tiaa

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

Follow Up Review – Suffolk only

2017/18

DRAFT

Executive Summary

INTRODUCTION

1.   The follow up of internal audit recommendations undertaken by TIAA is undertaken throughout the year and reported to the Audit Committee twice a year, in June and December, to report on mid-year and year-end positions.

2.   The summary tables show the number of priority (P) 1 (Urgent) and priority 2 (Important) recommendations implemented since being reported to the December 2016 Audit Committee meeting and those outstanding past their implementation dates. A breakdown of this summary is attached as Figure 2.

3.   *Figure 1 - Summary of the action taken on Recommendations made*

Evaluation	P1 - Urgent Recommendations		P2 - Important Recommendations		P 1 & 2 Recommendations
	Number	%	Number	%	Total
Implemented Since Last Meeting	4	100%	42	67%	46 (67%)
Outstanding (incl. deadlines extended*)	0	0%	21 (8*)	33%	21 (33%)

Audit Ref	Audit Area	Date Presented to Audit Committee	Assurance Level	Complete					Outstanding and Overdue						Total Outstanding	Not Yet Due for implementation	
				Previously reported to Audit Committee		Completed since last Audit Committee			Extended Period Agreed		Previously reported as outstanding		New since last Audit Committee				
				P1	P2	P1	P2		P1	P2	P1	P2	P1	P2		P1	P2
2014/15 Internal Audit Reviews															**0**		
	HR Training	Sep-14	Effective	3		2	4								0		
	Contract Management	Sep-14	Effective			1									0		
	Special Constabulary (Suffolk)	Sep-14	Effective				1								0		
2015/16 Internal Audit Reviews																	
NSC1603	Police Stations (Suffolk)	Jan-16	Reasonable		1		1							3	3		
NSC1604	Proceeds of Crime	Jan-16	Limited				5								0		
NSC1605	Estates Management	Jun-16	Reasonable				1							1	1		
NSC1607	Ethical Standards	Mar-16	Reasonable				2								0		
NSC1608	Risk Management (Embedding)	Mar-16	Reasonable		3		3								0		
NSC1611	Payroll	Jun-16	Limited	1			1								0		
NSC1613	Accounts Receivable	Jan-16	Reasonable			1									0		
NSC1614	Purchase Ordering	Jun-16	Reasonable			4	1								0		
NSC1615	Purchase Cards	Jun-16	Limited	1	7										0		
NSC1618	Capital Expenditure	Jun-16	Substantial				1								0		
NSC1619	Absence Management	Jun-16	Substantial				1								0		
NSC1623	Cyber Security	Jun-16	Reasonable				2								0		
NSC1625	T-Police	Jun-16	Reasonable				1							1	1		

				Complete					Outstanding and Overdue						Total Outstanding	Not Yet Due for implementation	
				Previously reported to Audit Committee		Completed since last Audit Committee			Extended Period Agreed		Previously reported as outstanding		New since last Audit Committee				
				P1	P2	P1	P2		P1	P2	P1	P2	P1	P2		P1	P2
NSC1626	ITIL	Jun-16	Reasonable			1	1		1						1		
2016/17 Internal Audit Reviews																	
NSC1702	Firearms Management	Sep-16	Substantial												0		
NSC1703	Transport	Sep-16	Reasonable		1					3					3		
NSC1704	Corporate Communications	Sep-16	Reasonable											3	3		
NSC1706	Recruitment	Dec-16	Limited				5			1					1		1
NSC1707	Duty Management	Dec-16	Limited				5							1	1		3
NSC1708	Freedom of Information	Sep-16	Reasonable												0		
NSC1710	Catering – (Suffolk)	Dec-16	Limited				2			1		1			2		
NSC1712	Disaster Recovery	Sep-16	Reasonable				2			2					2		
NSC1713	Purchase Cards – (Suffolk)	Mar-17	Reasonable				2								0		
NSC1714	Overtime, Expenses	Mar-17	Reasonable											1	1		2
NSC1715	Performance Management	Jun-17	Reasonable												0		1
NSC1716	Pensions	Mar-17	Reasonable											1	1		
NSC1717	Budgetary Control	Dec-16	Substantial												0		
NSC1718	HR Strategy	Mar-17	Limited											1	1	1	
NSC1719	Payroll	Mar-17	Reasonable				1								0		
															0		
TOTALS				5	17	4	42		0	8	0	1	0	12	21	1	7

The breakdown of the actions on recommendations key:

- The current format of reporting clearly highlights the direction of travel for implementing recommendations.

- The audit will remain on the table until all P1 and P2 recommendations relating to that audit are complete and reported as such to Audit Committee, including those previously reported. Once an audit is reported as complete (highlighted in grey), the audit will be removed from the table.

- Outstanding with extended period agreed – outstanding past agreed deadline and an extension to the original deadline has been agreed with management.

- Outstanding and previously reported as such to Audit Committee – outstanding past agreed deadline and no extension has been agreed.

- New since the last Audit Committee meeting – deadline has recently passed and the recommendation is still outstanding.

- Total outstanding – includes; extended period agreed, previously reported as outstanding and new outstanding.

- Not yet due for implementation – the agreed implementation deadline has not been reached.

KEY FINDINGS

4. The level of recommendations implemented since the last follow up report in December 2016 (from 13 to 42) has increased considerably.

5. There are no urgent recommendations outstanding and past the agreed deadline.

6. There are 6 recommendations relating to 2015/16, where updates have been provided by management but further action is required.

7. The issues relating to ERP run across several audit areas, which impacts on the overall opinion of the HR Strategy and Workforce audit (one urgent recommendation) and is reflected in the other related audits.

8. Internal Audit will identify where insufficient action has been taken to address outstanding recommendations by management.

SCOPE AND LIMITATIONS OF THE REVIEW

9. The review considers the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss.

10. 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.

11. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff, accounting records and transactions and to ensure the authenticity of these documents

RELEASE OF REPORT

12. The table below sets out the history of this report.

Date draft report issued:	2nd June 2017
Date management responses recd:	
Date final report issued:	

Detailed Report

FOLLOW UP

13. 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:

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSP1603 Police Stations (Suffolk only)	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.	Information Security Advisor, working together with the Facilities and Estates Department.	31/12/2016	31/12/2016	The SALTO system upgrade was completed recently, however the consolidation of the older associated databases with SALTO is ongoing.
NSP1603 Police Stations (Suffolk only)	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.	Information Security Advisor, working together with the Facilities and Estates Department.	31/12/2016	31/12/2016	The SALTO system upgrade was completed recently, however the consolidation of the older associated databases with SALTO is ongoing.

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSP1603 Police Stations (Suffolk only)	A quarterly review of SALTO access rights be undertaken, to establish if access rights to stations/areas are appropriate. 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.	2	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.	Information Security Advisor, working together with the Facilities and Estates Department.	31/12/2016	31/12/2016	The SALTO process is currently being upgraded with new software and infrastructure. A temporary resource has been allocated to the audit the entire system as part of the upgrade process. When staff move within the organisation their SALTO is reviewed, but this is not formally documented. When staff leave their SALTO access is removed immediately, this process will form part of the joiners, movers and leavers policy being developed by HR.
NSP1605 Estates Management – Maintenance and Repair	Procedure notes be devised in relation to carrying out operational aspects of Estates management, including; maintenance of the Estates spreadsheet records, management of payments to contractors, and the decision making process / flowchart where work is issued externally to contractors, as opposed to premises operatives.	2	Following Tranche 13 of the business support review, a number of standard operation procedures are proposed to be implemented for the new Estates helpdesk/service desk; including dealing with Estates defects and Estates ordering and invoices. These will be completed following implementation of a new database (3i) in October 2016.	Senior Facilities Officer	28/02/2017	28/02/2017	Procedures are underway, the database implementation has been delayed, impacting on the implementation of this recommendation within the given date. An audit of the database is scheduled for Q1 2017/18 and will incorporate review of procedures.

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSP1625 ICT – t-Police	Business Management to appoint a formal system owner for the ERP system at the earliest opportunity. An Interim business lead has been appointed and, whilst this recognises the need for such a role, it can only be treated as a temporary solution.	2	Agreed.	Head of Corporate Development & Change	31/12/2016	31/12/2016	The interim business lead remains in place. A new Board has been set up, chaired by DCC Nick Dean, to consider ERP and shared services developments. A review of the ERP is underway, led by CFO John Hummersone, and includes consideration of system ownership, this will report on recommendations by March 2017.
NSP1626 Information Technology Infrastructure Library (ITIL) framework Gap Analysis	IT Management to review the four Service Desk best practice areas not verified/not currently being implemented and to implement those areas considered to be appropriate for the organisation. The self-assessment questionnaires to be used to guide this process.	2	ICT Service Desk Manager alongside the Policy and Process Manager to review and consider for implementation the 4 remaining best practices currently not implemented.	ICT Service Desk Manager	31/10/2016	31/03/2017	The ICT SMT have considered the implementation of the four remaining ITIL recommendations based on current available resource and risk, and will not be progressing with any further implementation at this time.

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSC1703 Transport Services	The Joint Transport Policy be subject to document control and approval process and current operating procedures should be updated and maintained.	2	Joint Transport Policy Force Policy Officer, Corporate Development and Change to be consulted regarding document control and approval process. It should be noted this is a Transport Services only Policy as it was determined the Policy was more aligned to a standard operating procedure. The standard operating procedures are in the process of being updated to reflect T13 restructure and process changes.	Head of Transport	31/10/2016	31/07/2017	The Joint Transport Policy is under a full review to reflect the new SOPs and the requirement for these to be integrated into the policy. The existing Transport Policy could become an overarching SOP, dependent upon policy advice and the consultation process. Revised draft date for completion of the draft 30th April 2017. Revised implementation date to include taking through to final approved version - 31st July 2017.
NSC1703 Transport Services	The weekly vehicle check form be standardised across both counties.	2	Within Norfolk weekly check sheets fall under the remit of the Driver of Police Vehicles Force Policy Document, with the Policy owner being Specialist Operations. Within Suffolk the remit is with the County Policing Command. Norfolk and Suffolk Constabularies are aligning their equipment levels and types. This will then allow the use of one form across both Counties. This is already in progress and will be managed through the Transport Strategic Group.	Head of Transport	31/12/2016	30/06/2017	Revised date given of 30th June 2017.

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSC1703 Transport Services	The system for recording and monitoring the completion of the weekly vehicle checks be standardised and a system for central oversight of the results of the checks be implemented.	2	There is scope for the central reporting hub to be Transport services. This will be progressed through the Transport Strategic Group.	Head of Transport	31/12/2016	30/06/2017	Work has taken place to both rationalise and agree a single level of equipment and reporting form for both Norfolk and Suffolk. Additional equipment has been procured for Suffolk NRT/Response vehicles i.e. telescopic brooms and shovels. Sequential blue flashing blue lights for use at road incidents have been procured for both Norfolk and Suffolk NRT/Response vehicles. All Police equipment will be provided from Transport Services Stores, Wymondham to ensure consistency. Suffolk CPC budgets will be transferred to Transport Services. As agreed by Suffolk CPC Commander. Transport services already provide police equipment for Norfolk vehicles. There are still some equipment differences across both counties, such as throwing lines, plastic body sheets and buoyancy aids that need to be addressed. Revised date for completion 30th June 2017

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSC1704 Corporate Communications	A corporate communications strategy be developed and embedded, aligned with the visions of the Norfolk and Suffolk Constabularies.	2	A communications strategy will emerge over the next six months. Revised Police and Crime Plans for both forces are awaited: these will form a central element of an effective strategy.	Head of Corporate Communications	31/03/2017	31/03/2017	A social media policy is about to be published for both forces. The Media Liaison Policy still needs to be reviewed.
NSC1704 Corporate Communications	Corporate communications policies be developed and embedded. Appropriate review periods be set for each policy.	2	Formal policies on specific areas (for example Social Media) are being developed on an ad hoc basis. This will be ongoing, with a date of 31/03/17 set for review.	Head of Corporate Communications	31/03/2017	31/03/2017	A social media policy is about to be published for both forces.
NSC1704 Corporate Communications	Written protocols be prepared to cover the roles within the Corporate Communications teams, with appropriate references to College of Policing guidance, media law and best practice.	2	A series of communications protocols are being developed covering the core areas of the department's activities.	Head of Corporate Communications, Communications Managers	31/03/2017	31/03/2017	The College of Policing APP guidance is due to be published post general election in June 2017. Protocols will be developed following that for both Constabularies.

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NSC1706 2015/2016 HR - Recruitment	A recruitment framework to be developed across the Constabularies.	2	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. Code of practice and accompanying selection and training, including assessor training to be developed and implemented.	Head of HR and Head of Learning and Development	01/04/2017	01/09/2017	A code of practice is in the process of being drafted. There has been a delay in completing the code of practice due to the HMIC inspection being undertaken in May 2017. The code of practice will include any recommendations which are raised following the HMIC inspection. Assessor training complete to college of policing standards, is subject to on-going review. Selection and interview training will be implemented by 1/9/17.
NSC1707 Duty Management System	The exception rules inbuilt within DMS to be investigated to see if these are correct.	2	The RMU are currently working on exceptions and discussing with Crown the feasibility of changing the exception rules.	Head of Resourcing	31/03/2017	31/03/2017	Completion is subject to third party actions through Crown Constabulary, seeing an update from Crown on whether this will be possible and if so in what timeframe.

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NSC1710 Estates – Facilities (Catering – Suffolk only)	Individual departments be assigned with responsibility for placing of all catering/hospitality request, through the intranet, including the relevant budget code as a mandatory field, and the Facilities Assistant to be copied in when placing catering requests so that they are aware of what orders have been placed and can sample check for appropriateness.	2	Recommendation to be adopted to coincide with Force wide Intranet improvements.	Facilities Manager	31/12/2016	31/12/2016	This has been delayed, due to a staff shortage in the Facilities team. The final data will go to Interserve before the 31st May 2017. The date for transferring the service is to be confirmed, a revised target date of 1st July 2017 is requested.
NSC1710 Estates – Facilities (Catering – Suffolk only)	Written clarity be obtained from the contractor on who owns which assets before the refurbishment of the canteen commences, and whom will own the assets once the refurbishment has been completed.	2	Terms relating to investment (servery refurbishment) by the contractor are subject to negotiation ongoing since award. Clarifications re assets and sums payable in the event of early termination anticipated by end of September for submission to Chief Officers/PCC.	Facilities Manager/Head of Estates	31/10/2016	31/12/2016	This concern related to earlier major investment in replacement counters, the revised scheme no longer replaces those items, so asset ownership concerns do not apply.

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NSC1712 ICT – Disaster Recovery	Documents making up the IT Disaster Recovery response all require review to ensure that they are aligned, rationalising the number of documents. To also take account of a recent major restructure within the IT department and include 3rd party vendor contact details and key SLA requirements for each. Once the review is completed, ensure that all offline copies are updated.	2	Documentation to be reviewed, rationalised and re worked to address the recommendations.	Process and Policy Manager	30/11/2016	31/03/2017	The current documentation has been revised and is out for review. This incorporates the changes due to Tranche 13 and the restructure of ICT, as well as personal / vehicle details.
NSC1712 ICT – Disaster Recovery	IT Management to work with the business areas to look into the feasibility of conducting regular physical Disaster Recovery Tests, planning these in overtime and feeding the results back to the business and relevant Business Continuity and Disaster Recovery Plans as appropriate.	2	ICT have previously engaged with the CCR to conduct physical testing but due to the nature of the criticality of the systems the appetite to conduct the testing has been low, however ICT will work with the Business leads to look into the feasibility of the recommendations with a view to planning physical tests should approval by the business be given.	Head of ICT Infrastructure	31/12/2016	31/03/2017	Currently for various operational reasons we do decant the CCR to the Backup Control Room at Dereham. This involves using the DR systems for command and control, call handling and dispatch (Storm, 999/101 delivery and ICCS/Airwave). This mimics as close as possible the loss of the CRR in Wymondham whilst not having an impact on our 24/7 delivery. Call handling aspects are being replaced in both Norfolk and Suffolk CRRs. this will be tested in the same way as the current infrastructure. The CCR has recently

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							undergone a special branch audit and information security audit, of which the decamp plan was discussed and the current plan has been amended (CCR, NC has a copy of this). Due to the recent de-camps to Dereham CCR, current CCR workload and on-going training impacts this year (new telephony, CAD etc), we would not want to de-camp to Dereham CCR without an absolute operational need to the potential risk, cost and time implications of this and other projects.
NSC1714 Overtime, Expenses and Additional Payments	The fault within the Iexpenses element of the payroll system to be investigated so that individuals that have claimed for more than 8,500 miles can use Iexpenses for submitting of their expenses.	2	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.	Head of Transactional Services	31/03/2017	31/03/2017	This is still at testing phase due to year end pressures. To note that this is not affecting any controls as paper claims are being submitted as a work around and this only affects a very small number of claims. The oracle expenses system will not permit claims to be entered in these and therefore the risks are very low. This will endeavoured to be completed by 30th June 2017.

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Due Date	Latest Response
NSC1716 Pensions Administration	The payroll system to be investigated to establish if a report can be run to calculate pensionable pay for staff.	2	The pension contributions are set at system level and the appropriate contribution is deducted from the employee in accordance with their pensionable pay each month. I accept that we cannot check this at a global level, however I am confident that the deductions made are correct at an employee level and the necessity for a pensionable pay figure is not considered as a significant issue. However when reporting for ERP is reviewed then this will be considered as part of the requirements.	N/A	01/03/2017	01/03/2017	No further update, awaiting update of ERP.
NSC1718 HR - Strategy	A standard form to be created for requesting new and/or amendments to posts for the OPCCs. The form to record the required post name, record against which cost centre the job is to be coded to and be approved by an appropriate authorising officer, certifying that there is sufficient funds available to fund the post.	2	Governance arrangements are in place for the creation, deletion or amendment of any posts within the Constabulary structures. This involves completion of a form with rational and approval through HR Business Partners, Finance Business Partners, Corporate Development and Change and the Workforce Planning Group. These arrangements will be implemented for the OPCC as well.	Head of Resourcing	30/04/2017	30/04/2017	A new standard form has been created for requesting new and amendments for posts. The forms are to be presented to the Workforce Planning Group for approval.