

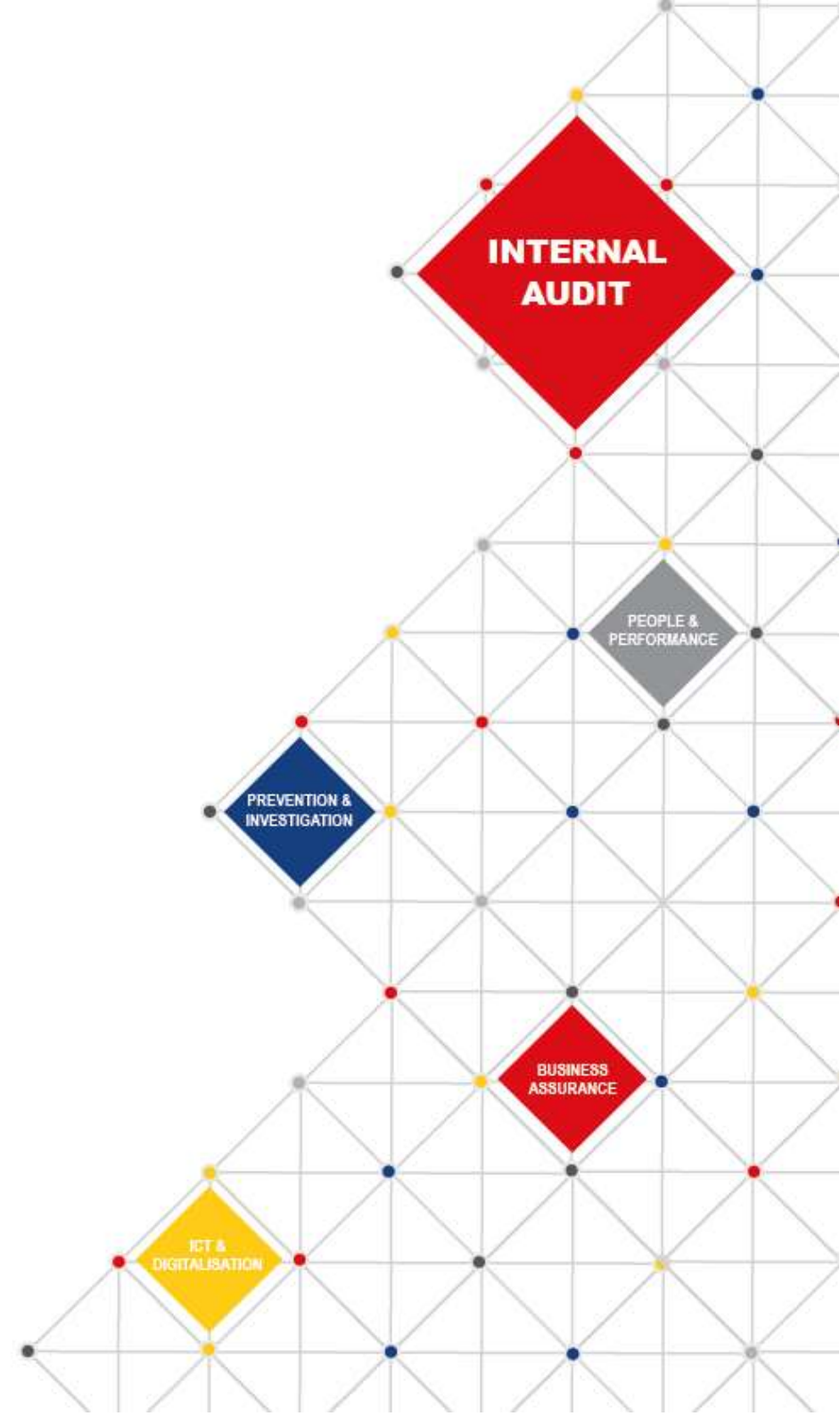


Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies

Annual Internal Audit Plan

FINAL

2018/19



Overview

Introduction

The Audit Plan for 2018/19 has been developed by carrying out an update audit risk assessment to ensure that the planned coverage for the year is focussed on the key audit risk areas and that the coverage will enable an annual Head of Audit Opinion to be provided in the Annual Report.

Key Emerging Themes

2018/19 will be a challenging year for Police organisations both in terms of funding and also the pressures on service delivery. We have identified a number of key areas which require internal audit coverage during the year.

- Transformation and Strategic Change – developments within organisational structures and transformation will impact on the decision making impacting on driving change programmes.
- Establishment, Capacity, Recruitment and Retention – The changing landscape of policing, along with the need to evolve skill sets, brings significant demands on managing the workforce.
- ICT - Enactment of GDPR – this will have a significant impact on how data is held and protected and Cybercrime – all the indications from 2017/18 is that there will be more sophisticated attempts to disrupt and deny services often for no clear motive.
- Finance – the introduction of Force Management Statements for all forces from April 2018.

Adequacy of the planned audit coverage

The Audit Plan for 2018/19 provides the level of coverage to enable a head of audit annual opinion to be made on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control as required by the Public Sector Internal Audit Standards (PSIAS).

Figure 1 – 2018/19 Audit planning process



Internal Audit Plan

Audit Strategy Methodology

We adopt a proprietary risk based approach (GUARD) to determining your audit needs each year which includes reviewing your risk register and risk management framework, previous internal audit work for the organisation, the Regulatory Framework and assessment of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies, external audit recommendations together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. The Strategy is based predominantly on our understanding of the inherent risks facing the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and those within the sector and has been developed with senior management and Committee.

Risk Prioritisation

Each year an updated risk assessment is carried out to ensure the Audit Strategy remains fully aligned with the key risks facing the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies. The resultant changes for 2018/19 which underpin your Audit Plan is set out at Annex A.

Audit Strategy and Annual Plan

Following the risk prioritisation review the Audit Strategy has been updated (Annex B) and the Annual Plan (Annex C) sets out the reviews that will be carried out, the planned times and the scopes for each of these reviews. Annex D sets out the assurances provided for each of the audits undertaken since 2015/16 and when these audits will be undertaken again.

The Annual 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 overall agreed time for the delivery of the Annual Plan includes: research, preparation and issue of terms of reference, production and review of working papers and reports and site work. The Annual Plan has been prepared on the assumption that the expected controls will be in place.

Audit Remit

The Audit Remit (Annex E) formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and defines the scope of internal audit activities and ensures compliance with the PSIAS.

Reporting

Assignment Reports: A separate report will be prepared for each review carried out. 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 Test Organisation's governance, risk management and operational control processes.

Other Briefings: During the year Client Briefing Notes, Benchmarking and lessons learned digests will be provided. These are designed to keep the organisation abreast of in-year developments which may impact on the governance, risk and control assurance framework.

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 E.

Liaison with the External Auditor

We will liaise with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies External Auditor. 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.

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 in 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 PSIAS Standards.	100%

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 Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies requirements and TIAA's internal policies.

Limitations and Responsibility

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 Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and additional time will be required to carry out such testing. Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

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.

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.

Release of Report

The table below sets out the history of this plan.

Date plan issued:	April 2018
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Annex A: GUARD Risk Analysis

Changes for 2018/19

In addition to the core audit work required to underpin the Head of Audit Annual Opinion (governance, risk management, core financial systems, network controls, follow up etc) a GUARD assessment of key risks has been completed, to identify those that are most relevant to the organisation and where internal audit assurance would be best focussed. These are summarised below.

Area	Commentary	GUARD Risk Grade	Internal Risk Grade linked to Strategic Risk Register	Included in 2018/19 Audit Plan
Finance				
Capital	The Government announcement on the police funding settlement and capital grant proposals was made in December 2017. Resulting from this the process will be a rigorous approach to business cases and benefits realisation/return on investment, to ensure operational and capital programme needs are met.	Yellow	Yellow	✓
Force Management Statements	The introduction of Force Management Statements will impact on the finance team and the financial computer systems and processes, this will be incorporated into our key financial systems reviews.	Yellow	Yellow	✓
ICT				
GDPR	This becomes effective in May 2018 and will have a significant impact on how data is held and protected, including the impact of body worn cameras. There are significant reputational implications as well as financial penalties for non-compliance.	Red	Red	✓
Cybercrime	Cybercrime – all the indications from 2017/18 is that there will be more sophisticated attempts to disrupt and deny services often for no clear motive.	Red	Red	✓
EPR / Enact / DMS	Consistency of data and links between systems is crucial to ensure that the right data is being managed effectively.	Yellow	Yellow	✓
Human Resources				
Establishment, Capacity, Recruitment and Retention	The workforce and how it is managed is crucial to providing an efficient and effective service that meets the changing demands on the organisations.	Red	Extensive and effective recruitment drive in 2017/18	✓
Other				
Limited or no assurance in previous year	A compliance review of the processes will be carried to ensure the recommendations have been fully implemented following a limited assessment in 2017/18, with identified areas receiving a full audit in 2018/19.	Red	Yellow	✓

Key to Grades

High

Medium

Low

Annex B: Rolling Strategic Plan

Review Area	Type	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Governance							
Strategic Control, Corporate Governance and Whistleblowing		12			10		10
Corporate Policies				10			
Performance Management			15			10	
Transformation and Strategic Planning / Change					12		10
2020 / 2025 Strategic Change Programmes						18	
Risk Management							
Strategy / Policy OPCC Suffolk			9				
Strategy / Policy OPCC Norfolk			9				
Mitigating Controls						10	
Embedding / Development		12		11	10		15
RAID log		15					
Corporate							
Complaints			10				10
Communications			18			9	
Collaborations			10			10	
Corporate H&S							10
Emergency Planning & Business Continuity						11	
Commissioners Grants		9	1	13	18	18	9
ICT							
Areas to be agreed							40
Cyber Security		10			10		
ITIL		10					10
Network Security						10	

Review Area	Type	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
t-Police		12					
ERP / Enact / DMS					12		
GDPR					18	12	
Exchange 2010/Email Archiving			12				
Website Content and CAD grazing					12		
Mobile Device Management (e.g. body worn video)		15		10			
Firewalls			12				
ICT Governance				12			
Disaster Recovery & Business Continuity			12			14	
ERP Second/third line support			12				
Software Licensing						10	
Finance							
Key Financials			30	30	30	30	30
Payroll, including ERP Reporting		10	10	10		10	
Accounts Payable		10		10			10
Accounts Receivable		10					
General Ledger		10					
Treasury Management		10					8
Capital Programme		10			10		
Budgetary Control			12			10	
Fixed Assets					10		
Pensions Administration			10				
Overtime, Expenses and Additional Payments			16	14			14
Allowances					14		
Information Management							
Audit Team Assessment				8			
Data Quality (Athena 2017/18)				12		12	12
Specified Information Order						10	
Records Management		4			12		

Review Area	Type	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Freedom of Information / Data Protection / Document Security Management			15			14	
MOPI Project Implementation				10	4		
Human Resources							
HR Strategy & Workforce Planning			10				10
Establishment, Capacity, Recruitment and Retention					15		
Recruitment			12				
Absence Management		10		12		12	
Duty Management System			15		14		12
Learning and Development (Skills & Student Officer Training)				20			12
Vetting					10		
ill Health Retirement				8			
Transport							
Strategy and Policies					6		
Procurement					9		
Management - Maintenance, Repair, Disposal			15			14	
Fuel Usage					12		
Use of Vehicles				10			10
Estates							
Strategy and Policies					6		
Maintenance		8				12	
Health and Safety			12				
Catering (Suffolk) / Facilities			6				12
Stations incl. Building Access and Vehicle Security		7			14		
Contract Management				10			10
Suffolk & Norfolk PFI				14			
Norfolk OPCC PFI				14			
Procurement							

Review Area	Type	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Purchase Ordering		12		10			10
Purchase Cards (Suffolk)		5	6	5			
Purchase Cards (Norfolk)		5	6	5	6		
Contracts		12				10	
Compliance with contract standing orders in departments and single tender actions				17			14
Temporary Recruitment				9			10
Operational							
Control Room Norfolk					14		
Control Room Suffolk					14		
Custody Administration					14		
Firearms Certificates / Management			12			10	
Proceeds of Crime		15			10		
Recovered Property					10		
Business Interests				8			10
Safeguarding and Investigations				10			
Ethical Standards (Relationships Conduct)					10		
Lone Working					10		
Management and Planning							
Follow-up		8	10	12	12	12	12
Management, Planning and Reporting		20	20	20	20	20	20
Contingency to use in year						22	
Total In Year Days		261	337	334	382	330	330
Contingency b/fwd		-	(69)	(62)	(58)	-	-
Contingency c/fwd		69	62	58		-	-
	Totals	330	330	330	330	330	330

Annex C: Annual Plan – 2018/19

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
1	Strategic Control, Corporate Governance and Whistleblowing	Assurance	10	<p><u>Rationale</u> This is a key area of risk for the organisation</p> <p><u>Scope</u> To be confirmed with management. This will consider conflicts of interest, whistleblowing policies and practices and how these are communicated.</p> <p><u>Lead Officers</u> TBA</p>	NSC1901
2	Transformation and Strategic Planning / Change	Assurance	12	<p><u>Rationale</u> This is a key area of risk for the organisation</p> <p><u>Scope</u> The audit will focus on organisational structures, transformation programmes, strategic planning and change.</p> <p><u>Lead Officers</u> Corporate Development and Change</p>	NSC1902
3	Risk Management Embedding / Development	Assurance	10	<p><u>Rationale</u> The audit will focus on how the risk management framework is developing and being embedded across the organisations.</p> <p><u>Scope</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 to monitor risk.</p> <p><u>Lead Officers</u> Risk Manager</p>	NSC1903
2	Commissioners Grants	Assurance	18	<p><u>Rationale</u> An important area requiring high levels of governance and probity.</p> <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>Lead Officers</u> OPCCs</p>	NSC1904
2	Cyber Security – Maturity Assessment	Assurance	10	<p><u>Rationale</u> Cyber-attacks are constantly evolving, as such regular review</p>	NSC1905

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
				is required. <u>Scope</u> The audit will review the systems and controls around Cyber-security. <u>Lead Officers</u> Director of ICT	
1	ERP / Enact / DMS	Assurance	12	<u>Rationale</u> The systems are independent of each other and hold conflicting data. <u>Scope</u> The audit will focus on how the data is entered, held and reported to identify areas for possibly inconsistency. <u>Lead Officers</u> Director of ICT	NSC1906
1	GDPR Compliance Audit	Compliance	18	<u>Rationale</u> To help ensure compliance with the requirements of EU GDPR. The implementation of GDPR on 25 th May requires significant changes to be made by organisations and breaches associated with non-compliance can be up to 4% of Global Turnover or €15M whichever is greater. <u>Scope</u> The review will assess compliance with the key [EU] GDPR elements of: <ul style="list-style-type: none"> • Privacy Impact Assessments • Data Subject rights (e.g. Right to be forgotten) • Data Classification and Asset management • Data Security and Breach Management • Governance and Consent • Data Controllers and Processors <u>Lead Officers</u> Director of ICT / Information Management	NSC1907
2	Website Content and CAD Grazing	Assurance	12	<u>Rationale</u> There is great risk of inappropriate use of Constabulary IT for	NSC1908

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
				<p>website and CAD grazing.</p> <p><u>Scope</u></p> <p>The audit will focus on the controls and systems in place to prevent and detect inappropriate website and CAD use.</p> <p><u>Lead Officers</u></p> <p>Director of ICT / PSD</p>	
4	Key Financials	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; Payroll, Accounts Payable, General Ledger, Treasury Management, Capital Expenditure, Budgetary Control, Pensions and Force Management Statements.</p> <p><u>Lead Officers</u></p> <p>Head of Transactional Services</p>	NSC1909
2	Capital Programme	Assurance	10	<p><u>Rationale</u></p> <p>This is a key risk area.</p> <p><u>Scope</u></p> <p>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>Lead Officers</u></p> <p>Head of Finance</p>	NSC1910
1	Fixed Assets	Assurance	10	<p><u>Rationale</u></p> <p>Key audit risk area.</p> <p><u>Scope</u></p> <p>The scope of the review will focus on maintenance of the asset register, acquisitions, disposals and valuations.</p> <p><u>Lead Officers</u></p> <p>Head of Finance</p>	NSC1911
1	Allowances	Assurance	14	<p><u>Rationale</u></p> <p>Key audit risk area.</p> <p><u>Scope</u></p>	NSC1912

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
				<p>The review will focus on the validity of allowances claimed, including on-call, overnight, mutual aid, meal allowances. Compliance with policy and clarification of claiming allowances.</p> <p><u>Lead Officers</u> Head of Transactional Services</p>	
4	Records Management	Assurance	12	<p><u>Rationale</u> Key audit risk area.</p> <p><u>Scope</u> The review will focus on records management, with further specified areas to be determined at the time of audit.</p> <p><u>Lead Officers</u> Head of Information</p>	NSC1913
3	MOPI Project Implementation	Assurance	4	<p><u>Rationale</u> MOPI is not currently compliant with national standards and was awarded a limited assurance in 2017/18.</p> <p><u>Scope</u> The audit will follow up on the previous recommendations raised, undertaking testing into current controls to move towards compliance.</p> <p><u>Lead Officers</u> Head of Information</p>	NSC1914
2	Establishment, Capacity, Recruitment and Retention	Assurance	15	<p><u>Rationale</u> Key audit risk area, with increased drive to recruit front line officers.</p> <p><u>Scope</u> The review will consider decision making around the establishment, capacity, and changes to recruitment criteria, around the arrangements for advertising, shortlisting, interviewing and appointing staff/officers. Also around the retention of officers/staff, the impact of changes to recruitment processes, internal movement, freeze on posts and severance.</p> <p><u>Lead Officers</u> Director of HR</p>	NSC1915

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
2	Duty Management System	Assurance	14	<p><u>Rationale</u> Key audit area of risk, with outstanding recommendations from previous audits.</p> <p><u>Scope</u> The review will appraise the effectiveness of the duty resource management system.</p> <p><u>Lead Officers</u> Director of HR</p>	NSC1916
1	Vetting	Assurance	10	<p><u>Rationale</u> Key audit risk area, new systems being introduced.</p> <p><u>Scope</u> The review will focus on the systems and processes for vetting new and existing staff, officers and contractors.</p> <p><u>Lead Officers</u> Vetting Unit</p>	NSC1917
1	Transport Strategy	Assurance	6	<p><u>Rationale</u> The strategy may not align with corporate strategies and direction.</p> <p><u>Scope</u> The audit will appraise the strategy and supporting policies for managing transport services.</p> <p><u>Lead Officers</u> Head of Transport</p>	NSC1918
1	Transport Procurement	Assurance	9	<p><u>Rationale</u> Vehicles may not be procured in the most effective and efficient manner to provide value for money, and in accordance with overall strategy and future business need.</p> <p><u>Scope</u> The review will focus on policy and compliance for purchasing vehicle for current and future requirements.</p> <p><u>Lead Officers</u> Head of Transport</p>	NSC1919
1	Fuel Usage	Assurance	12	<p><u>Rationale</u></p>	NSC1920

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
				<p>This is a key area of risk, open to misuse.</p> <p><u>Scope</u></p> <p>The audit will focus on the use of fuel, methods of purchase and trends in fuel usage.</p> <p><u>Lead Officers</u></p> <p>Head of Transport</p>	
2	Estates Strategy and Policies	Assurance	6	<p><u>Rationale</u></p> <p>The Estates strategy may not align with corporate strategies and direction for current and future need.</p> <p><u>Scope</u></p> <p>The audit will appraise the strategy for managing the estates for current and future requirements, with supporting policies.</p> <p><u>Lead Officers</u></p> <p>Head of Estates</p>	NSC1921
1	Stations, including building access and vehicle security	Assurance	14	<p><u>Rationale</u></p> <p>The geographical spread of stations and offices increases the vulnerability of those sites in operating within the governing policies and management requirements.</p> <p><u>Scope</u></p> <p>The review will visit stations to audit building access, vehicle security, management and running of stations.</p> <p><u>Lead Officers</u></p> <p>Head of Transactional Services, Information management and officers in charge</p>	NSC1922
3	Purchase Cards (Norfolk)	Assurance	6	<p><u>Rationale</u></p> <p>Purchase cards in Norfolk have been limited assurance in all previous years.</p> <p><u>Scope</u></p> <p>The audit will focus on the use of purchase cards in Norfolk, and compliance with policy.</p> <p><u>Lead Officers</u></p> <p>Head of Transactional Services</p>	NSC1923
3	Control Room (Norfolk)	Assurance	14	<p><u>Rationale</u></p> <p>A key risk area not previously subject to audit.</p> <p><u>Scope</u></p> <p>The review will select aspects relating to compliance with</p>	NSC1924

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
				policy and procedures within the control room. <u>Lead Officers</u> TBA	
3	Control Room (Suffolk)	Assurance	14	<u>Rationale</u> A key risk area not previously subject to audit. <u>Scope</u> The review will select aspects relating to compliance with policy and procedures within the control room. <u>Lead Officers</u> TBA	NSC1925
1	Custody Administration	Assurance	14	<u>Rationale</u> A key risk area not previously subject to audit. <u>Scope</u> The audit will focus on the processes, coding and systems in operation to manage custody in accordance with protocols. <u>Lead Officers</u> TBA	NSC1926
1	Proceeds of Crime	Assurance	10	<u>Rationale</u> Previously a limited assurance audit outcome. <u>Scope</u> The review will appraise the effectiveness of managing the Proceeds of Crime. In particular the review will focus on the securing and monitoring of the proceeds of crime which is held by the Forces <u>Lead Officers</u> Head of PSD	NSC1927
3	Recovered Property	Assurance	10	<u>Rationale</u> Clear processes are required to effectively manage property recovered. <u>Scope</u> The review will focus on lost and found property, ownership, storage of claimed items (virtual and physical) and budget allocation. <u>Lead Officers</u> TBA	NSC1928

Quarter	Audit	Type	Days	Rationale and Scope	Prog Ref
1	Lone Working	Assurance	10	<u>Rationale</u> A key area of risk. <u>Scope</u> The audit will focus on the policy and practices in place. <u>Lead Officers</u> TBA	NSC1929
1	Ethical Standards (Relationships Conduct)	Assurance	10	<u>Rationale</u> This carries a reputational risk to the organisations. <u>Scope</u> The review will consider the policy and processes in place for identifying, reporting and managing inappropriate relationships. <u>Lead Officers</u> TBA	NSC1930
1-4	Follow-up	Follow up	12		
1-4	Management and Planning	Management	20		
	Contingency b/fwd		(58)		
	Contingency c/fwd				
		Total days	330		

Annex D: Audit Coverage 2015/16 – 2020/21

Review Area	2015/16	2016/17	2017/18	Date Report Issued	O'standing P1 Recs	O'standin g P2 Recs	2018/19	2019/20	2020/21
Governance									
Strategic Control, Corporate Governance and Ethics	Reasonable							Y	Y
Corporate Policies			Limited	April 2018					Y
Performance Management		Substantial						Y	
Transformation and Strategic Planning / Change							Y		Y
2020 / 2025 Strategic Change Programmes								Y	
Whistleblowing							Y		
Risk Management									
Strategy / Policy OPCC Suffolk		Substantial							
Strategy / Policy OPCC Norfolk		Substantial							
Mitigating Controls								Y	
Embedding / Development	Reasonable		Reasonable	April 2018			Y		Y
RAID log	Substantial								
Corporate									
Complaints		Substantial							Y
Communications		Reasonable				3		Y	
Collaborations		Reasonable						Y	
Corporate H&S							Y		
Emergency Planning & Business Continuity								Y	
Commissioners Grants	Substantial		Reasonable	April 2018			Y	Y	Y
ICT									
Areas to be agreed								Y	Y
Cyber Security	Reasonable						Y		

Review Area	2015/16	2016/17	2017/18	Date Report Issued	O'standing P1 Recs	O'standing P2 Recs	2018/19	2019/20	2020/21
ITIL	Reasonable					1			Y
Network Security								Y	
t-Police	Reasonable								
EPR / Enact / DMS							Y		
GDPR							Y	Y	
Exchange 2010/Email Archiving		Substantial							
Website Content and CAD grazing							Y		
Mobile Device Management (e.g. body worn video)	Substantial		Reasonable	Oct 2017		1			
Firewalls		Substantial							
ICT Governance			Reasonable	April 18					
Disaster Recovery & Business Continuity		Reasonable						Y	
ERP Second/third line support		Reasonable				1			
Software Licensing								Y	
Finance									
Key Financials		Reasonable	Substantial	March 18			Y	Y	Y
Payroll, including ERP Reporting	Limited	Reasonable	Limited	March 18	1	3		Y	
Accounts Payable	Reasonable		Reasonable	March 18		1			Y
Accounts Receivable	Reasonable		Reasonable	March 18					
General Ledger	Substantial								
Treasury Management	Substantial								Y
Capital Programme	Substantial						Y		Y
Budgetary Control		Substantial						Y	
Fixed Assets							Y		
Pensions Administration		Reasonable				1			
Overtime, Expenses and Additional Payments		Reasonable	Limited	April 2018		1			Y
Allowances							Y		

Review Area	2015/16	2016/17	2017/18	Date Report Issued	O'standing P1 Recs	O'standing P2 Recs	2018/19	2019/20	2020/21
Information Management									
Audit Team Assessment			Substantial	Aug 2017					
Data Quality (Athena 2017/18)			Limited	Nov 2017		3		Y	Y
Specified Information Order								Y	
Records Management	n/a						Y		
Freedom of Information / Data Protection / Document Security Management		Reasonable						Y	
MOPI Project Implementation			Limited	Feb 2018			Y		
Human Resources									
HR Strategy & Workforce Planning		Limited							Y
Workforce, Establishment, Capacity, Recruitment and Retention							Y		
Recruitment		Limited				1			
Absence Management	Substantial		Limited	Feb 2018		4		Y	
Duty Management System		Limited				4	Y		Y
Learning and Development - Skills			Limited	April 2018					Y
Learning and Development – Student Officer Training			Reasonable	April 2018					Y
Vetting							Y		
ill Health Retirement			Reasonable	Feb 2018					
Transport									
Strategy							Y		
Procurement							Y		
Management - Maintenance, Repair, Disposal and Fuel Usage		Reasonable				3		Y	
Use of Vehicles			Reasonable	Sep 2017		1			Y
Estates									

Review Area	2015/16	2016/17	2017/18	Date Report Issued	O'standing P1 Recs	O'standing P2 Recs	2018/19	2019/20	2020/21
Strategy and Policies							Y		
Maintenance	Reasonable							Y	
Health and Safety		Reasonable				2			
Facilities / Catering (Suffolk)		Limited				1			Y
Stations incl. Building Access and Vehicle Security	Reasonable						Y		
Contract Management			Substantial	Sep 2017					Y
Suffolk & Norfolk PFI			Substantial	Oct 2017					
Norfolk OPCC PFI			Substantial	Oct 2017					
Procurement									
Purchase Ordering	Reasonable		Reasonable	Sep 2017					Y
Purchase Cards (Suffolk)	Limited	Reasonable	Reasonable	Jan 2018					
Purchase Cards (Norfolk)	Limited	Limited	Limited	Jan 2018			Y		
Contracts	Reasonable							Y	
Compliance with contract standing orders in departments and single tender actions			Reasonable	Sep 2017		2			Y
Temporary Recruitment			Reasonable	Feb 2018		3			Y
Operational									
Control Room Norfolk							Y		
Control Room Suffolk							Y		
Custody Administration							Y		
Firearms Certificates / Management		Substantial						Y	
Proceeds of Crime	Limited						Y		
Recovered Property							Y		
Business Interests			Reasonable	Feb 2018					Y
Safeguarding and Investigations			Substantial	April 2018					
Relationships Conduct							Y		
Total Outstanding Recommendations					1	36			

Annex E: 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 Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies framework of governance, risk management and control. TIAA is responsible for giving assurance to the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies "Governing Body" (being the body with overall responsibility for the organisation) on the adequacy and effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies risk management, control and governance processes.

Scope

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

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Police and Crime Commissioners for Norfolk and Suffolk and Chief

Constables of Norfolk and Suffolk 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.

role of TIAA is not to investigate the irregularity unless commissioned to do so.

Standards and Approach

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

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

Annex F: Assurance Mapping

Corporate Assurance Risks

We consider four corporate assurance risks; directed; compliance; operational and reputational, and tailor the type of audit accordingly. For all types of audit we also taken into account value for money considerations and any linkages to the organisational Assurance Framework. 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.



Benchmarking

Where a similar review is carried out at a number of our clients we will subsequent to the completion of the review at each of the clients we will where relevant provide a benchmarking and lessons learned digest. This digest will include Operational Effectiveness Matters for the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies to consider.

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.

