



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

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### **Audit Strategic Plan and Annual Plan**

**2018/19**

## Three Year Internal Audit Strategy 2018/19 – 2020/21 and Internal Audit Annual Plan 2018/19

### INTRODUCTION

This Three Year Strategic Internal Audit Plan is drawn up in accordance with the Terms of Reference of TIAA and the requirements of the Public Sector Internal Audit Standards (PSIAS).

### 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 the Audit Committees.

#### Determining the period over which all systems will be audited

The internal audit work to be planned over a three year cycle. A cyclical approach to audit work can be used if a system has been subject to an internal audit review, which has indicated that there are effective controls, as it is then not necessary to undertake detailed assurance reviews on that system in each year.

### THREE YEAR STRATEGIC INTERNAL AUDIT PLAN 2018/19 TO 2020/21 AND ANNUAL INTERNAL AUDIT PLAN 2018/19

Annex A sets out the overall template for the rolling review of Norfolk and Suffolk Police's systems of internal control and forward planning over a three-year cycle. This Three Year Strategic Internal Audit Plan assumes that there is no significant change in the risk assessments or in the operations of Norfolk and Suffolk Police. It also assumes that no significant control weaknesses will be identified by the internal audit reviews. As a

consequence TIAA will prepare an Annual Internal Audit Plan in each of the financial years which will modify the Three Year Strategic Internal Audit Plan to take into consideration all known changes.

An Annual Internal Audit Plan will be prepared prior to the start of each financial year (Annex B). The programme of work within the Annual Internal Audit Plan will be in accordance with the Three Year Strategic Internal Audit Plan and any variations will be agreed with the senior staff at Norfolk and Suffolk Police and will be reported to the Audit Committees.

### 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%

	Draft report issued within 10 working days of exit meeting.	95%
	Final report issued within 10 working days of receipt of responses.	95%
	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:	December 2017
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## Rolling Strategic Plan

Review Area	review	Audits Delivered						Days Required		
		2015/16	2016/17	2017/18	2017/18	2017/18	2017/18	2018/19	2019/20	2020/21
				Days	Report Issued	Assurance Level	P1/P2 Rec's Outstanding			
<b>Governance</b>										
Strategic Control, Corporate Governance and Ethics	Assurance	12		12						10
Performance Management	Assurance		15						15	
Transformation and Strategic Planning / Change	Assurance							12		10
<b>Risk Management</b>										
Strategy / Policy OPCC Suffolk	Assurance		9							
Strategy / Policy OPCC Norfolk	Assurance		9							
Mitigating Controls	Assurance							10		
Embedding / Development	Assurance	12		11				12		15
Business Continuity	Assurance								10	
RAID log	Assurance	15								
<b>Corporate</b>										
Complaints	Assurance		10							10
Communications	Assurance		18						10	
Collaborations	Assurance		10						10	
Corporate Health and Safety	Assurance								10	
Corporate Policies	Assurance			10						10
Commissioners Grants – (9) Norfolk only / 18 Both	Assurance	9	1	18				9	18	9
<b>ICT</b>										
Areas to be agreed	Assurance							12	25	50
Cyber Security	Assurance	10								

Review Area	review	Audits Delivered						Days Required		
		2015/16	2016/17	2017/18	2017/18	2017/18	2017/18	2018/19	2019/20	2020/21
				Days	Report Issued	Assurance Level	P1/P2 Rec's Outstanding			
ITIL	Assurance	10								
Network Security	Assurance									
t-Police	Assurance	12								
ERP / Athena	Assurance			12						
Exchange 2010/email Archiving	Assurance		12							
Data Assurance (scope to be determined)	Assurance			12					12	
Website Content and CAD grazing	Assurance							15		
Mobile Device Management (body worn video)	Assurance	15		10						
Firewalls	Assurance		12							
IT Governance	Assurance			12						
Disaster Recovery	Assurance		12						12	
Business Continuity	Assurance							12		
ERP Second/third line support	Assurance		12							
Software Licensing	Assurance							10		
<b>Finance</b>										
Key Financial Controls (2018/19 – Payroll, Accounts Payable, General Ledger, Budgetary Control, Treasury Management, Pensions)	Assurance		30	30				30	30	30
Payroll, including ERP Reporting	Assurance	10	10	10					10	
Accounts Payable	Assurance	10		10						10
Accounts Receivable	Assurance	10						10		
General Ledger	Assurance	10								
Treasury Management	Assurance	10								8
Capital Programme	Assurance	10						10		10
Budgetary Control	Assurance		12						12	

Review Area	review	Audits Delivered						Days Required		
		2015/16	2016/17	2017/18	2017/18	2017/18	2017/18	2018/19	2019/20	2020/21
				Days	Report Issued	Assurance Level	P1/P2 Rec's Outstanding			
Fixed Assets	Assurance							10		
Pensions Administration	Assurance		10							
Overtime, Expenses and Additional Payments	Assurance		16	14						14
Allowances	Compliance							14		
<b>Information Management</b>										
Audit Team Assessment	Assurance			8						
Data Quality	Assurance			12					12	12
Specified Information Order	Assurance								10	
Records Management	Assurance	4						12		
Freedom of Information / Data Protection / Document Security Management	Assurance		15						15	
MOPI Project Implementation	Assurance			10						
<b>Human Resource</b>										
HR Strategy	Assurance		10							10
Establishment & Recruitment	Assurance		12					14		
Absence Management	Assurance	10		12						
Duty Management System	Assurance		15					14	12	
Learning and Development	Assurance			12						12
Vetting	Compliance							12		
HR - ill Health Retirement	Assurance			8						
<b>Transport</b>										
Transport Strategy	Assurance							8		
Transport Procurement	Assurance							9		
Transport Management – Maintenance, Repair, Disposal and Fuel Usage	Assurance		15						15	

Review Area	review	Audits Delivered						Days Required		
		2015/16	2016/17	2017/18	2017/18	2017/18	2017/18	2018/19	2019/20	2020/21
				Days	Report Issued	Assurance Level	P1/P2 Rec's Outstanding			
Transport – Use of vehicles	Assurance			10						10
<b>Estates Management</b>										
Strategy	Assurance							8		
Estates Maintenance	Assurance	8							15	
Estates Health and Safety	Assurance		12							
Estates 3i Property Database	Assurance			4						
Facilities / Catering	Assurance		6 (Suffolk)							12
Stations incl. Building Access and Vehicle Security	Assurance	7						16		
Estates Contract management	Assurance			10						10
Suffolk & Norfolk PFI	Assurance			14						
Norfolk OPCC PFI	Assurance			14						
<b>Procurement</b>										
Purchase Ordering	Assurance	12		10						10
Purchase Cards	Assurance	10	12	10					10	
Contracts	Assurance	12							12	
Compliance with contract standing orders within departments Single Tender Actions	Assurance			17						14
Temporary recruitment	Assurance			9						12
<b>Operational</b>										
Crime Recording	Compliance									
Control Room Norfolk	Compliance							10		
Control Room Suffolk	Compliance							10		
Custody Administration Norfolk	Compliance							10		
Custody Administration Suffolk	Compliance							10		
Firearms Management /	Compliance		12					10		



Review Area	review	Audits Delivered						Days Required		
		2015/16	2016/17	2017/18	2017/18	2017/18	2017/18	2018/19	2019/20	2020/21
				Days	Report Issued	Assurance Level	P1/P2 Rec's Outstanding			
Certificates										
Proceeds of Crime	Compliance	15							13	
Recovered Property	Compliance			10						
Business Interests	Assurance			8					10	
Safeguarding and Investigations	Assurance			10						
Lone Working	Assurance									10
<b>Other</b>										
Follow Up		8	10	12				12	12	12
Audit Management (to include: audit planning, client liaison, external audit, annual report, Audit Committee)		20	20	20				20	20	20
Days used/allocated in year		<b>261</b>	<b>337</b>	<b>381</b>				<b>341</b>	<b>330</b>	<b>340</b>
Contingency b/fwd		-	(69)	(62)				(11)	-	-
Contingency c/fwd		69	62	11				-	-	-
Annual Plan Days		<b>330</b>	<b>330</b>	<b>330</b>				<b>330</b>	<b>330</b>	<b>330</b>

## Internal Audit Annual Plan – 2018/19

Quarter	Audit	Type	Days	Scope
Q2	Transformation and Strategic Planning / Change	Assurance	12	<p><u>Scope</u> The audit will focus on transformation programmes, strategic planning and change.</p> <p><u>Rationale</u> This is a key area of risk for the organisations.</p> <p><u>Lead Officers</u> TBC</p>
Q3	Risk Management – Mitigating Controls	Assurance	10	<p><u>Scope</u> The audit will focus on how controls stated within the risk registers mitigate the risk.</p> <p><u>Rationale</u> This is a key area of risk for the organisations.</p> <p><u>Lead Officers</u> Risk Manager</p>
Q1	Risk Management – Embedding / Development	Assurance	12	<p><u>Scope</u> The audit will focus on how the risk management framework is developing and being embedded across the organisations.</p> <p><u>Rationale</u> This is a key area of risk for the organisations. A new risk manager was appointed in 2016/17, with systems and processes being embedded.</p> <p><u>Lead Officers</u> Risk Manager</p>
Q4	Commissioners Grants (Norfolk)	Assurance	9	<p><u>Scope</u> The review will consider the arrangements for the assessing, awarding and compliance monitoring process for the grants issued by the Commissioners.</p> <p><u>Rationale</u> An important area requiring high levels of governance and probity.</p> <p><u>Lead Officers</u></p>

Quarter	Audit	Type	Days	Scope
				OPCC
Q1	ICT – Area to be determined	Assurance	12	<p><u>Scope</u>            The focus of the review will be determined through discussion with the Director of ICT.</p> <p><u>Rationale</u>            Electronic data contains sensitive data and prone to inappropriate use.</p> <p><u>Lead Officers</u>            Director of ICT for Norfolk &amp; Suffolk</p>
Q1	Website Content and CAD Grazing	Assurance	15	<p><u>Scope</u>            The focus of the review will be around website content monitoring and CAD grazing, to assess how compliance with police policies are being controlled.</p> <p><u>Rationale</u>            Electronic data contains sensitive data and prone to inappropriate use.</p> <p><u>Lead Officers</u>            Director of ICT for Norfolk &amp; Suffolk</p>
Q3	Business Continuity	Assurance	12	<p><u>Scope</u>            The scope of the review will focus on business continuity plan.</p> <p><u>Rationale</u>            Business continuity is crucial to providing front line services.</p> <p><u>Lead Officers</u>            Director of ICT for Norfolk &amp; Suffolk</p>
Q2	Software Licensing	Assurance	10	<p><u>Scope</u>            The audit will focus on software licensing across the organisations.</p> <p><u>Rationale</u>            A key area of risk.</p> <p><u>Lead Officers</u>            Director of ICT for Norfolk &amp; Suffolk</p>

Quarter	Audit	Type	Days	Scope
Q1	Key Financial Controls (Payroll, Accounts Payable, General Ledger, Budgetary Control, Treasury Management, Pensions)	Assurance	30	<p><u>Scope</u>                      The review considers the arrangements for key controls operating within the following systems; Payroll, Accounts Payable, General Ledger, Treasury Management, Capital Expenditure, Budgetary Control and Pensions.</p> <p><u>Rationale</u>                      The full audits for the financial systems will be undertaken on a systematic basis.</p> <p><u>Lead Officers</u>                      Head of Transactional Services</p>
Q2	Accounts Receivable	Assurance	10	<p><u>Scope</u>                      The review considers the raising of debtor accounts, collection of income, receipting, storage and banking of income received by the organisation. The scope of the review does not include identification of the activities giving rise to income for the organisation, the basis of calculating the rates to be charged or that all income receivable has been identified.</p> <p><u>Rationale</u>                      Key Audit risk area.</p> <p><u>Lead Officers</u>                      Head of Transactional Services</p>
Q1	Capital Expenditure	Assurance	10	<p><u>Scope</u>                      The review considers the arrangements for accounting for the capital programme. The scope of the review does not include consideration of the funding arrangements or the specification of the projects</p> <p><u>Rationale</u>                      Key Audit risk area.</p> <p><u>Lead Officers</u>                      Head of Finance</p>
Q1	Fixed Assets	Assurance	10	<p><u>Scope</u>                      The scope of the review will focus on maintenance of the asset register, acquisitions, disposals and valuations.</p> <p><u>Rationale</u>                      Key Audit risk area.</p>

Quarter	Audit	Type	Days	Scope
				<u>Lead Officers</u> Head of Finance
Q1	Allowances	Assurance	14	<u>Scope</u> The review will focus on the validity of allowances claimed, including overnight, mutual aid, meal allowances. Compliance with policy and clarification of claiming allowances.  <u>Rationale</u> Key Audit risk area.  <u>Lead Officers</u> Head of Transactional Services
Q2	Records Management	Assurance	12	<u>Scope</u> The review will focus on records management, with further specified areas to be determined at the time of audit.  <u>Rationale</u> Key audit risk area.  <u>Lead Officers</u> Head of Information
Q1	Establishment and Recruitment	Assurance	14	<u>Scope</u> The review will consider the establishment, changes to recruitment criteria, around the arrangements for advertising, shortlisting, interviewing and appointing staff/officers.  <u>Rationale</u> Key audit risk area, with increased drive to recruit front line officers.  <u>Lead Officers</u> Director of HR
Q1	Duty Management System	Assurance	14	<u>Scope</u> The review will appraise the effectiveness of the duty resource management system.  <u>Rationale</u> Key audit risk area.

Quarter	Audit	Type	Days	Scope
				<u>Lead Officers</u> Director of HR
Q2	Vetting	Assurance	12	<u>Scope</u> The review will focus on the systems and processes for vetting new and existing staff, officers and contractors. <u>Rationale</u> Key audit risk area, new systems being introduced. <u>Lead Officers</u> TBC
Q1	Transport Services – Strategy	Assurance	8	<u>Scope</u> The audit will appraise the strategy for managing transport services. <u>Rationale</u> The strategy may not align with corporate strategies. <u>Lead Officers</u> Head of Transport
Q1	Transport - Procurement	Assurance	9	<u>Scope</u> The review will focus on policy and compliance for purchasing vehicle for current and future requirements. <u>Rationale</u> Key audit risk area. <u>Lead Officers</u> Head of Transport
Q2	Estates – Strategy	Assurance	8	<u>Scope</u> The audit will appraise the strategy for managing the estates for current and future requirements. <u>Rationale</u> Key area of risk.

Quarter	Audit	Type	Days	Scope
				<p><u>Lead Officers</u> Head of Estates</p>
	Stations, including building access and vehicle security.	Assurance	16	<p><u>Scope</u> The review will visit stations to audit building access, vehicle security, management and running of stations.</p> <p><u>Rationale</u> A key risk area</p> <p><u>Lead Officers</u> Information management and officers in charge</p>
	Control Room - Norfolk	Compliance	10	<p><u>Scope</u> The review will focus on compliance with policy and procedures within the control room.</p> <p><u>Rationale</u> A key risk area</p> <p><u>Lead Officers</u> TBC</p>
	Control Room - Suffolk	Assurance	10	<p><u>Scope</u> The review will focus on compliance with policy and procedures within the control room.</p> <p><u>Rationale</u> A key risk area</p> <p><u>Lead Officers</u> TBC</p>
	Custody Administration - Norfolk	Assurance	10	<p><u>Scope</u> The audit will focus on the processes, coding and systems in operation to manage custody in accordance with protocols.</p> <p><u>Rationale</u> A key area of risk.</p> <p><u>Lead Officers</u> TBA</p>

Quarter	Audit	Type	Days	Scope
Q2	Custody Administration - Suffolk	Assurance	10	<p><u>Scope</u> The audit will focus on the processes, coding and systems in operation to manage custody in accordance with protocols.</p> <p><u>Rationale</u> A key area of risk.</p> <p><u>Lead Officers</u> TBA</p>
	Firearms Management	Assurance	10	<p><u>Scope</u> The review will focus on the management of firearms, handling and recording in accordance with policy and procedure.</p> <p><u>Rationale</u> A key area of risk.</p> <p><u>Lead Officers</u> TBC</p>
Q4	Commissioners Grants – Norfolk and Suffolk	Assurance	9	<p><u>Scope</u> The review will consider the arrangements for the assessing, awarding and compliance monitoring process for the grants issued by the Commissioners.</p> <p><u>Rationale</u> An important area requiring high levels of governance and probity.</p> <p><u>Lead Officers</u> Chief Executives (OPCC)</p>
	Contingency b/fwd		(11)	Only to be used with the express permission of the Chief Finance Officers
Q2 / Q4	Follow up work		12	The review ascertains whether management action has been taken to address the Priority 1 and 2 recommendations arising from internal audit work carried out in the financial year.
1-4	Audit Management		20	This time includes planning, annual report, attendance at Audit Committee meetings, client meetings and overall contract management.
		<b>Total days 2018/19</b>	<b>330</b>	



## 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.

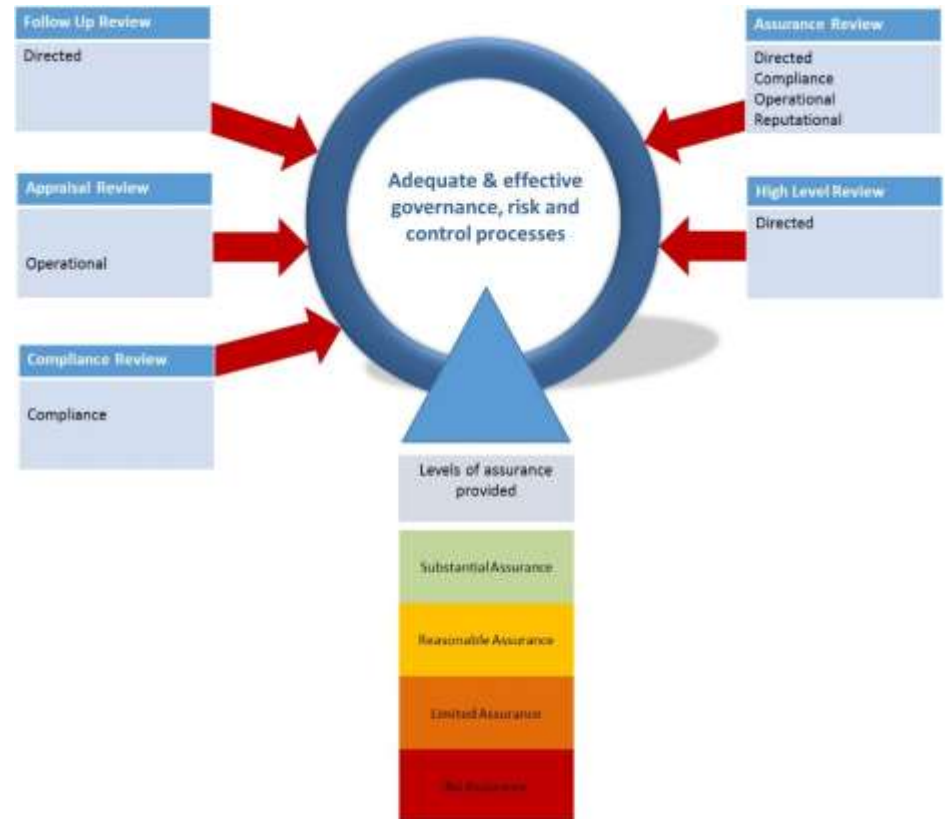
### Types of audit review

The Annual Internal Audit Plan includes a range of types of audit review. The different types of review focus on a 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.

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**Directed Risk: Failure to direct the process through approved policy & procedures.**

**Compliance Risk: Failure to comply with approved policy and procedure leads to potential losses.**



**Operational Risk: Failure to identify opportunities to operate more efficiently or to be prepared for forthcoming changes.**

**Reputational Risk: Failure to deliver in a manner that meets the expectations of the organisation.**

## Audit Remit

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### 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 Norfolk and Suffolk Police's framework of governance, risk management and control. TIAA is responsible for giving assurance to Norfolk and Suffolk Police's Audit Committees on the adequacy and effectiveness of Norfolk and Suffolk Police's risk management, control and governance processes.

### Scope

All Norfolk and Suffolk Police's 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 Norfolk and Suffolk Police's 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 senior management, 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 Norfolk and Suffolk Police and is authorised to obtain such information and explanations as they consider necessary to form their opinion.

### 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 Norfolk and Suffolk Police 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 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 Norfolk and Suffolk Police's 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. The objective of any consultancy work is to add value and improve governance, risk management and control processes. Internal audit will never take or assume management responsibility.

### Irregularities, Including Fraud and Corruption

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

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that he or she 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.