



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

Follow Up Review – Suffolk Only

2018/19

Executive Summary

INTRODUCTION

1. The follow up of internal audit recommendations by TIAA is undertaken throughout the year and reported to the Audit Committee during the year at each meeting.
2. The summary tables show the number of raised and brought forward priority 1 (P1 - Urgent) and priority 2 (P2 - Important) recommendations implemented since being reported to the July 2018 Audit Committee meeting and those outstanding past their implementation dates.

Figure 1 - Summary of implemented and outstanding Recommendations

Evaluation	P1 - Urgent Recommendations	P2 - Important Recommendations	November Position	July 2018 Position for Comparison
	Number	Number	Total	Total
Implemented Since Last Meeting	1	14	15	8
Outstanding (incl. deadlines extended*)	2	26	28	25

Figure 2 - Summary of Recommendations

				Previously reported as complete to Audit Committee		Completed since last Audit Committee		Outstanding with Extended Period Agreed		Outstanding - Previously reported as outstanding		New since last Audit Committee		Total Outstanding	Not Yet Due for implementation	
				P1	P2	P1	P2	P1	P2	P1	P2	P1	P2		P1	P2
Audit Ref	Audit Area	Date Presented to Audit Committee	Assurance Level													
2016/17 Internal Audit Reviews																
NSC1703	Transport	Sep-16	Reasonable		1		2		1					1		
NSC1707	Duty Management	Dec-16	Limited		6				4					4		
NSC1714	Overtime, Expenses	Mar-17	Reasonable		3				1					1		
NSC1716	Pensions	Mar-17	Reasonable						1					1		
NSC1723	ICT ERP	Jun-17	Reasonable				1							0		
2017/18 Internal Audit Reviews																
NSC1802	ICT Mobile Device Management	Sep-17	Reasonable		3									0		
NSC1804	L&D Skills	Jul-18	Limited					1	7					8		
NSC1810	Temporary Recruitment	Feb-18	Reasonable		2		1							0		
NSC1811	Procurement	Sep-17	Reasonable		2		1		1					1		
NSC1812	Business Interests	May-18	Reasonable				2		2					2		1
NSC1814	Risk Management	May-18	Reasonable				1		1					1		1
NSC1817	Data Quality - Athena	Nov-17	Limited						1					1		

NSC1819	HR Absence Management	Mar-18	Limited		2	1	1							0		
NSC1822	Safeguarding and Investigations	Jul-18	Substantial						1					1		
NSC1823	Overtime, Expenses	May-18	Limited				1				2			2		
NSC1825	Corporate Policies	May-18	Limited				2		1					1		2
NSC2827	Commissioners Grants	Jul-18	Reasonable										1	1		1
NSC1828	Key Controls	Mar-18	Substantial				2							0		
NSC1829	Payroll	Mar-18	Limited		1			1	2					3		
TOTALS				0	20	1	14	2	23	0	2	0	1	28	0	5

KEY FINDINGS

3. There are two urgent recommendations outstanding and past the agreed deadline:
 - 3.1 Payroll (NSC1829) – this is regarding checks and balances for pensionable pay, for which a reporting tool is being pursued. A revised date was agreed and applied.
 - 3.2 L&D Skills (NSC1804) – this issue is around the skills data held by Learning and Development, the timescales were ambitious, following which the service manager has left the Constabularies. Discussions are being held with the department to identify reasonable timescales for implementation.
4. Any recommendations in relation to policies are advised as in progress and require consultation prior to implementation. A revised policy review process has commenced to reduce the extent of time taken to update / approve policies, which will continue to be monitored as part of the follow up process.
5. It is noted that the majority of recommendations continuing to remain outstanding are largely due to resource and IT requirements to be sourced.

THE BREAKDOWN OF THE ACTIONS ON RECOMMENDATIONS KEY:

- The direction of travel for implementing recommendations is shown from right to left.
- The audit will remain on the table until all P1 and P2 recommendations relating to that audit are complete and reported as such to Audit Committee, including those previously reported. Once an audit is reported as complete (highlighted in grey), the audit will be removed from the table.
- Outstanding with extended period agreed – outstanding past original deadline and an extension has been agreed with management.
- Outstanding and previously reported as such to Audit Committee – outstanding past agreed deadline and no extension has been agreed.
- New since the last Audit Committee meeting – deadline has recently passed and the recommendation is outstanding.
- Total outstanding – includes; extended period agreed, previously reported as outstanding and new outstanding.
- Not yet due for implementation – the agreed implementation deadline has not been reached.

SCOPE AND LIMITATIONS OF THE REVIEW

6. The review considers the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss.
7. 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.
8. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff, accounting records and transactions and to ensure the authenticity of these documents.

RELEASE OF REPORT

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

Date draft report issued:	N/A
Date management responses recd:	N/A
Date final report issued:	19 th November 2018

Detailed Report

FOLLOW UP

10. Management representations were obtained on the action taken to address the recommendations. Only limited testing has been carried out to confirm these management representations.
11. The following matters were identified as outstanding past their original/revised deadline:

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Revised Date	Last Update	Latest Response
NSC1703 Transport Services	The Joint Transport Policy be subject to document control and approval process and current operating procedures should be updated and maintained.	2	The Joint Transport Policy Force Policy Officer, Corporate Development and Change to be consulted regarding document control and approval process. It should be noted this is a Transport Services only Policy as it was determined the Policy was more aligned to a standard operating procedure. The standard operating procedures are in the process of being updated to reflect T13 restructure and process changes.	Head of Transport	31/10/16	30/11/18	03/10/18	The Transport policy/SOPs have all be revised and the first draft sent for formal policy review. Due to key staff sickness, a revised date has been set by internal audit to assess progress.
NSC1707 Duty Management System	The exception rules inbuilt within DMS to be investigated to see if these are correct.	2	The RMU are currently working on exceptions and discussing with Crown the feasibility of changing the exception rules.	Chief Finance Officer	31/03/17	31/3/19	17/9/18	A review of all the exceptions being generated by DMS is underway to agree what is required to update DMS or change working practices to eliminate, where possible, exceptions. This work is being completed by the ERP Programme Delivery Manager and the RMU-System/Support and Management

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								Information manager. A process for approving changes to the set-up of DMS has been agreed.
NSC1707 Duty Management System	Monthly reconciliations to be undertaken between DMS and payroll to establish if the value of overtime on DMS agrees with the value of overtime paid by payroll.	2	Not all areas of the business provide information of Overtime to the RMU, and therefore this is challenging to deliver. This would be a Finance task.	Head of Transactional Services	30/06/17	31/3/19	17/9/18	A review of all the exceptions being generated by DMS is underway to agree what is required to update DMS or change working practices to eliminate, where possible exceptions. This work is being completed by the ERP Programme Delivery Manager and the RMU-System/Support and Management Information manager. A process for approving changes to the set-up of DMS has been agreed.
NSC1707 Duty Management System	DMS to be used for recording overtime, and investigated to establish if approval of overtime can be recorded on DMS.	2	The RMU is working to reduce exceptions before embarking on the issues with overtime. Delivering overtime will require a project to be set up to deliver training and understanding to all line managers and the confidence that claims will be accurately recorded.	Chief Finance Officer (Norfolk)	31/1/18	31/3/19	17/9/18	A smart form is being developed for recording of police officer overtime. DMS cannot be used for overtime until the number of exceptions are reduced. A revised due date has been requested for the recommendation. Alternative processes are in place to manage overtime, using DMS would minimise the use of alternative temporary solutions.
NSC1707 Duty Management System	A full audit trail for all aspects of DMS to be made functional.	2	It has been raised with Crown the requirement to have an audit on the notes section on DMS, as have other Police Forces. This is with their Research and Development team to be looked at in the relation to future releases.	Chief Finance Officer (Norfolk)	30/6/17	31/3/19	17/9/18	This is still being considered by Crown for a future release of the DMS system. When Audit functionality is implemented this often affects the performance of systems and this will need to be tested and reviewed before any audit functionality within DMS is used. A revised due date has been requested.

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NSC1714 Overtime, Expenses and Additional Payments	Joint expenses policies for Norfolk and Suffolk Constabularies for police officers and police staff to be developed. The updated expenses policies to be placed on the intranet.	2	New Conditions of Service for Police Staff are to be introduced from April 2017 (this was expected to be implemented in October 2016 but was delayed nationally). As a result we will take this opportunity to revise once the new Conditions have been agreed and implemented.	Head of Transactional Services	30/6/17	31/3/19	19/9/18	Whilst it is acknowledged and accepted that this needs to be done, resources and time have limited what action can be taken. A revised due date has been requested for the recommendation.
NSC1716 Pensions Administration	The payroll system to be investigated to establish if a report can be run to calculate pensionable pay for staff.	2	The pension contributions are set at system level and the appropriate contribution is deducted from the employee in accordance with their pensionable pay each month. I accept that we cannot check this at a global level, however I am confident that the deductions made are correct at an employee level and the necessity for a pensionable pay figure is not considered as a significant issue. However when reporting for ERP is reviewed then this will be considered as part of the requirements.	N/A	1/3/17	31/3/19	7/3/18	Checks, balances and reconciliations that are completed in respect of pensionable pay, including some very challenging returns to Local Government Pension Scheme and Police Officer pension administrators at year end. The Audit Committee accepted these mitigations. In addition, the Constabulary is pursuing a new reporting tool that will address the issues but this will not be implemented until the end of the 2018/19 financial year. A revised due date has been requested.

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NSC1804 HR – Learning and Development	Succession planning be linked to the workforce plan to ensure that there are appropriately qualified and trained officers.	2	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.	Director of HR	30/9/18	31/3/19	4/10/18	Feedback has been collated and is being reviewed by the Director of HR. This feedback will influence how this is rolled out across the constabularies – including police staff.
NSC1804 HR – Learning and Development	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.	2	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.	Temporary Chief Inspector - Operational Training Manager	30/9/18	30/6/19	4/10/18	This process has been agreed with the DCCs and is being rolled out for planning preparations for 2019/20 year. A revised due date has been requested.

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NSC1804 HR – Learning and Development	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.	2	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.	Temporary Chief Inspector - Operational Training Manager	30/9/18	31/3/19	4/10/18	A technical fix is still being progressed by Cap Gemini.
NSC1804 HR – Learning and Development	Training and user guides be provided to the Learning and Development Administrators so that skills data is accurately and correctly recorded on ERP.	2	This will be drafted and completed as part of the work listed.	Temporary Chief Inspector - Operational Training Manager	30/9/18	31/3/19	4/10/18	This is still in progress.
NSC1804 HR – Learning and Development	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	Automated ERP reminders are problematic owing to quantity. Force Announcements have advised individuals that it is their responsibility to understand their own skill profile.	Temporary Chief Inspector - Operational Training Manager	30/6/18	31/3/19	4/10/18	A semi-automated method that records expiry dates has been developed. In conjunction with the semi-automated method and training leaders this enables better tracking of competencies. A longer term solution surrounding a self-help function will be available via the Learning Management System.

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NSC1804 HR – Learning and Development	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	The ERP Project has identified naming discrepancies within skills. The project is setting naming conventions when new course details.	Temporary Chief Inspector - Operational Training Manager	30/9/18	31/3/19	4/10/18	This work is still in progress. The Task and Finish group is the governance mechanism for this work. An action plan has been produced to address this, progress against this is monitored by the Task and Finish Group.
NSC1804 HR – Learning and Development	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.	1	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.	Temporary Chief Inspector - Operational Training Manager	27/6/18	31/3/19	4/10/18	A review is underway. Progress against this review is being monitored by the Task and Finish Group.

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NSC1804 HR – Learning and Development	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.	2	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.	Temporary Chief Inspector - Operational Training Manager	30/9/18	31/3/19	4/10/18	Mapping of those elements of the Mercury report that are not stored within ERP has been undertaken, and these areas have been highlighted to stakeholders. Stakeholders have been informed of the benefits of an automated approach to this submission which will also enable more informed workforce planning.
NSC1811 Procurement – Compliance with CSO within departments	Orders on Tranman to be authorised electronically, and authority limits on Tranman to be set so that they are in line with the Constabularies joint contract standing orders.	2	A review of the present and potential automation of Tranman will be carried out with a view to cost effectively maximising the ability of the system where appropriate. Transport service will adopt the organisations purchasing activity limits.	Head of Finance and Head of Transport Services	31/3/18	31/3/19	27/6/18	Tranman was updated by Civica back in December 2017. The authorisation was added at invoice stage on Tranman, which is incorrect and has now been removed. Civica provided a quotation, as they want to charge for the approval process in the right place. Unfortunately at a cost of £10k. A meeting was held again with Civica to and negotiate a better deal but this was not possible. A request for change form is to be submitted to the Organisational Board for approval of the funding.

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NSC1812 Business Interests	The business interest policy to be expanded to include what constitutes a business interest, when and how this should be declared and those allowable; police funded courses, to ensure that individuals only undertake courses in the interest of the Constabularies and not for personal gain; requirement for managers to consider approval for staff undertaking police funded courses to be considered on an individual basis.	2	The policy is out to consultation, waiting to be ratified and on to JNCC. The completion date is to reach this point in the approval process, as the subsequent stages are outside of the department's control.	Senior Complaints, Appeals & Policy Manager	30/9/18	31/12/18	11/10/18	The Business Interest Policy is still under review by PSD. There is an issue around categorising Politically Restricted Posts. Recent discussions were that the posts to be included were to be agreed by HR, PSD and UNISON at the next Integrity Board on 29th November. The Business Interest Policy published on the intranet is the Business Interest Policy that is dated June 2016.

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NSC1812 Business Interests	Employment contracts be reviewed for staff that attend police funded courses to be required to reimburse the Constabularies if they leave within set time periods of attending the course. As well as setting restrictions on working within a set geographical area for a given period.	2	The policy has been revised to reflect setting restrictions on geographical area for working and on course reimbursement. Consideration is being given to including reimbursements within employment contracts and what would be enforceable. An implementation date of 30th September 2018 is provided for the consideration period, to ascertain whether this is feasible to fully implement.	Senior Complaints, Appeals & Policy Manager	30/9/18	31/3/19	9/10/18	This is still work in progress. A review of contracts has not been undertaken due to resourcing issues.
NSC1814 Risk Management – Mitigating Controls	Controls on the strategic risk register be made specific, applying the 'so what' approach, to enable them to address the risk identified.	2	Linked to Action Plan Finding 4 (above).A pilot of the revised template for the Joint Strategic Risk register will incorporate this recommendation.	Risk & Compliance Manager	8/6/18	28/2/19	13/9/18	An overarching report and revised template for the Strategic Risk Register was presented to Chief Officers on the 18/06/18. It was agreed that a six month trial would take place to assess the benefits. The template has been amended to incorporate additional controls for the Joint Strategic Risk register and will be reported upon in February 2019. This trail is underway and due to report back to Chief Officers in February 2019. Revised due date has been requested.

Audit Title	Recommendation	Priority	Management Response	Responsible Officer	Due Date	Expected Completion Date	Last Update	Latest Response
NSC1817 IM - Data Quality	A resolution be sought on the outstanding and growing duplicate Athena records across each of the categories.	2	The 500 limited is a technical limitation set by the AMO. A current change notice is being proposed to remove cases which have been reviewed but that cannot be merged, from the match & merge list. There is a cost element to this change which has to be agreed and prioritised by the BDA and AMO. Issues remain unresolved in Athena that impacts on the level of duplicates in the system. Updates to Athena have helped reduce some of the duplication though a number remain in the system due to the previous issues and need to be cleared. Improved training on DQ at the front end of Athena is crucial to success.	Head of Information Management / D/Supt Joint Justice Command - Athena Lead	01/04/18	01/04/18	22/06/18	The Head of Information Management is meeting with the Athena Project Team to discuss the force business case proposals on how this can be resourced in future.
NSC1822 Safeguarding and Investigations	Appropriate support arrangements to be established by the Constabulary for victims who allege police victims of crime created through inappropriate relationships.	2	Victim Support have been commissioned to provide support to victims in both Norfolk and Suffolk. Meetings have taken place with Victim Support to identify and tailor the service with Case Managers to tailor specialist training in this field.	Detective Inspector - Norfolk & Suffolk Anti Corruption Unit Professional Standards Department	30/9/18	31/12/18	9/7/18	Vetting checks have now been completed on the selected individuals from Victim Support who will be undertaking the support role. The first round of training for the support role is booked for the 30/10/18.

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NSC1823 Overtime, Expenses and Additional Payments	Sample testing on 10% of claims to include the validity of the claim and whether they are submitted within the guidelines.	2	The claims selected for testing are checked that they comply with the policy and rejected if they do not. 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.	Head of Transactional Services	30/9/18	31/3/19	19/9/18	Reporting solution is not yet in place, risk remains on risk register. Date of implementation not yet known. Revised implementation date of 31st March 2019
NSC1823 Overtime, Expenses and Additional Payments	Regular sample checking of expenses claimed through purchase cards, purchasing and expenses be undertaken to identify any duplication in claims.		The risk will be assessed by validating claims in 2017/18 and these will be reported in due course.	Head of Transactional Services	30/9/18	31/3/19	19/9/18	Reporting solution is not yet in place, risk remains on risk register. Date of implementation not yet known. Revised implementation date of 31st March 2019

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NSC1825 Corporate – Policies	Review and update of HR protocols be undertaken, and amalgamated into a policy where possible.	2	Linked to Action Plan finding 2.As all of the protocols belong to the HR Department, this will form part of the JCOT decision paper to be tabled in July 2018.	Director of HR	16/7/18	31/3/19	13/9/18	Update from Programme Management Office - It has been agreed with HR that these protocols will be loaded onto their Health & Safety intranet site for employees to view. A link back to any more formal policy documentation will be available on the same intranet page. These HR health and safety protocols will no longer be reported on as part of the policy updates. An action plan has been developed by HR to review all policies, protocols are to be incorporated into an appropriate policy where appropriate. Revised due date of 31st March requested.
NSC1827 Commissioners Grants – Suffolk	Victim Support be asked to review the data in the performance reports to ensure the integrity and accuracy of performance data.	2	This will be raised with Victim Support.	Policy Officer	30/9/18		3/10/18	Update being sought from management.

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NSC1829 Payroll, including ERP Reporting	System controls on Enact to be investigated, to ensure Enact forms can only be approved by the relevant authorised signatory and prevent employees from approving their own Enact forms.	1	Enact has only one more year under contract, and the intention is not to renew this product. Instead a review is underway into products that are either already part of the Oracle ERP suite, or integrate into that platform. However, conversations are underway with the Enact provider Encircle and early indications are that they can make this change at minimal cost. However, if significant investment was required this will not be undertaken as any investment will be into the replacement system.	Head of Transactional Services	30/6/18	31/3/19	19/9/18	Encircle have developed a solution for this and it is currently in the development database, with a plan to release to the live database shortly.
NSC1829 Payroll, including ERP Reporting	The reporting functionality on ERP to be explored so that all necessary reports can be provided to enable line managers to have all necessary information, including a report of new starters, leavers and changes within the monthly payroll.	2	Heads of Department have regular meetings with their management teams, and with HR and Finance Business Partners to understand their staffing position. However, a business case is in draft in connection to a new reporting solution and funding has been provided within the MTFP. The reporting solution will have much wider benefits than the more narrow issue outlined here.	Head of Transactional Services	30/6/18	31/3/19	19/9/18	This is reliant upon the new reporting tool, which has not yet been deployed.

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NSC1829 Payroll, including ERP Reporting	Resources to be allocated to addressing the issue for the 70 employees that have not been included on the FPS report, to rectify that for these employees their ability to claim state pension is not affected.	2	This is a complex issue and work has been ongoing within Capgemini to arrive at a solution. Also discussions have been taking place with HMRC on the issue. The latest position is that an Earlier Year Update (EYU) process will be run to correct the position and provide HMRC with the correct information about the individuals concerned.	Head of Transactional Services	30/6/18	31/3/19	19/9/18	A fix has been provided by CapGemini and has been tested successfully in the test environment.