

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NUMBER: AC26/15

SUBMITTED TO: AUDIT COMMITTEE – 1 MAY 2026

SUBJECT: INTERNAL AUDIT STRATEGY AND PLAN 2026/27

Summary

1. The report attached is the Internal Audit Strategy and Plan 2026/27

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 2025/29 and Annual Plan 2026/27

February 2026

Revised 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 requirements of the IIA Global Internal Audit Standards (Appendix C)

Internal Audit Strategy and Plan

The Audit Strategy at Appendix A incorporates the proposed annual plan for 2026/27 and the indicative coverage for the following two years.

The Annual Plan at Appendix B sets out the assignments that will be carried out in 2026/27, 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 organisation; 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:	4 th February 2026
Revised Draft Strategy and Plan:	17 th February 2026
Final Strategy and Plan:	

Appendix A: Strategic Plan

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	Plan Inclusion Rationale	2026/27	2027/28	2028/29
Governance									
Commissioning and Partnership Services	All	NSRR 11 & SSSR 5	Assurance	2023/24 2024/25	Substantial assurance for Norfolk and Suffolk Norfolk only audit, an advisory audit to support implementation of NIDAS recommendation	Previous substantial assurance provided, commissioning and partnerships evolve with different focus			✓
Equality Diversity and Inclusion	All	NSRR 11 & SSSR 5	Assurance	2019/20	Reasonable	Progression of policy and practice		✓	
Whistleblowing	All	NSRR 11 & SSSR 2	Assurance	2022/23	Reasonable Assurance	Reputational risk			✓
Governance between the OPCC and Constabulary.	All	All risks	Assurance	N/A	N/A	High risk area	✓		
Risk									
Risk Management	All	All risks	Assurance	2025/26	Reasonable Assurance	Recently subject to audit. This will be considered for later audit year, included as an audit in three-year strategy.		✓	
ICT									

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	Plan Inclusion Rationale	2026/27	2027/28	2028/29
Disaster Recovery	All	NSRR 5 & SSRR 6	Assurance	N/A	N/A	High risk area	✓		
Cyber Security Maturity Assessment	All	NSRR 5 & SSRR 6	Advisory	2024/25	Highest rating awarded	Recently subject to audit. This will be considered for later audit year, included as an audit in three-year strategy.			✓
ICT Strategy	All	NSRR 5 & SSRR 6	Assurance	2023/24	Reasonable assurance	Recently subject to audit. This will be considered for later audit year, included as an audit in three-year strategy.			✓
Use of AI	All	NSRR 5 & SSRR 6	Advisory	N/A	N/A as new audit area	Significant area, rapid changing area	✓		
Finance									
Key Financial Controls	All	NSRR 7 & SSRR5	Assurance	2025/26	Substantial assurance (2024/25 opinion, 2025/26 audit in progress)	Mandatory audit that is needed to provide head of internal audit opinion.	✓	✓	✓
Payroll	All	NSRR 7 & SSRR5	Assurance	2024/25	Reasonable assurance	Recently subject to audit. This will be considered for later audit year, included as an audit in three-year strategy.		✓	
Budgeting & Financial Resilience	All	NSRR 7 & SSRR5	Assurance	2020/21	Substantial assurance	High risk area due to challenging financial environment.	✓		

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	Plan Inclusion Rationale	2026/27	2027/28	2028/29
Procurement Strategy and Compliance including waivers	All	NSRR 7 & SSRR5	Assurance	2025/26	Reasonable assurance	Recently subject to audit. This will be considered for later audit year, included as an audit in three-year strategy.			✓
Expenses and Overtime Payments	All	NSRR 7 & SSRR5	Assurance	2023/24	Reasonable assurance	High risk area, financial climate makes this a high-risk area.	✓		
Operational Performance and Infrastructure									
Estates Strategy	All	NSRR 8 & SSRR 6	Assurance	2025/26	Reasonable assurance	Recently subject to audit. This will be considered for later audit year, positive assurance in previous audit.			✓
Planned and Preventative Estate Maintenance	All	NSRR 8 & SSRR 6	Assurance	2023/24	Reasonable assurance	To be audited as part of the cyclical programme.		✓	
Fleet Maintenance	All	NSRR 8 & SSRR 6	Assurance	2024/25	Reasonable assurance	To be audited as part of the cyclical programme.		✓	
Fleet Management Strategy	All	NSRR 8 & SSRR 6	Assurance	2024/25	Reasonable assurance	Recent audit completed, to be audited as part of cyclical programme.			✓
Safeguarding	All	NSRR 9, SSSR3	Assurance	2024/25	Reasonable	To be audited as part of the cyclical programme.			✓
Firearms Management and Training	All	NSRR 9, & SSR3	Assurance	2023/24	Reasonable	High risk area.	✓		

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	Plan Inclusion Rationale	2026/27	2027/28	2028/29
Firearms Licensing	All	NSRR 2, NSRR 3, NSRR4, NSRR 5 SSRR1 & SSRR 2	Assurance	2023/24	Reasonable assurance	Alternates between officer licences and public licences, as part of the cyclical programme. This is high risk area.	✓		
Data Quality	All	NSRR 3 & SSRR 7	Assurance	2025/26	Reasonable assurance (this was 2023/24 opinion as 2025/26 audit in progress)	To be audited as part of the cyclical programme.		✓	
Data Governance	All	NSRR 3 & SSRR 7	Assurance	n/a	This is a new audit area	High risk area	✓		
Sustainability	All	NSRR 8, NSRR 9, NSRR 10, SSRR5 & SSRR6	Assurance	2023/24	Reasonable assurance	High risk area		✓	
Health and Safety – Employers	All	NSRR 9 & SSRR 3	Assurance	2020/21	Reasonable assurance	High risk area	✓		
Out of Court Disposals	Constabularies	NSRR1 & SSRR4	Assurance	2023/24	Reasonable assurance	To be audited as part of the cyclical programme.		✓	
Engagement and partnership working	All	All risks	Assurance	N/A	N/A as new audit area	Significant area, rapid changing area			
Digital Investigations	Constabularies	SSR3 NSRR8	Assurance	N/A	N/A as new audit area	Significant area, rapid changing area	✓		
Prevention - effectiveness of arrangements to reduce the likelihood of re-offending.	Constabularies	NSRR 9 & SSRR 4	Assurance	n/a	N/A as new audit area	Significant area, rapid changing area	✓		

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	Plan Inclusion Rationale	2026/27	2027/28	2028/29
Security of Seized Proceeds of Crime (Cash and Assets)	Constabularies	NSRR 1 & SSRR 4	Assurance	2023/24	Reasonable assurance	To be audited as part of the cyclical programme.		✓	
Control Room	Constabularies	NSRR 1, NSRR 2, NSRR 4, NSRR 5, NSRR6, NSRR 8 & SSRR 3	Assurance	2021/22	Reasonable assurance	To be audited as part of the cyclical programme.		✓	
							✓		
Culture and Required Behaviour	All	NRR11, SSRR1 & SSRR 2	Assurance	2023/24	Reasonable assurance	High risk area	✓		
Workforce									
Vetting	All	NSRR 1, NSRR 2, SSRR 1 & SSRR 3	Assurance	2023/24	Reasonable assurance	To be audited as part of the cyclical programme.		✓	
Limited Duties	All	SSRR1, NSRR3 & NSRR 6	Assurance	2025/26	Limited assurance (2024/25 opinion as 2025/26 audit in progress)	Previous limited assurance audit, to be re-audited to ensure appropriate progress has been made, as key risk area.		✓	
Staff Retention	All	SSRR1, NSRR3 & NSRR 6	Assurance	2024/25	Limited assurance	Included in 2026/27 plan to ensure appropriate progress has been made.		✓	
Recruitment and Training	All	SSRR1, NSRR3 & NSRR 6	Assurance	2024/25	Reasonable assurance	To be audited as part of the cyclical programme.		✓	

Review Area	Review Area	Risk Register Reference	Type	Period of Last Audit	Previous Assurance	Plan Inclusion Rationale	2026/27	2027/28	2028/29
Learning and Development	All	SSRR1, NSRR3 & NSRR 6	Assurance	2025/26	Reasonable assurance (2023/24 opinion as 2025/26 audit at planning stage)	Key risk area, and due as part of the cyclical audit programme.			✓
Succession Planning	All	NSR1, SSR1	Assurance	2023/24	Reasonable assurance	Included in 2026/27 plan to link with other HR audits.	✓		
Workforce Planning	Constabularies	NSR1, SSR1	Assurance	2024/25	Limited assurance	Included in 2026/27 plan to ensure appropriate progress has been made.	✓		
Resource Management Unit	All	NSR1, SSR1	Assurance	2023/24	Reasonable assurance	Key risk area, and due as part of the cyclical audit programme.		✓	
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

Audit Areas to be considered for future years beyond the three-year proposed internal audit strategy

Review Area	Review Area	Type	Period of Last Audit	Previous Assurance
MoPI Compliance	All	Assurance	2020/21	Reasonable
Complaints	All	Assurance	2024/25	Reasonable
Culture and Required Behaviour	All	Assurance	2023/24	Substantial
Corporate and HR Policies	All	Assurance	2024/25	Substantial
Business Continuity including Emergency Planning	All	Assurance	2023/24	Reasonable
Use of social media	All	Assurance	2022/23	Reasonable
ICT – Support for New Projects	All	Assurance	2023/24	Reasonable
Contract Business Continuity	All	Assurance	2024/25	Reasonable
Agile Working	All	Assurance	2023/24	Reasonable
Capital Programme	All	Assurance	2021/22	Substantial
Police Dogs	All	Assurance	2021/22	Reasonable
Fuel usage and security of fuel cards	All	Assurance	2023/24	Substantial
Staff Appraisals	All	Assurance	2023/24	Reasonable
Grievance Management and Reporting	All	Assurance	2023/24	Reasonable
Ill Health Retirement	All	Assurance	2023/24	Reasonable
Workplace Health	All	Assurance	2022/23	Reasonable
Subscriptions	All	Assurance	2023/24	Substantial
Business Interest, Secondary Employment and Declaration of Interest	All	Assurance	2023/24	Reasonable
Corporate Governance Structures	All	Assurance	2025/26	Reasonable
Communication Strategy	All	Assurance	2025/26	Substantial
Performance Management	All	Assurance	2025/26	Substantial
Contract Management	All	Assurance	2025/26	Reasonable
Capital and Asset Management	All	Assurance	2025/26	Substantial
Body Worn Cameras	Constabularies	Assurance	2025/26	Audit scheduled.
Police Investigation Centres	Constabularies	Assurance	2025/26	Fieldwork in progress

Appendix B: Annual Plan – 2026/27

Quarter	Review	Type	Days	High-level Scope
1	Disaster Recovery	Assurance	16	The audit will seek assurance that an established and maintained plan is in place to enable IT to respond to incidents and disruptions in order to continue operation of critical business processes and required IT services.
1	Budgetary and financial resilience	Assurance	12	The audit will seek to provide assurance over internal control systems in place to ensure budgetary control and accurate financial reporting is in place. The review will also consider what controls are in place to ensure financial resilience
1	Expenses and Overtime Payments	Assurance	15	The audit will seek to provide assurance that there are effective controls in place in relation to expenses and overtime payments. The audit will review controls in place to ensure that expenses and overtime payments are appropriately approved, and the correct values had been paid.
1	Succession Planning	Assurance	14	The audit will consider controls in place to ensure that appropriate controls are in place to ensure continuity of operations. The audit will look to ensure that critical roles are identified, and appropriate controls are in place to ensure appropriate succession plans are in place. The audit will cover both police officers and police staff.
2	Use of AI	Assurance	12	The review will consider controls in place to ensure that there is an appropriate control environment in place to ensure that AI is used safely.
2	Firearms Management and Training	Assurance	14	The review will look to ensure that there are effective controls in place in relation to the safekeeping of firearms. The audit will also ensure that there are effective controls in place to ensure that firearms officers receive appropriate training.
2	Firearms Licensing	Assurance	12	The review will consider controls in place to ensure that there are effective controls in place in relation to firearms licensing.
2	Health and Safety – Employers	Assurance	14	The review will assess the adequacy and effectiveness of the internal controls in place in relation to health and safety – employers.
2	Workforce planning	Assurance	14	The review will consider controls in place to ensure that resources are being utilised effectively.
3	Digital Investigations - Joint space	Assurance	16	The review will consider controls in place to ensure there are effective controls in place in relation to digital investigations.
3	Engagement and partnership working	Assurance	14	The review will look to ensure that there are effective strategies in place to ensure that there is effective engagement with the public and ensuring effective partnership working.

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	Culture and Required Behaviour	Assurance	15	The review will assess the controls in place to ensure effective culture is in place, and effective controls are in place to promote required behaviours.
3	Prevention - effectiveness of arrangements to reduce the likelihood of re-offending.	Assurance	15	The review will look to ensure that there are effective programmes in place to reduce the risk of reoffending.
4	Data Governance	Assurance	15	The review will consider controls in place to ensure data is managed effectively.
4	Governance between the OPCC and Constabularies	Assurance	12	The review will look to ensure that there are effective governance arrangements in place in relation to the OPCC and the constabularies.
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	

Appendix C: Impact of the Global Internal Audit standards

Highlights some key elements that are now required under the Standards. This list is not exhaustive.

- Requirement to understand the organisation's risks and internal and external providers of assurance services that cover those risks.
- The plan must support the strategic objectives and success of the organisation.
- The annual plan must be risk-based, prioritising engagements according to the organization's risk profile.
- Communicate to the board and senior management why high-risk areas are excluded if applicable.
- The plan requires formal approval by the board (or audit committee).
- The CAE must also discuss resources, budget, and capabilities needed to deliver the plan.
- The plan should integrate performance metrics and link to the internal audit strategy.
- The plan must allow for adjustments during the year to respond to emerging risks or changes in organisational priorities.

Engagement/Review Impact

- Include engagement level risk assessments and work programs for each planned audit.
- Evaluation of the significance of findings (considering likelihood and impact) and prioritisation of findings based on significance.
- Engagement conclusion.
- Action owners and dates included in final communications.

Appendix D: **Additional services** which can be commissioned from **TIAA** at a Premium

Additional services which can be commissioned from TIAA at a Premium	
1	<p>Investigatory Services</p> <p>Our bespoke investigations practice forms part of our Anti-Crime and Investigations Team. We are able to provide focussed services in areas including:</p> <ul style="list-style-type: none"> • HR Disciplinary Investigations • Regulatory Breaches (such as Data loss/DPA) • Whistleblowing matters • Cyber Risk Investigations • Criminal Investigations • Fraud Investigations
2	<p>Health and Safety Consultancy</p> <p>Our specialist Health & Safety consultants bring deeper technical expertise and practical experience. They are qualified to interpret legislation, identify risks that may be overlooked, and recommend tailored solutions that go beyond compliance. This specialist input gives clients greater confidence that Health & Safety arrangements are robust, legally sound, and aligned with best practice.</p>

Appendix E: Internal Audit Charter

Purpose

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

Internal audit enhances Office of the Police and 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 committee.
- 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 to the board (as required) audit committee 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

Office of the Police and 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 board/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 committee. Such authority allows for unrestricted access to both the board and committee.

The committee 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 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 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 Office of the Police and Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' Audit committee, at least annually, the independence of the internal audit function. TIAA will disclose to the committee 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.

Board/Committee Oversight

To establish, maintain, and ensure that TIAA internal audit provision has sufficient authority to fulfil its duties, the board/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 board/committee, 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 organisation, such as changes in the type, severity, and interdependencies of risks to the organisation; 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 organisation and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organisational behaviour that is inconsistent with the organisation's 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 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 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 Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' board/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 Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies governing body (being the body with overall responsibility for the organisation) 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 board/committee and senior management.
- Discuss the plan with the board (as required) and committee and senior management and submit the plan to the committee for review and approval.
- Review and adjust the internal audit plan, as necessary, in response to changes in Office of the Police and Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' business, risks, operations, programs, systems, and controls.
- Communicate with the board/committee 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 committee and senior management at each committee meeting 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 Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and communicate to the board and 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 board 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 committee.

Communication with the Board/Committee and Senior Management

TIAA will report periodically to the committee 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 plan.
- 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 committee.
- 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 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 board 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 organisation, including all Office of the Police and 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 board/committee and management on the adequacy and effectiveness of governance, risk management, and control processes for Office of the Police and 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 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 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 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 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

Approved by the **Audit Committee** at its meeting on **date**

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.

Quality Assurance

TIAA recognises the importance of Internal Audit being controlled at each stage to ensure that we deliver a consistent and efficient Internal Audit service that is fully compliant with professional standards and also the conditions of contract. We operate a comprehensive internal operational quality review process to ensure that all Internal Audit work is carried out in accordance with these standards. These quarterly reviews are part of our quality management system which has ISO 9001:2015 accreditation.

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	100%