

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC23/09

SUBMITTED TO: AUDIT COMMITTEE – 23 JUNE 2023

SUBJECT: INTERNAL AUDIT ANNUAL REPORT 2022/23

SUMMARY:

1. The report attached is the Internal Audit Annual Report 2022/23

RECOMMENDATION:

1. The Audit Committee is requested to consider the attached report.



Internal Audit

INTERIM

**Office of the Police and Crime Commissioner
for Suffolk and Chief Constable of Suffolk
Constabulary**

Internal Audit Annual Report

2022/23

JUNE 2023

Internal Audit Annual Report

Introduction

This is the 2022/23 Annual Report by TIAA on the internal control environment at the Office of the Police and Crime Commissioners for Suffolk and Chief Constable of Suffolk Constabulary. The annual internal audit report summarises the outcomes of the reviews we have carried out on the organisation’s framework of governance, risk management and control. This report is designed to assist the Audit Committee in making its annual governance statement.

Our approach is based on the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and incorporate the Public Sector Internal Audit Standards (PSIAS). In 2022, TIAA commissioned an External Quality Assessment (EQA) of its internal audit service. The independent EQA assessor was able to conclude that TIAA ‘generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF)’. ‘Generally conforms’ is the highest rating that can be achieved using the IIA’s EQA assessment model.

Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards. Our work also complies with the IIA-UK Professional Standards and relevant guidance issued by the Accounts & Audit Regulations 2015.

must be obtained by the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary from its various sources of assurance.

Internal Audit Planned Coverage and Output

The 2022/23 Annual Audit Plan approved by the Audit Committee was for 263 days of internal audit coverage in the year. Management have requested that eight reviews from 2022/23 are transferred to the 2023/24 internal audit plan, as operational reasons has impacted the ability for these audits to be delivered in 2022/23.

The planned work that has been carried out against the plan and the status of work against the 2022/23 annual plan is set out at Annex A.

No extra work was carried out which was in addition to that set out in the Annual Audit Plan.

Assurance

TIAA carried out 14 reviews from the 2022/23 internal audit plan, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Office of the Police and Crime Commissioners for Suffolk and Chief Constable of Suffolk Constabulary objectives. Currently, there are four reports at fieldwork stage. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Three audits from 2021/22 were reported in 2022/23. Details of the 2022/23 are provided in Annex A and details of the 2021/22 are provided in Annex B and a summary is set out below;

HEAD OF INTERNAL AUDIT’S ANNUAL OPINION

TIAA is satisfied that, for the areas reviewed during the year, Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary has reasonable and effective risk management, control and governance processes in place.

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which

Assurance Assessments	Number of Reviews
Substantial Assurance	1
Reasonable Assurance	11
Limited Assurance	1
No Assurance	-

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2022/23 and 2021/22 reports that were reported in 2022/23.

Urgent	Important	Routine
1	29	38

Audit Summary

Control weaknesses: There was one area reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' or 'no assurance'. Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

Recommendations Made: We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
Directed			
Governance Framework	1	15	16
Risk Mitigation	-	-	1
Compliance	-	14	19
Delivery			
Performance Monitoring	-	-	2
Sustainability	-	-	-
Resilience	-	-	-

Operational Effectiveness Opportunities: One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational

7

Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with Public Sector Internal Audit Standards	100%	100%

Release of Report

The table below sets out the history of this Annual Report.

Date Report issued:	June 2023
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Annexes

Annex A

Actual against planned Internal Audit Work 2022/23

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Performance Management	Assurance	10	10	Substantial	
Complaints	Assurance	10	10	Reasonable	
Workplace Health	Assurance	14	14	Reasonable	
Whistleblowing	Assurance	10	10	Reasonable	
Risk Management	Assurance	10	10	Reasonable	Draft Report Stage
Safeguarding	Assurance	10	10	Reasonable	
Use of Social Media	Assurance	10	10	Reasonable	
Key Financials	Assurance	16	16	Reasonable	
Overtime and Additional Payments	Assurance	12	12	Limited	
Local Procurement including Contract Standing Orders	Assurance	10	10	Reasonable	
Firearms Licensing	Assurance	10	10	Fieldwork stage	
Agile Working	Assurance	12	12	Fieldwork stage	
Commissioners Grant	Assurance	10	10	Fieldwork stage	
Succession Planning	Assurance	14	14	Fieldwork stage	
Change Management Programme	Assurance	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan. Management requested that this was undertaken in 2023/24 due to operational pressures.
ICT Strategy	ICT Audit	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan.

ICT Project Management – Support for New Projects	ICT Audit	12	0		At the request of management this has been transferred to the 2023/24 internal audit plan.
System ERP / Enact / DMS / Chronicle interfaces	ICT Audit	12	0		At the request of management this has been transferred to the 2023/24 internal audit plan.
Cyber Security	ICT Audit	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan.
Data Protection / Freedom of Information	Assurance	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan. The planned audit was delayed due to operational pressures.
Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	10	0		At the request of management this has been transferred to the 2023/24 internal audit plan. The planned audit was moved to 2023/24 due to the relocation of the main Norfolk property store.
Vetting	Assurance	14	0		At the request of management this has been transferred to the 2023/24 internal audit plan. The planned audit was delayed due to the national investigation surrounding vetting.
Follow-up	Follow-up	10	10		
Annual Planning	Management	1	1		
Annual Report	Management	1	1		
Audit Management	Management	15	15		
	Total Days	263	185		

Internal Audit Work 2021/22 reported in 2022/23

System	Type	Assurance Assessment	Comments
Absence Management including Limited Duties	Assurance	Reasonable	Reported in 2022/23
Establishment, Capacity, Recruitment and Retention	Assurance	Reasonable	Reported in 2022/23
Policing Education Qualification Framework	Assurance	Reasonable	Reported in 2022/23