

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

Audit Strategy and Annual Internal Audit Plan

**2020/21**

March 2020

# Overview

2020/21 Audit planning process

## Introduction

The Audit Plan for 2020/21 has been informed by a risk assessment carried out across all our clients (with members and senior management) and by an updated audit risk assessment to ensure that planned coverage for the year is focussed on the key audit risks, and that the coverage will enable a robust annual Head of Internal Audit Opinion to be provided.

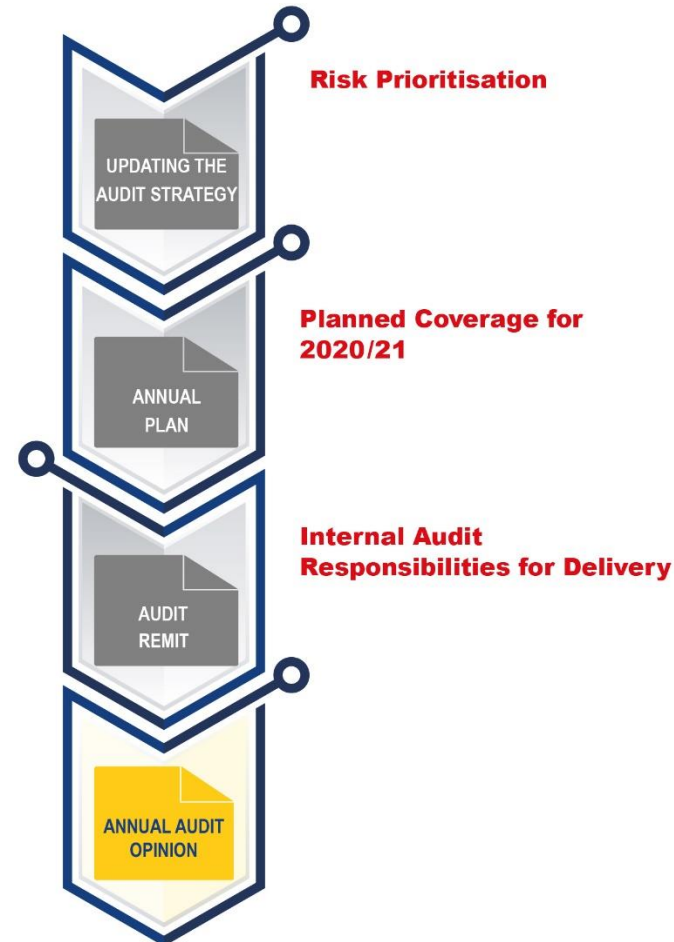
## Key Emerging Themes

This year will be another challenging year for police organisations in terms of income, regulation and also the pressures on service delivery. We have identified a number of key areas which require consideration when planning internal audit coverage.

- Police and Crime Commissioner Election – The election for the new Police and Crime Commissioners takes place on 7<sup>th</sup> May 2020, following which a new Police and Crime Plan will be developed.
- Brexit – Governance and Risk Register need to be stress-tested against continuing uncertainty, which may have knock-on impacts on recruitment and retention of staff and on procurement and suppliers.
- Transformation and Strategic Change – development of new internal systems and processes will impact on the capacity and capability of resources to develop working practices and drive efficiencies.
- Increase in Officers – the national drive to increase officers will impact on the infrastructure to support them, including workforce planning, recruitment, learning and development, IT support, estates and transport.
- Collaborations – The Norfolk and Suffolk Constabularies are building collaborations locally and as part of the seven forces, driving forward efficiencies. The seven force procurement function is taking momentum, with the procurement function being established.

## Adequacy of the planned audit coverage

The Fundamental reviews identified in the audit plan for 2020/21 support the Head of Audit’s annual opinion on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control as required by TIAA’s charter. The Organisational reviews have been identified from your assurance framework, risk registers and key emerging themes.



# Internal Audit Plan

## Audit Strategy Methodology

We adopt a proprietary risk based approach (GUARD) to determining your audit needs each year, which includes reviewing your risk register and risk management framework, previous internal audit work for the organisation, the Regulatory Framework and assessment of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies, external audit recommendations together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. The Audit Strategy is based predominantly on our understanding of the inherent risks facing the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and those within the sector and has been developed with senior management and Committee.

## Risk Prioritisation

Each year an updated risk assessment is carried out to ensure the Audit Strategy remains fully aligned with the key risks facing the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies. The resultant changes for 2020/21 which underpin your Audit Plan is set out at Annex A.

## Audit Strategy and Annual Plan

Following the risk prioritisation review, the Audit Strategy has been updated (Annex B) and the Annual Plan (Annex C) sets out the reviews that will be carried out, the planned times and the scopes for each of these reviews.

The Annual Plan will be subject to ongoing review and could change as the risks change for the organisation, and will be formally reviewed with senior management and the Audit Committee mid-way through the financial year or should a significant issue arise.

The overall agreed time for the delivery of the Annual Plan includes: research, preparation and issue of terms of reference, production and review of working papers and reports and site work. The Annual Plan has been prepared on the assumption that the expected controls will be in place.

The total number of days required to deliver the Audit Plan is as agreed in the contract between TIAA and the Police and Crime Commissioners for Norfolk and

Suffolk and Chief Constables of Norfolk and Suffolk Constabularies. Where additional work is required days and the aggregate day rate will be agreed in advance and will be clearly set out in the terms of reference.

## Audit Remit

The Audit Remit (Annex D) formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and defines the scope of internal audit activities.

## Reporting

**Assignment Reports:** A separate report will be prepared for each review carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of TIAA's audit charter and the IIA UK & Ireland standards.

**Progress Reports:** Progress reports will be prepared for each Audit and Risk Committee meeting. Each report will detail progress achieved to date against the agreed annual plan.

**Annual Report:** An Annual Report will be prepared for each year in accordance with the requirements set out in TIAA's audit charter and the IIA UK & Ireland standards. The Annual Report will include our opinion of the overall adequacy and effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies governance, risk management and operational control processes.

**Other Briefings:** During the year Client Briefing Notes, Benchmarking and lessons learned digests will be provided. These are designed to keep the organisation abreast of in-year developments which may impact on the governance, risk and control assurance framework.

## Assurance Mapping

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks will be provided. The assurance mapping process is set out in Annex E.

## Liaison with the External Auditor

We will liaise with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies External Auditor. Any

matters in the areas included in the Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

### Performance

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

| Area                    | Performance Measure  | Target |
|-------------------------|--|--------|
| Achievement of the plan | Completion of planned audits.  | 100%   |
|                         | Audits completed in time allocation.                                     | 100%   |
| Reports Issued          | Draft report issued within 10 working days of exit meeting.              | 95%    |
|                         | Final report issued within 10 working days of receipt of responses.      | 95%    |
| Professional Standards  | Compliance with TIAA's audit charter and the IIA UK & Ireland Standards. | 100%   |

### Conflict of Interest

We are not aware of any conflicts of interest and should any arise we will manage them in line with TIAA's audit charter and the IIA UK & Ireland standards, the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies requirements and TIAA's internal policies.

### Limitations and Responsibility

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and additional time will be required to carry out such testing. the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

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.

Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management's use and are not prepared for any other purpose.

### Audit Committee Responsibility

It is the responsibility of the Audit Committee to determine that the number of audit days to be provided and the planned audit coverage are sufficient to meet the Committee's requirements and the areas selected for review are appropriate to provide assurance against the key risks within the organisation.

### Release of Report

The table below sets out the history of this plan.

|                          |                   |
|--------------------------|-------------------|
| <b>Date plan issued:</b> | <b>March 2020</b> |
|--------------------------|-------------------|

**Changes for 2020/21**

In addition to the core audit work required to underpin the Head of Audit Annual Opinion (governance, risk management, core financial systems, network controls, follow up etc.) a GUARD assessment of key risks has been completed, to identify those that are most relevant to the organisation and where internal audit assurance would be best focussed. These are summarised below.

| LINKED TO RISKS ON PAGE 1   | GUARD Risk Analysis                               |
|---|---|
| Risk Areas  | Cross Ref to Annual & Strategic Plan (Annex B, C) |
| <p>Strategic Governance – Police and Crime Commissioner elections and Brexit – There is likely to be significant uncertainty and potential fast-emerging risks developing as a result of the UK leaving the EU in January 2020, which will not be fully understood until after the departure date, and the Police and Crime Commissioner elections in May 2020, with new Police and Crime Plans being developed thereafter.</p> <p>How we intend to review this risk: We will assess the extent that the Police and Crime Plan and Risk Register have been stress-tested against this within our audit areas.</p> | Year 1  |
| <p>Increase in Officers – the national drive to increase officers will impact on the infrastructure to support them, including workforce planning, recruitment, learning and development, IT support, estates and transport.</p> <p>How we intend to review the risk: We will assess the infrastructures in place and developing changes, how these are being implemented and supporting the new recruits.</p>  | Year 1  |
| Client Specific Risks   |   |
| <p>Transformation and Strategic Change – development of new internal systems and processes will impact on the capacity and capability of resources to develop working practices and drive efficiencies.</p>   | Year 1  |
| <p>Shared Service Transaction Centre – The move to a shared service transaction centre in 2020/21 brings changes to the management of financial services.</p> <p>How we intend to review this risk: We will consider the structure is devised and that there is effective and on-going monitoring and reporting.</p>  | Year 1  |
| <p>Collaborations – The Norfolk and Suffolk Constabularies are building collaborations locally and as part of the seven forces, driving forward efficiencies. The seven force procurement function is taking momentum, with the procurement function being established.</p>   | Years 1&2   |

| <b>Fundamental Review Areas</b><br><b>To support the Head of Internal Audit opinion</b>  | <b>BAF / Risk Ref.</b> | <b>Type</b> | <b>Yr1</b> | <b>Yr2</b> | <b>Yr3</b> |
|--|------------------------|-------------|------------|------------|------------|
| <b>Governance</b>  |                        |             |            |            |            |
| Key governance areas will be reviewed on a rotational basis each year such as strategic planning, strategic control, regulatory compliance, performance management, board assurance, partnership working, management of conflicts, health and safety, subsidiary governance and third party assurances.  |                        | Assurance   | ✓          | ✓          | ✓          |
| <b>Risk</b>  |                        |             |            |            |            |
| A robust risk management framework is critical to all organisations to ensure risks are effectively management and emerging risks identified our cyclical annual reviews will cover embedding risk, risk identification, risk mitigation and risk workshops.   |                        | Appraisal   | ✓          | ✓          | ✓          |
| <b>Financial systems - Cost Control and Income Maximisation</b>  |                        |             |            |            |            |
| Cost control, income maximisation and robust financial systems are essential to financial well-being of any organisation. Our reviews of key financial systems are designed to ensure compliance with IIA standards and help protect against potential frauds. We will carry out a high level review of key financial systems each year supported by a rolling programme of financial system reviews such as payments health check, income, payroll, budgetary control/management reporting, cost improvement planning and nominal ledger.               |                        | Assurance   | ✓          | ✓          | ✓          |
| <b>ICT</b>   |                        |             |            |            |            |
| We will use our risk assessment to continue to review ICT risks and controls in place within the organisation. The rolling programme of reviews will include data protection, ICT governance, ICT management and business support, application reviews, network security, data quality and cyber security. The audit areas will be reviewed as systems implementation develops, within areas including Chronicle, ERP upgrade, shared service transaction centre, outcomes of the budget round, impact review of Brexit and the OPCC plan, HR solutions. |                        | Assurance   | ✓          | ✓          | ✓          |
| <b>Follow Up</b>   |                        |             |            |            |            |
| We will carry out a continuous follow up of internal audit recommendations utilising TIAA's client portal and recommendation tracker. Updates will be provided to each Committee.  |                        | Follow Up   | ✓          | ✓          | ✓          |

| Review Area                                    | Type | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|--|------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Corporate / Governance</b>                  |      |         |         |         |         |         |         |         |         |
| Strategic Control and Corporate Governance     |      | 12      |         |         | 10      |         | 24      |         | 12      |
| Corporate Policies                             |      |         |         | 10      |         | 8       |         |         |         |
| Performance Management                         |      |         | 15      |         |         |         | 12      |         |         |
| Transformation and Strategic Planning / Change |      |         |         |         |         |         | 12      | 12      |         |
| 2020 Strategic Change Programme                |      |         |         |         |         | 9       |         |         |         |
| 2025 Strategic Change Programme                |      |         |         |         |         | 9       |         |         |         |
| Whistleblowing                                 |      |         |         |         | 12      |         |         |         |         |
| Complaints                                     |      |         | 10      |         |         | 8       |         |         |         |
| Communications                                 |      |         | 18      |         |         |         |         |         | 10      |
| Collaborations / Partnership Working           |      |         | 10      |         |         |         | 20      | 10      | 12      |
| Corporate H&S                                  |      |         |         |         |         |         | 10      |         |         |
| Emergency Planning & Business Continuity       |      |         |         |         |         | 14      |         |         |         |
| Commissioning                                  |      | 9       | 1       | 13      | 18      |         | 18      |         | 10      |
| <b>Risk Management</b>                         |      |         |         |         |         |         |         |         |         |
| Strategy / Policy OPCC Suffolk                 |      |         | 9       |         |         |         |         |         |         |
| Strategy / Policy OPCC Norfolk                 |      |         | 9       |         |         |         |         |         |         |
| Strategy / Policy / RAID Log Constabularies    |      | 15      |         |         |         |         |         |         |         |
| Risk Maturity Assessment                       |      |         |         |         |         |         | 8       |         |         |
| Mitigating Controls                            |      |         |         |         | 10      |         |         |         | 12      |
| Embedding / Development                        |      | 12      |         | 11      |         | 12      | 4       | 12      |         |
| <b>ICT</b>                                     |      |         |         |         |         |         |         |         |         |
| Areas to be agreed                             |      |         |         |         |         |         |         | 14      | 40      |
| Cyber Security                                 |      | 10      |         |         |         |         |         |         |         |
| ITIL   |      | 10      |         |         |         |         |         |         |         |
| t-Police                                       |      | 12      |         |         |         |         |         |         |         |
| ERP / Enact / DMS                              |      |         |         |         | 12      |         |         | 20      |         |

| Review Area   | Type | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|------|---------|---------|---------|---------|---------|---------|---------|---------|
| Exchange 2010/Email Archiving   |      |         | 12      |         |         |         |         |         |         |
| Telematics Blackbox   |      |         |         |         |         | 12      |         |         |         |
| Device Management   |      | 15      |         | 10      |         |         | 10      |         |         |
| Firewalls   |      |         | 12      |         |         |         |         |         |         |
| Chronicle   |      |         |         |         |         |         | 12      |         |         |
| ICT Governance  |      |         |         | 12      |         |         |         |         |         |
| Disaster Recovery & Business Continuity                                 |      |         | 12      |         | 12      |         |         |         |         |
| ERP Second / Third Line   |      |         | 12      |         |         |         |         |         |         |
| Digital World   |      |         |         |         |         |         | 12      |         |         |
| <b>Finance</b>  |      |         |         |         |         |         |         |         |         |
| Key Financials  |      |         | 30      | 30      | 30      | 30      | 30      | 30      | 30      |
| Shared Service Transaction Centre                                       |      |         |         |         |         |         | 12      |         | 12      |
| OBB Process   |      |         |         |         |         |         | 12      |         |         |
| Payroll, including ERP Reporting  |      | 10      | 10      | 10      |         |         | 12      |         | 12      |
| Accounts Payable  |      | 10      |         | 10      |         |         |         | 10      |         |
| Accounts Receivable   |      | 10      |         |         |         |         |         |         |         |
| General Ledger  |      | 10      |         |         |         |         |         |         |         |
| Treasury Management   |      | 10      |         |         |         |         |         | 10      |         |
| Capital Programme   |      | 10      |         |         | 10      |         |         | 12      |         |
| Budgetary Control   |      |         | 12      |         |         | 12      |         |         | 12      |
| Fixed Assets  |      |         |         |         | 10      |         |         |         | 10      |
| Pensions Administration   |      |         | 10      |         |         |         |         | 10      |         |
| Overtime  |      |         | 8       |         |         | 14      |         | 12      |         |
| Allowances, Expenses and Additional Payments                            |      |         | 8       | 14      | 14      | 14      |         |         | 12      |
| <b>Information Management</b>   |      |         |         |         |         |         |         |         |         |
| Audit Team Assessment   |      |         |         | 8       |         |         |         |         |         |
| GDPR / Data   |      |         |         |         | 18      | 12      |         | 12      |         |
| Data Quality  |      |         |         | 12      |         |         | 12      |         | 14      |
| Records Management  |      | 4       |         |         |         |         |         |         |         |
| Freedom of Information / Data Protection / Document Security Management |      |         | 15      |         |         |         |         |         |         |



| Review Area  | Type | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|--|------|---------|---------|---------|---------|---------|---------|---------|---------|
| Information Management / Security – OPCC           |      |         |         |         |         | 8       |         |         |         |
| MOPI Project Implementation                        |      |         |         | 10      |         |         | 10      |         |         |
| <b>Human Resources</b>                             |      |         |         |         |         |         |         |         |         |
| HR Strategy & Workforce Planning & People Strategy |      |         | 10      |         |         |         | 10      |         |         |
| Establishment, Capacity, Recruitment and Retention |      |         |         |         | 15      |         |         |         |         |
| Recruitment  |      |         | 12      |         |         |         | 12      |         | 14      |
| Succession Planning                                |      |         |         |         |         |         | 8       |         |         |
| Absence Management                                 |      | 10      |         | 12      |         |         |         | 14      |         |
| Workplace Health                                   |      |         |         |         |         | 12      |         |         | 12      |
| Limited Duties                                     |      |         |         |         |         | 12      |         | 12      |         |
| External Training Budgets                          |      |         |         |         |         | 12      |         |         |         |
| Duty Management System                             |      |         | 15      |         | 14      |         |         | 14      |         |
| Learning and Development                           |      |         |         | 20      |         |         | 12      |         | 18      |
| Temporary Contracts                                |      |         |         | 9       |         | 10      |         |         |         |
| ED&I   |      |         |         |         |         | 12      |         |         | 12      |
| PEQF   |      |         |         |         |         |         | 12      |         |         |
| ill Health Retirement                              |      |         |         | 8       |         |         |         | 10      |         |
| <b>Transport and Stores</b>                        |      |         |         |         |         |         |         |         |         |
| Strategy and Policies                              |      |         |         |         | 6       |         |         |         |         |
| Procurement  |      |         |         |         | 9       |         |         |         |         |
| Management - Maintenance, Repair, Disposal         |      |         | 15      |         |         |         |         | 12      |         |
| Fuel Usage with telematics                         |      |         |         |         | 16      |         |         |         |         |
| Transport stock                                    |      |         |         |         |         | 2       |         |         |         |
| Use of Vehicles and telematics                     |      |         |         | 10      |         |         | 12      | 14      |         |
| Stores and Uniform                                 |      |         |         |         |         | 14      |         |         |         |
| <b>Estates</b>                                     |      |         |         |         |         |         |         |         |         |
| Strategy and Policies                              |      |         |         |         | 6       |         | 6       |         |         |
| Maintenance  |      | 8       |         |         |         | 12      |         |         |         |

| Review Area   | Type | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|------|---------|---------|---------|---------|---------|---------|---------|---------|
| Health and Safety                                       |      |         | 12      |         |         |         |         |         |         |
| Catering (Suffolk)                                      |      |         | 6       |         |         |         |         |         |         |
| Facilities  |      |         |         |         |         |         |         |         | 12      |
| Stations incl. Building Access and Vehicle Security     |      | 7       |         |         | 14      |         |         | 16      |         |
| Contract Management                                     |      |         |         | 10      |         |         |         |         |         |
| Suffolk & Norfolk PFI                                   |      |         |         | 14      |         |         |         |         |         |
| Norfolk OPCC PFI  |      |         |         | 14      |         |         |         |         |         |
| <b>Procurement</b>                                      |      |         |         |         |         |         |         |         |         |
| Purchase Ordering                                       |      | 12      |         | 10      |         |         |         | 12      |         |
| Purchase Cards (Suffolk)                                |      | 5       | 6       | 5       |         |         |         |         |         |
| Purchase Cards (Norfolk)                                |      | 5       | 6       | 5       | 6       |         |         |         |         |
| Contracts   |      | 12      |         |         |         | 12      |         |         | 12      |
| Compliance with contract standing orders in departments |      |         |         | 11      |         |         | 12      |         |         |
| Single Tender Actions                                   |      |         |         | 6       |         | 6       |         |         | 8       |
| <b>Operational / Other Areas</b>                        |      |         |         |         |         |         |         |         |         |
| Control Room Norfolk                                    |      |         |         |         | 14      |         |         | 10      |         |
| Control Room Suffolk                                    |      |         |         |         | 14      |         |         | 10      |         |
| Firearms Certificates / Management                      |      |         | 12      |         |         | 12      |         |         | 12      |
| Dog Handling  |      |         |         |         |         | 10      |         | 10      |         |
| Proceeds of Crime                                       |      | 15      |         |         | 10      |         |         |         |         |
| Recovered Property                                      |      |         |         |         | 10      |         | 10      |         |         |
| Business Interests                                      |      |         |         | 8       |         |         |         |         |         |
| Safeguarding and Investigations                         |      |         |         | 10      |         |         |         |         |         |
| Ethical Standards (Relationships Conduct)               |      |         |         |         | 10      |         |         |         |         |
| Vetting   |      |         |         |         | 10      |         | 10      |         |         |
| Lone Working  |      |         |         |         | 10      |         |         |         |         |
| <b>Management and Planning</b>                          |      |         |         |         |         |         |         |         |         |
| Follow-up   |      | 8       | 10      | 12      | 12      | 12      | 12      | 12      | 12      |
| Management, Planning and Reporting                      |      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      |
| Contingency to use in year                              |      |         |         |         |         |         |         |         |         |

| Review Area               | Type          | 2015/16    | 2016/17    | 2017/18    | 2018/19    | 2019/20    | 2020/21    | 2021/22    | 2022/23    |
|---------------------------|---------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Total In Year Days</b> |               | <b>261</b> | <b>337</b> | <b>334</b> | <b>352</b> | <b>376</b> | <b>366</b> | <b>330</b> | <b>330</b> |
| Contingency b/fwd         |               | -          | (69)       | (62)       | (58)       | (36)       | 36         | -          | -          |
| Contingency c/fwd         |               | 69         | 62         | 58         | 36         | 36         | -          | -          | -          |
|                           | <b>Totals</b> | <b>330</b> | <b>330</b> | <b>330</b> | <b>330</b> | <b>330</b> | <b>330</b> | <b>330</b> | <b>330</b> |

| Quarter | Audit                                      | Type      | Days | Rationale and Scope   | Prog Ref |
|---------|--|-----------|------|---|----------|
| 1       | Strategic Control and Corporate Governance | Assurance | 12   | <p><u>Rationale</u><br/>The organisational structure has gone through significant change.</p> <p><u>Scope</u><br/>Organisational structures and reporting.</p> <p><u>Lead Officers</u><br/>OPCC / DCCs / ACOs</p>   | NSC2001  |
| 1       | Transformation and Business Cases          | Assurance | 12   | <p><u>Rationale</u><br/>Business cases are undertaken for projects that form the transformation requirements of the forces.</p> <p><u>Scope</u><br/>Transformation including business cases.</p> <p><u>Lead Officers</u><br/>DCCs / ACOs</p>  |          |
| 1       | Strategic Control and Corporate Governance | Assurance | 12   | <p><u>Rationale</u><br/>Coronavirus is having an unprecedented impact on the country and on the forces, requiring robust resilience.</p> <p><u>Scope</u><br/>Coronavirus resilience / business continuity management.</p> <p><u>Lead Officers</u><br/>OPCC / DCCs / ACOs</p>  |          |
| 2       | Performance Management                     | Assurance | 12   | <p><u>Rationale</u><br/>Operational performance is monitored through the Athena system, and service area performance is managed by the service.</p> <p><u>Scope</u><br/>The audit will take an overview of the performance framework and select service areas for sampling the quality of information being managed.</p> <p><u>Lead Officers</u><br/>OPCC / DCC / ACO</p> | NSC2002  |
| 4       | Collaborations / Partnership Working       | Advisory  | 20   | <p><u>Rationale</u></p>   |          |

| Quarter | Audit                       | Type      | Days | Rationale and Scope  | Prog Ref |
|---------|-----------------------------|-----------|------|--|----------|
|         |                             |           |      | <p>Collaborations and partnerships with local public sector organisations are growing and developing. Focus will be on the seven forces procurement collaboration and local collaborations with the fire service and probation.</p> <p><u>Scope</u><br/>The audit will focus on whether collaborations and partnerships are fulfilling their requirements.</p> <p><u>Lead Officers</u><br/>OPCC / DCC / ACO</p>  |          |
| 1       | Corporate Health and Safety | Assurance | 10   | <p><u>Rationale</u><br/>The OPCCs and Constabularies should integrate Health and Safety Act into the main governance structures, including committees.</p> <p><u>Scope</u><br/>To review progress of the local policing models.</p> <p><u>Lead Officers</u><br/>OPCC / DCC / ACO</p>   |          |
| 1 and 2 | Commissioning               | Assurance | 18   | <p><u>Rationale</u><br/>Commissioning contracts are of significant financial value and impact on public safety, service and reputation of the Police and Crime Commissioners and Constabularies.</p> <p><u>Scope</u><br/>The audit time will be split for audits to focus on the commissioning arrangements at the Office of the Police and Crime Commissioners and management of Constabularies commissioning.</p> <p><u>Lead Officers</u><br/>OPCC</p> |          |
| 2       | Risk Maturity Assessment    | Advisory  | 8    | <p><u>Rationale</u><br/>Risk management has been developing across the constabularies over the last couple of years.</p> <p><u>Scope</u><br/>The audit will focus on the risk maturity of the organisations following developments in risk management.</p> <p><u>Lead Officers</u></p>   |          |

| Quarter | Audit                                   | Type      | Days | Rationale and Scope  | Prog Ref |
|---------|---|-----------|------|--|----------|
|         |   |           |      | Joint Strategic, Business and Operational Services and Risk Manager  |          |
| 1-4     | Risk Management Embedding / Development | Advisory  | 4    | <p><u>Rationale</u></p> <p>Risk management has been developing across the constabularies over the last couple of years.</p> <p><u>Scope</u></p> <p>The audit will focus on how the risk management framework is developing and being embedded across the organisations. The work will involve review each quarter of the progress.</p> <p><u>Lead Officers</u></p> <p>Joint Strategic, Business and Operational Services and Risk Manager</p>  |          |
| 3       | Device Management and Data Storage      | Assurance | 10   | <p><u>Rationale</u></p> <p>Devices are introduced each year to the Constabularies, including body worn cameras, the audit will review which devices are most relevant to audit at the time, to review the implementation of the technology and the relevant data storage arrangements.</p> <p><u>Scope</u></p> <p>The audit focus will be assessed nearer the time, to ensure that the most appropriate technology is considered.</p> <p><u>Lead Officers</u></p> <p>Director of ICT</p> |          |
| 3       | Chronicle                               | Assurance | 12   | <p><u>Rationale</u></p> <p>Chronicle is being developed and becoming a fundamental system for operational areas and L&amp;D. The development is starting with police vehicles.</p> <p><u>Scope</u></p> <p>The audit will focus on the development of the Chronicle system and how this is being rolled out.</p> <p><u>Lead Officers</u></p> <p>Director of ICT</p>   |          |
| 2       | Digital World and Data Storage          | Assurance | 12   | <p><u>Rationale</u></p> <p>The digital world evolves from the digital policing national strategy, incorporating the policing vision 2025 and a digital</p>   |          |

| Quarter | Audit                                 | Type      | Days | Rationale and Scope  | Prog Ref |
|---------|---------------------------------------|-----------|------|--|----------|
|         |                                       |           |      | <p>policing portfolio, which seeks to maximise resources and make officers more efficient.</p> <p><u>Scope</u><br/>The audit will focus on the measures in place and KPIs to meet the objectives of the digital world.</p> <p><u>Lead Officers</u><br/>Director of ICT</p>   |          |
| 3/4     | Key Financials                        | Assurance | 30   | <p><u>Rationale</u><br/>The full audits for the financial systems will be undertaken on a systematic basis. The key controls will focus on stress testing the key controls within each of the financial systems identified.</p> <p><u>Scope</u><br/>The review considers the arrangements for key controls operating within the systems and Force Management Statements.</p> <p><u>Lead Officers</u><br/>ACOs / Head of Transactional Services</p> |          |
| 3       | Shared Service Transaction Centre     | Assurance | 12   | <p><u>Rationale</u><br/>The new shared service transaction centre is due to be implemented in 2020/21.</p> <p><u>Scope</u><br/>The audit will focus on the aims of the service centre and how these are embedded.</p> <p><u>Lead Officers</u><br/>ACOs / Head of Transactional Services</p>  |          |
| 1       | Outcome Based Budgeting (OBB) Process | Assurance | 12   | <p><u>Rationale</u><br/>Outcome based budgeting should provide accountability and enhanced transparency, assisting with the allocation and prioritisation of resources.</p> <p><u>Scope</u><br/>The audit will review the process to establish if the process is working effectively.</p> <p><u>Lead Officers</u><br/>OPCC / DCC / ACO</p>   |          |
| 3       | Payroll                               | Assurance | 12   | <p><u>Rationale</u></p>  |          |

| Quarter | Audit  | Type      | Days | Rationale and Scope   | Prog Ref |
|---------|--|-----------|------|---|----------|
|         |  |           |      | <p>Payroll is a key risk area, with reporting and data assurance being of high risk.</p> <p><u>Scope</u></p> <p>The review will focus on providing assurance around the payroll system, including data input for starters, leavers, changes and ERP reporting.</p> <p><u>Lead Officers</u></p> <p>ACOs / Head of Transactional Services</p>   |          |
| 1       | Data Quality   | Assurance | 12   | <p><u>Rationale</u></p> <p>Data quality is a key area of risk, with new IT systems introduced and numerous data entry points.</p> <p><u>Scope</u></p> <p>The review will focus on the quality of data across areas of the organisations. This will include data recording and retention on central systems and stand-alone systems, quality of input, focusing initially on data quality for priority reporting systems.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of Information</p> |          |
| 1       | Information Management – MOPI Project Implementation | Assurance | 10   | <p><u>Rationale</u></p> <p>MOPI is a national requirement and is significant towards managing police data nationwide.</p> <p><u>Scope</u></p> <p>The audit will assess the MOPI strategy for storage and data cleansing, with progress towards implementation of data transfer.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of Information</p>  |          |
| 2       | HR Strategy, Workforce Planning and People Strategy  | Assurance | 10   | <p><u>Rationale</u></p> <p>The continuous development of the organisations require the structure people with the changing workforce needs</p> <p><u>Scope</u></p> <p>The audit will place emphasis on the people strategy, taking into account current and future police needs.</p> <p><u>Lead Officers</u></p>   |          |



| Quarter | Audit                         | Type      | Days | Rationale and Scope  | Prog Ref |
|---------|-------------------------------|-----------|------|--|----------|
|         |                               |           |      | DCC / Head of HR   |          |
| 3       | Recruitment                   | Assurance | 12   | <p><u>Rationale</u></p> <p>The recruitment drive for the extra recruits will have a big impact on the HR team.</p> <p><u>Scope</u></p> <p>The review will consider the arrangements for advertising, shortlisting, interviewing and appointing staff/Officers. The review will include the business case supporting the recruitment requirements.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of HR</p>  |          |
| 2       | Succession Planning           | Assurance | 8    | <p><u>Rationale</u></p> <p>Succession planning for senior officers and senior staff members requires consideration with the significant level of change and development occurring in the organisations.</p> <p><u>Scope</u></p> <p>The audit will focus on the current skill set and role assessments and future needs, including how efficiency and effectiveness will be measured and reviewed for individual key roles.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of HR</p> |          |
| 2       | HR – Learning and Development | Assurance | 12   | <p><u>Rationale</u></p> <p>The learning and development model is going through development and change.</p> <p><u>Scope</u></p> <p>The review will focus on learning and development across the organisations. This will include the effectiveness of the approach for planning, development, training, specialist training.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of HR</p>  |          |
| 4       | PEQF                          | Assurance | 12   | <p><u>Rationale</u></p> <p>The contract for PEQF is expected to be in place and signed by 1<sup>st</sup> April 2020, with the new recruits commencing in October 2021. The structures and processes internally and with</p>  |          |

| Quarter | Audit  | Type      | Days | Rationale and Scope  | Prog Ref |
|---------|--|-----------|------|--|----------|
|         |  |           |      | <p>partnering organisations, should be designed and programmed ready for the new recruits.</p> <p><u>Scope</u></p> <p>The audit will focus on the new PEQF programme for new recruits and the relationships with the HE providers.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of HR</p>   |          |
| 2       | Estates Strategy and Policies                        | Assurance | 6    | <p><u>Rationale</u></p> <p>The Estates strategy may not align with corporate strategies and direction for current and future need due to the additional recruits and new OPCC plan.</p> <p><u>Scope</u></p> <p>The audit will appraise the strategy for managing the estates for current and future requirements, with supporting policies.</p> <p><u>Lead Officers</u></p> <p>DCC / Head of Estates</p> |          |
| 2       | Procurement – Compliance with CSO within departments | Assurance | 12   | <p><u>Rationale</u></p> <p>Procurement now comes under the seven force model, feeding through to local organisational areas.</p> <p><u>Scope</u></p> <p>The review will assess the procurement processes within departments, compliance with contract standing orders, including any single tender actions.</p> <p><u>Lead Officers</u></p> <p>Head of Procurement</p>                                   |          |
| 1       | Use of vehicles and Telematics                       | Assurance | 12   | <p><u>Rationale</u></p> <p>Police driving school cars and how the vehicle would flag poor driving and how this would be addressed.</p> <p><u>Scope</u></p> <p>Police driving school cars, how they are booked out, allocated and used. Update on how telematics is being embedded.</p> <p><u>Lead Officers</u></p> <p>Head of Procurement</p>  |          |
| 1       | Recovered Property                                   | Assurance | 10   | <p><u>Rationale</u></p> <p>Clear processes are required to effectively manage property recovered.</p> <p><u>Scope</u></p>  |          |

| Quarter | Audit                   | Type               | Days       | Rationale and Scope  | Prog Ref |
|---------|-------------------------|--------------------|------------|--|----------|
|         |                         |                    |            | The review will focus on lost and found property, ownership, storage of claimed items (virtual and physical) and budget allocation.<br><u>Lead Officers</u><br>DCC   |          |
| 3       | Vetting                 | Assurance          | 10         | <u>Rationale</u><br>This area faces further resource pressures with the intended rise in new officers.<br><u>Scope</u><br>The review will focus on the systems and processes for vetting new and existing staff, officers and contractors.<br><u>Lead Officers</u><br>Vetting Unit |          |
| 1-4     | Follow-up               | Follow up          | 12         |  |          |
| 1-4     | Management and Planning | Management         | 20         |  |          |
|         |                         |                    |            |  |          |
|         |                         | <b>Total days</b>  | <b>366</b> |  |          |
|         |                         | <b>B/fwd</b>       | <b>-36</b> |  |          |
|         |                         | <b>Annual Days</b> | <b>330</b> |  |          |

## Annex D: Audit Coverage 2015/16 – 2022/23

| Review Area                                    | 2015/16     | 2016/17     | 2017/18    | 2018/19     | 2019/20     | 2020/21 | 2021/22 | 2022/23 |
|--|-------------|-------------|------------|-------------|-------------|---------|---------|---------|
| <b>Corporate / Governance</b>                  |             |             |            |             |             |         |         |         |
| Strategic Control, Corporate Governance        | Reasonable  |             |            |             |             | Y       | Y       | Y       |
| Corporate Policies                             |             |             | Limited    |             | Reasonable  |         |         |         |
| Performance Management                         |             | Substantial |            |             |             | Y       |         |         |
| Transformation and Strategic Planning / Change |             |             |            |             |             | Y       | Y       |         |
| 2020 Strategic Change Programme                |             |             |            |             | Substantial |         |         |         |
| 2025 Strategic Change Programme                |             |             |            |             | Substantial |         |         |         |
| Whistleblowing                                 |             |             |            | Reasonable  |             |         |         |         |
| Complaints                                     |             | Substantial |            |             | Substantial |         |         |         |
| Communications                                 |             | Reasonable  |            |             |             |         |         | Y       |
| Collaborations                                 |             | Reasonable  |            |             |             | Y       | Y       | Y       |
| Corporate H&S                                  |             |             |            |             |             | Y       |         |         |
| Emergency Preparedness & Business Continuity   |             |             |            |             | Reasonable  |         |         |         |
| Commissioning                                  | Substantial |             | Reasonable | Substantial |             | Y       |         | Y       |
| <b>Risk Management</b>                         |             |             |            |             |             |         |         |         |
| Strategy / Policy OPCC Suffolk                 |             | Substantial |            |             |             |         |         |         |
| Strategy / Policy OPCC Norfolk                 |             | Substantial |            |             |             |         |         |         |

| Review Area                              | 2015/16     | 2016/17     | 2017/18    | 2018/19    | 2019/20    | 2020/21 | 2021/22 | 2022/23 |
|--|-------------|-------------|------------|------------|------------|---------|---------|---------|
| Strategy / Policy Constabularies         | Reasonable  |             |            |            |            |         |         |         |
| Risk Maturity Assessment                 |             |             |            |            |            | Y       |         |         |
| Mitigating Controls                      |             |             |            | Reasonable |            |         |         | Y       |
| Embedding / Development                  | Reasonable  |             | Reasonable |            | Reasonable | Y       | Y       |         |
| RAID log                                 | Substantial |             |            |            |            |         |         |         |
| <b>ICT</b>                               |             |             |            |            |            |         |         |         |
| Areas to be agreed                       |             |             |            |            |            |         | Y       | Y       |
| Cyber Security                           | Reasonable  |             |            |            |            |         |         |         |
| ITIL                                     | Reasonable  |             |            |            |            |         |         |         |
| t-Police                                 | Reasonable  |             |            |            |            |         |         |         |
| ERP / Enact / DMS                        |             |             |            | Reasonable |            |         | Y       |         |
| Exchange 2010/Email Archiving            |             | Substantial |            |            |            |         |         |         |
| Telematics Blackbox                      |             |             |            |            | Reasonable |         |         |         |
| Device Management (e.g. body worn video) | Substantial |             | Reasonable |            |            | Y       |         |         |
| Firewalls                                |             | Substantial |            |            |            |         |         |         |
| Chronicle                                |             |             |            |            |            | Y       |         |         |
| ICT Governance                           |             |             | Reasonable |            |            |         |         |         |
| Disaster Recovery & Business Continuity  |             | Reasonable  |            |            |            |         |         |         |
| ERP Second/Third Line                    |             | Reasonable  |            |            |            |         |         |         |

| Review Area                                | 2015/16     | 2016/17     | 2017/18     | 2018/19    | 2019/20     | 2020/21 | 2021/22 | 2022/23 |
|--|-------------|-------------|-------------|------------|-------------|---------|---------|---------|
| Digital World                              |             |             |             |            |             | Y       |         |         |
| <b>Finance</b>                             |             |             |             |            |             |         |         |         |
| Key Financials                             |             | Reasonable  | Substantial | Reasonable | Reasonable  | Y       | Y       | Y       |
| Shared Service Transaction Centre          |             |             |             |            |             | Y       |         | Y       |
| OBB Process                                |             |             |             |            |             | Y       |         |         |
| Payroll, including ERP Reporting           | Limited     | Reasonable  | Limited     |            |             | Y       |         | Y       |
| Accounts Payable                           | Reasonable  |             | Reasonable  |            |             |         | Y       |         |
| Accounts Receivable                        | Reasonable  |             | Reasonable  |            |             |         |         |         |
| General Ledger                             | Substantial |             |             |            |             |         |         |         |
| Treasury Management                        | Substantial |             |             |            |             |         | Y       |         |
| Capital Programme                          | Substantial |             |             | Reasonable |             |         | Y       |         |
| Budgetary Control                          |             | Substantial |             |            | Substantial |         |         | Y       |
| Fixed Assets                               |             |             |             | Reasonable |             |         |         | Y       |
| Pensions Administration                    |             | Reasonable  |             |            |             |         | Y       |         |
| Overtime, Expenses and Additional Payments |             | Reasonable  | Limited     |            | Reasonable  |         | Y       |         |
| Allowances                                 |             |             |             | Limited    | Limited     |         |         | Y       |
| <b>Information Management</b>              |             |             |             |            |             |         |         |         |
| Audit Team Assessment                      |             |             | Substantial |            |             |         |         |         |
| GDPR / Data                                |             |             |             | N/A        | Limited     |         | Y       |         |

| Review Area   | 2015/16     | 2016/17    | 2017/18    | 2018/19    | 2019/20    | 2020/21 | 2021/22 | 2022/23 |
|---|-------------|------------|------------|------------|------------|---------|---------|---------|
| Data Quality  |             |            | Limited    |            |            | Y       |         | Y       |
| Records Management  | n/a         |            |            |            |            |         |         |         |
| Freedom of Information / Data Protection / Document Security Management |             | Reasonable |            |            |            |         | Y       |         |
| Information Management / Security – OPCC                                |             |            |            |            | Q4         |         |         |         |
| MOPI Project Implementation   |             |            | Limited    |            |            | Y       |         |         |
| <b>Human Resources</b>  |             |            |            |            |            |         |         |         |
| HR Strategy & Workforce Planning  |             | Limited    |            |            |            | Y       |         |         |
| Establishment, Capacity, Recruitment and Retention                      |             |            |            | Reasonable |            |         |         |         |
| Recruitment   |             | Limited    |            |            |            | Y       |         | Y       |
| Succession Planning   |             |            |            |            |            | Y       |         |         |
| Absence Management  | Substantial |            | Limited    |            |            |         | Y       |         |
| Workplace Health  |             |            |            |            | Reasonable |         |         | Y       |
| Limited Duties  |             |            |            |            | Limited    |         | Y       |         |
| External Training Budgets   |             |            |            |            | Reasonable |         |         |         |
| Duty Management System  |             | Limited    |            | Limited    |            |         | Y       |         |
| Learning and Development - Skills                                       |             |            | Limited    |            |            | Y       |         | Y       |
| Learning and Development – Student Officer Training                     |             |            | Reasonable |            |            |         |         |         |
| Temporary Contracts   |             |            | Reasonable |            | Reasonable |         |         |         |
| ED&I  |             |            |            |            | Q4         |         |         | Y       |

| Review Area   | 2015/16    | 2016/17    | 2017/18     | 2018/19    | 2019/20    | 2020/21 | 2021/22 | 2022/23 |
|---|------------|------------|-------------|------------|------------|---------|---------|---------|
| PEQF  |            |            |             |            |            | Y       |         |         |
| Sick Health Retirement                                    |            |            | Reasonable  |            |            |         | Y       |         |
| <b>Transport and Stores</b>                               |            |            |             |            |            |         |         |         |
| Strategy and Policies                                     |            |            |             | Reasonable |            |         |         |         |
| Procurement   |            |            |             | Reasonable |            |         |         |         |
| Management - Maintenance, Repair, Disposal and Fuel Usage |            | Reasonable |             |            |            |         |         |         |
| Fuel Usage with Telematics                                |            |            |             | Reasonable |            |         |         |         |
| Transport Stores Security                                 |            |            |             |            | N/A        |         |         |         |
| Use of Vehicles   |            |            | Reasonable  |            |            | Y       | Y       |         |
| Stores and Uniform  |            |            |             |            | Reasonable |         |         | Y       |
| <b>Estates</b>  |            |            |             |            |            |         |         |         |
| Strategy and Policies                                     |            |            |             | Reasonable |            | Y       |         |         |
| Maintenance   | Reasonable |            |             |            | Reasonable |         |         |         |
| Health and Safety   |            | Reasonable |             |            |            |         |         |         |
| Catering (Suffolk)  |            | Limited    |             |            |            |         |         |         |
| Facilities  |            |            |             |            |            |         |         | Y       |
| Stations incl. Building Access and Vehicle Security       | Reasonable |            |             | Reasonable |            |         | Y       |         |
| Contract Management                                       |            |            | Substantial |            |            |         |         |         |
| Suffolk & Norfolk PFI                                     |            |            | Substantial |            |            |         |         |         |



| Review Area   | 2015/16    | 2016/17     | 2017/18     | 2018/19    | 2019/20    | 2020/21 | 2021/22 | 2022/23 |
|---|------------|-------------|-------------|------------|------------|---------|---------|---------|
| Norfolk OPCC PFI  |            |             | Substantial |            |            |         |         |         |
| <b>Procurement</b>  |            |             |             |            |            |         |         |         |
| Purchase Ordering   | Reasonable |             | Reasonable  |            |            |         | Y       |         |
| Purchase Cards (Suffolk)  | Limited    | Reasonable  | Reasonable  |            |            |         |         |         |
| Purchase Cards (Norfolk)  | Limited    | Limited     | Limited     | Reasonable |            |         |         |         |
| Contracts   | Reasonable |             |             |            | Reasonable |         |         | Y       |
| Compliance with contract standing orders in departments and single tender actions |            |             | Reasonable  |            |            | Y       |         |         |
| Single Tender Actions   |            |             |             |            | Reasonable |         |         | Y       |
| <b>Operational</b>  |            |             |             |            |            |         |         |         |
| Control Room Norfolk  |            |             |             | Reasonable |            |         | Y       |         |
| Control Room Suffolk  |            |             |             | Reasonable |            |         | Y       |         |
| Firearms Management   |            | Substantial |             |            | Reasonable |         |         | Y       |
| Dog Handling  |            |             |             |            | Limited    |         | Y       |         |
| Proceeds of Crime   | Limited    |             |             | Reasonable |            |         |         |         |
| Recovered Property  |            |             |             | Reasonable |            | Y       |         |         |
| Business Interests  |            |             | Reasonable  |            |            |         |         |         |
| Safeguarding and Investigations   |            |             | Substantial |            |            |         |         |         |
| Vetting   |            |             |             | Reasonable |            | Y       |         |         |
| Lone Working  |            |             |             | Reasonable |            |         |         |         |

| Review Area           | 2015/16 | 2016/17 | 2017/18 | 2018/19    | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|-----------------------|---------|---------|---------|------------|---------|---------|---------|---------|
| Relationships Conduct |         |         |         | Reasonable |         |         |         |         |

## Role

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies framework of governance, risk management and control. TIAA is responsible for giving assurance to the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies “Governing Body” (being the body with overall responsibility for the organisation) on the adequacy and effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies risk management, control and governance processes.

## Scope

All the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions. However, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the board, Audit and Risk committee or the nominated officer (being the post responsible for the day to day liaison with the TIAA), provided such reviews do not compromise the audit service’s objectivity or independence, or the achievement of the approved audit plan.

## Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and is authorised to obtain such information and explanations as they consider necessary to form their opinion. The collection of data for this purpose will be carried out in a manner prescribed by TIAA’s professional standards, Information Security and Information Governance policies.

## Standards and Approach

TIAA’s work will be performed with due professional care, in accordance with the requirements of the Chartered Institute of Internal Auditors – UK & Ireland standards.

## Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems. However, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day to day administrative purposes only, TIAA reports to a nominated officer within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the board, the chair of the Audit and Risk committee and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA’s professional judgement, responsibility for implementing audit recommendations rests with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies management.

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

## Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate regulator, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2003.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

### Corporate Assurance Risks

We consider four corporate assurance risks; directed; compliance; operational and reputational, and tailor the of audit accordingly. For all types of audit we also taken into account value for money considerations and any linkages to the organisational Assurance Framework. The outcomes of our work on these corporate assurance risks informs both the individual assignment assurance assessment and also the annual assurance opinion statement. Detailed explanations of these assurance assessments are set out in full in each audit report.

### Assurance Assessment Gradings

We use four levels of assurance assessment: substantial; reasonable, limited and no. Detailed explanations of these assurance assessments are set out in full in each audit report.

#### LEVELS OF ASSURANCE PROVIDED



### Benchmarking

Where a similar review is carried out at a number of our clients we will subsequent to the completion of the review at each of the clients we will where relevant provide a benchmarking and lessons learned digest. This digest will include Operational Effectiveness Matters for the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies to consider.

### Annex E: Assurance Mapping

#### Types of Audit Review

The Annual Plan includes a range of types of audit review. The different types of review focus on one or more of the corporate assurance risks. This approach enables more in-depth work to be carried out in the individual assignments than would be possible if all four assurance risks were considered in every review. The suite of audit reviews and how they individually and collectively enable us to inform our overall opinion on the adequacy and effectiveness of the governance, risk and control arrangements is set out in the assurance mapping diagram.

