



Internal Audit

FINAL

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

Summary Internal Controls Assurance (SICA) Report –
Suffolk

2020/21

March 2021

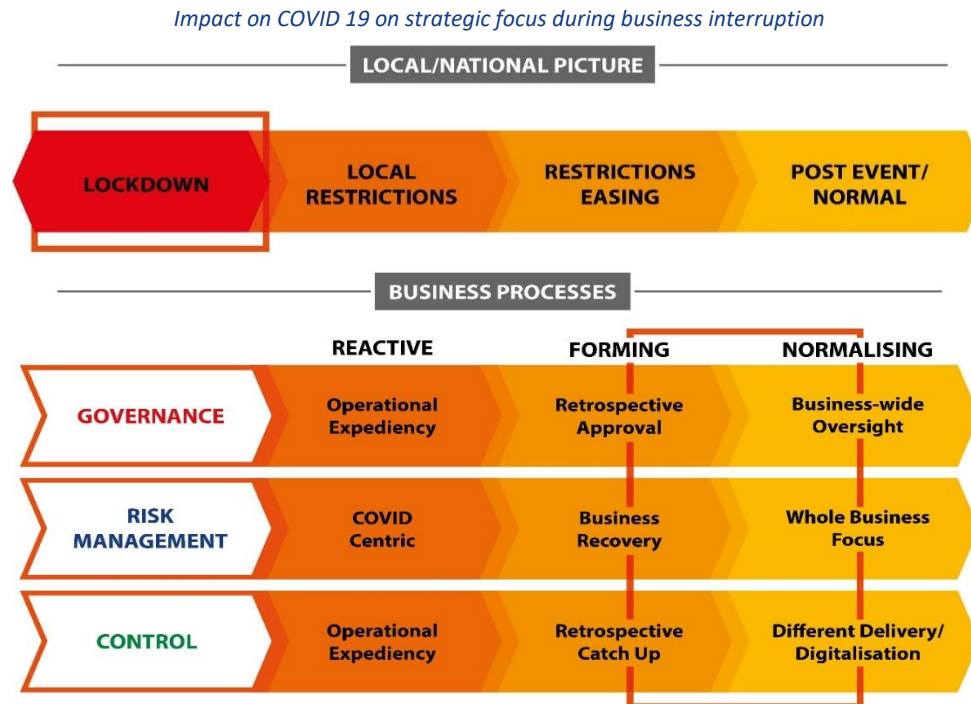
Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies as of the 1st March 2021. The period covered by this summary controls assurance report was impacted by the COVID 19 pandemic.

Emerging Governance, Risk and Internal Control Related Issues

2. COVID 19 is the most significant recent event to impact both strategically and operationally upon modern day Governance, Risk and Internal Control arrangements. There will be a number of phases in relation to the move through the pandemic and each phase has different implications for the Governance, Risk and Internal Control arrangements. Based upon the information gathered from our work at a number of clients, some of the potential strategic impacts for 2020/21 are summarised below. A key consideration is that there is unlikely to be a precise timeline when the organisation moves from one phase to the next and also there will be a consequential timelag as the organisation adapts new ways of operating. The diagrams in the table below signify the assessment of the current local and/or national picture, but also assesses how the organisation has adapted to new ways of working (the 'new normal') at least for the foreseeable future.



- There are a range of operational matters arising from the COVID 19 pandemic which impact upon the Governance, Risk and Internal Control arrangements and examples of such have been summarised in Appendix A. During the COVID 19 period it would be prudent for the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies to compare the policies, procedures and internal control processes in effect during the pandemic against the policies, procedures and internal control processes in effect prior to the onset of the pandemic. The matters identified should be risk assessed so as to gain awareness about where the undetected vulnerabilities that may exist so that an informed decision can be made around acceptance of such risks.

Internal Control Framework

Audits completed since the last SICA report to the Audit Committee

- The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
PEQF	Reasonable	December	December	January	0	2	0	1
Use of Vehicles and Telematics	Substantial	February	February	February	0	0	1	0
OBB	Substantial	February	February	February	0	0	0	0
Coporate Health and Safety	Reasonable	February	March	March	0	5	1	0

- The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix B.

Progress in actioning priority 1 & 2 recommendations

- We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. Progress against implementation of internal audit recommendations is set out in Appendix D.

Progress against the 2020/21 Annual Plan

- COVID 19:** In mid-March, when the potential scale and impact of COVID 19 was becoming evident it was agreed with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies that the delivery of the internal audit service would be carried out partly remotely thereby minimising the need to physically access the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies premises and to hold face to face meetings.
- Our progress against the Annual Plan for 2020/21 is set out in Appendix C.

Changes to the Annual Plan 2020/21

9. The collaboration audit for the current financial year has been replaced with an audit on criminal justice. The criminal justice audit has been scheduled to commence in April 2021. There was delay in implementing the shared service transaction centre, and thus the audit planned on the shared service transaction centre which was a post implementation review has been moved to the first quarter of 2021/22 financial year.

Frauds/Irregularities

10. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

11. We have reviewed recent guidance issued by the Internal Audit Standards Advisory Board (IASAB) in relation to internal auditing during the COVID-19 pandemic. The guidance aims to support heads of internal audit and individual internal auditors in continuing to meet their personal and professional responsibilities for conforming the UK Public Sector Internal Audit Standards (PSIAS). We can confirm continued conformance with the professional standards during this period.

Responsibility/Disclaimer

12. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Covid 19 – Governance, Risk and Control considerations during ‘lockdown’ phase

Area	Possible assurance from internal audit
<p>Governance: The speed of the need to respond to COVID 19 has significantly impacted on the strategic governance infrastructure:</p> <ul style="list-style-type: none"> • Urgent decisions taken for urgent operational reasons which would normally have gone through Board review and approval • Extension and rollover of procurement contracts • Disruption to management information received by the Board • Operational necessity for management dispensation to scheme of delegation and financial regulations • Move to remote working for reactive operational expediency reasons, rather than as part of a pre-planned strategy 	<p>Strategic Control and Corporate Governance – COVID-19 Resilience: A review of financial governance and decision making following the business interruption caused by Covid-19.</p>
<p>Risk Management: The markers which differentiate COVID 19 pandemic from most business resilience/recovery plans are:</p> <ul style="list-style-type: none"> • Speed of major disruption to business as usual did not permit normal level of preparation • International as well UK-wide, not local • Level of government intervention • Duration and severity • Move to medium term remote working arrangements by staff and suppliers • Consequential impact upon all the previous strategic risks 	<p>Business as Usual Resumption Arrangements: Targeted post-event risk mitigation assessment to identify any unintentional gaps in the risk management framework</p>
<p>Internal Control: COVID 19 has provided the perfect storm both in a positive as well as negative manner. The positive aspects are the expeditious embracing of digital business delivery. It is recognised that a number of government and/or regulatory guidance requirements were issued at short notice and many of these were without the normal consultation and similar. On a negative basis the following need to be recognised:</p> <ul style="list-style-type: none"> • Suppliers and contractors being unable to deliver contracted services • Increased digitalisation introduced at very short notice increases information governance risks • Temporary compromise of effective segregation of duties due to staff absences and/or remote working etc • Fraudsters seeking to take advantage of COVID disruption • Deferment and/or reprioritisation of services • Sudden and significant change in demand patterns for services 	<p>COVID-19 Controls Resilience: To review the control environment in relation to policy and process design or temporary re-design, taking into account the heightened risk of fraud and changes to ways of working.</p> <p>Accountability for Additional COVID-19 Funding: Revisiting the control framework for when emergency payments shift into longer term services – especially where large sums are invested.</p>


Executive Summaries and Management Action Plans

The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request. Where a review has a 'Limited' or 'No' Assurance assessment the full report has been presented to the Audit Committee and therefore is not included in this Appendix.

Review	Evaluation
PEQF	Reasonable
Use of Vehicles and Telematics	Substantial
OBB	Substantial
Corporate Health and Safety	Reasonable

Executive Summary – PEQF

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The Policing Education Qualification Framework (PEQF) is a new professional framework for the training of police officers and staff, it is intended to be a standardised national framework stating the required level of professional training for police officers from constable through to chief officer ranks. Without proper investment and planning there is a risk that the constabularies are not ready to implement PEQF.

SCOPE

The objective of the audit was to review the systems and controls in place for ensuring appropriateness and readiness of the constabularies for PEQF.

KEY STRATEGIC FINDINGS

- There is a lack of resilience within the project management team. A deputy project lead has not been assigned to support the PEQF Project Lead.
- Review of the vetting team resources needs to be undertaken to establish if there are sufficient resources to undertake vetting of new recruits for the PEQF programme.
- Communication on the PEQF programme to commence to ensure that all officers and staff are aware of PEQF so that there is support across the constabularies for the programme.

GOOD PRACTICE IDENTIFIED

- A formalised governance structure is in place to support implementation of PEQF. A Project Plan has been developed to support implementation of PEQF.
- There is engagement with seven force colleagues.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	0	1


Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>A PEQF lead has been appointed to manage and co-ordinate the constabularies approach for implementation of PEQF.</p> <p>There is not a deputy Project Lead for the project.</p> <p>There is a lack of resilience within the project if the PEQF Project Lead was to be absent for a substantial period of time. It would be beneficial to appoint a Deputy Project Lead to ensure resilience.</p>	<p>An additional resource be assigned to support the PEQF lead to ensure that there is sufficient resilience within the team.</p>	2	<p><i>Resilience to the PEQF lead is provided by the relevant workstreams leads (who are subject matter experts), and responsibilities would default to them should the need arise.</i></p>	n/a	Head of People

2	Directed	<p>All new recruits under the PEQF programme need to be vetted.</p> <p>A review needs to be undertaken to ensure that the vetting team have appropriate capacity to enable new recruits under the PEQF to be vetted accordingly.</p>	<p>Review of vetting team capabilities be undertaken to establish if there are sufficient resources to undertake vetting of new recruits for the PEQF programme.</p>	2	<p><i>Vetting capability and capacity continue to be under review to ensure delivery against PEQF and Op Uplift plans. It will be ensured that this is added to the Vetting Risk Register, so that this can be monitored. Implementation date of three months hence provided for monitoring purposes</i></p>	31/03/21	Head of People

Executive Summary – Use of Vehicles and Telematics

OVERALL ASSESSMENT






ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The Constabularies do not manage and use their vehicle fleet effectively and efficiently.



SCOPE

The audit assessed the adequacy and effectiveness of the internal controls in place at the Constabularies for managing use of vehicles and for monitoring progress of embedding of telematics.

KEY STRATEGIC FINDINGS

-  A minority of vehicle users are failing to activate the telematics system when driving.
-  Control measures to combat infection risk from COVID-19 have been introduced including reducing car sharing, increased ventilation, cleaning before and after use, regular handwashing and use of PPE.
-  The forces have seen a significant saving in their motor insurance premiums this year £1.21m, compared with £1.44m for the previous year.

GOOD PRACTICE IDENTIFIED

-  Telematics data reports are produced and reviewed on a monthly basis to identify and addresses instances of inappropriate driving.
-  All vehicles are serviced on a regular basis, in line with policy, and full service histories are maintained.


ACTION POINTS






Urgent	Important	Routine	Operational
0	0	1	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	All officers and staff have RFID tags which they use to activate the telematics system when they start driving. This is how the system identifies who is driving the vehicle. However, there are issues with some people not logging on to the telematics system. In these instances, the journey data is still recorded, but it is not possible to identify the driver. Data on non-driver logged journeys, broken down by team/station, is produced as part of the reports for the Driver Standards Group, and it is noted that the number of unrecorded journeys is decreasing.	All employees be reminded of the need to activate the telematics system upon entering a vehicle. Further investigation be undertaken if necessary to identify persistent non-compliance.	3	<p><i>It is agreed that non-activation of the telematics system is too high and although this is reducing and accepting a card reader/RFID tag failure rate of 5 to 10% there is still considerable improvement to be made.</i></p> <p><i>Further communications are being formulated and will continue to be communicated. The Driver and Standards Group manages this and holds Policing Commands and Departmental Heads to account. This is further reported to the Motor Risk Management Programme Board.</i></p> <p><i>Discussions are taking place with Airmax the telematic system supplier to determine whether the signal strength of the RFID tag can be increased to ease the activation process.</i></p> <p><i>Note – over 4,000 RFID tags are allocated to Norfolk and Suffolk vehicle users.</i></p>	31/03/21 (comms) 30/09/21 (supplier discussions)	Head of Transport and Uniform Services


Executive Summary – OBB

OVERALL ASSESSMENT
 <p>The diagram shows a central green circle labeled 'SUBSTANTIAL ASSURANCE' surrounded by a blue ring with the text 'Adequate & effective governance, risk and control processes'. To the right is a legend with four colored circles: green for 'SUBSTANTIAL ASSURANCE', yellow for 'REASONABLE ASSURANCE', orange for 'LIMITED ASSURANCE', and red for 'NO ASSURANCE'.</p>
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
<p>Inappropriate outcome based budgeting process may impact ability to deliver good stewardship of taxpayers' money.</p>
SCOPE
<p>Outcome based budgeting (OBB) should provide accountability and enhanced transparency, assisting with the allocation and prioritisation of resources.</p> <p>The audit reviewed the process to establish if the process was working effectively.</p>

KEY STRATEGIC FINDINGS								
<p> A debrief exercise has undertaken to identify potential areas where lessons can be learnt for future OBB exercises.</p>								
<p> An enhanced Excel template was developed for the 2021/22 OBB process.</p>								
<p> The OBB process including Challenge Panel meetings were successfully delivered via Teams.</p>								
GOOD PRACTICE IDENTIFIED								
<p> For each proposed saving a risk score is assigned. The constabularies standard four by four risk rating matrix is used to risk rate each proposed saving.</p>								
<p> To help identify potential saving areas a list of thematic areas have been identified. The Programme Management Office will review these areas to establish if potential savings can be found from these areas to aid with future OBB process.</p>								
ACTION POINTS								
<table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
Urgent	Important	Routine	Operational					
0	0	0	0					

Executive Summary – Corporate Health and Safety

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

There are statutory health and safety regulations to comply with.

SCOPE

The objective of the audit was to review the systems and controls in relation to health and safety to ensure that these are operating adequately, effectively and efficiently. The audit considered Covid-19 implications in relation to health and safety.

KEY STRATEGIC FINDINGS

- The NCALT e-learning system is not working, this is the e-learning system that has been used to undertake statutory health and safety training.
- The statutory fire checks have not been undertaken consistently across the estate at the required intervals.
- Appropriate Covid marshals need to be assigned for all areas. The Covid marshals need to complete and return the weekly checklists to Health and Safety so that any potential concerns can be identified and action taken to address.

GOOD PRACTICE IDENTIFIED

- Guidance has been published on the appropriate use of PPE. The Joint Health and Safety Manager has been involved in developing national guidance.
- Specific risk assessment have been developed for the covid-19 pandemic. Risk assessments are signed off by Silver Command.

ACTION POINTS

Urgent	Important	Routine	Operational
0	5	1	0


Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>There is not a designated resource assigned to co-ordinate and manage the fire safety management process.</p> <p>A designated resource needs to be assigned to ensure that the necessary fire safety checks are undertaken and staff receive appropriate fire safety training.</p> <p>This is supported by the fact that there are a number of buildings/areas/stations that have not had their statutory fire checks undertaken.</p>	<p>A designated resource be assigned for co-ordinating and managing the fire safety management process. The resource needs to ensure that the necessary fire safety checks are undertaken and staff receive appropriate fire safety training.</p>	2	<p><i>In order to satisfy this finding, if fire safety compliance does not improve within the next six months then a dedicated role to ensure fire safety compliance, monitoring and auditing will be required to be fulfilled by a suitably qualified, competent and experienced individual.</i></p>	01/09/2021	<p>Joint: Head of Estates and Health and Safety Manager</p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	Responsible persons for each station or premises are also assigned tasks in relation fire safety. To help ensure that fire safety receives appropriate attention enhanced knowledge and skill is required and the designation of a fire safety person needs to be assigned for all buildings/areas/stations.	Designated fire safety persons be assigned for all buildings/areas/departments to ensure that the necessary statutory fire checks are undertaken.	2	<p>Responsible persons already have this role, to an extent, however the requirements are not routinely being complied with, and the individuals, particularly in Suffolk cover multiple stations increasing risk and ability to fulfil statutory duties placed upon both constabularies.</p> <p>Proposed actions to resolve:</p> <ol style="list-style-type: none"> 1. Review and improve first safety and responsible person eLearning. 2. Training and or eLearning to be repeated every 3 years as per the latest Fire Safety Management Policy requirements 3. Review of responsible person role for all stations 4. Each station to assign either a responsible person 'based' in the station or a nominated person 'based' at the station to aid in fulfilling these statutory duties. 	01/07/2021 (TBC)	<p>Joint:</p> <p>Health and Safety Manager and Head of Estates</p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>NCALT is the system that has been used for health and safety essential e-learning training, but this currently can't be used as there is a problem with the flash player.</p> <p>L&D are undertaking work to develop an alternative e-learning system, LMS is being considered as an alternative option.</p> <p>There is a need to address this as they need to be able to demonstrate that necessary statutory training has been undertaken and be able to identify any areas of non-compliance.</p>	An appropriate e-learning system be made ready to enable statutory health and safety training to be undertaken.	2	<p><i>The Health and Safety Manager has raised concerns with the Blended Learning Manager (Learning & Development Department) regarding the loss of all health, safety and fire eLearning on NCALT. Learning & Development had failed to notify the Health and Safety Team of this when they first became aware.</i></p> <p><i>The loss of NCALT will result in the loss of a significant number of safety related eLearning courses currently funded by the College of Policing.</i></p> <p><i>Resource will be required in order to move over any Norfolk or Suffolk Courses to the LMS system managed by Learning and Development.</i></p>	<p>26/01/2021</p> <p>01/02/2021</p>	Blended Learning Manager

4	Directed	<p>The Covid marshal role has been developed to help manage the constabularies' response to Covid. Guidance has been produced for Covid marshal to assist them in undertaking an assessment of compliance for their areas. It is the expectation that a Covid marshal is assigned for all areas. Responsibility for assigning of Covid marshals was assigned to the Heads of Department.</p> <p>It was found that the majority of areas have a Covid marshal assigned, but there are some areas that have not got a Covid marshal assigned (ICT Martlesham and ICT Wymondham, Joint Information Management Unit Martlesham and Wymondham and Great Yarmouth - L&D).</p> <p>It is important that a Covid marshal is assigned for all areas. In addition there are a number of Covid marshals that are responsible for a number of areas, and this in some cases means that they are having to travel across the estate.</p>	Heads of departments to assign Covid marshals for all areas that are appropriate and do not require individuals to travel significantly across the estate.	2	<p><i>All Heads of Department were made aware of the need to complete COVID departmental risk assessments in June/July 2020.</i></p> <p><i>The COVID Working Safely Group reviews potentially high risk areas and will assign a tasks to an officer or staff member to carry out an independent audit of teams or locations where gaps may still exist.</i></p> <p><i>The Head of Workplace Health, Safety and Wellbeing will contact any areas identified where gaps still exist, escalating to Silver and or PSD if required.</i></p> <p><i>As a result of the government road map the departmental risk assessment form which have been reviewed and updated will be issued to all heads of Department for a review and refresh prior to any relaxation which may see personnel returning to the office.</i></p> <p><i>All workplaces continue to be required to be COVID secure and complaint with government requirements for workplaces.</i></p>	15/04/2021	Head of Workplace Health, Safety and Wellbeing (supported by the Health and Safety Manager)
5	Directed	Covid marshals are expected to complete a FortnightlyCovid report. The Covid reports are an important means of helping to ensure	Fortnightly Covid checklists be completed and submitted to the Health and Safety department.	2	Reponses for period 11 have improved with a 76% return rate.	31/03/2021	Head of Workplace

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		<p>the constabularies are continuing to work safely during the Covid pandemic.</p> <p>Period ten was selected to establish if the fortnightly Covid reports were being submitted by the Covid marshals. It was found that 133 fortnightly checklist had been completed, 83 checklists were missing and eight areas didn't need to be complete the fortnightly checklist as the whole team were working from home.</p>			<p><i>Reminders are being sent to increase response rates,</i></p> <p><i>An escalation process is in existence process (see below)</i></p> <div data-bbox="1429 520 1480 584" style="text-align: center;">  </div> <p style="text-align: center;">COVID Marshal - Escalation process.do</p> <p><i>Head of Workplace Health, Safety and Wellbeing aware of compliance rates as our silver.</i></p> <p><i>Escalation process will be followed as appropriate.</i></p>		<p><i>Health, Safety and Wellbeing</i></p>

6	Directed	<p>The health and safety team are not informed timely of requests for equipment to support police staff/police officers that are returning to work or when an officer/staff member goes onto limited duties and unable to complete their normal role. If someone is unable to carry out their normal work as a result of a work related incident, which late for more the seven days it may be reportable to the HSE.</p>	<p>The health and safety team be consulted and advised of relevant limited duty at the earliest opportunity, and when an individual needs support e.g. specific equipment requests that are needed to facilitate police officers and police staff returning to work.</p>	<p>3</p> <p><i>An HR policy entitled 'Limited Duties (Police Officers) exists. It states the following at para. 3.11 "...Where an officer sustains an injury resulting from an accident in connection with their work, they must complete an accident, injury or near miss form immediately. If this leads to them being unable to perform their normal duties for more than seven consecutive days, their manager must notify the Workplace Health, Safety and Wellbeing team via the Accident, Incident and Near Miss Report (AIM)....".</i></p> <p><i>Some links in the policy e.g. to the 'Notification form' and the 'Officer record'.</i></p> <p><i>Accident, Incident and Near Miss forms are not often received when an officer goes onto limited duties if a work related activity caused this to occur. The following actions are considered appropriate to rectify this:</i></p> <ol style="list-style-type: none"> <i>1) The broken hyperlinks in the policy should be repaired.</i> <i>2) The Limited Duties – Officer Record form and Notification Form should be updated to ensure that the health and safety team are aware</i> <i>3) The policy and the relevant forms should be updated to reflect that the need for an Accident, Incident or Near</i> 	31/03/2021	<p>Policy Reward and Employee Relations Manager</p>
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					<p><i>Miss form must be completed and submitted to Health and Safety if the reason for limited or recuperative duties are as a result of a work related activity not just an injury</i></p>		

Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Covid-19 Controls	1	Final report issued	
Transformation and Business Case	2	Final report issued	
Estates Strategy and Policy	2	Final report issued	
Vetting	2	Final report issued	
Payroll	2	Final report issued	
Performance Management	2	Final report issued	
Strategic Control and Corporate Governance – Coronavirus Resilience	2	Final report issued	
Risk Management Advisory	2	Progress report issued	
PEQF	3	Final report issued	
Use of Vehicles and Telematics	4	Final report issued	
OBB	4	Final report issued	
Corporate Health and Safety	4	Final report issued	
Procurement Compliance with Contracting Standing Orders within departments	3	Draft report issued	
Recovered Property – Seized Monies	3	Draft report issued	Audit was delayed to quarter 3 at the request of client to due to concerns in relation to social distancing. Audit involves visiting property stores Landmark House and Europa Way
Data Quality	3	Draft report issued	Audit was delayed to quarter three at the request of client to due to staff absence and concerns in relation to social distancing. The audit was paused once it commenced at the request of management due to covid-19.

System	Planned Quarter	Current Status	Comments
Recruitment	4	Draft report issued	
Learning and Development	4	Draft report issued	
Key Financials	4	Draft report issued	
IT – Cyber Security	4	Draft report issued	
Succession Planning	4	Fieldwork completed	
IT – ERP Governance	4	Fieldwork commenced	
Constabularies Commissioning	4	Fieldwork commenced	
MOPI	4	Fieldwork commenced	
Risk Maturity Assessment	4	Fieldwork commenced	
Strategic Control	4	Audit scheduled	
OPCC – Commissioning	4	Audit scheduled to commence end of March	Audit scheduled to commence at the end of March so that the MOJ return can be considered as part of the audit
IT – Digital World	4	Audit scheduled	
IT – Device Management Data Storage	4	Audit scheduled	

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued
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Follow-up of Recommendations - Progress update



Audit Title	Year	Total	Urgent	Important	Routine	Implemented	Superseded	Not due	Overdue	Comments
Vetting	2020/21	3	0	1	2	1	0	2	0	
Performance Management	2020/21	1	0	0	1	0	0	1	0	
Payroll	2020/21	2	0	0	2	0	0	2	0	
PEQF	2020/21	2	0	2	0	1	0	1	0	
Use of Vehicles and Telematics	2020/21	1	0	0	1	0	0	1	0	
Estates Strategy and Policy	2020/21	1	0	0	1	1	0	0	0	
Transformation and Business Cases	2020/21	1	0	0	1	1	0	0	0	
Covid-19	2020/21	1	0	1	0	1	0	0	0	
Allowances Expenses and Additional Payments	2019/20	3	1	2		2		0	1	The remaining priority 2 recommendation is on hold, as currently with a high proportion of the workforce working from home it would not be representative to undertake the review in the current circumstances
Data Protection Legislation – GDPR / Data Protection Act	2019/20	8	1	2	5	7	0	0	1	Covid-19 has caused significant pressures in addressing the outstanding priority 3 recommendation, but an action plan has been drawn up to ensure that progress is made. Progress is being monitored to help ensure completion by revised date.

Audit Title	Year	Total	Urgent	Important	Routine	Implemented	Superseded	Not due	Overdue	Comments
External Training Budget	2019/20	3	0	3	0	1	0	0	2	The Covid-19 pandemic has caused some training to be placed on hold. Work is progressing to address by the revised due date.
Dog Handling	2019/20	5	1	4	0	2	0	0	3	Work is progressing to address recommendations by the revised due date. There are no priority 1 recommendations outstanding.
Workplace Health	2019/20	5	0	2	3	4	0	0	1	The Covid-19 pandemic has caused a delay in implementation of the new occupational health system.
Duty Management System (DMS)	2018/19	4	0	3	0	2	2	0	0	The DMS is not going to be used for overtime, and thus two of the outstanding recommendations have been closed on the grounds that they are not relevant. A specific system has been generated for police officers overtime, and police staff overtime will continue to be complete hard copy overtime forms.
Establishment, Capacity, Recruitment and Retention	2018/19	6	0	3	3	4	0	0	2	Work is progressing to develop the new Acting up and Temporary Promotions Policy.
Recovered Property	2018/19	4	0	2	2	3	0	0	1	The Covid-19 pandemic has prevented annual audits from being undertaken.
Learning and Development	2017/18	3	1	2	0	0	0	0	3	A business case has been prepared and has been presented to Corporate Development and Change to look to address and investigate.
TOTAL		53	5	27	21	30	2	7	14	

Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk and Control which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs issued in the last three months which may be of relevance to the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies is given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN – 21002	Ensuring Wording on Job Applications Reflects the Revised DBS Rules		<p>Action Required</p> <p>Employers to reconsider their approach to enquiring about criminal record information to ensure they do so in a way that ensures compliance with the new legislation.</p>
CBN – 21005	Revoking of Public Sector Exit Payments		<p>Action Required</p> <p>Boards and Governing Bodies to be made aware of the revocation of the earlier direction on Public Sector Exit Payments.</p> <p>Guidance on public sector exit payments - GOV.UK (www.gov.uk)</p>