



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

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## **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 November 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	March 2019 Position	November 2018 Position for Comparison
	Number	Number	Total	Total
<b>Implemented Since Last Meeting</b>	<b>0</b>	<b>20</b>	<b>20</b>	<b>15</b>
<b>New Overdue Recommendations Added Since Last Meeting</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>1</b>
<b>Outstanding (incl. deadlines extended*)</b>	<b>2</b>	<b>32</b>	<b>34</b>	<b>28</b>
<b>Original Deadline Not Yet Reached</b>	<b>1</b>	<b>17</b>	<b>18</b>	<b>5</b>

Figure 2 - Summary of Recommendations

				Completed since last Audit Committee		New since last Audit Committee		Outstanding - Previously reported as outstanding		Outstanding with Extended Period Agreed & Not Reached		Total Outstanding	Not Yet Due for implementation	
				P1	P2	P1	P2	P1	P2	P1	P2		P1	P2
Audit Ref	Audit Area	Date Presented to Audit Committee	Assurance Level											
<b>2016/17 Internal Audit Reviews</b>														
NSC1703	Transport	Sep-16	Reasonable		1					1	1			
NSC1707	Duty Management	Dec-16	Limited		1					4	4			
NSC1714	Overtime, Expenses	Mar-17	Reasonable							1	1			
NSC1716	Pensions	Mar-17	Reasonable							1	1			
<b>2017/18 Internal Audit Reviews</b>											0			
NSC1804	L&D Skills	Jul-18	Limited		1				1	7	8			
NSC1811	Procurement	Sep-17	Reasonable		1					1	1			
NSC1812	Business Interests	May-18	Reasonable		1			1		1	2			
NSC1814	Risk Management	May-18	Reasonable		1					1	1			
NSC1817	Data Quality - Athena	Nov-17	Limited		2					1	1			
NSC1819	HR - Absence Mgt	Nov-17	Reasonable		1						0			
NSC1822	Safeguarding and Investigations	Jul-18	Substantial		1						0			
NSC1823	Overtime, Expenses	May-18	Limited							2	2			
NSC1825	Corporate Policies	May-18	Limited		2					1	1			

				Completed since last Audit Committee		New since last Audit Committee		Outstanding - Previously reported as outstanding		Outstanding with Extended Period Agreed & Not Reached		Total Outstanding	Not Yet Due for implementation	
				P1	P2	P1	P2	P1	P2	P1	P2		P1	P2
Audit Ref	Audit Area	Date Presented to Audit Committee	Assurance Level											
NSC2827	Commissioners Grants	Jul-18	Reasonable		2							0		
NSC1828	Key Financial Systems	Mar-18	Reasonable		1							0		
NSC1829	Payroll	Mar-18	Limited						1	2		3		
<b>2018/19 Internal Audit Reviews</b>												0		
NSC1906	Enact Replacement	Nov-18	Reasonable				2					2		
NSC1907	GDPR	Nov-18	N/A				2					2		
NSC1910	Capital Programme	Nov-18	Reasonable									0		1
NSC1912	Allowances	Nov-18	Limited									0	1	2
NSC1916	Duty Management	Nov-18	Limited									0		9
NSC1917	Vetting	Nov-18	Reasonable		2							0		2
NSC1919	Transport Procurement	Mar-19	Reasonable									0		1
NSC1921	Estates Strategy	Nov-18	Reasonable							1		1		
NSC1922	Stations	Nov-18	Reasonable		3		1					1		1
NSC1929	Lone Working	Nov-18	Reasonable				2					2		1
<b>TOTALS</b>				<b>0</b>	<b>20</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>24</b>	<b>34</b>	<b>1</b>	<b>17</b>

**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. A review of all outstanding recommendations was undertaken and revised deadlines applied in consultation with management, dependent on realistic progress and ability to implement the recommendations.
5. It is noted that the majority of recommendations continuing to remain outstanding are largely due to resource and IT requirements to be sourced.
6. Duty Management recommendations are being addressed as part of a development project, estimated for completion in September 2019.
7. There are some areas where management have not responded to progress on audit recommendations, this has been escalated to Organisational Board.

**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. 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 originally agreed implementation deadline has not been reached.

**SCOPE AND LIMITATIONS OF THE REVIEW**

8. 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.
9. 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.
10. 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**

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

<b>Date draft report issued:</b>	N/A
<b>Date management responses recd:</b>	N/A
<b>Date final report issued:</b>	13 <sup>th</sup> March 2019

## Detailed Report

### FOLLOW UP

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

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
NSC1812 Business Interests	Business interest reviews be undertaken at the designated review periods, as agreed when the business interest was approved.	2	The level of outstanding reviews has improved, however there is still a backlog to clear. A process is in place for timing of reviews depending on their risk, with low level risks being reviewed every two years, up to high risk cases being reviewed every few months.	Senior Complaints, Appeals & Policy Manager	PSD	30/11/18		12/03/19	Due to the level of work coming into the unit, the level of reviews has been on an exception basis, although regular reviews are intended to commence.

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
NSC1906 Enact Replacement Project	Management to ensure that a local installation of the Apex development tool is completed as soon as possible so that the relevant forms and other tools that are to replace the Enact system can be developed and implemented in a timely manner.	2	Apex has been installed onto our test database to allow development to begin. Some minor configuration is being finalised this week. Whilst this development is underway, Apex will be installed into our change controlled environment and production environment databases. This will not affect the forms development as these can be extracted from the test database and uploaded into each of the new environments without the need to recreate the whole form.	ERP Systems and Development Manager	ERP	23/11/18	31/01/19	03/01/19	This is currently underway with the local ICT DBA Team. Management have been contacted for an update.

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
NSC1906 Enact Replacement Project	ERP Management to ensure that all testing of the new forms and related processes are formally documented into testing scripts with results reported to relevant senior management as this will help demonstrate that appropriate testing has taken place and will also help inform the project acceptance process.	2	Test scripts will be created as part of the form build in anticipation of user acceptance testing.	ERP Systems and Development Manager	ERP	17/12/18	31/01/19	03/01/19	This is ongoing. Management have been contacted for an update.
NSC1907 GDPR Compliance Audit	Policies be reviewed, approved and updated to fully incorporate GDPR when it is practical to do so, in line with the action plan in place.	2	The Implementation Team have reviewed and updated 158 of the policies which were approved and sent back to the Policy Unit. There are 14 policies awaiting a final check before	Compliance Officer	Information Management	31/01/19		12/03/19	Management meeting on 14/03/2019 to discuss progress and responsibilities following department changes and provide an update to internal audit.

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
			<p>they are returned to the Policy Unit and nine pending being sent to the relevant department to make changes before they are returned. There are six policies pending review by the Implementation Team. A process has been established with the Policy Unit to include the team in consultation processes for any new policies to ensure that DPA/GDPR issues are addressed.</p>						

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
NSC1907 GDPR Compliance Audit	A paper be presented to management setting out the anticipated impact of the increased numbers of SARs and how this will be managed to ensure compliance with the new one month response timescale required by GDPR.	2	Since the DPA became law SAR requests have increased by 100% and performance against statutory deadlines have reduced.to 77% for Suffolk and 83% for Norfolk. A paper is being drafted and discussion held with the DCCs to manage demand.	Information Compliance Manager	Information Management	31/01/19		12/03/19	Management meeting on 14/03/2019 to discuss progress and responsibilities following department changes and provide an update to internal audit.

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NSC1922 Stations, including building access and vehicle security	A review of officers that have access to the Bury St Edmunds armoury be undertaken to ensure that only officers that have current in date fire arms training and require access are able to access the armoury.	2	Firearms Officers use the Chronical application to access the armoury and the contents contained in it. e- Personnel files need to be updated to reflect the officers' current training status. ERP does not have an accurate record of officers that have undertaken firearms training. Work is underway to address the inaccuracies of records within ERP. Only officers that have undertaken firearms training are granted access to the armoury, it is the training records on ERP being incorrect.	The Joint L&D and The Joint Information Security Dept	Information Management	30/11/18		12/03/19	Management meeting on 14/03/2019 to discuss progress and responsibilities following department changes and provide an update to internal audit.

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
NSC1929 Lone Working	A more thorough check of risk assessments be conducted, at least on a sample basis, to ensure that all risks, including those relating to lone workers have been identified and appropriate controls measures have been put in place.	2	The Joint Constabulary Health and Safety Arrangement requires Line Managers/ Commanders to ensure that risk assessments are in place. The Health and Safety Team undertake periodic reviews of risk assessments and this is recorded via our monitoring spreadsheet. Health and Safety Manager has previously issued Health and Safety Advisors with an objective to 'audit' risk assessments more thoroughly and a template form to support this process has been designed.	Health and Safety Manager / Advisors	Health & Safety	01/11/18		19/10/18	Management have been contacted for an update.

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NSC1929 Lone Working	Lone working e-learning training packages be made compulsory for all identified lone workers.	2	The Lone Working eLearning package is generic. In the new Lone Working Health and Safety Arrangement reference to this package and the expectation that it will be completed by any staff identified as lone workers will be included.	Health and Safety Manager with adoption at the Joint Health and Safety Committee	Health & Safety	30/01/19		19/10/18	Management have been contacted for an update.

14. The following matters were identified as outstanding, with a revised deadline not yet reached. The Duty Management Recommendations have not been included and are being monitored as part of the separate project:

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due 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	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.	Head of Transport	Transport	31/10/16	30/06/19	16/01/19	The policy is being amended to reflect the Constabularies commitment to telematics. Once this is completed it will go out to full consultation.

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
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	Finance	30/06/17	31/03/19	04/01/19	Whilst it is acknowledged and accepted that this needs to be done, resources and time have limited what action can be taken, as such an extension to the original deadline is required.
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	N/A	Finance	01/03/17	31/03/19	04/01/19	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

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			<p>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.</p>						<p>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.</p>

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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	Operational Training	27/06/18	30/09/19	04/12/18	Work to more fully utilise ERP has been explored. The cost of the RFCs to enable the system to used has been adjudged to be prohibitive. A business case to use the Chronicle for the recording of skills is being progressed and updates will be provided forthwith.
NSC1804 HR – Learning and Development	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	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	Temporary Chief Inspector	Operational Training	30/09/18	30/04/19	16/01/19	High level guidance is contained within the Operational Training Plan. The full Evaluation Strategy is currently being drafted by the Operational

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			<p>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.</p> <p>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.</p>						<p>Training Chief Inspector and will be released in due course.</p>

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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	Operational Training	30/09/18	30/07/19	04/12/18	Chief Officer Checkpoint Days will be undertaken in June July 2019, to discuss Chief Inspectors and above (plus all Inspectors with an Exceptional Rating) and Police Staff Band H and above who are rated Exceptional, Strong or Effective and Seeking Promotion. The Checkpoint Day will provide Chief Officers with an opportunity to review the performance and potential of staff and officers at these levels, as well as understanding

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									the succession plan for senior posts and any associated risks so that these can be addressed.
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 quantity. Force Announcements have advised individuals that it is their responsibility to understand their own skill profile.	Temporary Chief Inspector - Operational Training Manager	Operational Training	30/06/18	30/09/19	04/12/18	The Chronicle System will address expiry dates. There is an expectation that officers should take personal responsibility for understanding their own training need.
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	Operational Training	30/09/18	30/09/19	04/12/18	The Chronicle business case is now being progressed.

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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	Operational Training	30/09/18	30/09/19	04/12/18	The Mercury Report can be more easily produced within the Chronicle System, and this will be prioritised as part of this work stream.
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	Operational Training	30/09/18	30/09/19	04/12/18	Manuals for L&D Administrators have been developed, and are being used.

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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	Operational Training	30/09/18	30/09/19	04/12/18	This has been addressed as far as possible as part of the work done with the creation of manuals. This has been done where possible without the use of RFCs. This will form part of the Chronicle Workstream.
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	Head of Finance Head of Transport Services	Finance	31/03/18	31/03/19	04/12/18	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

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			purchasing activity limits.						be submitted to the Organisational Board for approval of the funding.
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	Senior Complaints, Appeals & Policy Manager	PSD	30/09/18	31/03/19	04/12/18	This is still work in progress. A review of contracts has not been undertaken due to resourcing issues.

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			implement.						
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	CD&C	08/06/18	30/04/19	06/02/19	March JCOT has been cancelled so this will now be tabled for April JCOT 2019.

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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. A number of issues remain unresolved within Athena which has a direct impact of the level of duplicates in the system, in particular locations. Words of advice are provided to officers where appropriate.	Head of Information Management / D/Supt Joint Justice Command - Athena Lead	CD&C	01/04/18	31/12/19	16/01/19	The limit that can be seen has not progressed. Since the introduction of Kent to Athena this has caused other issues with the match rules not running for a number of weeks and is still not fully functioning. This is being addressed as part of a wider system review, as such a revised date is given.

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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. The remaining risks should have been managed through reporting from iExpenses to identify duplicates and other information with	Head of Transactional Services	Finance	30/09/18	30/04/19	04/01/19	The reporting tool is currently being developed and is anticipated to be complete for the new financial year 2019/20, following which testing will commence.

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			<p>regards to validity. 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.</p> <p>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.</p>						

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NSC1823 Overtime, Expenses and Additional Payments	Regular sample checking of expenses claimed through purchase cards, purchasing and iexpenses be undertaken to identify any duplication in claims.	2	The risk will be assessed by validating claims in 2017/18 and these will be reported in due course.	Head of Transactional Services	Finance	30/09/18	30/04/19	04/01/19	This will be undertaken in line with the new reporting tool currently being developed, this is anticipated to be completed in line with the new financial year 2019/20.
NSC1825 Corporate – Policies	A formal action plan be developed stating the key tasks and target completion date for separating policies and procedural guidance.	2	<p>Linked to Action Plan Finding 1.</p> <p>An action plan will be drawn up to consider the actions and deadlines associated with splitting the documentation into policies and procedures.</p> <p>In addition the Policy Creation document should</p>	Corporate Support Manager	CD&C	31/12/18	30/06/19	06/02/19	The higher priority work has still been to work towards reducing the number of out of date policies. Due to the ongoing implementation of the SBOS restructure it has been agreed to pause this meeting for 3-4 months to allow for any personnel changes to take

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			be updated to reflect the changes to layouts articulated above.						place. Propose a delay to end June 2019.
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.	Head of Transactional Services	Finance	30/06/18	31/03/19	04/01/19	Apex is currently being implemented and the contact with Encircle (Enact) will be terminated in due course.

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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	Finance	30/06/18	31/03/19	04/01/19	The payroll team has now been restructured and a special projects role created to resolve the outstanding issues within ERP. A fix has been provided by CapGemini and has been tested successfully in the test in environment.

Audit Title	Recommendation	Priority	Management Comments	Responsible Officer	Department	Due Date	Revised Due Date	Last Update	Latest Response
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.  The reporting solution will have much wider benefits than the more narrow issue outlined here.	Head of Transactional Services	Finance	30/06/18	30/04/19	04/01/19	The new reporting tool is anticipated to be implemented by the new financial year 2019/20, with reporting availability following this.
NSC1921 Estates Strategy and Policies	The Carbon Management Working Group to meet at the designated intervals as per the Carbon Management Working Group terms of reference.	2	The next Carbon Management Working Group is planned to take place on 29th November 2018.	Head of Estates	Estates	29/11/18	30/04/19	19/12/18	The Carbon Management Group met on 30 January 2019. Future meeting dates are being arranged.