



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

Audit Strategic Plan and Annual Plan

2017/18

Internal Audit Annual Plan

INTRODUCTION

This Annual Plan is drawn up in accordance with the Terms of Reference of TIAA and the Internal Audit Strategic Plan.

AUDIT STRATEGY METHODOLOGY

We adopt a risk based approach to determining your audit needs each year which includes reviewing your risk register and risk management framework, previous internal audit work for the PCCs and Constabularies, the Regulatory Framework, HMIC workplan and assessment of the PCCs and Constabularies, external audit recommendations together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. The Strategy will be based predominantly on our understanding of the inherent risks facing the PCCs and Constabularies and those within the sector and has been developed with senior management and Committee.

INTERNAL AUDIT ANNUAL PLAN

The rolling strategic plan is set out in Annex A. The Annual Plan (Annex B) sets out the reviews that will be carried out, the planned times and the scopes for each of these reviews. The rolling strategic plan will be subject to ongoing review and could change as the risks change for the organisation and will be formally reviewed with senior management and the Audit Committee mid-way through the financial year or should a significant issue arise.

The planned time set out in the Annual Plan for the individual reviews includes: research, preparation and issue of terms of reference, production and review of working papers and reports and site work. The timings shown in the Annual Plan assume that the expected controls will be in place.

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of the PCCs and Constabularies and additional time will be required to carry out such testing. The PCCs and Constabularies are responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

AUDIT COMMITTEE RESPONSIBILITY

It is the responsibility of the Audit Committee to determine that the number of audit days to be provided and the planned audit coverage are sufficient to meet the Committee's requirements and the areas selected for review are appropriate to provide assurance against the key risks within the organisation.

REPORTING

Assignment Reports: A separate report will be prepared for each review, with separate reports for each PCC and Constabulary where a different opinion is given. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of the Public Sector Internal Audit Standards (PSIAS).

Progress Reports: Progress reports will be prepared for each Audit Committee meeting. Each report will detail progress achieved to date against the agreed annual plan.

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in the Public Sector Internal Audit Standards (PSIAS). The Annual Report will include our opinion of the overall adequacy and effectiveness of the PCCs and Constabularies governance, risk management and operational control processes.

LIAISON WITH THE EXTERNAL AUDITOR, INTERNAL RISK MANAGEMENT AND PSD

We will liaise with the PCCs and Constabularies External Auditor, along with the risk manager and PSD. Any matters in the areas included in the Annual Plan that are identified by the External Auditor in their audit management letters will be included in the scope of the appropriate review.

ASSURANCE MAPPING

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks will be provided. The assurance mapping process is set out in Annex C.

AUDIT REMIT

The Audit Remit (Annex D) formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within the PCCs and Constabularies and defines the scope of internal audit activities and ensures compliance with the PSIAS.

CONFLICT OF INTEREST

We are not aware of any conflicts of interest and should any arise we will manage them in line with PSIAS requirements, the PCCs and Constabularies requirements and TIAA's internal policies.

PERFORMANCE

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

Area	Performance Measure	Target
Achievement of the plan	Completion of planned audits.	100%
	Audits completed within time allocation.	100%

Reports Issued	Draft report issued within 10 working days of exit meeting.	95%
	Final report issued within 10 working days of receipt of responses.	95%
Professional Standards	Compliance with Public Sector Internal Audit Standards.	100%

KEY CONTACT INFORMATION

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LIMITATIONS AND RESPONSIBILITY

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should

internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management's use and are not prepared for any other purpose.

RELEASE OF REPORT

The table below sets out the history of this plan.

Date plan issued:	March 2017
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Rolling Strategic Plan

Review Area	PCC Plan Reference	Type	Audits Delivered					Days Required		
			2015/16	2016/17	2016/17	2016/17	2016/17	2017/18	2018/19	2019/20
					Report Issued	Assurance Level	P1/P2 Recommendations Outstanding			
Governance										
Strategic Control, Governance and Ethics		Assurance	12					12		
Performance Management		Assurance		15	Feb 17	TBA			15	
Transformation and Strategic Planning		Assurance								10
Risk Management										
Strategy and Policy – PCC Suffolk		Assurance		9	Feb 17	Substantial				
Strategy and Policy – PCC Norfolk		Assurance		9	Feb 17	Substantial				
Mitigating Controls		Assurance						11		
Embedding		Assurance	12							
Business Continuity		Assurance								10
RAID Log		Assurance	15							
ICT										
ICT – Area to be agreed		Assurance								14
Cyber Security		Assurance	10							12
ITIL		Assurance	10							
Network Security		Assurance								
t-Police		Assurance	12							
ERP/Athena		Assurance						12		
Exchange 2010/Email Archiving		Assurance		12	Feb 17	Substantial				
Data Assurance		Assurance						12	12	12
Website Content		Assurance							10	
Mobile Device Management		Assurance	15					10		10

Review Area	PCC Plan Reference	Type	Audits Delivered					Days Required		
			2015/16	2016/17	2016/17	2016/17	2016/17	2017/18	2018/19	2019/20
					Report Issued	Assurance Level	P1/P2 Recommendations Outstanding			
Firewalls		Assurance		12	Aug 16	Substantial				
IT Governance		Assurance						12		
Disaster Recovery		Assurance		12	Aug 16	Reasonable				
Business Continuity		Assurance							12	
ERP First/Second/Third Line		Assurance		12	Mar 17	TBA				
Software Licensing		Assurance							10	
Finance										
Key Financial Controls		Assurance		30				30	30	30
Payroll		Assurance	10	10	Feb 17	Reasonable		10		10
Accounts Payable		Assurance	10					10		10
Accounts Receivable		Assurance	10						10	
General Ledger		Assurance	10							
Treasury Management		Assurance	10							
Capital Expenditure		Assurance	10						12	
Budgetary Control		Assurance		12	Nov 16	Substantial				10
Fixed Assets		Assurance							10	
Pensions Administration		Assurance		10	Feb 17	TBA				
Overtime, Expenses, Additional Payments		Assurance		16	Feb 17	TBA		14		
Information Management										
Audit Team Assessment		Assurance						8		
Data Quality		Assurance						12	12	12
Specified Information Order		Assurance								10
Records Management		Assurance	4						10	
FoI / Data Protection / Document Security		Assurance		15	Sep 16	Reasonable				12
MOPI Project Implementation		Assurance						10		
Human Resources										
Strategy		Assurance		10	Feb 17	TBA				

Review Area	PCC Plan Reference	Type	Audits Delivered					Days Required		
			2015/16	2016/17	2016/17	2016/17	2016/17	2017/18	2018/19	2019/20
					Report Issued	Assurance Level	P1/P2 Recommendations Outstanding			
Recruitment		Assurance		12	Nov 16	Limited			12	
Absence Management		Assurance	10					12		12
Duty Management System		Assurance		15	Nov 16	Limited			15	
Learning and Development		Assurance						12		12
Ill Health Retirement		Assurance						8		
Transport										
Strategy		Assurance							10	
Procurement		Assurance							10	
Maintenance, Repair, Disposal, Fuel Usage		Assurance		15	Jun 16	Reasonable				15
Use of Vehicles		Assurance						10		
Estates Management										
Strategy		Assurance							10	
Duty of Care, Cost Allocations, Maintenance		Assurance	8							12
Health and Safety		Assurance		12	Mar 17	TBA				
3i Property Database		Assurance						4		
Facilities (Catering – Suffolk only)		Assurance		6	Sep 16	Limited				
Facilities Management		Assurance							12	
Building Access and Vehicle Security		Assurance							12	
Police Stations		Assurance	7							
Contract Management		Assurance						10		
Suffolk PFI		Assurance						14		
Norfolk PFI		Assurance						14		
Procurement										
Purchase Ordering		Assurance	12					10		
Purchase Cards		Assurance	10	12	Feb 17	Nfk-L/Sfk-R		10		
Contracts		Assurance	12							10
Single Tender Actions, Temporary		Assurance						10		

Review Area	PCC Plan Reference	Type	Audits Delivered					Days Required		
			2015/16	2016/17	2016/17	2016/17	2016/17	2017/18	2018/19	2019/20
					Report Issued	Assurance Level	P1/P2 Recommendations Outstanding			
Recruitment										
Compliance with CSO within departments		Assurance						14		12
Corporate										
Complaints		Assurance		10	Mar 17	TBA				10
Corporate Communications / Social Media		Assurance		18	Sep 16	Reasonable				
Collaborations		Assurance		10	Mar 17	TBA				
Policies		Assurance						10		
Commissioners Grants (Norfolk only / joint)		Assurance	9	10	Mar 17	TBA		18	10	10
Operational										
Control Room Norfolk		Assurance							12	
Control Room Suffolk		Assurance							12	
Custody Administration Norfolk		Assurance							8	
Custody Administration Suffolk		Assurance							8	
Firearms Certificates / Management		Assurance		12	Nov 16	Substantial			12	
Proceeds of Crime		Assurance	15							12
Property (lost and found)		Assurance						10		
Business Interests		Assurance						8		
Safeguarding and investigations		Assurance						10		
Lone Working		Assurance							8	
Contract Management										
Follow up			8	10				12	12	12
Audit Management (includes planning, client liaison, external audit, reporting, Audit Committee)			20	20				20	20	20
Days in year			261	314				379	326	309
Contingency b/fwd			--	(69)				(53)	(4)	(8)
Contingency c/fwd			69	53				4	8	29

Review Area	PCC Plan Reference	Type	Audits Delivered					Days Required		
			2015/16	2016/17	2016/17	2016/17	2016/17	2017/18	2018/19	2019/20
					Report Issued	Assurance Level	P1/P2 Recommendations Outstanding			
		Totals	330	330				330	330	330

Annual Plan – 2017/18

Quarter	Audit	Type	Days	Rationale
1	Governance – Corporate Governance and Ethics	Assurance	12	<p><u>Rationale</u></p> <p>The PCCs and Constabularies are required to comply with new code of corporate governance.</p> <p><u>Scope</u></p> <p>The scope of the governance review will alter each year, depending on changes in legislation and working practices. The 2017/18 review will focus on compliance with CIPFAs new code of corporate governance, issued during 2016/17. Incorporating delivering good governance and embedding governance across the organisations. This scope has not been included in 2016/17 audit.</p>
1	ICT Mobile Device Management (body worn video)	Assurance	12	<p><u>Rationale</u></p> <p>Mobile devices are significant for effective operations.</p> <p><u>Scope</u></p> <p>The scope of the review will focus on the implementation of the devices, with a further review in 2018/19 to assess how this is operating.</p>
1	IM – Audit Team Assessment	Assurance	8	<p><u>Rationale</u></p> <p>The audit team has been in operation and would benefit from a peer review of systems and controls.</p> <p><u>Scope</u></p> <p>The review will appraise the policy and processes in place for the information management audit team. This will include planning, documenting, assessment, review, reporting and implementation of improvements.</p>

Quarter	Audit	Type	Days	Rationale
1	HR – Learning and Development	Assurance	12	<p><u>Rationale</u> Due to the nature, systems and processes in place, this is a key area of risk.</p> <p><u>Scope</u> The review will focus on learning and development across the organisations. This will include planning, development, record keeping, training, specialist training.</p>
1	HR – ill Health Retirement	Assurance	8	<p><u>Rationale</u> Due to the increasing cases, systems and processes in place, this is an area of risk.</p> <p><u>Scope</u> The audit will appraise the systems in place for managing and processing ill health retirement cases. This will include policy, processes, responsibilities, payments and approvals.</p>
1	Transport Services – Use of Vehicles	Assurance	10	<p><u>Rationale</u> Vehicles may not be used in accordance with policy.</p> <p><u>Scope</u> The audit will appraise compliance with policy on the use of vehicles. This will include policy, processes for communicating policy and monitoring compliance.</p>
1	Estates – 3i Property Database	Assurance	4	<p><u>Rationale</u> The new property database is currently being implemented, with information transfer and retention being considered.</p> <p><u>Scope</u> The audit will consider the implementation of the database.</p>
1	Estates Contract Management	Assurance	12	<p><u>Rationale</u> Changes within the estates department increase the risk of continuity in managing contracts.</p>

Quarter	Audit	Type	Days	Rationale
				<p><u>Scope</u> The review will focus on the management of estates contracts, including utilities bureau service and bill validation services.</p>
1	Purchase Ordering	Assurance	10	<p><u>Rationale</u> Due to the nature of the service, purchasing can be a vulnerable area prone to risk.</p> <p><u>Scope</u> The review will focus on open orders, closing down issues, partially completed orders and legacy orders. To verify that internal controls are in place and working to manage the purchase ordering procedures.</p>
1	Procurement – Single Tender Actions and Temporary Recruitment	Assurance	10	<p><u>Rationale</u> Procurement rules may not be adhered to.</p> <p><u>Scope</u> The audit will focus on single tender actions and temporary recruitment, including use of specialists, in accordance with contract standing orders.</p>
1	Procurement – Compliance with CSO within departments	Assurance	14	<p><u>Rationale</u> Procurement rules may not be adhered to.</p> <p><u>Scope</u> The review will assess the procurement processes within departments, compliance with contract standing orders.</p>
1	Business Interests	Assurance	8	<p><u>Rationale</u> Conflicts may arise that impact on service delivery for the Constabularies.</p> <p><u>Scope</u> The review will assess the policy and processes in place for managing conflicting business interests.</p>

Quarter	Audit	Type	Days	Rationale
1	Property Recovered	Assurance	10	<p><u>Rationale</u> Clear processes are required to effectively manage property recovered.</p> <p><u>Scope</u> The review will focus on lost and found property, ownership, storage of claimed items (virtual and physical) and budget allocation.</p>
2	Risk Management – Mitigating Controls	Assurance	11	<p><u>Rationale</u> Risk management is key for managing the PCC and Constabulary risks. A new risk manager was appointed in 2016/17, with systems and processes being embedded.</p> <p><u>Scope</u> The audit would focus on how controls stated within the risk registers mitigate the risk.</p>
2	ICT Data Assurance	Assurance	12	<p><u>Rationale</u> Electronic data is significant for the PCCs and Constabularies, with recently implemented systems and legacy systems operating.</p> <p><u>Scope</u> The focus of the review will be confirmed as the plan develops. This will incorporate data transfers between systems.</p>
2	ICT Governance	Assurance	12	<p><u>Rationale</u> ICT affects all areas of the organisations, with different competing priorities.</p> <p><u>Scope</u> The review will focus on whole programme management; programme prioritisation and programme delivery.</p>
2	IM - Data Quality	Assurance	12	<p><u>Rationale</u> Data quality is a key area of risk, with new IT systems introduced and numerous data entry points.</p>

Quarter	Audit	Type	Days	Rationale
				<p><u>Scope</u></p> <p>The review will focus on the quality of data across areas of the organisations. This will include data recording and retention on central systems and stand-alone systems, quality of input, focusing initially on data quality for priority reporting systems.</p>
2	IM - MOPI Project	Assurance	10	<p><u>Rationale</u></p> <p>Due to the nature and extent of the work involved, this is a key area of risk.</p> <p><u>Scope</u></p> <p>The audit will assess the MOPI project implementation. This would include appetite for compliance, file storage, retention of records, use of Genie (search system).</p>
2	HR – Absence Management	Assurance	12	<p><u>Rationale</u></p> <p>Due to the nature, systems and processes in place, this is a key area of risk.</p> <p><u>Scope</u></p> <p>The review will appraise the management of sickness and absence across the organisations.</p>
2	Suffolk PFI	Assurance	14	<p><u>Rationale</u></p> <p>The PFI scheme is a significant cost to the Constabulary.</p> <p><u>Scope</u></p> <p>The review will focus on the PFI arrangements in place for Suffolk.</p>
2	Norfolk PFI	Assurance	14	<p><u>Rationale</u></p> <p>The PFI scheme is a significant cost to the Constabulary.</p> <p><u>Scope</u></p> <p>The review will focus on the PFI arrangements in place for Norfolk.</p>
2	Safeguarding and Investigations	Assurance	9	<p><u>Rationale</u></p> <p>Key area of reputational risk, with multiple agencies involved.</p>

Quarter	Audit	Type	Days	Rationale
				<p><u>Scope</u> The audit will assess the policy, procedures and processes operating, along with partnership working.</p>
3	Overtime, Expenses and Additional Payments	Assurance	14	<p><u>Rationale</u> Due to the high volume of transactions and nature of the system, it is vulnerable to error and misappropriation.</p> <p><u>Scope</u> The review considers the arrangements for overtime, expenses and additional payment transactions through CAPITA, DMS, links with ERP, for compliance with policy and procedures. These will include overtime, mileage, car parking, meals, train travel and accommodation.</p>
3	Purchase Cards	Assurance	10	<p><u>Rationale</u> Due to the nature of the process this is a vulnerable area of risk.</p> <p><u>Scope</u> To examine a number of orders placed to confirm compliance with the Constabularies Purchasing card procedures when goods and/or services are procured. Ensure compliance with operating procedures for Purchasing.</p>
3	Corporate – Policies	Assurance	10	<p><u>Rationale</u> Policies define the expectations of management across each area of the organisations.</p> <p><u>Scope</u> The review will focus on the structures and processes for reviewing and approving policies, to ensure they are fit for purpose.</p>
4	ERP/Athena	Assurance	12	<p><u>Rationale</u> ERP and Athena are major IT systems in place across the PCCs and Constabularies.</p>

Quarter	Audit	Type	Days	Rationale
				<p><u>Scope</u></p> <p>The focus of the review will be confirmed as the plan develops. This will include process improvements affecting the systems. Possible review of project implementation, key stages, lessons learnt, legacy data, interfaces, access and reporting.</p>
4	Key Financial Controls (Accounts Receivable, General Ledger, Budgetary Control, Treasury Management, Pensions, Fixed Assets)	Assurance	30	<p><u>Rationale</u></p> <p>The full audits for the financial systems will be undertaken on a systematic basis.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for key controls operating within the following systems; Accounts Receivable, General Ledger, Treasury Management, Capital Expenditure, Budgetary Control, Fixed Assets and Pensions.</p>
4	Payroll, including ERP Reporting	Assurance	10	<p><u>Rationale</u></p> <p>Payroll is a key risk area, with reporting and data assurance being of high risk.</p> <p><u>Scope</u></p> <p>The review will focus on providing assurance around the payroll system, including data input for starters, leavers, changes and ERP reporting.</p>
4	Accounts Payable	Assurance	10	<p><u>Rationale</u></p> <p>Due to the high volume of transactions and nature of the system, it is vulnerable to error and misappropriation.</p> <p><u>Scope</u></p> <p>The audit will focus on processing and payment of invoices.</p>
4	Commissioners Grants – Norfolk and Suffolk	Assurance	18	<p><u>Rationale</u></p> <p>An important area requiring high levels of governance and probity.</p> <p><u>Scope</u></p>

Quarter	Audit	Type	Days	Rationale
				The review will consider the arrangements for the assessing, awarding and compliance monitoring process for the grants issued by the Commissioners.
1-4	Follow Up		8	The follow up of previous recommendations raised, reporting on the year end position in June and mid-year update in December.
1-4	Management, Quality Assurance and Support		20	This time includes attendance at Audit Committee meetings and overall contract management.
		Total days	379	

Assurance Mapping

Corporate assurance risks

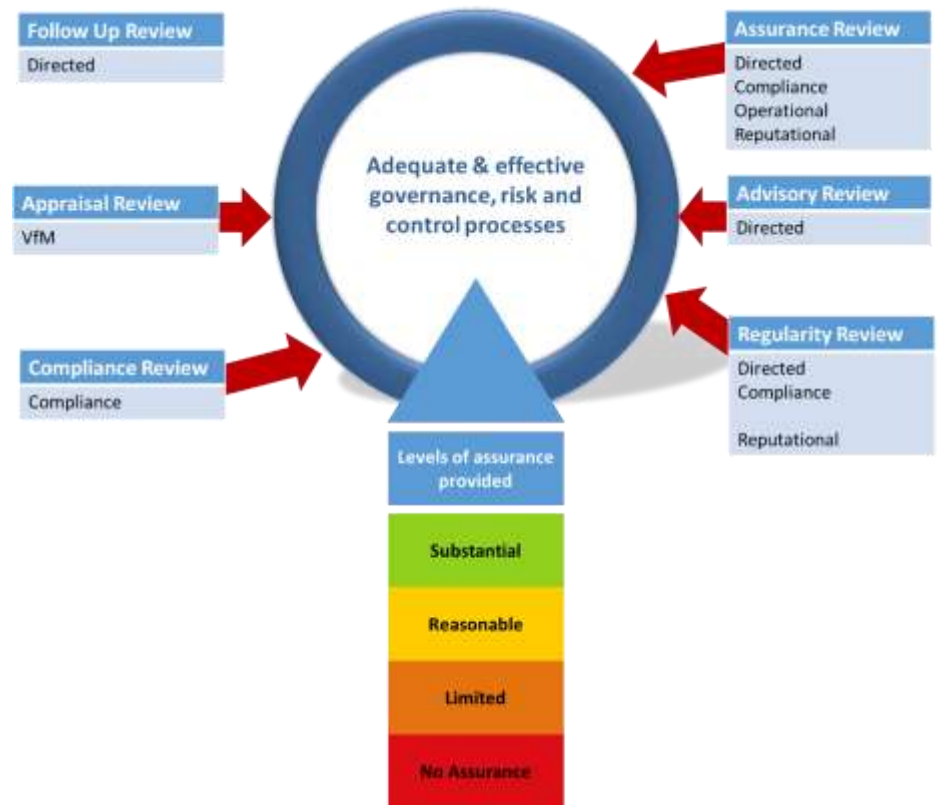
We consider four corporate assurance risks; directed; compliance; operational and reputational. The outcomes of our work on these corporate assurance risks informs both the individual assignment assurance assessment and also the annual assurance opinion statement. Detailed explanations of these assurance assessments are set out in full in each audit report.

Assurance assessment gradings

We use four levels of assurance assessment: substantial; reasonable, limited and no. Detailed explanations of these assurance assessments are set out in full in each audit report.

Types of audit review

The Annual Plan includes a range of types of audit review. The different types of review focus on one or more of the corporate assurance risks. This approach enables more in-depth work to be carried out in the individual assignments than would be possible if all four assurance risks were considered in every review. The suite of audit reviews and how they individually and collectively enable us to inform our overall opinion on the adequacy and effectiveness of the governance, risk and control arrangements is set out in the assurance mapping diagram.



Audit Remit

Role

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the PCCs and Constabularies framework of governance, risk management and control. TIAA is responsible for giving assurance to the PCCs and Constabularies “Governing Body” on the adequacy and effectiveness of the PCCs and Constabularies risk management, control and governance processes.

Scope

All the PCCs and Constabularies activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the PCCs and Constabularies management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions. However, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the board, audit committee or the nominated officer (being the post responsible for the day to day liaison with the TIAA), provided such reviews do not compromise the audit service’s objectivity or independence, or the achievement of the approved audit plan.

Standards and Approach

TIAA's work will be performed with due professional care, in accordance with the requirements of the PSIAS.

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the PCCs and Constabularies and is authorised to obtain such information and explanations as they consider necessary to form their opinion.

The collection of data for this purpose will be carried out in a manner prescribed by

TIAA’s professional standards, Information Security and Information Governance policies.

Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems. However, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day to day administrative purposes only, TIAA reports to a nominated officer within the PCCs and Constabularies and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the board, the chair of the audit committee and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA’s professional judgement, responsibility for implementing audit recommendations rests with the PCCs and Constabularies management.

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate regulator, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2003.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making

recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.