



Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Police

Suffolk Internal Audit Progress Report

March 2016

INTRODUCTION

1. This summary report provides an update on the progress of our work at Norfolk and Suffolk Police and Crime Commissioners and Chief Constables as at 10th March 2016. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since our last progress report.

PROGRESS AGAINST THE 2015/16 ANNUAL PLAN

2. Our progress against the Annual Plan for 2015-16 is set out in Appendix A. The results of these reviews are summarised at Appendix B.

AUDITS CARRIED OUT SINCE THE PREVIOUS PROGRESS REPORT

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

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Records Management	n/a	29/10/2015	12/01/2016	14/01/2016	0	2	0	0
Contract Review	Reasonable	08/10/2015	12/01/2016	14/01/2016	0	1	0	1
Police Stations	Reasonable	03/11/2015	02/11/2015	01/12/2015	0	5	1	4
Proceeds of Crime	Limited	11/11/2015	15/01/2016	20/01/2016	0	5	1	0
Accounts Payable	Reasonable	02/12/2015	15/01/2016	18/01/2016	0	3	1	1
Accounts	Reasonable	15/12/2015	13/01/2016	14/01/2016	0	1	2	4

Receivable								
Purchase Cards	Limited	15/12/2015	13/01/2016	18/01/2016	1	7	6	0
General Ledger	Substantial	03/12/2015	13/01/2016	14/01/2016	0	0	0	2
Governance – Ethical Standards	Reasonable	29/01/2016	29/02/2016	03/03/2016	0	2	4	
Risk Management – Embedding	Reasonable	12/02/2016	03/03/2016	03/03/2016	0	5	0	4
Risk Management – RAIDE	Substantial	12/02/2016	03/03/2016	03/03/2016	0	1	0	0
Mobile Devices	Substantial	12/02/2016	29/02/2016	01/03/2016	0	0	1	0
ICT Cyber Security	Reasonable	12/01/2016	03/03/2016	04/03/2016	0	2	5	0
Treasury Management	Substantial	12/02/2016	09/03/2016	10/03/2016	0	0	0	1
HR – Absence Management	Substantial	09/03/2016						
Purchase Ordering	Reasonable	12/02/2016						
ICT ITIL	Reasonable	03/03/2016						
ICT t-Police	Reasonable	19/02/2016						

OEM = Operational Effectiveness Matters

Summaries of the finalised reports are attached at Appendix B. Full reports are available to Audit Committee Members on request. The details for Norfolk only reports will not be included in the Suffolk progress report.

CHANGES TO THE ANNUAL PLAN 2015/16

4. There have been the following changes made to the annual plan:
- Commissioning was previously 18 days, covering Norfolk and Suffolk Constabularies, this has been reduced to nine days, to cover Norfolk only.
 - Performance Management has been postponed until 2016/17 due to the implementation of Athena, affecting reporting elements of the system.
 - HR Absence Management, originally to focus on Suffolk only, now incorporating Norfolk and Suffolk, due to merging of the teams.
 - HR Recruitment, audit postponed until April 2016 due to a recruitment drive in Suffolk following the recent budget increase.
 - ICT Network Security, audit postponed until April 2016 due to data extraction to an external system.
 - Duty Management System, audit postponed until June 2016 due to the impact of ERP.

FRAUDS/IRREGULARITIES

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

LIAISON

6. Liaison with external audit: We have liaised with EY during the year and kept them informed of our work and will make available to them all final audit reports. Liaison with the Chief Finance Officers: Regular progress meetings are held with the Chief Finance Officers.

PROGRESS ACTIONING URGENT and NOT APPROVED RECOMMENDATIONS

7. We have made no urgent recommendations in relation to Suffolk Constabulary. (i.e. fundamental control issues on which action should be taken immediately) since the previous Progress Report. This is in relation to the audit on Purchase Cards for Norfolk Constabulary.
8. We have made one recommendation which was not approved by management since the previous Progress Report. This is in relation to the audit on Accounts Payable.

- Access rights for the Accounts Payable Supervisors, the Head of Transactional Services and the Head of Finance for Norfolk and Suffolk to be reviewed to enable adequate segregation of duties in place within the system. Management Response: The system implemented is a templated solution and it is accepted that this is a risk. No change to this is proposed and the associated risk is carried as the levels are low. Audit Comment: This is accepted and will not be followed up or reported in future audits.

RESPONSIBILITY/DISCLAIMER

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

Progress against the Annual Plan for 2015/16

System	Planned Quarter	Planned Days	Actual Days	Current Status	Comments
Records Management Follow Up	2	0	4	Final report issued	Suffolk only, Reported to Audit Committee in March 2016
Contract Review	2	12	12	Final report issued	Reported to Audit Committee in March 2016
Police Stations	2	7	7	Final report issued	Suffolk only, Reported to Audit Committee in March 2016
Proceeds of Crime	2	15	15	Final report issued	Reported to Audit Committee in March 2016
Estate Management – Maintenance and Repair	2	8	8	In progress	Norfolk only
Risk Management – Embedding (the risk culture)	2	12	12	Final report issued	Reported to Audit Committee in March 2016
Risk Management – Risk, Assurance, Issues, Dependencies (RAID) log	2	15	15	Final report issued	Reported to Audit Committee in March 2016
ICT – Cyber Security	2	10	10	Final report issued	Reported to Audit Committee in March 2016
Mobile Devices	3	15	15	Final report issued	Reported to Audit Committee in March 2016
Accounts Payable	3	10	10	Final report issued	Reported to Audit Committee in March 2016
Accounts Receivable	3	10	10	Final report issued	Reported to Audit Committee in March 2016
Purchasing Ordering	3	12	12	Draft report issued	Awaiting management response
Purchase Cards	3	10	10	Final report issued	Reported to Audit Committee in March 2016
General Ledger	3	10	10	Final report issued	Reported to Audit Committee in March 2016
Information Technology Infrastructure Library (ITIL) Framework Gap Analysis	3	10	10	Draft report issued	Awaiting management response

System	Planned Quarter	Planned Days	Actual Days	Current Status	Comments
ICT – Network Security	3	12	0	Postponed until 2016/17	Data sharing constraints impact on delivery, work around being considered
Governance – Ethical Standards	4	12	12	Final report issued	Reported to Audit Committee in March 2016
HR – Absence Management	4	10	10	Draft report issued	Awaiting management response
HR - Recruitment	4	12	0	Postponed until 2016/17	Audit postponed until April 2016 due to client capacity and scope, around Suffolk student recruitment.
Duty Management System	4	15	15	Fieldwork complete	Audit postponed until June 2016 due to ERP introduction
Treasury Management	4	10	10	Final report issued	Reported to Audit Committee in March 2016
Capital Expenditure	4	10	9	In progress	
Payroll	4	10	5	In progress	
Governance – Performance Management	4	15	0	Postponed until 2016/17	Due to implementation of the Athena system reporting elements, the audit has been postponed until June/July 2016/17
ICT – t-Police	4	12	12	Draft report issued	Awaiting management response
Commissioners Grants/PCC Commissioning	4	18	9	Scheduled for 17/03/16	Norfolk only, days reduced to 9
Follow Up Work	4	8	4	In progress	

KEY:

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued
	=	Postponed until 2016/17

Summaries of Finalised Audit Reports issued since the last report

Audit Report: NSP1601 Records Management Follow Up

Report Issued: 14/01/2016

Management representations were obtained on the action taken to address the recommendations. Only limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that have not been fully implemented:

System: Records Management

From the review of the documentation and checks carried out the assessment is:			
Implemented	-	Considered but not Implemented	Recommendation 2
In Process of Being Implemented	Recommendation 1	No Longer Applicable	-
Revised Target Date	-	Not Implemented	-

Recommendation 1:

Once the national HMIC report becomes available, that the requirements and recommendations are fed into the local project to ensure they are incorporated into the work being completed.

Action taken:

The national HMIC 'Building the Picture' report on police information management was issued in July 2015. This report raised 10 of its own recommendations to be implemented within stipulated implementation deadlines. Responsibility for the implementation of recommendations one, three, four, five, six and eight has been attributed to Chief Constables and subsequently the Records Management Units of each constabulary.

In October 2015, written responses¹ to all six recommendations have been drafted and finalised along with a covering letter² to the HMIC. As a result of discussions with the Records Manager and Head of Information Management, a summary on the actions undertaken towards the implementation of the HMIC 'Building the Picture' report recommendations is provided below:

- **HMIC Recommendation 1:** Interim information management policies and procedures for the Records Management Department have been reviewed, revised updated and published to reflect the guidance provided through APP. The Records Manager stated these policies and procedures are due to be finalised as permanent policies and procedures in December 2015 at the Joint Negotiation and Consultative Committee (JNCC).
- **HMIC Recommendation 3:** A systematic audit has not been carried out in order to assess the Records Management Department's processes in place in relation to compliance to APP guidelines on information management. However, the process for undertaking these audits has been revised whereby the Senior Management Team will review the testing process for each audit to ensure that this includes assessment of compliance to APP guidelines.
- **HMIC Recommendation 4:** Processes are in place within the Records Management Unit to undertake risk assessment and to re-categorise and link information where necessary. However, these processes are currently undertaken manually which has led to a backlog in the processing of new and historical police information records (refer to HMIC recommendation eight below). The automation of this process is reliant on the set up of two automated records management systems. The Athena system is part of a national roll out of computer software designed to manage all new police information records received. The Athena system was implemented at the Norfolk and Suffolk Constabularies in October 2015. The second automated system was designed to process historical police information records. The Head of Information Management stated that plans were set for this automated system to be developed and put in place within the Constabularies by quarter one of the 2015 calendar year. However, these plans have been put on hold by the Constabularies ICT Departments due to difficulty in obtaining the services of the Department's preferred contractor to develop the programme.
- **HMIC Recommendation 5:** Processes are in place within the Records Management Unit to identify, prioritise, monitor and follow up on those police information records which pose the greatest risk, to undertake risk assessment and to re-categorise and link information where necessary. However, as outlined within HMIC Recommendation four, there is a backlog in processing historical police information records which will not be resolved until the implementation of the automated record

¹ HMIC Response – Building the Picture, Norfolk/Suffolk Constabularies, November 2015.

² Joint Response Letter to HMIC inspection "Building the Picture" and update on Norfolk and Suffolk Constabularies' position against the six force recommendations, Norfolk/Suffolk Constabularies, November 2015.

management system responsible for processing this historical data.

- **HMIC Recommendation 6:** A process is in place for the scrutiny, approval and monitoring of internal audits in relation to compliance to APP guidance to be undertaken by the Joint Information Management Strategy Board (JIMSB) as part of their six weekly meetings.
- **HMIC Recommendation 8:** In a similar fashion to HMIC recommendation four and five, processes are in place within the Records Management Department to ensure police information records are reviewed and records created when decisions are made to retain information beyond the applicable period of retention. However, these processes are currently undertaken manually leading to a backlog of information. This is despite the department being sufficiently resourced with regards to the staffing levels of the MoPI and Temporary Records Reviewing Teams (refer to the 'action taken' section of the analysis of recommendation 2 raised within the Suffolk County Council Records Management audit review). The Records Manager stated that these processes can only be undertaken efficiently through the implementation of the automated record management system which will, initially allow police information records to be grouped according to their risk (MoPI/APP grouping), and will then allow for the efficient review and retention of historical information, where applicable, to be undertaken.

Audit Observation: :

As a consequence of the discussions undertaken with the Records Manager, the following conclusions have been made:

- HMIC recommendation one has an implementation deadline stipulated by the HMIC as 30/11/2015 within the 'Building the Picture' report. This recommendation is deemed to be implemented due to the publishing of the interim policies and procedures which are accessible to all staff members within the Records Management Department.
- HMIC recommendation three has an implementation deadline stipulated by the HMIC as 30/11/2015 within the 'Building the Picture' report. This recommendation is deemed to be implemented due to the audit process being reviewed to ensure audits include assessment of compliance to APP guidelines, where necessary. HMIC recommendations four and five have an implementation deadline stipulated by the HMIC as 30/11/2015 within the 'Building the Picture' report. These remain outstanding until the implementation of the automated record management system to enable the Records Management Department to clear the backlog of historical police information/records.
- HMIC recommendation six has an implementation deadline stipulated by the HMIC as 30/11/2015 within the 'Building the Picture' report. This is deemed to be implemented due to governance procedures in place through the JIMSB to scrutinise internal audits undertaken within records

management to ensure APP compliance.

HMIC recommendation eight had an immediate implementation deadline from issue of the HMIC 'Building the Picture' report (July 2015). This remains outstanding until the implementation of the automated record management system to enable the Records Management Department to clear the backlog of historical police information records.

This follow up review undertaken by audit has established that Recommendation 1 raised within the Suffolk County Council audit report letter on Records Management is 'in the process of being implemented' and that a revised deadline of 31/03/2016 be set to determine the status of this recommendation.

Management Response:

A letter of response has been provided to the HMIC in response to the recommendations. Recommendation 4, 5 and 8 remain outstanding in view of the requirement for an automated solution to support the backlog of information that requires Review, Retention and/or Disposal.

Corporate Development & Change Department have appointed a Project Manager who is currently drafting a Business Case to secure funding to progress the automated solution with ICT/external consultant.

There is no local project for implementing the MoPI recommendations, at this time. The national lead for MoPI is progressing the 10 point Action Plan which has been implemented by the National Police Chiefs' Council (NPCC) Lead on Information Management, which aims to direct and support forces to deliver MoPI consistently across the Police Service.

All the above observations are deemed to have been implemented and as such there are no further comments to make.

Recommendation 2:

Timelines are set and approved to ensure that deadlines in the national report are achieved and the local project is completed to comply with the APP.

Action taken:

Upon issue of the HMIC 'Building the Picture' report on police information management in July 2015, queries were brought forward by the Constabulary regarding the feasibility to implement the recommendations raised within this report by the stipulated deadlines. This is predominately due to the lack of automated record management system in place to automatically process historic police records. As a consequence of this, the Records Management Department must rely on manual processes which are time consuming and have resulted in a backlog in the processing of these records (as stated in Recommendation 1 of this report above). In addition to this, a national action plan was produced by the National Policing Lead for Information Management which highlights the issues to be addressed regarding the implementation of minimum standards on APP and on training in order to comply with HMIC requirements.

Further to the two issues raised above, the Records Manager stated that discussions are currently being undertaken between the National Policing Lead for Information Management and the Home Office in order to revise the deadlines for the HMIC recommendations to provide for more realistic targets for the Constabularies. As a result of this, timelines have not been set and approved for the implementation of the HMIC 'Building the Picture' report recommendations and the completion of the local project for APP compliance, within the current deadlines stipulated. The Records Manager stated that the implementation of specific timelines will only be possible upon the agreement of revised deadlines and upon progress towards implementation of the automated record management system.

The audit review on Records Management undertaken by Suffolk County Council also made three observations on the three key stages being undertaken towards the completion of the local project for APP compliance:

- Observation 1 related to the 'recruiting of temporary staff to manage the Review, Retention and Disposal of hard copy files' – All nine posts of the Temporary Records Reviewing Team are occupied to facilitate the manual processing of police information records.
- Observation 2 related to the 'developing, with the ICT Department, of an in-house automated solution to assist the Review, Retention and Disposal of both electronic and manual files' – Although implementation of the Athena system to process all new police information records has been completed, plans to undertake the development and implementation of an automated record management system to process historic police information records have been put on hold.
- Observation 3 related to 'planning for the final stages of collaboration which will involve the recruitment of a permanent structure going forwards to deliver the Review, Retention and disposal of both electronic and hardcopy files, and planning how this will work within the existing functions of the Unit' – A permanent staff structure (MoPI Team) is in place to undertake the Review, Retention and disposal process, consisting of eight posts of which one remains vacant. However, the Records Department, in conjunction with the HR department, have undertaken a process to occupy this final post.

Audit Observation:

As a consequence of the discussions undertaken with the Records Manager, the following conclusions have been made where an update be sort within the next follow up review:

- An update as to the implementation of the automated record management system to be put in place to automatically process historic police information records in order to resolve the current backlog
- An update on the progress as to the agreement of revised deadlines with HMIC for the implementation of the HMIC 'Building the Picture' report recommendations and the completion of the local project for APP compliance;
- An update as to the progress on the establishment of timescales for the implementation of the HMIC report recommendations and the completion of the local project for APP compliance once agreement as to the revised deadlines is obtained and once progress is made on plans to develop and implement the automated record management system; and
- An update as to progress regarding the occupation of the vacant post within the MoPI Team.

This follow up review undertaken by audit has established that Recommendation 2 raised within the Suffolk County Council audit report letter on Records Management has been 'considered but not implemented' and that a revised deadline of 31/03/2016 be set to determine the status of this recommendation.

Management Response:

As referred above, a Project Manager has been appointed and is currently drafting a Business Case to progress the in-house automated solution to enable the Records Management Unit to address the Review, Retention and Disposal of constabulary information.

Observation 1 – All temporary staff (6 full time equivalent (FTE)) to manage the Review, Retention and Disposal of hard copy files have been appointed.

Observation 2 – The development of an in-house automated solution to address the backlog of information to be reviewed, retained and/or disposed is being progressed – see Recommendation 1, Management response above.

Observation 3 – The final interview takes place this week to complete the remaining post to complete the 6 FTE MoPI Analysts.

Audit Report: NSP1602 Contract Review

Report Issued: 14/01/2016

SCOPE

The scope of the review was to cover an appraisal of the arrangements for the letting, management and monitoring of contracts entered into by the organisation. The scope of the review did not include consideration of the funding arrangements of contracts, controls surrounding the review and maintenance of the contracts register, assessment of the specification of contracts nor an appraisal of the overall contract monitoring arrangements of departments within the organisation.

MATERIALITY

Overall management of the commercial aspects of the contract management processes are undertaken by the Commercial Team of the Procurement and Supplies Department. Operational management of all contracts within the two Constabularies is undertaken by members of staff within the department to which the contract relates.

KEY FINDINGS

- A procedure has been established for contract monitoring and reporting of performance outcomes.
- One instance was identified where performance outcomes were not reported.
- One instance was identified where contractual documentation could not be located during the audit, but was subsequently provided after completion of the audit.
- Variations and defaults are undertaken as per contractual arrangements.
- Contractual payments are processed as per contractual arrangements.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	1	0	1

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	<p>A procedure is in place to ensure that the reporting on contractual performance is in accordance with contractual arrangements.</p> <p>However, an instance was identified for one contract (Facilities Management Services) where formal reporting on contractual performance to KPI's specified within the contract was not undertaken during the monthly contract monitoring meetings.</p>	The Constabularies ensure that all outcomes, targets and KPI's are reported to stakeholders of contracts monitored within the Procurement Database.	2	<p>This issue has been actioned in relation to the FM Contract. Feedback on KPIs is now on Part 1 of the monthly agenda and discussion and reporting of KPIs is now a Part 2 agenda item with a smaller group. Evidence of discussion on KPI's was provided.</p> <p>Implemented for FM</p> <p>The remainder needs to be considered on a risk / value assessment to ensure that the appropriate contracts are targeted.</p>	31/03/16	Strategic Category Manager

Audit Report: NSP1603 Police Stations

Report Issued: 01/12/2015

SCOPE

The aim of the review was to consider the controls and security surrounding the management and running of a sample of Police Stations within the Suffolk Constabulary. As part of the audit the following stations were visited, Mildenhall, Ixworth, Sudbury, Saxmundham and Felixstowe.

MATERIALITY

Suffolk Constabulary and PCC holds a portfolio of 35 Police Stations/Station bases.

KEY FINDINGS

- The process for storing of confidential waste needs to be enhanced. Locked cupboards to be used for storing of all confidential waste.
- There is no standard protocol documenting the required frequency for changing of door codes.
- There is no standard protocol documenting the required frequency for changing of alarm codes.
- Salto access rights are not reviewed regularly.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	5	1	4

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>Door codes for the Saxmundham station are not changed regularly. There is no standard protocol that documents the required frequency for changing door codes at the Constabulary.</p> <p>There is a risk of unauthorised access if door codes are not changed frequently.</p>	A standard protocol stating the required frequency for changing door codes to be agreed and complied with.	2	The locks on these premises are of the 'digital mechanical' variety. Suffolk does have relatively few of these, however Norfolk Constabulary has many. A Joint document is to be drafted that will detail the management of this form of lock, the frequency of the changes of the combination, the method by which it is changed, and the notification process to advise appropriate users of the change and the new combination.	31/12/16	Rob Watson (Information Security Advisor) working together with the Facilities and Estates Department.
2	Compliance	<p>Alarm codes for Ixworth station are not changed regularly. There is no standard protocol that documents the required frequency for changing alarm codes at the Constabulary</p> <p>There is a risk that the station is not secure as alarm codes may be known by staff that have left if alarm codes are not changed regularly.</p>	A standard protocol for changing alarm codes at stations, in particular at Ixworth station, to be agreed and complied with.	2	A new policy that details the frequency of changes to alarm codes, together with the process of informing all staff that require the code can be developed to address this issue. It can be included and be a part of the policy detailed above in relation to the mechanical digital door locks.	31/12/16	Rob Watson (Information Security Advisor) working together with the Facilities and Estates Department.

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	<p>Staff leaving the Constabulary are not required to return their 'salto' cards and identification to reception at Suffolk Police Headquarters promptly, to enable 'salto' cards to be cleared and identification destroyed.</p> <p>There is a risk that cards may continue to be used to access the Constabulary.</p>	<p>Staff identification and 'salto' cards to be returned from staff on the day they leave the Constabulary. These are to be sent to the reception at Suffolk Police Headquarters for the 'salto' cards to be cleared and their identification destroyed.</p>	2	<p>A new and updated Joiners, Leavers and Movers policy will be developed (primarily by HR), and will include the return of all equipment including the SALTO cards.</p>	<p>To be advised.</p> <p>HR contacted in relation to the policy however awaiting a response.</p>	<p>Suffolk and Norfolk Human Resources Department – Named contact to be arranged, Rob Watson (Information Security Advisor) has been in initial contact to ensure that this is progressed.</p>
4	Compliance	<p>There is no regular review of 'salto' access cards, to ensure that access rights for staff is appropriate.</p>	<p>A quarterly review of 'salto' access rights be undertaken, to establish if access rights to stations/areas are appropriate.</p> <p>Managers to be sent a list of all staff that have access within their area, and this to be reviewed to verify if access is appropriate, and requesting removal of all staff that don't require access.</p>	2	<p>The Joint Estates and Facilities department is currently reviewing the auditing of SALTO access. A temporary resource has been allocated to review and identify the levels of access that currently exist. If appropriate a process may then be introduced that will provide closer scrutiny of the SALTO system.</p>	31/12/16	<p>Rob Watson (Information Security Advisor) working together with the Facilities and Estates Department.</p>

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Compliance	<p>The current arrangements for confidential waste are inadequate, all those with access to the building have access to material placed in open confidential waste bins.</p> <p>There is a risk that confidential information could be leaked, without trace.</p>	<p>The arrangements for confidential waste needs to be reviewed. All confidential waste be placed in locked cupboards or secure containers, whilst awaiting collection from contractors responsible for shredding confidential waste.</p>	2	<p>A process is already in place to equip premises with suitable containers similar to those that are already in PHQ. Those stations audited have already instigated changes; in that once a bag is full it is more securely stored. Facilities have begun to chase the suppliers / finance in relation to appropriate containers for all Suffolk premises.</p>	<p>In progress, the bins are being delivered to all Suffolk Police Premises at the time of submission of this report.</p>	<p>Rob Watson (Information Security Advisor) working together with the Facilities and Estates Department.</p>

Audit Report: NSP1604 Proceeds of Crime

Report Issued: 20/01/2016

SCOPE

The review appraised the effectiveness of controls for managing the Proceeds of Crime for both Norfolk and Suffolk Constabularies. In particular, the arrangements for securing and monitoring of the proceeds of crime held by the Constabularies.

MATERIALITY

Monthly performance reports are produced, which covers the number of restraints, total assets under restraints, no of confiscations, value of confiscations, number of cash forfeitures, value of cash forfeitures, number of section 27 MDA, value of section 27 MDA and total cash seized. From review of the July, August and September 2015 performance reports it was noted that very little activity was investigated by ERSOU for either Norfolk or Suffolk forces, notably the following was confiscated during this period:

Norfolk - £11,901

Suffolk - £36,503.77

There were no restraints and no assets under restraint during this period.

KEY FINDINGS

- The revised Service Level Agreements (SLAs) between the Eastern Region Special Operations Unit (ERSOU) and the member forces has not been signed.
- Referrals to ERSOU are low.
- Key performance indicators are not in place for ERSOU.
- Monthly performance reports are not descended to management at designated intervals.
- Appropriate committee has not been assigned with responsibility for monitoring performance of ERSOU.
- Annual report is not produced by ERSOU to demonstrate performance of the unit.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	5	1	0

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The current SLA in place between the Eastern Regional Special Operations Unit (ERSOU) and Norfolk and Suffolk Constabularies is not adequate.	A revised SLA to be agreed and signed by all relevant parties. The SLA includes requirements on all parties, and how performance by ERSOU will be measured.	2	<i>A revised SLA has been completed and is before Heads of Crime for each county to be signed for a consistent approach.</i>	<i>15/01/16 completed</i>	<i>DCI POWER ERSOU</i>
2	Directed	SLAs between the Eastern Regional Special Operations Unit (ERSOU) and Norfolk and Suffolk Constabularies do not include key performance indicators.	Key performance indicators to be agreed between each party, which are formally monitored and reported.	2	<i>RECU performance monthly and daily performance are now available and emailed to the head of Cyber and Serious Crime</i>	<i>15/01/16 completed</i>	<i>DCI POWER ERSOU</i>
3	Directed	There is not a designated committee assigned with responsibility for monitoring proceeds of crime recovery rates for Norfolk and Suffolk constabularies.	An appropriate committee to be assigned with responsibility for monitoring performance against key performance indicators agreed in the SLAs.	2	<i>Head of Cyber and Serious Crime to include RECU, regarding performance for Suffolk and Norfolk within the PSC performance briefing.</i>	<i>15/01/16 completed</i>	<i>Dsupt Mattin Cyber and Serious Crime</i>

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Compliance	There is no designated monthly performance report, without performance report management are not aware of the performance of the unit.	Monthly performance reports to be prepared at set intervals and distributed to appropriate personnel.	2	<i>Agreed performance reports in place and to be provided.</i>	<i>15/01/16 completed</i>	<i>DCI POWER ERSOU</i>
6	Compliance	An annual report is not prepared on ERSOU. An annual report would provide a basis to determine the effectiveness of the unit.	An annual report to be prepared on the effectiveness of ERSOU. The report to include performance against key performance indicators.	2	<i>This is in place and is completed Suffolk and Norfolk will now be included within the circulation list.</i>	<i>15/01/16 completed</i>	<i>DCI POWER ERSOU</i>

Audit Report: NSP1605 Accounts Payable

Report Issued: 18/01/2016

SCOPE

The review considered the arrangements for authorising and paying expenditure incurred by the organisation and the arrangement for control of the organisation's cheques and automated payments.

MATERIALITY

Norfolk and Suffolk Constabularies moved their financial systems onto the ERP system from 1st April 2015, amalgamating two finance teams into one joint finance team. This has put pressure on the finance function, with the restructure resulting in posts being lost, voluntary redundancies being awarded and staff vacancies arising, which are currently being filled by agency staff.

There are no backlogs in the process, but with the team adjusting to being a joint team and the implementation of ERP there are areas that still need to be addressed such as standardisation of cheque payment run process.

KEY FINDINGS

- There is an established process embedded for the processing of invoices.
- For orders up to £250 inadequate segregation of duties are in place.
- Access rights on ERP for accounts payable staff is not appropriate.
- The process for amending of creditor bank details is not appropriate.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	3	1	1

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Accounts payable staff have generic access and are able to make amendments to bank details, this is not appropriate as this increases the risk of fraudulent and incorrect payments being made.	Profile rights for accounts payable staff on ERP to be revised, to restrict accounts payable staff from being able to amend bank details.	2	Profiles will be reviewed in due course but the Constabularies have implemented a templated solution which is in use in other Constabularies. A revised process has already been put in place to arrange for all bank changes to be actioned by the Payroll Team with the Transactional Services Team. It was accepted by Norfolk and Suffolk as a risk at the implementation of the system.	31/03/16	Head of Transactional Services
2	Compliance	Segregation of duties is inadequate. Both of the Accounts Payable Supervisors, the Head of Transactional Services and the Head of Finance for Norfolk and Suffolk are able to authorise invoices for payment, raise and authorise a requisition up to £250, without the need for independent authorisation, receipt of goods/services and pass invoice for payment.	Access rights for the Accounts Payable Supervisors, the Head of Transactional Services and the Head of Finance for Norfolk and Suffolk to be reviewed to enable adequate segregation of duties in place within the system.	2	The system implemented is a templated solution and it is accepted that this is a risk. No change to this is proposed and the associated risk is carried as the levels are low. <u>Internal Audit Comment:</u> Managements response is accepted and the recommendation will remain on file, without raising in future audits.	N/A	N/A

Report Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Compliance	There is no standardised process for amending bank details. Inappropriate amendments could be made, diverting payments from genuine supplier bank accounts.	A standardised process to be established for entering and amending creditor bank details. The process to include the requirement for amendments to bank details to be confirmed with the supplier before they are processed on the system.	2	Initial bank details are extracted from the supplier set up request for which originates from the new supplier via Procurement Team. Staff have been made aware of the issues which can arise for changes to bank details and in most cases these are received on an invoice from the appropriate supplier and not seen as a high risk. In cases where details are received via email or letter these will be confirmed back to the supplier as legitimate.	28/02/16	Head of Transactional Services

Audit Report: NSP1606 Accounts Receivable

Report Issued: 14/01/2016

SCOPE

The review considered the raising of debtor accounts, collection of income, receipting, storage and banking of income received by the organisation.

MATERIALITY

Norfolk and Suffolk Constabularies moved their financial systems onto the ERP system from 1st April 2015, amalgamating two finance teams into one joint finance team. The restructuring has resulted in a number of posts reducing and staff taking voluntary redundancy. The finance team is not currently fully staffed, staff vacancies are currently being filled by agency staff.

KEY FINDINGS

- The segregation of duties between the officer raising and receipting of invoices is inadequate.
- Invoices raised are not checked by the officer raising the requisition, to ensure that invoices have been raised correctly.
- The introduction of ERP resulted in delays in producing aged debt reports, which were not produced until October 2015, this has now been rectified.
- Processes are in place for raising invoices, credit notes, receipting and banking of income, operational effectiveness matters have been made to further enhance controls in these areas.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	1	2	4

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Access rights on ERP are generic. AR staff are able to raise and receipt invoices. This inhibits segregation of duties within the function.	Review of access rights on ERP to ensure adequate segregation of duties. The ability to raise and receipt invoices should be segregated.	2	<i>Due to the limited number of staff in each location this is an accepted risk. Within the team the physical work is segregated in Suffolk and now all post-holders are in place this will be reviewed in Norfolk.</i>	31/03/16	Head of Transactional Services

Audit Report: NSP1615 Purchase Cards

Report Issued: 18/01/2016

SCOPE

The review focused on the distribution and use of purchasing cards to confirm that:

- Cards are issued to appropriate staff/Officers;
- Spending Limits are proportionate and appropriate;
- Purchases are in accordance with agreed procedures;
- Statements are reconciled and correctly allocated to budget.

MATERIALITY

The total expenditure on purchase cards up to the end of October is £111k for Norfolk Constabulary and for Suffolk Constabulary £89k.

KEY FINDINGS

- For Norfolk no credit card expenditure for the current financial year has been entered on to the general ledger.
- Not all cardholders in Norfolk have been assigned an authorising officer, instead their expenditure is going to a default closing group.
- Norfolk cardholders and authorising officers require additional training to fulfil their expected roles.
- There is insufficient guidance for Finance to refer to when administering the purchasing card function for the constabularies.
- In Norfolk, no check is undertaken to ensure that VAT is reclaimed appropriately.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
1	7	6	0

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
14	Compliance	No credit card expenditure for Norfolk Constabulary has been entered onto the ledger for the current financial year.	Credit card expenditure for Norfolk from April 2015 to be charged to the ledger and going forward, credit card expenditure for Norfolk to be uploaded onto the ledger promptly.	1	The management team are aware of this and has resulted from the reorganisation of Finance Department across Norfolk and Suffolk. Due to lack of training and resources in Norfolk this has unfortunately not been completed. There is a plan in place to bring this up to date by the end of February 2016.	29/02/16	Head of Transactional Services
1	Directed	Norfolk credit card holders and authorising officers are not provided with appropriate training prior to being issued with their credit card.	Norfolk card holders to be provided with training on the appropriate use of the card and how the Lloyds online credit card system works prior to credit cards being issued. Additional support to be directed to Norfolk so that all staff receive the required level of training.	2	All Norfolk cardholders have been issued with the Procedure manual for card usage and the Lloyds training guide on the 26th November 2015. Any new cardholder will receive this as part of the process. Internal Audit Comment: Further training is required to minimise incorrect usage on the cards.	N/A	N/A

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Authorising officers for Norfolk have not been approving expenditure promptly.	Review of designated authorising officers to establish that appropriate authorising officers have been assigned.	2	It is accepted that transactions have not been authorised yet but authorised officers and this will be covered as part of Rec 14 above.	29/02/16	Head of Transactional Services
4	Directed	In Norfolk some card holders have not been assigned with a designated authorising officer, instead their expenditure is being sent to a 'default closing group approver profile.	The 'default closing group approver profile' to be closed and an appropriate authorising officer for all card holders be designated.	2	This has now been completed and was a training issue for Norfolk.	N/A	N/A
5	Directed	Authorising officers for Norfolk have not been approving expenditure promptly.	Training to be provided to the authorising officers that are not authorising expenditure, to ensure that they are in a position to fulfil their role as authorising officers.	2	Training manuals have been issued to authorising officers as per Rec 1 and will be followed up as part of Rec 14 above.	29/02/16	Head of Transactional Services
6	Compliance	In Norfolk, there is no check by the Transactional Team Leader (AP/AR) to establish whether credit card expenditure has been submitted for approval, and expenditure approved promptly by the authorising officer.	Monthly credit card expenditure to be reviewed by the Transactional Team Leaders (AP/AR), to establish that all expenditure has been submitted for approval and is reviewed by the approving officer.	2	It is accepted that transactions have not been authorised yet but authorised officers and this will be covered as part of Rec 14 above.	29/02/16	Head of Transactional Services

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Compliance	One officer in Norfolk has more than one credit card.	The officer that has more than one credit card should have their second credit card cancelled.	2	The reasons for this are not yet clear and will be investigated with the cardholder and a decision made as appropriate.	29/02/16	Head of Transactional Services
11	Compliance	Cardholders are splitting transactions to avoid transactions being over £500.	Cardholders to be reminded of the need to follow the correct protocol when purchasing goods over £500, and that it is not appropriate to split transactions to avoid transactions exceeding £500. Any further instances should be raised with the individual cardholder.	2	The manual issued is quite clear regarding this and Finance/Procurement will check transactions for this in the future. Any such transactions will result in a warning as part of the agreed procedure manual.	31/03/16	Head of Transactional Services

Audit Report: NSP1616 General Ledger

Report Issued: 14/01/2016

SCOPE

The review considered the arrangements for providing an effective audit trail for data entered onto the general ledger and the appropriateness of the reports generated.

The scope of the review did not extend to the budgetary control arrangements and bank reconciliations.

MATERIALITY

The total revenue budget through the ledger for Norfolk in 2015/16 is forecast at £146,780,000.

The total revenue budget through the ledger for Suffolk in 201516 is forecast at £111,534,902.

KEY FINDINGS

- A set protocol has not been agreed for the required frequency of running reports, to identify potential instances where journals have been raised and posted by the same officer.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	2

Audit Report: NSP1607 Governance – Code of Ethics

Report Issued: 03/03/2016

SCOPE

The review considered the arrangements in place for demonstrating adherence to the Code of Ethics. The audit focused on the following key areas; policies, training, reporting, lessons learnt with breaches against the code.

MATERIALITY

The College of Policing's Code of Ethics consists of nine principles that the Constabularies are required to comply with; honesty and integrity, authority respect and courtesy, equality and diversity, use of force, orders and instructions, duties and responsibilities, confidentiality, fitness for work and conduct.

KEY FINDINGS

- There has been no consistent Code of Ethics training provided to staff, but arrangements are in place for this to be addressed.
- There is no documented procedure for processing potential breaches in relation to the Code of Ethics.
- There is no formal process for feeding back lessons learnt.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	2	4	2

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	There is no formal procedure for staff to follow when there are breaches in relation to the Code of Ethics.	A designated procedure to be produced on the process to be followed for reporting breaches of the Code of Ethics.	2	Whilst there is no specific process for a Code of Ethics breach, there are existing processes in place, such as the confidential reporting line, reports of concerns to line managers and the Fairness at Work process. A document to be drawn up outlining what officers and staff to do in the event of a Code of Ethics breach and ensure that this is included as part of the training.	April 2016	Rachel Wilkinson – Director of HR
6	Compliance	There is no formal means for learning lessons from breaches in Code of Ethics.	A designated section within the Code of Ethics meeting to be established, to report back lessons learnt in relation to the Code of Ethics.	2	A standing agenda item at the Ethics Committee will be established, to report back lessons learnt in relation to the Code of Ethics.	March 2016 - Ongoing	Rachel Wilkinson – Director of HR

Audit Report: NSP1608 Risk Management - Embedding

Report Issued: 3rd March 2016

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at the PCC for managing risk management embedding across both forces.

MATERIALITY

Risk management – embedding is a key area to ensure that the appetite to risk is understood and risks are managed accordingly.

KEY FINDINGS

- All departments and command team need to submit their risk registers to the Risk and Policy Manager monthly to review. This would ensure that risks requiring escalation to be identified and escalated accordingly.
- Not all risks recorded on the strategic risk registers are actual risks. There is a need for staff to receive training to enable them to appropriately define risks.
- Not all controls shown on the strategic risk registers are controls, and instead actions taken. There is a need for staff to receive training on identifying and defining controls.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	5	0	5

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Not all departments/command team are reviewing their risk registers monthly.	Department/command risk registers to be reviewed monthly by the departments/command team.	2	Since the Audit in January 2016, the Risk Management Policy has been published and as a result SMTs are now reviewing their respective Risk Registers monthly. This is monitored by the Risk & Policy Manager and will be reported to the Organisational Board (replacing the current Joint Organisational Improvement Board, chaired by the N/S DCCs).	Complete	Risk & Policy Manager
2	Directed	Not all departments/command team are submitting their risk registers to the Risk and Policy Manager for review.	Department/command risk registers to be submitted monthly to the Risk and Policy Manager for review.	2	Since the Audit in January 2016, the Risk Management Policy has been published and as a result SMTs are now reporting monthly to the Risk & Policy Manager with their respective Risk Registers. Again, compliance with the reporting timetable will be monitored by the Organisational Board.	Complete	Risk & Policy Manager

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	Not all departments/command team are using the standard risk register template.	Department/command team to be required to use the standard risk register template.	2	The Risk & Policy Manager is working with SMTs to ensure compliance with the standard risk template.	30 June 2016	Risk & Policy Manager
4	Compliance	Not all risks recorded on the strategic risk registers are actual risks.	The strategic risk register to be reviewed and amended so that it is actual risks are on the risk register.	2	The Risk & Policy Manager is working with SMTs to ensure their understanding of the definition of risk and will monitor this through submissions and provide guidance where necessary. The Risk Policy also defines terminology and will assist with the understanding of how to describe a risk (the Risk Policy was published in January 2016).	30 June 2016 - Ongoing as personnel change in SMTs.	Risk & Policy Manager

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Compliance	Not all controls recorded on the strategic risk registers are controls, and instead actions that have been taken.	The strategic risk register to be reviewed and amended so that it is actual controls, as well as actions that are recorded on the risk register.	2	<p>The Risk & Policy Manager is working with SMTs to ensure their understanding of the definition of risk and will monitor this through submissions and provide guidance where necessary.</p> <p>The Risk Policy also defines terminology and will assist with the understanding of how to describe a risk (the Risk Policy was published in January 2016).</p>	30 June 2016 - Ongoing as personnel change in SMTs.	Risk & Policy Manager

Audit Report: NSP1609 Risk Management – RAIDE

Report Issued: 3rd March 2016

SCOPE

The review considered the Constabularies effectiveness of the Risks, Assumptions, Issues, Dependencies and Environmental Scanning (RAIDE) log in managing risk across both Constabularies.

MATERIALITY

The Constabularies maintain programme and project RAIDE logs for managing project and wider programme risks, assumptions, issues, dependencies and emerging issues.

KEY FINDINGS

- An overall officer has been assigned responsibility for managing the process, supported by officers from the Programme Management Office (PMO).
- Project and Programme RAIDE logs templates have been devised to standardise the approach.
- Not all risks and controls recorded on the (RAIDE) logs are actual risks and controls. There is a need for staff to receive training so that they are able to define risks and controls.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	1	0	1

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	The Norfolk and Suffolk RAIDE log does not have actual risks or actual controls on the RAIDE log.	The Norfolk and Suffolk RAIDE log to be reviewed and amended so that actual risks and controls are recorded on the RAIDE log.	2	Wording on the RAIDE log has been amended to ensure it defines terminology. The standard template includes definitions at the top of each page.	Complete	Programme Manager

Audit Report: NSP1610 Mobile Devices

Report Issued: 1st March 2016

SCOPE

The aim of the review was to appraise the process for progressing the use and development of mobile devices. It was agreed to focus the scope on the Mobile Computer Working (MCW) Project Phase 2.

MATERIALITY

The Mobile Computer Working Project Phase 2 had a budget of £2.8M designed to improve connectivity and capability.

KEY FINDINGS

- There is a clearly set out Digital Strategy 2015-18 in place, overseen by a Digital Strategy Board (DSB).
- MCW project objectives, roles and accountability, methodology and controls were clearly set out in a Project Initiation Document.
- Progress against the project was overseen by the MCW Project Board, and reported to the Joint Chief Officer Team (JCOT) and the DSB.
- Risks were reported to the MCW Project Board through highlight reports, although the underlying risk log could be improved.
- The project was closed through a formal End of Project report and Handover report, with lessons learned being recorded for the future.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	0

Audit Report: NSP1623 ICT Cyber Security

Report Issued: 04/03/2016

SCOPE

The objective of the audit was to review the systems and controls in place around the "10 steps to Cyber Security" to ensure that these are operating adequately, effectively and efficiently. Audit outcomes will be used to align existing processes to the 10 steps in advance of a potential accreditation exercise.

MATERIALITY

"Cyber Essentials" accreditation will help to demonstrate the maturity of the Norfolk and Suffolk police Cyber Security policies and procedures.

KEY FINDINGS

- Windows phones are replacing Blackberrys, although there are weaknesses in these devices that require attention.
- There is currently no Cyber exercise plan. These could be incorporated into existing Business Continuity Tests as possible disaster scenarios.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	2	5	0

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Operational	There is no specific cyber-attack exercise plan in place.	Management to draft and agree an appropriate cyber exercise plan. All exercises to be formally documented and reported appropriately to relevant senior management and appropriate continuous improvement processes used to update relevant cyber readiness plans	2	This should probably form part of the business continuity plans for the two organisations. Perhaps this could be picked up by the Joint Business Continuity Lead and a table top exercise held to test the BC plans currently in place.	July 2016	Simon Manthorpe
7	Operational	Blackberrys have been the preferred mobile device to date, although they are being phased out. Windows-based devices are currently being tested to replace Blackberrys. However, it is known that there are a number of areas where Windows-based mobile devices do not meet certain recommended configurations. For example, their VPN and Bluetooth functionality. Short term workarounds have been recommended by relevant CESG guidance. Laptop hard drives are encrypted.	Ensure that the devices chosen to replace Blackberrys are appropriately configured to comply with PSNP requirements, including any short term workarounds to help mitigate known weaknesses with the Windows phone environment. Appropriate training also to be provided to all users being issued with the devices as they are deployed.	2	The Bluetooth risk has been accepted by the National lead therefore functionality will remain. A VPN has been implemented but there are further compliance and technical issues with both the Windows 8.1 platform and Windows 10 platform which that are being resolved in partnership by ICT and Information Security.	June 2016	DICT

Audit Report: NSP1617 Treasury Management

Report Issued: 10th March 2016

SCOPE

The review considered the arrangements for controlling the investment and borrowing arrangements; compliance with the organisation’s overall policy; banking arrangements; reconciliations and the reporting to committee.

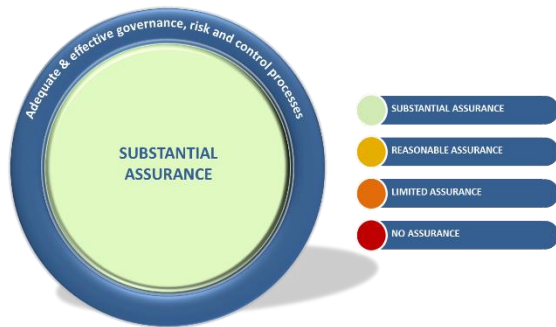
MATERIALITY

Suffolk Constabulary had £7 million invested at the end of December 2015.

KEY FINDINGS

- The overall treasury management responsibilities have been assigned and the strategy and guidelines are in place for managing the function.
- There is an established process in place for placing and reclaiming investments. Investments subject to internal audit review had been invested in accordance with guidelines.
- No borrowing has been undertaken by Suffolk Constabulary during the current financial year.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	1