



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

Audit Progress Report – Suffolk

2018/19

INTRODUCTION

1. This summary report provides an update on the progress of our work at the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies as at 18th July 2018. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since our last progress report.

PROGRESS AGAINST THE 2017/18 and 2018/19 ANNUAL PLANS

2. Our progress against the Annual Plans for 2017/18 and 2018/19 is set out in Appendix A. The results of these reviews are summarised at Appendix B.

AUDITS COMPLETED SINCE THE LAST REPORT TO COMMITTEE

5. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OE
NSC1823 Overtime, Expenses, Additional Payments	Limited	27/04/2018	22/05/2018	24/05/2018	0	3	1	0
L&D Student Officer Training (NSC1804)	Reasonable	19/04/2018	29/06/2018	06/07/2018	0	2	0	1
L&D Skills (NSC1804)	Limited	23/04/2018	29/06/2018	06/07/2018	1	6	0	2
Safeguarding (NSC1822)	Reasonable	05/06/2018	30/06/2018	09/07/2018	0	1	0	0
Commissioner Grants (NSC1827) (Suffolk only)	Reasonable	25/04/2018	10/07/2018	16/07/2018	0	2	1	1

Key Financials (NSC1828)	Substantial	12/03/2018	28/06/2018	05/07/2018	0	0	1	0
Accounts Receivable (NSC1828)	Reasonable	28/03/2018	22/05/2018	24/05/2018	0	2	1	1

Copies of the finalised reports are available to Audit Committee Members on request. The details for Suffolk only reports will not be included in the Norfolk progress report.

CHANGES TO THE ANNUAL PLAN 2018/19

6. There has been the following changes made to the annual plan since the last meeting:
- Review of custody arrangements cancelled as a recent HMIC inspection was undertaken.
 - Inclusion of business cases included within the plan, in quarter four.

FRAUDS/IRREGULARITIES

7. We regularly liaise with PSD regarding any work streams that may be relevant for internal audit.

LIAISON

8. Liaison is undertaken with the following:
- Liaison with the Chief Finance Officers: Regular progress meetings are held with the Chief Finance Officers.
 - Liaison with PSD: Regular meetings are held with PSD during the year.
 - Liaison with Risk Management: Increased liaison has commenced, to directly link internal audit with risk management.
 - Liaison with External Audit: We have liaised with EY during the year and kept them informed of our work and will make available to them all final audit reports.

PROGRESS ACTIONING PRIORITY 1 (URGENT and NOT APPROVED RECOMMENDATIONS)

9. It is noted that there are a number of limited assurance reports issued, where elements of the system have warranted a limited assurance due either to non-compliance with statutory requirements or internal requirements, however it is also noted that progress is being made by management at the time of the audit to address the control weaknesses and this progress is taken into account in the overall annual opinion.
10. We have made the following urgent recommendations (i.e. fundamental control issues) since the previous Progress Report:

- A full review of the skills data recorded on ERP to be undertaken, requesting skills data held and trainers from individual departments, to ensure that ERP has an accurate record and can be used to identify skill requirements and gaps across the forces.
8. No recommendations have been raised which have not been approved by management since the previous Progress Report.

RESPONSIBILITY/DISCLAIMER

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Progress against the Annual Plan for 2017/18 and 2018/19

System	Planned Quarter	Planned Days	Actual Days to date	Current Status	Audit Committee Reporting	Assurance	Comments
IM MOPI Project (NSC1818)	2	10	10	Draft Report	September 2018	Limited	
Overtime, Expenses, Add Payments (NSC1823)	2	14	14	Final Report	July 2018	Limited	
Learning and Development – Student Officer Training (NSC1804)	4	6	10	Final Report	July 2018	Limited	
Learning and Development – Skills (NSC1804)	4	6	10	Final Report	July 2018	Limited	
Safeguarding and Investigations (NSC1822)	4	10	10	Final Report	July 2018	Reasonable	Suffolk only report
Key Financial Systems (NSC1828)	4	30	30	Final Report	July 2018	Substantial	
Accounts Receivable elements (NSC1828)	4	-	-	Final Report	July 2018	Reasonable	Separate report from key financials
Commissioners Grants (NSC1827)	4	18	13	Final Report	July 2018	Reasonable	Suffolk only
2018/19 Plan							
Strategic Control, Corporate Governance and Whistleblowing (NSC1901)	1	10	10	Fieldwork complete	September 2018		
GDPR (NSC1907)	1	18	18	Draft report issued	September 2018		
Fixed Assets (NSC1911)	1	10	10	Fieldwork complete	September 2018		
Allowances (NSC1912)	1	14	14	Draft report issued	September 2018		
Duty Management System (1916)	1	14	14	Draft report issued	September 2018		
Vetting (NSC1917)	1	10	10	Draft report issued	September 2018		

System	Planned Quarter	Planned Days	Actual Days to date	Current Status	Audit Committee Reporting	Assurance	Comments
Stations, including building access and vehicle security (NSC1922)	1	14	14	Draft Report issued	September 2018		
Proceeds of Crime (NSC1927)	1	10	10	Draft report issued	September 2018		
Lone Working (NSC1929)	1	10	10	Fieldwork complete	September 2018		
Ethical Standards (Relationships Conduct) (NSC1930)	1-2	10	9	In progress			
Transformation and Strategic Planning/Change (NSC1902)	2	12		Scheduled			
Commissioners Grants (NSC1904)	2	18		Scheduled			
Cyber Security – Maturity Assessment (NSC1905)	2	10		Scheduled			
EPR / Enact / DMS / Storm (NSC1906)	2	12		Scheduled			
Website Content / CAD Grazing (NSC1908)	2	12		Scheduled			
Capital Programme (NSC1910)	2	10	9	In progress			
Establishment, Capacity, Recruitment and Retention (NSC1915)	2	15	13	In progress			
Transport Strategy (NSC1918)	2	6		Scheduled			
Transport Procurement (NSC1919)	2	9		Scheduled			
Estates Strategy and Policies (NSC1921)	2	6		Scheduled			
Risk Management – Embedding/Development (NSC1903)	1-3	10	2	In progress			Working with management to monitor embedding, review in Q3
Records Management (NSC1913)	3	12		To be scheduled			
MoPI Project Implementation (NSC1914)	3	4		To be scheduled			
Transport Strategy (NSC1918)	2	6		Scheduled			
Transport Procurement (NSC1919)	2	9		Scheduled			

System	Planned Quarter	Planned Days	Actual Days to date	Current Status	Audit Committee Reporting	Assurance	Comments
Estates Strategy and Policies (NSC1921)	2	6		Scheduled			Working with management to monitor embedding, review in Q3
Risk Management – Embedding/Development (NSC1903)	1-3	10	2	In progress			
Records Management (NSC1913)	3	12		To be scheduled			
MoPI Project Implementation (NSC1914)	3	4		To be scheduled			
Purchase Cards (NNSC1923) Norfolk only	3	6		To be scheduled			
Control Room (NSC1924) Norfolk only	3	14		To be scheduled			
Control Room (NSC1925) Suffolk only	3	14		To be scheduled			
Recovered Property (NSC1928)	3	10		To be scheduled			
Key Financial Systems (NSC1909)	4	30		To be scheduled			
Telematics and Fuel Usage (NSC1920)	4	12		To be scheduled			
Business Cases (NSC1930)	4	10		To be scheduled			
Follow up of previous recommendations	1-4	12	3	Ongoing			
Management	1-4	20	4	Ongoing			
Total Days Planned		384					
Annual Plan Days		330			1 - 4		
Contingency b/fwd		58					
Contingency (c/fwd)		(4)					

KEY:

	=	To be commenced
	=	Site work commenced

=	Draft report issued
=	Final report issued

Summaries of Finalised Audit Reports issued since the last report

Audit Report: Overtime, Expenses and Additional Payments (NSC1823)

Report: 24th May 2018

SCOPE

The review considered the arrangements for overtime, expenses and additional payment transactions, for compliance with policy and procedures. These included overtime, mileage, car parking, meals, train travel and accommodation. The review also included focus on the validity of the expense claims. It is noted that as ERP is a templated system the risks associated with the self-authorising nature of the system have been accepted by management.

MATERIALITY

The materiality for overtime and expenses cannot be currently established, as system reporting does not distinguish these areas of expenditure within the payroll system, this has previously been raised as a system weakness.

KEY FINDINGS

The overall assurance rating is based on the validity of expense claims being processed through the ERP templated self-approval solution, along with a previous recommendation regarding policy revision remaining outstanding.

Dual workplace employees have been identified and claim a different mileage rate for journeys to a second workplace.

Overtime claims are submitted on paper forms and manually entered onto the payroll system.

Expenses claims submitted through iexpenses are self-authorised; as such, determining the validity of claims is compromised. It may be possible to claim the same expenses through different methods and remain undetected.

Policy requirements for submitting receipts for subsistence claims are not well enforced.

A 10% sample of expenses claims is audited each month to ensure the accuracy of claims. This 10% check does not consider the validity of expenses claims.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	3	1	0

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>The validity of claims is not currently checked as part of the 10% checking process, as such risks associated with claims not being valid are unlikely to be picked up. PSD undertake dip sampling of claims to check the validity and have advised the identification of examples for including in the validity checking, such as:</p> <ul style="list-style-type: none"> • Meal allowance claims of the maximum amount, £25, with no receipt / includes alcohol. • Overnight allowances claimed when criteria has not been met. • Costs for eyesight tests / spectacles claimed when criteria has not been met. <p>There may be insufficient clarity around the claiming of expenses and allowances.</p>	<p>Sample testing on 10% of claims to include the validity of the claim and whether they are submitted within the guidelines.</p>	2	<p><i>The claims selected for testing are checked that they comply with the policy and rejected if they do not.</i></p> <p><i>With regards to the validity it had been agreed that through publication of the appropriate policy along with an understanding of potential disciplinary proceedings for non-compliance that the Constabulary would manage the remaining risk.</i></p> <p><i>The remaining risks should have been managed through reporting from iExpenses to identify duplicates and other information with regards to validity.</i></p> <p><i>A new reporting solution is now in place and being configured and an early priority is to design reports for Finance, PSD and Heads of Departments to manage this going forward.</i></p> <p><i>This Audit report along with recent PSD issues raised has led to the conclusion the risks are higher than can be tolerated and as a result has been added to the Constabulary risk register.</i></p>	30/09/2018	Head of Transactional Services

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Compliance	<p>A sample of 20 expenses and 20 hotel claims from purchasing and purchase cards were cross checked to iexpenses, in order to confirm that the same expense has not been claimed twice. No exceptions had been identified within the sample.</p> <p>Due to the volume of transactions and self-approval processes in place, there are potential fraud risks inherent within the system. Transactions that could be at risk of being claimed twice through different purchase methods have been referred to the Constabulary for further checking.</p>	Regular sample checking of expenses claimed through purchase cards, purchasing and iexpenses be undertaken to identify any duplication in claims.	2	<i>The risk will assessed by validating claims in 2017/18 and these will be reported in due course.</i>	30/09/2018	Head of Transactional Services
4	Compliance	20 subsistence claims were tested during the audit, of which nine did not have receipts to support the claim. The expenses policies for both Constabularies state that receipts should be provided for all subsistence claims. Although most claims are self-approved, three of the nine claims without receipts were subject to audit and should have been rejected.	Receipts be provided as evidence with all subsistence claims, and be rejected if reviewed as part of the quality checking and found not to be in line with expenses policies.	2	<i>Any claims without receipts will be rejected as they are selected for checking.</i>	01/06/2018	Head of Transactional Services

Audit Report: L&D Student Officer Training (NSC1804)

Report: 6th July 2018

SCOPE

The audit looked at the adequacy of the Student Police Officer training records maintained and effectiveness of training.

MATERIALITY

The student officer training programme has been streamlined, from an 18 week course to a condensed 10 week course, with a follow up course, this has resulted in a saving of £360k and retaining the same retention levels of students.

KEY FINDINGS

- The reduction in the initial training programme for student officers has enabled more student officers to be trained without the need to recruit additional trainers and resulted in significant savings for the Constabularies.
- The retention levels of student police officers has remained the same since implementing the changes to the programme.
- Whilst there is an evaluation strategy in place to evaluate training received, this is not being followed.
- There is a need to link workforce planning to succession planning, to ensure there is an appropriate number of qualified officers.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	2	0	1

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	<p>Succession planning is not fully integrated within the Constabularies, work is currently being done to address this.</p> <p>There is a need to link succession planning with the 'Workforce Plan' to ensure that the Constabularies have appropriate long term arrangements for training staff, to minimise the risk of insufficient qualified officers to fulfil roles.</p>	Succession planning be linked to the workforce plan to ensure that there are appropriately qualified and trained officers.	2	<i>A framework for succession planning has been established, and a pilot held involving senior leaders within the Constabularies (Chief Inspector and above). This included career conversations, chief officer meetings in order to draw up short, medium and long term succession plans. The feedback from the pilot will be used to refine and develop the framework in conjunction with workforce planning for the rest of the organisation.</i>	30/09/2018	Director of HR

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Compliance	Student officers evaluate each course upon completion. The evaluation forms are reviewed by the inspector who will review the feedback and make any adjustments to the course as required. Whilst there is a process to evaluate the performance of the course when the student officers complete their initial training, further evaluation is not undertaken once student officers put the training into practice, to establish the value of that training.	Evaluation of training be undertaken at the designated intervals at both two weeks after the course is completed and three months after the training course is completed.	2	<p><i>The Operational Training Manager is currently writing a new evaluation strategy which will sit across all training. As part of the implementation of PEQF (and the Police Constable Degree Apprenticeship), evaluation will be more rigorous given the Constabularies' relationship with a higher education Institution. The strategy is being written to support this.</i></p> <p><i>Currently all students are tracked throughout the two year probation period, and exit interviews and case conferences are monitored to ensure that any lessons learned are captured and incorporated into future training.</i></p>	30/09/2018	Temporary Chief Inspector

Audit Report: L&D Skills (NSC1804)

Report: 6th July 2018

SCOPE

The audit focused on whether accurate central records of Police Officer skills is maintained within Learning and Development for Norfolk and Suffolk Constabularies.

MATERIALITY

The Learning and Development budget for 2017/18 was £3,343,980, with actual expenditure at the end of March being £3,812,630.

KEY FINDINGS

The overall assurance opinion is derived from the accuracy and completeness of skills and training record keeping arrangements from across both

- Skills and training arranged by other departments are not always notified to Learning and Development for central oversight and recording on ERP, as such ERP records are incomplete.
- Access to book courses on ERP is restricted to Learning and Development. Other departments such as the Specialist Operations and the Firearms Training team do not have access.
- Skills data on ERP is inaccurate and incomplete, in part due to only minimal training having been provided to the Learning and Development Administrators on ERP.
- Departments may charge training to the Learning and Development budget without the knowledge or prior approval of the department.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
1	6	0	2

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Compliance	<p>ERP does not have an accurate record of police officers skills. Individual departments provide training outside of Learning and Development, such as intoximetre, as well as departments such as Firearms and Specialist Operations maintaining separate / differing records to the central Learning and Development department.</p> <p>The Resource Management Unit, when assigning shifts, will refer to ERP to ensure that they select staff that have the appropriate qualification/skills.</p> <p>Without utilising ERP as the central record for all training and skills, training officers may not be fully utilised and appropriately trained and skilled officers may not be selected for suitable shifts or the same officers selected for extensive periods of time.</p>	<p>A full review of the skills data recorded on ERP to be undertaken, requesting skills data held and trainers from individual departments, to ensure that ERP has an accurate record and can be used to identify skill requirements and gaps across the forces.</p>	1	<p><i>The ERP skills review is well underway. The findings are being fed into the ERP Board for future changes to the ERP system, which will require change requests. The ERP Board has agreed the procurement of new management information software for the ERP system, which will also provide assistance in this area.</i></p>	27/06/2018	<p><i>Temporary Chief Inspector – Operational Training Manager</i></p>


Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>The Head of Learning and Development is accountable for all expenditure against the learning and development budget across both organisations. However, there is no requirement for the Learning and Development department to approve training requests, which can be arranged independently by other departments.</p> <p>This would ensure that Learning and Development can monitor expenditure against budget, monitor skills across the organisation and chase attendance sheets to ensure that ERP is updated accordingly upon completion of a course.</p>	<p>A standard process be developed for the approval of training. This should include the Learning and Development department to approve all requests for training, and be notified when courses are arranged by areas such as Specialist Operations and Firearms.</p>	2	<p><i>Learning and Development are progressing work to understand the flow of requirements around external training. Through understanding the flow, Learning and Development will be able to determine expenditure against planned and proposed bids. Following this exercise, Learning and Development will present the DCCs with all training bids for scrutiny with recommendations from Learning and Development and justification from the department heads.</i></p>	30/09/2018	<p><i>Temporary Chief Inspector – Operational Training Manager</i></p>
2	Directed	<p>ERP is used for recording staff skills. ERP does not have inbuilt quality control measures within the skills section to prevent general errors on the system from being made, such as ERP allowing police staff to have courses assigned to them, for which the skills usage can only be undertaken by police officers.</p>	<p>ERP be investigated to see if adequate quality control measures can be set up to prevent police staff being assigned courses and skills that only police officers can achieve.</p>	2	<p><i>Learning and Development are working with Cap Gemini and have identified a number of change requests to the ERP Board to improve the work flow, and therefore improve the quality of data input into the system.</i></p>	30/09/2018	<p><i>Temporary Chief Inspector – Operational Training Manager</i></p>

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>There are inconsistent practices in place between the Learning and Development Administrators with regards to recording skills data on ERP. Some of the Administrators update ERP directly and others that maintain standalone spreadsheets only accessible by themselves and update ERP once a course has been completed, with only those actually completing the course being recorded.</p> <p>If ERP is not used to record when courses are booked, a record is not maintained of when courses have been cancelled, which would identify recurrences of the same people booking and cancelling courses and any areas of concern.</p>	<p>ERP be used for recording all scheduling of training courses and expected attendees by the Learning and Development Administrators, and be updated when officers have completed courses. Discontinuing the use of spreadsheets.</p>	2	<p><i>Protective Services were required to hold the "Mercury Report" which is a national requirement. Significant sections of this have to be undertaken manually. ERP could be better utilised to complete this. Work contained within the other management responses will enable this to be progressed.</i></p>	30/09/2018	<p><i>Temporary Chief Inspector – Operational Training Manager</i></p>
4	Directed	<p>A standard training programme is not in place for the Learning and Development Administrators on ERP. As such an inconsistent approach has been adopted for entering the skills data on ERP, with the Learning and Development Administrators enter the same data in different ways. This could result in data being misconstrued.</p>	<p>Training and user guides be provided to the Learning and Development Administrators so that skills data is accurately and correctly recorded on ERP.</p>	2	<p><i>This will be drafted and completed as part of the work listed.</i></p>	30/09/2018	<p><i>Temporary Chief Inspector – Operational Training Manager</i></p>

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	Staff are not sent reminders of when their training is due to expire and ERP is capable of generating reminders if the training is still on the system, but is not able to identify training that has expired, and thus if the officer has not undertaken refresher training before the training expires this is deleted from the officers record. Some courses do not have a time period for which it is valid, and thus an arbitrary date is entered on ERP so that the course.	Training expiry dates be assigned for all courses, to enable reminders to be sent at designated intervals and/or ERP updated with a new expiry date.	2	<i>Automated ERP reminders are problematic owing quantity. Force Announcements have advised individuals that it is their responsibility to understand their own skill profile.</i>	30/06/2018	Temporary Chief Inspector – Operational Training Manager
6	Compliance	Courses have been identified that have a number of different titles for what appears to be the same course. For example, the 'search' course has a number of different titles, and thus it is difficult for Learning and Development Administrators to identify if there are several different types of search courses or whether they are the same course. As such, the search skill may not be correctly recorded on police officers skill profiles on ERP.	Standard titles be assigned for all courses and these to be uploaded on to ERP so that Learning and Development staff select the appropriate course for staff.	2	<i>The ERP Project has identified naming discrepancies within skills. The project is setting naming conventions when new course details.</i>	30/09/2018	Temporary Chief Inspector – Operational Training Manager

Audit Report: Safeguarding (NSC1822)

Report: 9th July 2018

<p>SCOPE</p> <p>The audit assessed the adequacy and effectiveness of the internal controls in place at the Constabularies for inter-agency working in relation to safeguarding.</p> <p>MATERIALITY</p> <p>For the period October 2016 to September 2017 the MASH received 20,391 contacts in relation to concerns for children.</p>	<p>KEY FINDINGS</p> <p>Members of the Multi-Agency Safeguarding Hub (MASH) are working together to address safeguarding concerns promptly. Members of the Constabulary attend the Local Safeguarding Children Board (LSCB) and the Local Safeguarding Adult Board (LSAB).</p> <ul style="list-style-type: none"> Support mechanisms are not in place for victims of crime that allege police abuse of power by having inappropriate relationships. 								
<p>OVERALL ASSURANCE ASSESSMENT</p> 	<p>ACTION POINTS</p> <table border="1" data-bbox="1133 927 2013 1086"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>1</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	1	0	0
Urgent	Important	Routine	Operational						
0	1	0	0						

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	<p>Where there are allegations that the police have abused their power by developing inappropriate relationships with victims of crime there is no process or resources in place to provide support to these victims.</p> <p>Adoption of an appropriate support mechanisms would help to ensure that such victims are safeguarded and the public maintain confidence with the Constabulary.</p>	<p>Appropriate support arrangements to be established by the Constabulary for victims who allege police victims of crime created through inappropriate relationships.</p>	2	<p><i>Victim Support have been commissioned to provide support to victims in both Norfolk and Suffolk.</i></p> <p><i>Meetings have taken place with Victim Support to identify and tailor the service with Case Managers to tailor specialist training in this field.</i></p>	30/09/2018	<p><i>Detective Inspector – Norfolk & Suffolk Anti-Corruption Unit Professional Standards Department</i></p>

Audit Report: Commissioner Grants (NSC1822)

Report: 16th July 2018

SCOPE

The review considered whether Victim Support, a commissioning partner of the Police and Crime Commissioner for Suffolk, are complying with the terms and conditions of the grant.

MATERIALITY

The value of the grant paid to Victim Support for the 2017/18 financial year was £293k.

KEY FINDINGS

The Police and Crime Commissioners Office monitor the performance of the Victim Support contract and control measures are in place.

- Quarterly performance reports are received from Victim Support and feed into quarterly progress meetings, however there are issues around the accuracy and integrity of the data submitted.
- Data is not transferred automatically to Victim Support, which can result in a delay contacting victims.
- Mobile numbers are not being recorded on Athena for all domestic violence victims, and thus Victim Support are not able to make contact with these victims to offer support.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	2	1	1

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Compliance	<p>From review of the most recent performance report provided by Victim Support it was found that there are issues with the accuracy of the data. This questions the integrity of the data. Examples of where there are data inaccuracies within the performance report:</p> <ul style="list-style-type: none"> • There are differences between the total number of telephone contact attempt cases for enhanced victims within the tables in the quarter one performance report for 2017/18. In table six it states that there were 1490 cases, but in table three it states that there were 1335 cases. <p>There are differences between phone contact attempts not successful within the first quarters' performance report for the 2017/18 financial year. In table five, it states that there were 594 cases of no successful phone contact, but in table nine, the number of no successful phone contact was 835.</p>	Victim Support be asked to review the data in the performance reports to ensure the integrity and accuracy of performance data.	2	<i>This will be raised with Victim Support.</i>	30/09/2018	Policy Officer

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	Testing found a number of cases where a mobile number has not been recorded on Athena and thus the case has to be closed down as Victim Support are not able to contact domestic violence victims if there is only a landline number.	Police officers be reminded of the need to obtain a mobile number for all domestic violence victims, so that Victim Support can contact the victims and offer support services.	2	<p><i>An Opt in opt in' approach is going to be adopted locally. This will require some robust communication and cultural shift for officers.</i></p> <p><i>Included in this will be the messaging to ensure a safe and appropriate telephone number is secured and recorded to facilitate any contact by VSS.</i></p>	31/10/2018	<i>The Detective Chief Superintendent Joint Justice Services Command</i>

Audit Report: Key Financial Systems (NSC1822)

Report: 5th July 2018

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place within Norfolk and Suffolk Office of the Police and Crime Commissioners and, Constabularies for managing the key financial systems.

MATERIALITY

30 investments and approximately £98m has been invested for Suffolk since the 1st April 2017 and 53 investments and £203m for Norfolk.

The value of capital additions for Suffolk since the 1st April 2017 to date is approximately £870 and for Norfolk approximately £757k.

KEY FINDINGS

- Financial Regulations are in place, these formally document financial management framework, financial planning and control and delegated
- A Treasury Management Team has been established to undertake the treasury management function on behalf of the Police and Crime
- Current treasury management strategies for both Norfolk and Suffolk are in place.
- Investments and borrowing has been undertaken in accordance with internal guidance.
- Payroll control accounts are reconciled monthly. Payroll control accounts are subject to independent review, but no evidence of the review is maintained.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	0

Audit Report: Accounts Receivable (NSC1822)

Report: 6th July 2018

SCOPE

The aim of the review was to assess the adequacy and effectiveness of the internal controls in place at the Norfolk and Suffolk Office of the Police and Crime Commissioners and Constabularies for managing the account receivable function.

MATERIALITY

At the time of audit approximately 600 invoices had been raised for Suffolk and the same for Norfolk since the 1st April 2017. Suffolk had £523k of debtors outstanding and Norfolk had £2.1 million of debtors outstanding.

KEY FINDINGS

The overall assurance opinion is given as systems and processes are in place for managing accounts receivable.

- Invoices and credit notes are raised upon receipt of debtor requisition forms.
- There is no regular review of aged debtors, for which all avenues of recovery have been exhausted.
- There is no regular review of aged debtors, for which all avenues of recovery have been exhausted.
- Norfolk debtors have not all been followed up in accordance with the agreed debt recovery process.
- For both Suffolk and Norfolk there is no regular review of debts to be considered for write off.
- Access rights for AR staff are generic, being a templated system it is not possible to restrict AR access rights as per staff role. As such detection controls are suggested to strengthen the system.

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Urgent	Important	Routine	Operational
0	2	1	1

Recommendations – Urgent (Priority 1), Important (Priority 2) and Not Approved

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	Norfolk debtors have not been followed -up in accordance with the agreed debt recovery process.	Debtors in Norfolk to be followed-up in accordance with the agreed debt recovery process.	2	<i>A debts outstanding enquiry is run which is exported to a spreadsheet for monitoring outstanding debts. It is accepted that due to staffing shortages this has not been kept up to date, however periodic reviews have been completed but not documented, as the recording process is under review. A revised process is currently under discussion and the debts outstanding have now been reviewed as part of the year end processes and the appropriate debts will be written off. In Norfolk there were 775 debts raised in 2017/18 for a value of 10.5m with no write offs. In Suffolk 852 debts were raised for a value of £7.2m with two debts written off, for the value of £332.</i>	31/08/2018	<i>Head of Transactional Services</i>

Report Ref	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Compliance	<p>There is no regular review of debtors for which all avenues of recovery have been exhausted.</p> <p>Once all areas of recovery have been exhausted, these debts should be referred to management for write-off.</p>	A quarterly review of debts to be undertaken to identify debts that are to be considered for write-off.	2	<p><i>The debt process will be revised, to be aligned across Norfolk and Suffolk and quarterly meetings will be held between the Transactions Team Leader and the Head of Transaction I services. Any debts requiring write off will be periodically referred to the Head of Finance. The debts outstanding in Norfolk and Suffolk were all reviewed as part of the year end processes to identify debts requiring write off.</i></p>	31/08/2018	Head of Transactional Services