

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC25/05

SUBMITTED TO: AUDIT COMMITTEE – 4 FEBRUARY 2025

SUBJECT: DRAFT INTERNAL AUDIT PLAN 2025/26

SUMMARY:

1. The report attached is the Draft Internal Audit Plan for 2025/26.

RECOMMENDATION:

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



Office of the Police and Crime Commissioners for Norfolk and
Suffolk and Chief Constables of Norfolk and Suffolk Constabularies

Indicative Audit Strategy 2025/28 and Annual Plan 2025/26

January 2025

Draft

Executive Summary

Introduction

The Audit Plan for 2025/26 has been informed by a risk assessment carried out across our clients in the sector and by an updated audit risk assessment to ensure that planned coverage for the year is focussed on the key audit risks. This coverage will enable a robust annual Head of Internal Audit Opinion to be provided.

Key Risk Considerations

We have identified a number of key areas which require consideration when planning internal audit coverage.

Macroeconomic and Financial Environment: The UK economy continues to be impacted by a sequence of significant events including high interest rates, and ongoing global conflict. Increased costs and funding gaps provide a challenging financial situation and a weakening financial position for many organisations. Boards should closely monitor financial positions and covenant compliance. The increase in employers NI will have financial impacts for employers, which may have impact on third sector organisations who might struggle and leave a gap in service provision.

New Tech and AI: The speed of AI growth has been rapid recently. The rapid integration of AI into services offered by major technology companies means the safe adoption of all AI into the organisation operations will be a key issue for Boards.

Cyber Security: This continues to be one of the highest ranked risks for the sector and shows no sign of going away. The velocity and volume of cyberattacks climbed sharply over the past few years. Remote and hybrid working and increased online service delivery increases vulnerability for Registered Providers.

Net Zero Strategies: Climate Change and Global warming can lead to physical, operational, financial and reputational risks. Decarbonisation of existing stock / offices and developing net zero properties will become a focus for the asset management programmes. Sustainability is now a high agenda item with OPCC and constabularies further developing their sustainability goals.

People and Culture: The continuing fallout from the COVID-19 pandemic remains a major challenge for the shifting expectations of work. Workers in all age groups are

continuing to seek a better work life balance, access to learning and development, a greater focus on employee well-being and for the organisations in which they worked to demonstrate strong social values.

Audit Strategy Methodology

In producing this audit strategy and annual plan, we have sought to build on our understanding of Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies operating environment and risk profile through a review of key documentation and discussions with key staff.

We have taken into account:

- The regulatory and legislative framework
- Office of the Police and Crime and Commissioners' and Constabulary's risk register
- External sources of assurance
- Previous Internal Audit coverage

We take in to account any emerging or heightened risks that are facing the sector, to ensure that the work of internal audit remains appropriately prioritised and focused. Links to specific strategic risks are also contained in the Internal Audit Strategy.

Our approach complies with the IIA Global Internal Audit Standards the Public Sector Internal Audit Standards (PSIAS).

Internal Audit Strategy and Plan

The Audit Strategy at Appendix A incorporates the proposed annual plans for 2025/26, 2026/27 and 2027/28.

The Annual Plan at Appendix B sets out the assignments that will be carried out in 2025/26, the planned times and the high-level scopes for each of these assignments.

The Annual Plan will be subject to ongoing review and could change as the risks change for the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies; this will be formally reviewed with senior management and the Audit Committee mid-way through the financial year or should a significant issue arise.

The overall agreed time for the delivery of each assignment within the Annual Plan includes research; preparation and issue of terms of reference; site work; production and review of working papers; and reporting.

The Annual Plan has been prepared on the assumption that the expected controls will be in place.

The total number of days required to deliver the Audit Plan is as agreed in the contract between TIAA and Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies. Where Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies agrees additional work the required number of days and the aggregate day rate will be agreed in advance with the Chief Finance Officer/s and will be clearly set out in the terms of reference for the additional review(s).

Adequacy of the planned audit coverage

The reviews identified in the audit plan support the Head of Internal Audit’s annual opinion on the overall adequacy and effectiveness of the Office of the Police and Crime

Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies framework of governance, risk management and control as required by TIAA’s charter. The reviews have been identified from your assurance framework, risk registers and key emerging themes.

Disclaimer

This document 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 document 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 document and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our document.

Release of Report

The table below sets out the history of this plan.

Draft Strategy and Plan:	28 th January 2025
Final Strategy and Plan:	

Appendix A: Strategic Plan

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	2025/26	2026/27	2027/28
Governance								
Corporate Governance Structures	All	NSR1.A, SSR5.B	Assurance	2020/21	Substantial	✓		
Commissioning and Partnership Services	All	NSR6.B, SSR3.A	Assurance	2023/24	Substantial assurance for Norfolk and Suffolk			✓
				2024/25	Norfolk only audit			
Performance Management Framework	All	NSR1, SSR8	Assurance	2020/21	Substantial	✓		
Equality Diversity and Inclusion	All	NSR2, SSR2	Assurance	2019/20	Reasonable		✓	
Communications Strategy	All	NSR2, SSR2	Assurance	2024/25	Paused audit for 2024/25 brought forward to 2025/26			✓
Complaints	All	OPCC	Assurance	2022/23 2024/25	Reasonable Fieldwork in progress			

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	2025/26	2026/27	2027/28
Culture and Required Behaviour	All	NSR5, NSR2	Assurance	2023/24	Substantial			
Corporate and HR Policies	All	NSR1, SSR1	Assurance	2024/25	Substantial			
Change Management Programme	All	NSR1, SSR5	Assurance	2022/23	Requested to be delayed until October 2025	✓		
Whistleblowing	All	NSR1, SSR1	Assurance	2022/23	Reasonable		✓	
Risk								
Risk Management	All	NSR7, SSR6	Assurance	2023/24	Reasonable	✓		✓
Business Continuity including Emergency Planning	All	NSR7, SSR6	Assurance	2023/24	Reasonable	✓		
ICT								
Use of social media	All	NSR2, SSR3	Assurance	2022/23	Reasonable			✓
Disaster Recovery	All	NSR7, SSR6	Assurance	N/A	N/A			✓
Cyber Security Maturity Assessment	All	NSR8, SSR7	Advisory	2024/25	Fieldwork in progress		✓	
ICT Strategy	All	NSR1, SSR5	Assurance	2023/24	Reasonable			✓
ICT – Support for New Projects	All	NSR1, SSR5	Assurance	2023/24	Reasonable			
Use of AI	All	NSR1, SSR5	Advisory	N/A	N/A	✓		
Device Management	All	NSR1, SSR5	Assurance	2020/21	Substantial		✓	
Finance								

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	2025/26	2026/27	2027/28
Key Financial Controls	All	NSR1, SSR5	Assurance	2023/24	Substantial	✓	✓	✓
Payroll	All	NSR1, SSR5	Assurance	2024/25	Reasonable			
Budgeting	All	NSR1, SSR5	Assurance	2020/21	Substantial			✓
Procurement Strategy and Compliance including waivers	All	NSR1, SSR5	Assurance	2023/24	Limited	✓		
Contract Business Continuity	All	NSR7, SSR6	Assurance	2024/25	In progress			
Contract Management	All	NSR7, SSR6	Assurance	N/A	N/A	✓		
Expenses and Overtime Payments	All	NSR1, SSR5	Assurance	2023/24	Reasonable		✓	
Capital Programme	All	NSR1, SSR5	Assurance	2021/22	Substantial			
Capital Programme – PFIs	All	NSR1, SSR5	Assurance	N/A	N/A	✓		
Pensions	All	NSR1, SSR5	Assurance	2024/25	Paused			
Operational Performance and Infrastructure								
Estates Strategy	All	NSR1, SSR5	Assurance	2020/21	Reasonable	✓		
Planned and Preventative Estate Maintenance	All	NSR1, SSR5	Assurance	2023/24	Reasonable		✓	
Fleet Maintenance	All	NSR1, SSR5	Assurance	2024/25	Reasonable			✓
Fleet Management Strategy	All	NSR1, SSR5	Assurance	2023/24	Carried forward to 2024/25 plan			
Safeguarding	All	NSR5, SSR3&4	Assurance	2022/23 2024/25	Reasonable			✓
Firearms Management and Training	All	NSR3, SSR3	Assurance	2023/24	Reasonable		✓	
Firearms Licensing	All	NSR3, SSR2	Assurance	2023/24	Reasonable		✓	

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	2025/26	2026/27	2027/28
Fuel usage and security of fuel cards	All	NSR1, SSR5	Assurance	2023/24	Substantial		✓	
Asset Management	Constabularies	NSR1, SSR5	Assurance	2024/25	Paused	✓		
Data Quality	All	NSR8, SSR7	Assurance	2023/24	Reasonable	✓		✓
Sustainability	All	NSR1, SSR5	Assurance	2023/24	Reasonable		✓	
Health and Safety – Employers	All	NSR1, SSR1	Assurance	2020/21	Reasonable			✓
Out of Court Disposals	Constabularies	NSR4, SSR3	Assurance	2023/24	Reasonable			
Police Dogs	Constabularies	NSR3, SSR3	Assurance	2021/22	Reasonable		✓	
ANPR Camera	All	NSR3, SSR3	Assurance	N/A	N/A	✓		
Body Worn Cameras	Constabularies	NSR3, SSR3	Assurance	2024/25	Paused	✓		
Security of Seized Proceeds of Crime (Cash and Assets)	Constabularies	NSR1&3, NSR5&3	Assurance	2023/24	Reasonable			✓
Police Investigation Centres	Constabularies	NSR1&3, NSR5&3	Assurance	N/A	N/A	✓		
Control Room	Constabularies	NSR1&3, NSR5&3	Assurance	2021/22	Reasonable		✓	
MoPI Compliance	All	NRS8, SSR7	Assurance	2024/25	Paused		✓	
Workforce								
Vetting	All	NSR2, SSR2	Assurance	2023/24	Reasonable			✓
Agile Working	All	NSR1, SSR1	Assurance	2023/24	Reasonable			
Limited Duties	All	NSR1, SSR1	Assurance	2023/24	Limited	✓		✓
Staff Retention	All	NSR1, SSR1	Assurance	2024/25	In progress			
Staff Appraisals	All	NSR1, SSR1	Assurance	2023/24	Reasonable	✓		

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	2025/26	2026/27	2027/28
Recruitment and Training	All	NSR1, SSR1	Assurance	2024/25	Reasonable			✓
Learning and Development	All	NSR1, SSR1	Assurance	2020/21	Reasonable	✓		
Succession Planning	All	NSR1, SSR1	Assurance	2023/24	Reasonable			
Grievance Management and Reporting	All	NSR1, SSR1	Assurance	2023/24	Reasonable		✓	
Ill Health Retirement	All	NSR1, SSR1	Assurance	2023/24	Reasonable			✓
Workplace Health	All	NSR1, SSR1	Assurance	2022/23	Reasonable			
Workforce Planning	Constabularies	NSR1, SSR1	Assurance	2024/25	In progress			
Subscriptions	All	NSR1, SSR1	Assurance	2023/24	Substantial			
Resource Management Unit	All	NSR1, SSR1	Assurance	2023/24	Reasonable			✓
Business Interest, Secondary Employment and Declaration of Interest	All	NSR1, SSR1	Assurance	2023/24	Reasonable		✓	
Management and Planning								
Follow Up	All		Follow Up			✓	✓	✓
Annual Planning	All		Management			✓	✓	✓
Annual Report	All		Management			✓	✓	✓
Audit Management	All		Management			✓	✓	✓
Total Days						275	275	275

Additional services provided by TIAA

Below is a sample of services available that can be provided in addition to the plan. Each service provided is priced individually upon request.

Review	Indicative High-Level Scope
Investigatory Services Our bespoke investigations practice forms part of our Anti-Crime and Investigations Team. We are able to provide focussed services in areas including: <ul style="list-style-type: none">• HR Disciplinary Investigations• Cyber Risk Investigations• Regulatory Breaches (such as Data loss/DPA)• Criminal Investigations• Whistleblowing matters• Fraud Investigations	
Digital Services	Web application penetration testing is the practice of simulating attacks on a system in an attempt to gain access to sensitive data, with the purpose of determining whether a system is secure. This is done in a safe and secure way with a report identifying weaknesses and remedial action.
Health and Safety	To provide assurance on a range of Health and Safety related topics to provide assurance and advice on compliance with statutory requirement and regulations.
Governance Effectiveness	The review will consider the Senior Managements effectiveness - including whether it has the structure, processes, people and performance to deliver. The review will also consider how they interact with stakeholders, and whether respective roles are clear.
Capacity Planning	To assess the current and future capacity needs of the OPCC and constabularies, approach adopted by the OPCC and constabularies in evaluating this and the robustness.
Climate Sustainability Maturity	Deep Dive into selected aspects of climate change using a qualified subject matter expert.
ESG Maturity	Full assessment of Environmental, Social and Governance arrangements aligned to strategic objectives and projections.

Appendix B: Annual Plan – 2025/26

Quarter	Review	Type	Days	High-level Scope
1	Corporate Governance Structure	Assurance	14	The review will look to ensure that there are effective governance arrangements in place to ensure effective decision making.
1	Performance Management Framework	Assurance	14	The review will consider controls in place to ensure that there is an appropriate performance management framework in place
1	Business Continuity including Emergency Planning	Assurance	12	The review will consider controls in place in relation to business continuity.
1	Police Investigating Centres (PICs).	Assurance	15	The review will consider controls in place to ensure that Police Investigating Centres are operating effectively. The review will also include site visits to the PICs to ensure that these are being maintained appropriately.
2	Use of AI	Advisory	14	The review will consider controls in place to establish progress being made to use AI, and also to consider it use to ensure it is being used effectively.
2	Procurement Strategy and Compliance including waivers	Assurance	15	The review will consider controls in place to ensure compliance with the Procurement Act 2023, the audit will also include a review of waivers.
2	Contract Management	Assurance	12	The review will consider controls in place to ensure that contracts are managed appropriately.
2	Capital Management - PFIs	Assurance	14	The review will consider controls in place in relation to management of the capital assets. The focus of the audit will be the PFIs.
2	Data Quality	Assurance	14	The review will consider controls in place to ensure the accuracy of data.
3	Estate Strategy	Assurance	14	The review will consider the controls in place to ensure the estate is effectively managed, and to ensure appropriate estate strategy is in place.
3	Risk Management (for constabularies and office of the police and crime commissioners offices)	Assurance	14	The review will consider effectiveness of risk management process. The review will consider both constabularies and the office of the police and crime commissioners risk management arrangements.

Quarter	Review	Type	Days	High-level Scope
3	Key Financials Controls	Assurance	25	Key financial controls will be reviewed on an annual basis covering main finance systems and processes, with a more detailed review of each finance area on a modular basis over a three-year period. For 2025/26, this will include budgetary control, treasury management, payments, payroll debtors and income.
3	Limited Duties	Assurance	16	The review will assess the controls in place to ensure limited duties is appropriately managed.
4	ANPR Cameras	Assurance	14	The review will assess the controls in place to ensure ANPR cameras are being maintained appropriately, the audit will also consider how data is stored to ensure it is stored appropriately.
4	Learning and Development	Assurance	14	The review will consider controls in place to ensure the learning and development team are operating effectively to ensure appropriate training is identified and undertaken, and to ensure accurate records of training undertaken by all.
4	Staff Appraisals	Assurance	14	The review will consider controls in place to ensure appraisals are undertaken at the required frequency and the appraisal function is operating effectively.
1 – 4	Follow-up	Follow up	12	Follow-up of implementation of agreed priorities one and two actions from audit reports, recommendations are implemented and providing reports to the Audit Committee.
1	Annual Planning	Management	2	Assessing annual audit needs.
4	Annual Report	Management	2	Reporting on the overall conclusions and opinion based on the year's audits and other information and providing input to the Annual Governance Statement.
1 – 4	Audit Management	Management	24	This time includes meeting client management, overseeing the audit plan, reporting and supporting the Governance & Audit Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings).
Total days			275	

Audits brought forward

Quarter	Review	Type	Days	High-level Scope
1	Communication Strategy	Internal Audit	12	The review will assess how the communications strategy aligns with the overall strategies for the OPCCs and Constabularies.
1	Body Worn Cameras	Internal Audit	14	The review will assess the processes and controls in place to manage the body worn cameras. To review the management of the technology and the relevant data storage arrangements.

Quarter	Review	Type	Days	High-level Scope
1	Asset Management	Internal Audit	14	To assess how assets across the Constabularies are managed and accounted for and tracked through the business, how asset owners / posts are identified and post holders aware (this will also cover adequacy of processes in place to ensure that leavers return any OPCC/Constabulary assets).
3	Change Management	Internal Audit	12	The review will consider the effectiveness of the change management programme
Total days			52	

Internal Audit Charter

Purpose

The purpose of internal audit is to strengthen Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies ability to create, protect, and sustain value by providing the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal audit enhances Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies;

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the IIA's Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global internal Audit Standards

TIAA will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. TIAA will report periodically to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Authority

The Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committee grants the internal audit function the mandate to provide the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies. Such authority allows for unrestricted access to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees.

The Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities.

Internal auditors are accountable for confidentiality and safeguarding records and information.

- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and other specialised services from within or outside Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies to complete internal audit services.

Independence and Reporting Relationships

TIAA will confirm to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies, at least annually, the independence of the internal audit function. TIAA will disclose to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Committee Oversight

To establish, maintain, and ensure that TIAA internal audit provision has sufficient authority to fulfil its duties, the Office of the Police and Crime Commissioners for Norfolk

and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies /committee will:

- Discuss with TIAA and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure TIAA has unrestricted access to and communicates and interacts directly with the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees, including in private meetings without senior management present.
- Discuss with TIAA and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with TIAA and senior management about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Approve TIAA’s charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter periodically with TIAA to consider changes affecting the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies, such as changes in the type, severity, and interdependencies of risks to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and approve the internal audit charter periodically. (typically, annually).
- Approve the risk-based internal audit plan.
- Review TIAA’s performance.
- Receive communications from TIAA about the internal audit function including its performance relative to its plan.

- Ensure TIAA has established a quality assurance and improvement program, and this is reported on annually.
- Make appropriate inquiries of senior management and TIAA to determine whether scope or resource limitations are inappropriate.

TIAA Role

TIAA will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the OPCC and Force and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies.
- Report Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies behavior that is inconsistent with the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies ethical expectations, as described in applicable policies and procedures.

Objectivity

TIAA will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If TIAA determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such

that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Performing operational duties for Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies employee that is not employed by TIAA, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as TIAA management, Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies, Audit and Risk Committee and management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the

overall adequacy and effectiveness of the framework of governance, risk management and control. TIAA is responsible for providing assurance to Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' governing body on the adequacy and effectiveness of the risk management, control and governance processes.

TIAA's Responsibility

TIAA has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and senior management.
- Discuss the plan with the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees and senior management and submit the plan to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees for review and approval.
- Review and adjust the internal audit plan, as necessary, in response to changes in Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies business, risks, operations, programs, systems, and controls.
- Communicate with the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services

to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committee and senior management quarterly and for each engagement as appropriate.

- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and communicate to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to TIAA's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If TIAA cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies.

Communication with the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and Senior Management

TIAA will report periodically to the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Significant revisions to the internal audit Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies.
- Results of assurance and advisory services.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' risk appetite.

Quality Assurance and Improvement Programme

TIAA will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of TIAA's conformance

with the Global Internal Audit Standards, as well as performance measurement to assess TIAA’s progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function’s deficiencies and opportunities for improvement. Annually, TIAA will communicate with the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and senior management about the quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside of TIAA.

Scope

The scope of internal audit services covers the entire breadth of the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies including all Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the OPCC and Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees and management on the adequacy and effectiveness of governance, risk management, and control processes for Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified

during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies strategic objectives are appropriately identified and managed.
- The actions of Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies officers, directors, management, employees, and contractors or other relevant parties comply with Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

purpose will be carried out in a manner prescribed by TIAA’s professional standards, Information Security and Information Governance policies.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate regulator,

serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2002.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

Assurance Assessment Gradings

We use four levels of assurance assessments as set out below.

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Data Protection

TIAA has policies, procedures and processes in place to comply with all associated regulation and legislation on information security, which is underpinned by mandatory annual awareness training for all staff. To carry out our role effectively, we need to obtain information that is reliable,

relevant and sufficient to support our findings and recommendations. The collection of data, particularly sensitive personal data, is minimised and is not shared with unauthorised persons unless there is a valid and legal requirement to do so. We have clear policies on the retention of data and its appropriate, controlled disposal. TIAA has a fully robust Information Security Management System that meets all the requirements of ISO27001:2022.

Disclaimer

The matters raised in this planning report, along with those raised in our audit and annual reports, 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.

Performance Standards

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

Performance Measure	Target
Completion of planned audits.	100%
Audits completed in time allocation.	100%
Draft report issued within 10 working days of exit meeting.	100%
Management responses received by TIAA within 10 working days of draft report issue.	100%
Final report issued within 10 working days of receipt of responses.	100%
Compliance with TIAA's audit charter and IIA GIAS/PSIAS	100%

Approved by the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies Audit Committees at their February meetings,