



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

Suffolk Internal Audit Progress Report

March 2017

INTRODUCTION

1. This summary report provides an update on the progress of our work at the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies as at 3rd March 2017. 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 2016/17 ANNUAL PLAN

2. Our progress against the Annual Plans for 2016/17 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
NSC1706 Recruitment - update from December	Limited	14/09/16	08/11/16	10/11/16 & 21/02/17	0	6	0	2
NSC1701 Risk Management (Suffolk PCC)	Substantial	01/02/17	14/02/17	03/03/17	0	0	0	0
NSC1713 Purchase Cards (Suffolk only)	Reasonable	28/10/16	07/02/17	10/02/17	0	2	0	0

NSC1714 Overtime, Expenses, Additional Payments	Reasonable	27/01/17	03/03/17	03/03/17	0	3	0	2
NSC1716 Pensions	Substantial	16/02/17	03/03/17	03/03/17	0	1	0	1
NSC1718 HR Strategy & Workforce	Limited	19/12/16	01/03/17	01/03/17	1	2	0	1
NSC1719 Payroll	Reasonable	20/12/16	17/02/17	21/02/17	0	1	1	2
NSC1722 ICT – Exchange 2010 / Email Archiving	Substantial	16/02/17	01/03/17	02/03/17	0	0	1	0

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 2016/17

4. There has been one further change made to the annual plan since the last meeting:
 - NSC1701 Assurance Framework originally incorporated the assurance framework, governance and risk management across the PCCs and Constabularies, since agreed for risk management to be covered at each of the PCCs.
 - Estates – Duty of Care / Cost Allocations, originally planned for Q2, moved to Q4 due to extent of implementation of the changes in the helpdesk arrangements, which are still in progress, suggested move to April 2017 to provide value in the audit.

FRAUDS/IRREGULARITIES

5. We have not been advised of any frauds or irregularities in the period since the last summary report was issued. We regularly liaise with PSD regarding any work streams that may be relevant for internal audit.

LIAISON

6. Liaison is undertaken with the following:
- 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.
 - Liaison with PSD: Regular meetings are held with PSD during the year.
 - Liaison with Risk Management: Increased liaison has commenced, to directly link internal audit with risk management.

PROGRESS ACTIONING URGENT and NOT APPROVED RECOMMENDATIONS

7. We have made one urgent recommendation (i.e. fundamental control issues on which action should be taken immediately) since the previous Progress Report.
- Data cleansing exercise to be undertaken on ERP. The exercise to involve removal of unsuccessful applicants on ERP.
8. We have made no recommendations which have not been approved by management since the previous Progress Report.

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 2016/17

System	Planned Quarter	Planned Days	Actual Days	Current Status	Expected Audit Committee	Assurance	Comments
Transport Services	1	15	15	Final report issued	September 2016	Reasonable	
Corporate Communications / Network	1	12	18	Final report issued	September 2016	Reasonable	Network / Social Media covered within Corporate Communications, 6 days moved from ICT Network / Social Media
ICT – Network / Social Media	2	12	--	Complete	n/a	n/a	due to areas now within the same management responsibilities
HR Recruitment	1	12	12	Final report issued	December 2016	Limited	Reissued March 2017 to update the management response for recommendation 5
Duty Management System	1	15	15	Final report issued	December 2016	Limited	
FoI / DP / Document Security	1	15	15	Final report issued	September 2016	Reasonable	
ICT – Firewall	1	12	12	Final report issued	September 2016	Substantial	
Firearms Certificates	2	12	12	Final report issued	December 2016	Substantial	
Estates – Facilities (Catering – Suffolk)	2	6	6	Final report issued	December 2016	Limited	
ICT – Disaster Recovery	2	12	12	Final report issued	September 2016	Reasonable	
Purchase Cards	2	12	12	Final report issued	March 2017	Reasonable	Separate reports issued for Norfolk and Suffolk
Risk Management – Norfolk PCC	4	9	9	Final report issued	March 2017	Substantial	Focus changed to risk management arrangements in place as individual audits at each PCC. Report to Norfolk only.
Risk Management - Suffolk PCC	4	9	9	Final report issued	March 2017	Substantial	Findings from Suffolk reported to Suffolk Audit Committee only

System	Planned Quarter	Planned Days	Actual Days	Current Status	Expected Audit Committee	Assurance	Comments
Overtime, Expenses and Additional Payments	3	16	16	Final report issued	March 2017	Reasonable	
Performance Management	3	15	15	Draft report issued	June 2017		Management response due 10 th March 2017
Budgetary Control	3	12	12	Final report issued	December 2016	Substantial	
Pensions Administration	3	10	10	Final report issued	March 2017	Reasonable	
HR – Strategy & Workforce Planning	3	10	10	Final report issued	March 2017	Limited	
Payroll	4	10	10	Final report issued	March 2017	Reasonable	
ICT – Exchange 2010 / Email Archiving	4	12	12	Final report issued	March 2017	Substantial	
ICT – ERP Second / Third Line Support	4	12	12	In Progress	June 2017		Draft report due 17 th March
Key Financial Controls	4	30	30	In Progress	June 2017		Draft report due 14 th March
Commissioners Grants (Norfolk)	4	10	10	In Progress	June 2017		Norfolk Audit Committee only
Complaints	4	10	10	Scheduled	June 2017		Due to timing of the change in rules in November 2016 and transfer to OPCC. Draft report due April 2017
Collaborations	4	10	10	In Progress	June 2017		Draft report due 24 th March
Estates – Health and Safety	4		12	Scheduled	June 2017		Draft report due 24 th March
Estates – Duty of Care / Cost Allocations	2	12		Cancelled	March 2017		Replaced with Health and Safety
Follow Up Work	2 / 4	10	12	Ongoing			Year-end reporting June / in-year reporting December
Contingency b/fwd		(69)	(69)				
Contingency c/fwd	1-4	47	53	As required			
Audit Management	1-4	20	20	Ongoing			
Total Days	-	330	330				

KEY:

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

Summaries of Finalised Audit Reports issued since the last report

Audit Report: NSC1706 HR Recruitment

Report Re-Issued: 21st February 2017

SCOPE

The purpose of the audit was to assess the adequacy and effectiveness of the internal controls in place at the Constabularies for managing the recruitment function for both Constabularies.

MATERIALITY

There have been 85 new starters at Suffolk Constabulary during the period January to August 2016, of which 40 were officers and 45 staff.

There have been 125 new starters at Norfolk Constabulary during the same period, of which 26 were officers and 99 staff.

KEY FINDINGS

- HR service desks are based in Suffolk and Norfolk and operate as a single service for recruitment across both Constabularies.
- The establishment of a formal framework for recruitment is required across the Constabularies, as there are several areas requiring process improvement, such as the need for an internal promotion policy and taking advantage of social media for advertising vacancies.
- There is insufficient evidence that recruitment processes are being routinely followed across both forces.
- Re-vetting of staff is not being undertaken at the designated timescales.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	6	0	2

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	An independent check is required to be undertaken on recruitment files, to verify that relevant employment checks have been undertaken. Audit testing found that for the sample randomly selected, that there was no evidence that the independent sample check of recruitment files had been completed.	An independent member of the HR team to undertake the necessary check to verify that relevant employment checks and processes have been undertaken and recorded.	2	<i>This recommendation will be actioned.</i> <i>Audit Update: Recommendation implemented.</i> <i>The HR Service Centre Manager has confirmed that this has been written into processes, using a buddy scheme, whereby a different colleague signs off the new starter files.</i>	01/11/16	Head of HR
2	Directed	The Constabularies do not have a recruitment framework, without this there is lack of clarity as to how recruitment will be undertaken.	A recruitment framework to be developed across the Constabularies.	2	<i>There are well established recruitment processes in place and for police officers this follows national guidance. However a code of practice is required to set out clearly the practice and decision making process to be followed across a variety of recruitment situations and the standards required across all roles involved with recruitment.</i> <i>Code of practice and accompanying selection and training, including assessor training to be developed and implemented.</i>	01/04/17	Head of HR Head of Learning and Development

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	The Constabularies do not have a promotion policy in place.	A promotion policy be developed and published on the Constabularies' intranet.		<i>Police staff and rank above Inspector will be addressed under the code of practice. For police officers at sergeant and Inspector rank, a promotion policy is in place and reflects the National Police Promotions Framework (NPPF).</i>	01/04/17	<i>Head of HR Head of Learning and Development</i>
4	Directed	There is no formal process in place for approving vacancies to be filled, and for notifying the HR service desk of vacancies that require filling.	A standard recruitment to recruit form be completed for all vacancies. The form to be approved by line managers and by finance, to confirm that there is sufficient funding to cover the role.		<i>Within the last three months, a new Workforce Planning Group has been set up and therefore new arrangements have been put in place for approval of vacancies. If vacancies are "like for like" then this requires sign off from the Line Manager, Finance Business Partner, HR Business Partner and Head of Resourcing. Further details in relation to the course can be provided upon request.</i>	Complete	<i>Head of HR</i>
5	Directed	Results of vetting are fed back to HR rather than to individual applicants.	The vetting department be required to notify the applicants directly of the results of their vetting application, to enable any issues raised in the vetting to be addressed. The HR service desk to be copied in to replies sent by the vetting team.		<i>Vetting have confirmed they now contact the applicant directly, if they require further clarification or if the applicant has not completed all of the details.</i>	Complete	<i>Head of HR</i>

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Compliance	Sample testing found that re-vetting of employed staff was not being undertaken at the required timescales.	Re-vetting of employed staff be undertaken at the required timescales.		<p>Chief Officer Teams in both Forces are aware of the current vetting backlog (this includes the issue of re-vetting). The OBB process includes a proposal for an increase in staff within the Vetting Unit for a limited period to address the backlog issue.</p> <p>Currently, the Vetting Unit are focusing re-vetting on high risk roles.</p>	30/09/17	<i>T/Detective Chief Inspector – Professional Standards Department</i>

Audit Report: NSC1701 Risk Management (Suffolk PCC)

Report Issued: 3rd March 2017

SCOPE

The review appraised how the Office of the Police Crime Commissioner for Suffolk have engaged with risk management and how well these are embedded.

MATERIALITY

Risk management provides a framework for management to identify, assess and mitigate risks affecting the organisation meeting its objectives.

KEY FINDINGS

- Overall responsibility for risk management has been assigned to the Chief Executive for the Office of the Police and Crime Commissioner.
- Strategic risk registers are maintained and record medium and high rated risks.
- A risk management strategy is in place, which was subject to review at the time of audit.
- In accordance with the risk management strategy, an annual risk management report is prepared and presented to the Audit Committee.
- Risk management training has been provided to relevant staff.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	0

Audit Report: NSC1713 Purchase Cards (Suffolk Only)

Report Issued: 10th February 2017

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at the PCCs and Constabularies for the management of purchase cards.

Separate reports issued for Norfolk and for Suffolk due to variance in assurance levels.

MATERIALITY

At the time of audit £64k (April to July 2016) had been spent on purchase cards.

KEY FINDINGS

- The purchase card system is embedded within the PCCs and Constabularies. Separate reports will be issued for Suffolk and for Norfolk, due to the exceptions identified within the audit.
- VAT receipts are not submitted for all items of expenditure. Without VAT receipts the Constabularies are not in a position to reclaim all eligible VAT.
- Staff to be reminded that it is not appropriate for transactions to be split to avoid the individual transaction limit of £500.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	2	0	0

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	Sample testing found one instance in Suffolk where transactions had been split to avoid transactions being over £500, and thus there appears to be a need to remind staff that it is not appropriate to split transactions to avoid them being over £500 individually. Consideration also be given to advising repeat offenders that cards will be withdrawn if deemed necessary.	Staff to be reminded of the need to follow the correct protocol when purchasing goods over £500, with incorrect procedures/unapproved transactions resulting in the possible withdrawal of cards, and that it is not appropriate to split transactions to avoid transactions being over £500.	2	<i>The transactions which were split were emergency purchases outside of normal office working hours and Procurement and Finance were made aware of these. It is not normal practice for this to happen, the Procurement team perform regular checks on such transactions and document these when such transactions are identified. A reminder will be circulated to card holders.</i>	28/02/17	<i>Head of Transactional Services</i>
2	Compliance	Sample testing of monthly credit card statements found that VAT receipts were not attached to all statements. To ensure that the Constabulary is able to recover VAT paid, staff to be reminded of the need to obtain VAT receipts.	Staff to be reminded of the need to submit VAT receipts for all credit card expenditure items.	2	<i>A reminder will be sent to all staff however in some cases it is not possible to obtain a true VAT receipt due to the nature of online purchases.</i>	28/02/17	<i>Head of Transactional Services</i>

Audit Report: NSC1714 Overtime, Expenses and Additional Payments

Report Issued: 3rd March 2017

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at the Constabularies for managing the overtime, expenses and additional payments. The audit covered both Norfolk and Suffolk Constabularies and the Offices of the Police and Crime Commissioners for Norfolk and Suffolk. The control weaknesses in the report provide for the same assurance assessment, as such a joint report is issued.

MATERIALITY

The materiality for overtime and expenses cannot be currently established, as system reporting does not distinguish these areas of expenditure within the payroll system.

KEY FINDINGS

- The Duty Management System (DMS) is not being used for recording overtime. This was raised in the 2016/17 DMS audit, as such no further recommendation is raised.
- There are separate expenses policies for Norfolk and Suffolk Constabularies. The expenses policies have not been brought in line.
- Expenses can only be used for individual claimants claiming up to 8,500 miles. Claimants that have claimed more than 8,500 are using hard copy expenses forms.
- The reporting function for the payroll element on ERP is not working.

Note: the assurance level is based on the processes and controls operating. This is not a review of the DMS or ERP systems.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	3	0	2

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	Currently there are separate expenses policies for Norfolk and Suffolk Constabularies. The expenses policies have not been harmonised.	Joint expenses policies for Norfolk and Suffolk Constabularies for police officers and police staff to be developed. The updated expenses policies to be placed on the intranet.	2	<i>New Conditions of Service for Police Staff are to be introduced from April 2017 (this was expected to be implemented in October 2016 but was delayed nationally). As a result we will take this opportunity to revise once the new Conditions have been agreed and implemented.</i>	30 June 2017	Director of Human Resources

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	lexpenses only accepts mileage claims up to 8,500 miles. If an individual is required to submit a claim for more than 8,500 miles then these claims are recorded on hard copy forms.	The fault within the lexpenses element of the payroll system to be investigated so that individuals that have claimed for more than 8,500 miles can use lexpenses for submitting of their expenses.	2	<i>It should be noted that this affects a very small number of claims and controls are in place to ensure claims are legitimate. This is not affecting any integrity or controls. This is an issue which has been raised with CapGemini and a Request for Change raised. It is in the process of being developed but not yet tested, as the test environment has not been updated until very recently. This will be tested and anticipated to be resolved by 31 March 2017.</i>	31 March 2017	Head of Transactional Services

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	Whilst, ERP records all expenses that have been paid to staff the report function on ERP is not working effectively as no reports can be run from ERP on expenses paid.	The reports function on the ERP payroll element for expenses to be investigated to establish what reports can be produced.	2	<p><i>There are limited reports which can be run against an individual to ascertain what has been claimed. However it is accepted that global reports cannot be run until reports can be generated from ERP.</i></p> <p><i>The Forces have taken the decision in the interim, to mitigate the risk of no formal authorisation through 10% spot checks, budgetary check and monitoring by Finance Business Partners, access to the system by Professional Standards Department and checks for very high claims as part of the payroll upload and payroll checking.</i></p>	30 September 2017	Head of Transactional Services

Audit Report: NSC1716 Pensions

Report Issued: 3rd March 2017

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at the Norfolk and Suffolk PCCs and Constabularies for managing the pension administration function.

MATERIALITY

Pension payments for the Office of the Police and Crime Commissioners and Constabularies to the local government pension scheme for the period 1st April 2016 to the 31st January 2017 were approximately £5.8 million for Suffolk and £7 million for Norfolk.

KEY FINDINGS

- Following a tender exercise, a joint pension administrator has been appointed for both Constabularies.
- Payments to the Constabularies' joint pension administrator are in line with the contract.
- Quarterly performance reports are received from the pension administrator.
- ERP is not restricted to prevent police staff from being added to the police office pension fund, and police officers from being added to the police staff local government pension fund.
- The payroll system is not able to report on the total pensionable pay calculated, thus it is not possible to verify whether appropriate pension contributions are being made.

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 payroll system is not capable of reporting on pensionable pay calculations, this means that it is not straightforward to verify whether pension contributions are correct.	The payroll system to be investigated to establish if a report can be run to calculate pensionable pay for staff.	2	<i>Pension contributions are set at system level and the appropriate contribution is deducted from the employee in accordance with their pensionable pay each month. Accepted that this cannot be checked at a global level, however. We are confident that the deductions made are correct at an employee level however when reporting for ERP is reviewed then this will be considered as part of the requirements.</i>	1 st September 2017	Head of Transactional Services

Audit Report: NSC1718 HR Strategy & Workforce

Report Issued: 1st March 2017

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at Suffolk and Norfolk OPCCs and Constabularies for managing the HR strategy and workforce planning process. The audit involved a review of the strategies in place for the current and future HR needs for the Constabularies.

MATERIALITY

The audit covered Norfolk and Suffolk Constabulary only. Since the 1st August 2016, Norfolk has had 52 new posts created and Suffolk has had 95 new posts created.

KEY FINDINGS

- A Workforce Planning Group has been established, a workforce plan has been devised and responsibility for managing the day to day aspects of managing the workforce planning unit has been assigned.
- Processes in place for approving of the creation and amendment of new roles within ERP for the Office of Police and Crime Commissioners (OPCC) staff are inappropriate.
- Access rights to create and make amendments to roles on ERP are not appropriate.
- A data cleansing exercise to be undertaken on the data on ERP. There are a number of duplicate entries on ERP, as staff that have applied for roles and were unsuccessful are still recorded against the role as well as the successful applicant and the role for which they actually hold. The duplicate entries are manually removed.
- Posts are not given unique post numbers.

Note: The overall opinion is based on the issues relating to ERP and the effects of this on the systems and processes.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
1	0	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)
3	Compliance	There is a need for a data cleansing exercise to be undertaken. There are a number of duplicate entries on ERP, as ERP records unsuccessful applicants as well as the successful applicants.	Data cleansing exercise to be undertaken on ERP. The exercise to involve removal of unsuccessful applicants on ERP.	1	<i>A data cleansing exercise is currently being completed in relation to all skills data. The HR Department are working with the Chief Finance Officer and Corporate Development and Change, to put in place a data cleansing work stream under the ERP development work. The implementation date is given as a guide due to the nature and extent of the work involved and may require extension for completion.</i>	1st September 2017	Director of HR

Audit Report: NSC1719 Payroll

Report Issued: 21st February 2017

SCOPE

The audit covered the payroll function including procedures, systems access, payroll data, and checks in place, across the OPCCs and Constabularies for Suffolk and Norfolk. The scope of the audit did not include a review of the Human Resources (HR) function or access controls over the HR IT system.

MATERIALITY

The annual pay budgets (including Police Officer/Staff/PCSO - Basic Pay, Allowances, Overtime, NI and Pension Contributions) are £129,394,072 for Norfolk and £93,750,107 for Suffolk. 5380 payments were made through the payroll in November 2016.

KEY FINDINGS

- Responsibility for Payroll is set out in the Financial Regulations and payroll processes are documented through comprehensive procedures.
- There is a weakness around segregation of duties as two officers have both Payroll Manager ERP access and BACS authorisation access.
- Testing of starters and leavers found that all were correctly paid and supported by workflow forms, which showed evidence of Payroll team checks.
- Sample testing of tax payments identified one underpayment to HMRC in respect of Norfolk PCC.

Note: the assurance level is provided based on the processes and controls in place, this is not based on the ERP system.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	1	1	2

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	In respect of system access to the payroll element of ERP, there are two relevant user profiles: Payroll Manager and Payroll Officer. A review of access reports found that while all staff listed are current employees, there is a need to review whether the access granted remains relevant. The Head of Transactional Services has access to Payroll Manager in ERP and also BACS sign off, which is reasonable given the job role and taking into account secondary level authorisation of BACS is required. However the Head of Financial Accounting and Specialist Services, a secondary authoriser for BACS, also has Payroll Manager access. This thereby presents a weakness in the segregation of duties.	EPR payroll access permissions be reviewed, particularly in respect of the Head of Financial Accounting and Specialist Services who should not have access to both Payroll Manager in ERP and BACS.	2	<i>This is accepted and modifications to the access levels will be made.</i> <i>Audit Update: Outstanding</i>	28 February 2017	Head of Transactional Services

Audit Report: NSC1722 Exchange 2010 and Email Archiving

Report Issued: 2nd March 2017

SCOPE

The review looked at the effectiveness of the controls in place around Microsoft Exchange 2010, email archiving and email security on mobile devices covering both Constabularies and PCCs.

MATERIALITY

Robust management of Microsoft Exchange is critical to ensuring the effective delivery of the email service to the Constabularies.

KEY FINDINGS

- There are relevant user and ICT policies and procedures in place. A review process is underway for the policies and procedures designed for users.
- Blackberry Enterprise Server version 12 is used to manage all mobile devices.
- The security policies deployed to the mobile devices have been configured according to good practice guidance issued by the National Cyber Security Centre.
- Policies and procedures covering Patch Management and the administration of the Exchange 2010 infrastructure were found to be in place and processes operating effectively.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	0