances of non -</i>	August 2023	BCM Head of Operational Planning

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					<p><i>compliance that do not come to notice until test or review scheduled.</i></p> <p><i>An entry has been added to the review guide reaffirming requirement to notify change, but continual monitoring is challenging and responsibility for notification will always remain with Commanders/Heads (BC SPOC's)</i></p> <p><i>Monitoring via monthly meeting between BCM/Head of Operational Planning (instances of identification of change of SPOC without notice).</i></p>		
6	Directed	<p>It was noted that the 2022 BCP Exercise plan and monitoring sheet maintained by the BCM had not been updated with exercises completed after December 2022.</p> <p>This was therefore not an accurate reflection of the position as at the start of the audit.</p>	<p>The BCP exercise plan and monitoring sheets be updated accordingly, and be kept updated until such time all exercise plans are complete; or by the start of the following year's exercises.</p>	3	<p><i>Document will be kept live until 31st Dec each year.</i></p> <p><i>In accordance with recommendation 5 robust monitoring will take place with non-compliance escalated to Senior Managers so by Dec of the current year all 'tests' AND 'reviews' should have been completed.</i></p>	August 2023	BCM

Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
22/23 Risk Management	4	Final report	
22/23 Local Procurement including compliance with standing orders	4	Final report	
23/24 Business Interest, Secondary Employment and Declaration of Interest	1	Final report	
23/24 Fuel Usage and Security of Fuel Cards	1	Final report	
23/24 Business Continuity	1	Final report	
22/23 Overtime and Additional Allowances	4	Draft Report	Was undertaken in quarter 4 at the request of management.
22/23 Commissioners Grants	2	Fieldwork complete, quality review in progress prior to issue of draft report	Undertaken in quarter 2 of 2023/24 at the request of management.
22/23 Succession Planning	2	Fieldwork complete, quality review in progress prior to issue of draft report	Management requested that audit was undertaken in quarter 2 of the financial year, to enable management support for the audit.
23/24 Expenses	2	Fieldwork complete, quality review in progress prior to issue of draft report	Audit has been brought forward due to the Grievance Reporting and Management and the Staff Retention and Staff Appraisals Audits being delayed.
22/23 Firearms Licensing	2	Fieldwork in progress	Management requested that audit was undertaken in quarter 2 of the 2023/24 financial year. Audit commenced but had to be paused. The audit was paused due to the Preventing Future Deaths reviews, that was required to be completed nationally.

23/24 Planned and Preventative Estate Maintenance	2	Fieldwork is in progress	
23/24 Firearms Management and Training	2	Fieldwork is in progress	
23/24 Sustainability	2	Fieldwork is in progress	Audit moved until quarter two at the request of management
23/24 Staff Appraisals	2	Fieldwork is in progress	Audit start date was delayed due to HR team unable to support during holiday time. Management requested that scope of audit was staff appraisals only and not to cover staff retention as well.
23/24 Ill Health Retirement	2	Fieldwork is in progress	
23/24 Fleet Management Strategy	4	Audit scoped, management requested that the audit is delayed to later in financial year	It has been requested that the audit is undertaken in quarter 4 of the financial year due to the fleet management strategy being reviewed.
23/24 Grievance Reporting and Management	3	Audit scoped and scheduled	Original start date was the 18 th July, HR were not able to support original agreed date due to this being during holiday period, revised start date of the 3 rd October has been agreed.
22/23 ICT Cyber Security Maturity	3	Audit scoped and scheduled	Awaiting confirmation of start date. Audit days from the 2022/23 have been transferred to the 2023/24 audit so that in-depth 23/24 internal audit can be undertaken.
23/24 Absence Management including Limited Duties	3	Audit scoped	Awaiting confirmation of start date
23/24 New E-recruitment systems	3	Audit scoped	Awaiting confirmation of start date
23/24 Subscriptions	3	Audit scoped and scheduled	The audit is proposed to commence 3 rd October
23/24 Out of Court Disposals (OOCDs)	3	Audit scoped and scheduled	The audit has been agreed to commence 1 st November
23/24 Procurement Strategy and Compliance	3	Audit scoped and scheduled	The audit is proposed to commence 14 th December
23/24 Data Quality	3	Audit scoped and scheduled	The audit has been agreed to commence 21 st November
23/24 Key Financial Controls	4	Audit scoped and scheduled	The audit is proposed to commence 11 th February
23/24 Risk Management	4	Audit scoped and scheduled	The audit is proposed to commence 21 st March

23/24 Culture and Required Behaviour	4	Audit scoped and scheduled	The audit is proposed to commence 9 th January
b/f to 23/24 Change Management	3	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 ICT Strategy	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 System ERP / Enact / DMS / Chronicle Interface	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 Data Protection / Freedom of Information	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 Security of Seized Proceeds of Crime (Cash and Assets)	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 Vetting	2	Audit scoped	Transferred from the 2022/23 internal audit plan. Due to requirements to incorporate findings from national vetting review.
b/f to 23/24 Agile Working	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 Resource Management Unit	2	Audit scoped	Transferred from the 2022/23 internal audit plan

KEY:

Recommendations Update

Recommendations implemented since the last Audit Committee meeting:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
Workplace Health	The written procedures for Cancer Guide for Managers and the Drug and Alcohol Protocol be reviewed, updated as necessary and approved. A system also be put in place to ensure the timely review and approval of procedures within the department.	3	<i>The Cancer Guide was replaced by the Macmillan Cancer and Work guides that are sent out to managers and colleagues as required. The department does have a review process for policies and procedures; due to staffing issues this hasn't been kept up to date, however this can now be rectified as staffing has improved. The Drug and Alcohol policy should be under the ownership of Professional Standards with an input on process from Workplace Health. Following discussions with PSD, they are still waiting for national guidance to be released before the local policy can be written.</i>	01/11/22	Head of WHSW	<i>This has been addressed, written procedures have been developed. A process is now in place to ensure that policies and procedures remain up to date.</i>
Key Financials	Management to review the aged debtors list to ensure that debtors are chased within reasonable timescales. Reminders or follow-up emails be sent from the generic debtors' email accounts only.	3	<i>Regular meetings are held by the Head of Transactional Services with the Payments and Supplies Manager to review outstanding debts and the reports are reviewed to ensure that debts are regularly followed up. Team have been reminded to use the generic email account rather than their own personal mailbox.</i>	03/07/23	Head of Transactional Services	<i>This has been completed, monthly meetings are now taking place and the team have been reminded of the need to use the generic email account.</i>
Key Financials	Payment requests for utility bills to evidence approval of invoice by the budget holder.	3	<i>Utility bills are generally over £50k and as per Financial Regulations and Head of Finance approves. Facilities will copy in Head of Estates and Facilities Manager in future ahead of the payment in case of any concerns.</i>	03/07/23	Head of Transactional Services	<i>This has been completed, the Head of Estates and Facilities Manager is signing off invoices.</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
		Yellow	<i>Head of Estates receives reports from the external energy system (Laser) of all charges.</i>			

The following table lists the recommendations that are overdue:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Recruitment	A recruiting of police officer policy be produced and made accessible.	2	<i>The production of this policy remains a key priority, but the key dependencies (the introduction of PEQF and the OLEEO E-Recruitment System) remain outstanding. The Implementation Date therefore takes these into account.</i>	30/06/22	30/04/23 & 30/06/23 & 31/01/24	Head of Resourcing	<i>The policy is being reviewed to take into account changes that are being brought in following the implementation of OLEEO. The Constabularies are implementing a new recruitment system. The OLEEO project has been delayed, the policy will be amended to reflect revised changes that are required following implementation of OLEEO.</i> <i>Revised due dates have been approved by the last audit committee and a further revised date has been requested.</i>
Recruitment	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	<i>As stated within the finding, this has been delayed by the expected implementation of the new e-recruitment system. The review will take place as soon as implementation allows.</i>	30/06/22	30/04/23 & 30/06/23 & 31/01/24	Head of Resourcing	<i>The policy is being reviewed to take into account changes that are being brought in following the implementation of OLEEO. The Constabularies are implementing a new recruitment system. The OLEEO project has been delayed, the policy will be amended to reflect revised changes that are required following implementation of OLEEO.</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
		Orange					<i>Revised due dates have been approved by the last audit committee and a further revised date has been requested</i>

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

Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk, Control and Anti-Crime 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 and Anti-Crime Alerts issued in the last three months which may be of relevance to the Office of the 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 – 230009	Guidance issued by HMRC on tax avoidance schemes		<p>Action Required</p> <p>Raise the profile of tax avoidance across networks and communication channels. Support HMRC by sharing the following link with stakeholders to help raise awareness among workers in the health and social care sectors, and to warn them of the risks of getting involved in tax avoidance. Tax avoidance – don't get caught out – Don't get caught out by tax avoidance – learn what it is and how to spot it (taxavoidanceexplained.campaign.gov.uk)</p>