



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

Follow Up Review

2019/20

Executive Summary

INTRODUCTION

1. The follow up of internal audit recommendations undertaken 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 and priority 2 recommendations implemented since being reported to the November 2019 Audit Committee meeting and those outstanding past their implementation dates.

Figure 1 - Summary of the action taken on Recommendations made

Evaluation	P1 - Urgent Recommendations	P2 - Important Recommendations	Total	November '19 Position for comparison
	Number	Number		Total
Implemented Since Last Meeting	2	17	19	24
New Recommendations Added Since Last Meeting (without revised dates)	2	10	12	23
All Outstanding – Past Original Deadline (incl. Deadlines Extended*)	2 *(0)	45*(35)	47*(35)	42
Original Deadline Not Yet Reached	1	6	7	20

KEY FINDINGS

3. Outstanding recommendations report to Organisational Board, for officers to notify internal audit of updates.
4. It is noted that the majority of recommendations continuing to remain outstanding are largely due to resource and IT requirements to be sourced. Long standing recommendations have been retained on the report where relevant and risks are still present that require addressing.
5. There are two large projects in progress that affect recommendations in relation to L&D Skills (NSC1804) and Duty Management System (NSC1707 and NSC1916). The recommendations in relation to the three distinct areas are summarised here instead of reproducing all related recommendations:
 - 5.1 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.
 - A draft evaluation strategy has been developed. Since this time a new Change and Evaluation Manager has been appointed. They have been tasked to develop this strategy further and publish.
 - With regards to Chronicle, the business case continues to be evaluated through the Motor Risk Board. The Driver Management module is being implemented, to go live by Christmas. A business case for the other modules is being developed.
 - A revised date of 31st January 2020 has been applied for an update on progress.
 - 5.2 Duty Management System (NSC1707 and NSC1916) – This is regarding several areas of risk within the current system that requires investment to improve.
 - This is being incorporated into a project for DMS. The upgrade is being tested and will go live January 2020.

				Completed since last Audit Committee		Outstanding / Overdue		Extended Period - Still Overdue		Outstanding with Extended Period Agreed & Not Reached		Not Yet Due To Be Implemented	
				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													
NSC1829	Payroll	Mar-18	Limited								1		
2018/19 Internal Audit Reviews													
NSC1901	Governance and Whistleblowing	Mar-19	Reasonable								1		
NSC1906	Enact Replacement	Nov-18	Reasonable								1		
NSC1909	Key Financials	Mar-19	Reasonable								1		1
NSC1910	Capital Programme	Nov-18	Reasonable		1								
NSC1912	Allowances	Nov-18	Limited								1		
NSC1915	Establishment	Mar-19	Reasonable								3		
NSC1917	Vetting	Nov-18	Reasonable								2		
NSC1918	Transport Services - Strategy	Jul-19	Reasonable						1				
NSC1920	Telematics and Fuel Usage	Jul-19	Reasonable		2								
NSC1922	Stations	Nov-18	Reasonable		1						1		
NSC1925	Control Room - Suffolk	Jul-19	Reasonable						1				
NSC1927	Proceeds of Crime	Jul-19	Reasonable		1								1
NSC1928	Recovered Property	Jul-19	Reasonable										1

				Completed since last Audit Committee		Outstanding / Overdue		Extended Period - Still Overdue		Outstanding with Extended Period Agreed & Not Reached		Not Yet Due To Be Implemented		
				P1	P2	P1	P2	P1	P2	P1	P2	P1	P2	
2019/20 Internal Audit Reviews														
NSC2005	Workplace Health	Jul-19	Reasonable								2			
NSC2006	Temporary Contracts	Jul-19	Reasonable								2			
NSC2007	Estates Maintenance	Jul-19	Reasonable		1						1			
NSC2008	Contracts	Jul-19	Reasonable											
NSC2010	Stores and unifrom	Oct-19	Reasonable		1						2			
NSC2011	Emergency Preparedness	Oct-19	Reasonable		1						1			
NSC2014	Policies	Mar-20	Reasonable										1	
NSC2016	Data Protection	Oct-19	Limited	1	1								2	
NSC2017	Mobile Device Management	Oct-19	Reasonable		1									
NSC2024	Limited Duties	Mar-20	Limited			1	2					1		
NSC2029	Dog Handling	Oct-19	Limited	1	5						3			
NSC2030	Transport Stores	Mar-20	N/A		2						0			
TOTALS				2	17	0	1	2	0	2	0	23	1	6
DMS Project and L&D Project														
NSC1804	L&D Skills	Jul-18	Limited					1	6					
NSC1818	MOPI Project	Jul-18	Limited											
NSC1707	Duty Management	Dec-16	Limited								3			
NSC1916	Duty Management	Nov-18	Limited								9			
DMS Project and L&D Project Totals				0	0		0	0	1	6	0	12	0	0
TOTALS				2	17		1	2	1	8	0	35	1	6

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.
- 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:

March 2020

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 details of recommendations are included in this report: outstanding / overdue, extension of time and closed with risk accepted.

Outstanding / Overdue

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
DCC / Driver Trainer Team Leader	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.	2	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	30/06/19	31/01/20	Part of Chronicle.

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
				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.			
Interim Senior HR Manager and Policy, Reward and Employee Relations Manager	NSC2024 Limited Duties	The policy and processes for managing limited duties be reviewed, to ensure that officers and staff on limited duties are formally monitored and assessed, at appropriate intervals, for continuation on limited duties and whether the current role assigned is appropriate on a more permanent basis.	1	A review of Limited Duties processes will take place in the new year. In the meantime an interim process has been initiated to mitigate the risk identified, ensuring that HR Business Partners and HR Advisors have appropriate oversight of all cases, and that these are being progressed appropriately. This is being led by the Interim Senior HR Manager and should be concluded in January.	28/02/20		

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Interim Senior HR Manager and Policy, Reward and Employee Relations Manager	NSC2024 Limited Duties	The limited duties review meetings be reviewed, to ascertain whether they should be standalone meetings, have appropriate membership for decision making, setting meeting dates, recording meetings and monitoring outcome actions. The proposed membership for the limited duties meeting is; Department Head HR Advisor Workplace Health representative	2	This will be subject to the review of Limited Duties processes will take place in the new year. In the meantime an interim process has been initiated to mitigate the risk identified, ensuring that HR Business Partners and HR Advisors have appropriate oversight of all cases, and that these are being progressed appropriately. This is being led by the Interim Senior HR Manager and should be concluded in January.	28/02/20		
Interim Senior HR Manager and Policy, Reward and Employee	NSC2024 Limited Duties	A process be agreed for communication with and recording of police staff that are on limited duties.	2	This will be subject to the review of Limited Duties processes will take place in the new year. In the meantime an interim process has been	28/02/20		

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
Relations Manager				initiated to mitigate the risk identified, ensuring that HR Business Partners and HR Advisors have appropriate oversight of all cases, and that these are being progressed appropriately. This is being led by the Interim Senior HR Manager and should be concluded in January.			

Extension of Time Awarded – Not yet Reached (Excluding Large Projects DMS and L&D)

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
ACO / Head of Transactional Services	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.	30/06/17	30/09/20	The alignment of the policy and procedures will require additional time, to agree the interpretation of the requirements and the implications for officers.
ACO / Head of Transactional Services	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.	30/06/18	30/06/20	The Excel4Apps reporting tool has not yet been successfully installed. This is under discussion at the SSTC Project Board. A revised date is required in line with the SSTC Project implementation.

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
DCC / Policy, Reward and Employee Relations Manager	NSC1901 Strategic Control, Corporate Governance and Whistleblowing	A police bonus and honorarium policy be developed or incorporated into an existing staff policy, and made available to staff to refer to.	2	Work has commenced on the development of an Honorarium and Bonus policy. This will be subject to the normal consultation process.	30/09/19	31/03/20	A dedicated resource is working on the constabularies reward and recognition policies and practices within the Policy, Reward and Employee Relations Team. Accepting the need for consultation, it is expected that these will be ready for publication March 2020.
ACO / ERP Systems and Development Manager	NSC1906 ERP Systems Team/ICT	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.	23/11/18	31/08/20	APEX is installed in the test environment and developed ready to be deployed to the PROD environment once final testing has taken place. The development has been delayed as awaiting a solution to permit Single Sign On to the application. This is currently under investigation with the third party supplier. However the ERP Systems team have now all left the employment of the Constabulary and as this is a crucial system the risks of having no support from the ERP Systems team are

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							significant, as such will continue to use EnAct in the short term.
ACO / HR Service Centre Manager	NSC1909 Key Financial Controls	A flagging system be developed to identify Iforms that are not being processed promptly by Line Managers, so that these can be escalated accordingly.	2	A solution will be implemented upon "Go-Live". The nature of this will develop as the IForms project continues.	30/09/19	31/08/20	I-Forms remains delayed, and therefore this has not been progressed any further.
DCC / Policy, Reward and Employee Relations Manager	NSC1912 Allowances	The process and methodology be reviewed for making honorarium payments, to enable transparency and compliance with Constabularies' policy.	2	A Joint Good Work Recognition Policy is being developed. The policy will standardise the process for honorariums.	31/03/19	31/03/20	A dedicated resource is working on the constabularies reward and recognition policies and practices within the Policy, Reward and Employee Relations Team. Accepting the need for consultation, it is expected that these will be ready for publication March 2020.
DCC / ERP Systems Team/ICT	NSC1915 Establishment, Capacity, Recruitment and Retention	The setting up of IT profiles at least a week in advance of the new starter commencing employment be investigated, so that the profile can be checked to ensure that it works. IT to provide the new	2	This is an issue that the business has highlighted since the launch of the ERP solution. The ERP System Team/ICT have advised that the Sailpoint Solution, which will be implemented as part of the Desktop Modernisation Project will address this issue. An	30/09/19	30/06/20	Work is ongoing with CapGemini and looking to resolve.

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
		starter with their password on the day that they start.		update will be provided in due course.			
DCC / Head of Resourcing	NSC1915 Establishment, Capacity, Recruitment and Retention	Approval and rationale for why officers and staff are acting up be recorded for all officers/staff.	2	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.	30/06/19	30/06/20	The policy will be published at the conclusion of the current promotion processes. There has been some delay owing to the differences in process within the two constabularies.
DCC / Head of Resourcing/ Head of HR	NSC1915 Establishment, Capacity, Recruitment and Retention	Reports of amendments to contracts length be produced monthly, to verify whether leaving / extended and permission groups checked for appropriateness to amend.	2	The provision of reports will be scoped by the Management Information Team, and if possible, will be reviewed monthly by HR Business Partners/HR Advisors.	30/06/19	31/03/20	This is an area of work being picked up as part of the SSTC workstream. MI have proof of concept of being able to generate reports, which will then need to be proactively managed and reviewed by the SSTC.
DCC / Senior Complaints, Appeals and Policy Manager	NSC1917 Vetting	The Vetting Policy be reviewed, approved, and communicated.	2	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	31/03/19	31/07/20	The 7 force vetting collaboration is seeking to agree to develop a single interpretation of the APP. In the meantime, rather than develop a full policy the Head of Vetting has

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				2018, the seven force approach will be agreed and local guidance produced on this basis.			been asked to develop an interim document that summarises the Norfolk and Suffolk position in respect of the areas of the APP that are subject to different interpretation.
DCC / Senior Complaints, Appeals and Policy Manager	NSC1917 Vetting	The vetting renewals backlog be cleared in order that renewal vetting is done in a timely manner.	2	Due to resource pressures, new force applicants and increase in the level of checks to be undertaken on each applicant, the backlog has gained pace. The team are running with one post down and no applicants applied to the first advert, this has gone out to advert again. The post will need to be resourced before this can be progressed. There are three temporary roles that finish on 31st March 2019, however this is unlikely to be met by then. If resource issues can be resolved it would still put back implementation by at least six months after the original deadlines. Other ways to process these are being	31/12/19	30/06/20	The Vetting Unit has undergone significant change in the last nine months. During this time four experienced staff left the vetting unit and two staff have applied to work part-time. Existing staff had to provide training, as a result the back log of new applications waiting to be processed increased from 35 in June 19 to 548 Dec 19. New applicants are a priority with some renewal vetting for change of roles and designated posts filtering through. In essence all pro-active renewal vetting stopped between September 19 and December 19 to ensure new applications are processed. Funding

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				investigated. A business case around web forms has been prepared which would help the process.			was granted to increase resource in the vetting team, however there are issues placing the new staff on PNC and PND training courses which will delay training and ultimate deployment. As a result the Vetting unit will not be in a position to clear the back log of renewal vetting before June 2020. Some renewal vetting will be processed to ensure staff requiring access to ANPR have appropriate vetting. There are 2000 renewals outstanding.
DCC/ACO / The Joint L&D and The Joint Information Security Dept	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	30/11/18	30/06/20	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

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				that have undertaken firearms training are granted access to the armoury, it is the training records on ERP being incorrect.			progressing. A revised date will be applied to assess progress of the application to address the risk of unauthorised officers having access.
DCC / HR Services	NSC2005 Workplace Health	A review be undertaken on the value of procuring a wellbeing and occupational health system.	2	The options for an OH system is currently being reviewed in order to provide efficiencies in the administration and clinical processes, as well as GDPR compliance.	31/12/19	30/4/20	An OH system has been approved, and is expected to be implemented from April 2020.
DCC / HR Services	NSC2005 Workplace Health	Following consideration of whether to continue with a manual system, action be taken to ensure files are GDPR compliant, including marking files subject to GDPR review.	2	Dependent on the outcome of the above point, this will be considered should the paper based files remain.	31/12/19	30/4/20	An OH system has been approved, and is expected to be implemented from April 2020.
DCC / HR Service Centre Manager	NSC2006 Temporary Contracts	The end of contract date field be made mandatory on ERP for staff on fixed term contracts, and In addition, the	2	Agreed. Access to alter ERP records will be reviewed on a regular basis to ensure that the list is fit for purpose. Changes to the ERP	31/08/19	31/03/20	This is an area of work being picked up as part of the SSTC work stream.

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
		ability to amend the contract length period to be restricted to authorised personnel.		system will be explored, but may not be feasible due to cost implications. The Service Centre Manager will monitor the end of contract fields on ERP and ensure that end dates are included.			
DCC / Management Information Team/HR Business Partners	NSC2006 Temporary Contracts	Reports be produced monthly for line managers to review staff on fixed term contracts, to monitor the length of the contract, potential extensions required to be approved or to terminate the contract.	2	Agreed. Reports are available and will be run and distributed on a monthly basis to HR Business Partners as they are currently involved in managing the establishment within their individual portfolios. HR Business Partners will then work with commands/departments to ensure that action is taken to resolve issues that arise from this. The report will be implemented from August 2019	31/08/19	31/03/20	MI have developed a report, which will be available to line managers in line with changes to the SSTC. This will be picked up as part of the SSTC work stream.
ACO / Head of Estates	NSC2007 Maintenance	The statutory health and safety log spreadsheet be kept up to date, so that management can monitor any red entries to ensure services have taken place.	2	A review of the Estates Department is being undertaken to strengthen the staff time within the department spent on resourcing this area of work. This is subject to the introduction of two part time Facilities	01/11/19	30/04/20	The ACO's have now approved the Estates Department staff changes. Both the HR Dept and Finance Dept have now been engaged with to deal with the practical

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
				Assistant posts from current staff budget resources and part vacant FTE's. Hence due to HR processes and appointment – likely to be up and running around the start of November 2019.			changes and appointment (back fill) of two part Facilities Assistant posts to assist with statutory record keeping. A revised date has been applied to enable time for the new post holders to update the key records.
ACO / Head of Transport and Uniform / Transport Standards Group	NSC2010 Stores and Uniform	ERP be investigated to establish if returns can be recorded and an item history report can be developed, so that an accurate record of uniform orders are available.	2	History reports that contain all uniform provided to individuals is available. However, this does not reflect uniform returned or uniform that is past anticipated its wear date. If ERP were able to provide this function it would be a welcomed facility. With the added support of this audit report this will be further investigated.	31/10/19	30/09/20	
DCC / CCR Problem Solving Manager	NSC2011 Emergency Planning and Disaster Recovery	Review of the Suffolk CCR back-up arrangements be undertaken, to ensure that it would be suitable if the main Suffolk HQ was not available.	2	This has already been highlighted to the ACC and agreed that scoping can be done to identify and establish a new Suffolk CCR Fallback outside of the PHQ site. Some money set aside for CCR refurbishments may be used to assist in	31/03/20 20	30/06/20	Work is still ongoing to address this. A business case is being prepared to address this, and this will be presented to the Chief Constables to review.

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
				developing this and a business case is to be prepared by the end of the year to allow the Chief Constable to sign off a proposal to progress this.			
DCC / Insp 3051 HAMMERTON	NSC2029 Dog Handling	An annual risk assessment be undertaken to identify the optimum number of police dogs and handlers needed.	2	There is no "Dog STRA" and it is understood that none of the forces in the region have such a document. Developing an accurate STRA for N&S would currently be difficult because of the method used to capture data of activity, this is under review and an annual risk assessment will be considered once complete. An initial date of 31/03/20 is provided for review / consideration.	31/03/20	30/06/20	
DCC / Insp 3051 HAMMERTON	NSC2029 Dog Handling	The annual training programme for police dog handlers be produced, incorporating all required training and made available	2	Without dedicated training days factored in, it will be difficult to populate training on set days – RMU have begun attempting to roster training but this isn't	31/03/20	30/06/20	

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		to RMU. The RMU to book officers' duties accordingly to ensure that police dog handlers receive the required training.		always possible. The peer review should highlight this issue and work is being undertaken to look at a better pattern with dedicated training days. The timeline for shift review will be 31/03/20.			
DCC / Insp 3051 HAMMERTON	NSC2029 Dog Handling	A review be carried out of police dog handlers training days to ensure that actual training hours received is in agreement with training hours that have been planned for.	2	Set training days should make this easier, a pattern with a dedicated week for training will ensure handlers are getting what they require. It will also improve team cohesion, as Norfolk and Suffolk handlers will come together to train. Training should be as a team rather than 1:1 as this is good practice, the current system does not support this. A date of 31/12/19 is provided for peer review results, following which the timeline for shift review, with a view to	31/03/20	30/06/20	

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Latest Response
				implementation 31/03/20.			

Closed with Risk Accepted

Officers	Audit Area	Recommendation	Priority	Management Comments	Due Date	Revised Due Date	Last Update	Latest Response
ACO / Head of Transactional Services	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 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	30/09/18		08/10/19	This has been considered and the risk is accepted due to the level of resource required to implement without a reporting solution, this will be resurrected with the introduction of SSTC in April 2020.

			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.				
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