



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

Follow Up Review – Suffolk Only

2019/20

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 May 2019 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	May 2019 Position	March 2019 Position for Comparison
	Number	Number	Total	Total
Implemented Since Last Meeting	0	3	3	14
New Recommendations Added Since Last Meeting	0	16	16	0
Outstanding (incl. deadlines extended*)	3*(3)	42*(25)	45*(25)	29
Original Deadline Not Yet Reached	0	15	15	21

Figure 2 - Summary of Recommendations

				Completed since last Audit Committee			New since last Audit Committee		Outstanding / Overdue		Outstanding with Extended Period Agreed & Not Reached		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											
2016/17 Internal Audit Reviews														
NSC1714	Overtime, Expenses	Mar-17	Reasonable									1		
2017/18 Internal Audit Reviews														
NSC1812	Business Interests	May-18	Reasonable		1									
NSC1814	Risk Management	May-18	Reasonable						1					
NSC1817	Data Quality - Athena	Nov-17	Limited								1			
NSC1823	Overtime, Expenses	May-18	Limited						1					
NSC1829	Payroll	Mar-18	Limited						1					
2018/19 Internal Audit Reviews														
NSC1901	Governance and Whistleblowing	Mar-19	Reasonable						2					1
NSC1906	Enact Replacement	Nov-18	Reasonable						1					
NSC1909	Key Financials	Mar-19	Reasonable		1									2
NSC1910	Capital Programme	Nov-18	Reasonable						1					
NSC1912	Allowances	Nov-18	Limited						1	1	1			
NSC1915	Establishment	Mar-19	Reasonable						1		1			1
NSC1917	Vetting	Nov-18	Reasonable						1					1
NSC1918	Transport Services - Strategy	Jul-19	Reasonable						2					
NSC1920	Telematics and Fuel Usage	Jul-19	Reasonable											1

				Completed since last Audit Committee			New since last Audit Committee		Outstanding / Overdue		Outstanding with Extended Period Agreed & Not Reached		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											
NSC1922	Stations	Nov-18	Reasonable								1			1
NSC1924	Control Room - Suffolk	Jul-19	Reasonable					1						
NSC1927	Proceeds of Crime	Jul-19	Reasonable											3
NSC1928	Recovered Property	Jul-19	Reasonable						1					1
NSC1929	Lone Working	Nov-18	Reasonable		1							1		
NSC1930	Ethical Standards	Mar-19	Reasonable						3					
TOTALS				0	3	0	0	0	0	17	1	6	0	11
DMS Project and L&D Project														
NSC1804	L&D Skills	Jul-18	Limited								1	7		
NSC1818	MOPI Project	Jul-18	Limited								1	4		
NSC1707	Duty Management	Dec-16	Limited									3		
NSC1916	Duty Management	Nov-18	Limited									5		4
DMS Project and L&D Project Totals				0	0		0	0	0	0	2	19	0	4
TOTALS				0	3		0	0	0	17	3	25	0	15

KEY FINDINGS

3. There are two urgent recommendations outstanding and past the agreed deadline:
 - 3.1 Allowances (NSC1912) – this is regarding revised policy and procedures for claiming dog handling allowances.

- 3.2 L&D Skills (NSC1804) – this issue is around the skills data held by Learning and Development, this is being addressed as part of a project and business case to improve the way in which this is recorded, with expected implementation in September 2019.
- 3.3 MoPI Project (NSC1818) – this is regarding the development of Genie. The MoPI project was being followed up/monitored separately to the main follow up process, it has now been brought in line with the Duty Management and Learning & Development recommendations, to be monitored within the general follow up, but reported separately.
4. It is noted that the majority of recommendations continuing to remain outstanding are largely due to resource and IT requirements to be sourced.
5. All recommendations are now being agreed and progressed with ACOs and DCCs, to improve response and progression.

THE BREAKDOWN OF THE ACTIONS ON RECOMMENDATIONS KEY:

- The direction of travel for implementing recommendations is shown from right to left.
- 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 Overdue – 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.
- Not yet due for implementation – the originally 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:	July 2019

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, with the exception of Duty Management, Learning and Development and MoPI, which are being monitored as part of a separate project:

Job	Recommendation	Management Comments	Responsible Officer	Priority	Due Date	Revised Due Date	Last Update	Latest Response
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.	A pilot of the revised template for the Joint Strategic Risk register will incorporate this recommendation.	Risk & Compliance Manager	2	08/06/18	01/07/19	06/02/19	The March JCOT has been dedicated to key HR issues, relevant to issues raised in the action plan, so this will now be tabled for the April 2019 JCOT.
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.	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 was agreed the Constabulary would manage the remaining risk. 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	Head of Transactional Services	2	30/09/18	01/07/19	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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		this going forward. 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.						
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.	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	2	30/06/18	01/07/19	04/01/19	Work has progressed to the extent that the new reporting tool is anticipated to be implemented by the end of Q1 in 2019/20, with reporting availability following this.

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NSC1901 Governance and Whistleblowing	A form be developed for each member of the selection / promotion panel, requiring them to formally declare whether there are any potential conflicts of interest in relation to the recruitment process.	Action will be taken to add this detail to the shortlisting form and interview paperwork which is currently carried out by line managers. Before this is introduced, work will be undertaken to ensure that there is process to follow when a conflict is identified as well as ensuring that there is an available understanding of what is regarded as a conflict of interest for managers.	Head of HR	2	30/06/19		13/03/19	
NSC1901 Governance and Whistleblowing	HR to develop and maintain a conflicts of interest register in relation to recruitment and promotion exercises.	The forms outlined above will be held within HR, so that they can be referred to in case of any investigation into a recruitment process.	Head of HR	2	30/06/19		13/03/19	
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	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	Toni Osborne ERP Systems and Development Manager	2	23/11/18	01/06/19	03/01/19	The installation of APEX has been on-going since December. Issues have been encountered with it causing large trace files to be produced within the environments it is installed in. This has meant it is not practicable to install it into Production (Live) as we cannot afford for the system to run slowly. This

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	implemented in a timely manner.	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.						issue has been resolved and once testing is completed, we will look to install APEX into Production which will be followed by iForms being loaded into APEX after confirmation of the successful installation.
NSC1910 Capital Programme	Business case template documentation be used consistently across both forces for all capital bids, to ensure consistency of information presented and decisions made and recorded.	The PMO are currently reviewing the Business Case template for re-design. This review will ensure the use of a consistent template that captures all relevant information in order to prioritise projects and evaluate how they are contributing to strategic priorities, thus enabling a check on benefits realisation, post implementation review etc. As key stakeholders Finance, HR and ICT will be consulted on along with PM and other internal department resources.	Head of Programme Management Office	2	30/04/19	30/06/19	30/04/19	The templates are being updated, in line with the end of June deadline. This will be captured in meeting minutes as well, to provide a full audit trail.

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NSC1912 Allowances	A standard approach be adopted regarding the use of forms for claiming allowances. This is to be incorporated within guidance for staff and available on the intranet.	The content of the Payroll and HR Intranet pages are under review as part of the SSTC project. Forms will be loaded onto the intranet for staff to use and the teams will direct them to use the appropriate form. Future developments of forms on line will follow.	Head of Transactional Services	2	31/03/19	30/06/19	03/04/19	The SSTC Project Board have reviewed the content on the HR and Payroll On Line new Intranet pages and this will be live by 30 June 2019. The claim forms referred to are included on these pages.
NSC1915 Establishment	Approval and rationale for why officers and staff are acting up be recorded for all officers/staff.	The new Acting and Temporary Promotions Policy will be published in the Spring of 2019. This will standardise the process and this detail will therefore be captured. Staff are already covered within other HR policies and process.	Head of Resourcing	2	30/06/19		12/03/19	
NSC1917 Vetting	The Vetting Policy be reviewed, approved, and communicated.	The existing policy has been withdrawn as non-compliant. Now working to a seven force policy in line with APP, with local guidance. Once the national guidance is produced in September 2018, the seven force approach will be agreed and local guidance produced on this basis.	Senior Complaints, Appeals and Policy Manager	2	31/03/19	30/06/19	03/04/19	The policy is being discussed between PSD and HR, regarding the elements of reimbursements within employment contracts and what would be enforceable by law, following which consideration is to be made by Unison and the Federation, along with both Executives. This requires additional time to resolve.

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NSC1918 Transport Services Strategy	Records of drivers cleared to drive Constabulary pool and hire cars be regularly maintained by the Driving Training Unit, with proactive checks undertaken, to ensure that there has not been a change in circumstances for cleared drivers.	There is a requirement that all staff who avail themselves of driving authorisations complete a paper application process, which requires a copy of their driving licence and a DVLA print out of their driving licence summary. This is held on the individual's personal driving folder within the driving school. A reminder to all managers that have access to pool cars that their staff require this authorisation prior to the vehicles use, and/or a prompt when staff book pool cars via the intranet that there is a requirement that they need to be authorised by Driving School prior to the vehicles use, can be implemented fairly swiftly. Chronicle (Driver Management Unit) has now been approved for implementation to Norfolk and Suffolk Constabularies and this will ensure the future recording and checking of drivers is more robust.	Driver Trainer Team Leader	2	30/06/19		04/07/19	

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NSC1918 Transport Services - Strategy	A review be undertaken to identify potential dual workforce workers, with a system to record those identified and verify that tax implications have been addressed.	A notification will be issued to all Department Heads to ensure that they consider staff travelling between sites comply with the Dual Workplace HMRC guidance and maintain records of those identified.	Head of Transactional Services	2	30/06/19		04/07/19	
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.	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	2	30/11/18	01/10/19	03/04/19	<p>The Chronicle solution is now being re-configured to become a 7Force 'cloud hosted' application that all 7Forces access. This is to be built and hosted by Suffolk and Norfolk ICT in their DC. Therefore the process of integrating ERP records etc. will be included in the development of this new application. This is a new project, which is progressing.</p> <p>A revised date will be applied to assess progress of the application to address the risk of unauthorised officers having access.</p>

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NSC1925 Control Room - Norfolk	DMS be investigated to establish if this can be used by the CCR for rostering of staff.	Not for the CCR to resolve as this system is owned by Human Resources. CCR is a key stakeholder and has provided feedback in order to assist HR with a resolution.	Human Resources	2	27/06/19		28/06/19	
NSC1928 Recovered Property	Notification be issued to officers and training officers that property labels are to be attached to the outside of property bags and not placed inside the bags.	Working with our Forensic Operations manager a joint Force Announcement will be issued to all Operational Officers and Staff around the appropriate methods of securing EPS paperwork to property items and the risk to the forensic integrity of items if paperwork is attached contrary to the advice. The PSE Policy will also be updated to ensure guidance reflects this advice. In addition CSI will report any incidents of poor practice to Senior CSI Officers and matters will be investigated with Police managers as case outcomes may be jeopardised.	PM&VRC	2	01/07/19		24/06/19	
NSC1930 Ethical Standards	Guidance be developed on personal relationships at	The NPCC issued draft guidance for informal feedback in July 2018. Further national consultation	Head of ACU	2	01/07/19		13/03/19	

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	work. The guidance should incorporate managing staff within close relationships at work where potential conflicts may arise.	then took place before a joint NPCC and College of Policing guidance document was published w/c 18/02/19 and is available on the COP website. Local discussions are now taking place to implement and raise awareness.						
NSC1930 Ethical Standards	A standard form be developed for police staff and police officers to disclose a personal relationship at work, which is submitted to PSD for review and identification of any conditions to be imposed to manage any identified risk.	The NPCC issued draft guidance for informal feedback in July 2018. Further national consultation then took place before a joint NPCC and College of Policing guidance document was published w/c 18/02/19 and is available on the COP website. Local discussions are now taking place to implement and raise awareness.	Head of ACU	2	01/07/19		13/03/19	
NSC1930 Ethical Standards	A register be developed for recording all staff personal relationships at work, which is maintained by the Professional Standards Department (PSD) and updated	The NPCC issued draft guidance for informal feedback in July 2018. Further national consultation then took place before a joint NPCC and College of Policing guidance document was published w/c 18/02/19 and is available on the COP website. Local discussions are now taking place to	Head of ACU	2	01/07/19		13/03/19	

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	accordingly.	implement and raise awareness, prior to publication.						