

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC23/10

SUBMITTED TO: AUDIT COMMITTEE – 23 JUNE 2023

SUBJECT: REVISED INTERNAL AUDIT PLAN 2023/24

SUMMARY:

1. The report attached is the revised Internal Audit Plan for 2023/24.

RECOMMENDATION:

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



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

Indicative Audit Strategy 2023/26 and Annual Plan 2023/24

2023/24



JUNE 2023

FINAL

OVERVIEW

Introduction

The Audit Plan for 2023/24 has been informed by a risk assessment carried out across our police clients 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 continue to be another challenging year for the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies in terms of the macroeconomic and financial environment, spiralling costs and the labour market. We have identified a number of key areas which will individually and collectively affect the sector in various ways; these require consideration when planning internal audit coverage.

Macroeconomic and financial environment: The UK economy has experienced a sequence of significant events including Brexit, the pandemic and the conflict in Ukraine. Further challenges lie ahead as the government seeks to cut spending and raises taxes to plug the gap in the UK's finances. Rapid and increasingly prolonged inflation, rising interest rates, shortages in the labour market and continuing supply chain disruption are leading to increased costs and a challenging financial situation for many.

Increasing wage demands: One of the consequences of the economic situation is demands for significant pay increases to help combat the effect of inflation and a perceived lack of pay progression for over a decade. This has seen strike action taking place or planned by rail workers, postal workers, lecturers, bus drivers and nurses. This will put pressure on organisational budgets and present challenges in recruitment.

Cyber security: This continues to be one of the highest ranked risks for organisations and shows no sign of going away. The widespread move to remote working and increased online service delivery has made organisations more vulnerable to phishing, malware, and ransomware attacks, particularly where there has been a lack of investment in infrastructure.

Climate change: Global warming can lead to physical, operational, financial and reputational risks arising. 'Loss and damage' - the phrase used to describe the destruction being wrought by the climate crisis - will remain high on the agenda. Aside from the obvious environmental impact, climate change can stress local economies, threaten business models and pose widespread disruption to organisations.

Vetting: HMICFRS' inspection into police vetting in the wake of the Sara Everard case found that it was falling well below the standards required. It identified that cultural shortcomings were prevalent in all of the forced inspected and warning signs that were not acted upon. The report is long and comprehensive and contains 43 recommendations and five areas for improvement. The deadlines for implementation of the recommendations are relatively tight, being April and October 2023.

Adequacy of the planned audit coverage

The reviews identified in the audit plan for 2023/24 support the Head of Internal Audit's annual 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 as required by TIAA's charter. The 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 to determining your audit needs each year which includes reviewing your risk register and risk management framework, the regulatory framework, external audit recommendations and previous internal audit work for the organisation, together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. For 2023/24, we have conducted an analysis of the key risks facing the sector and client base more broadly to inform our annual planning. 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.

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.

Risk Prioritisation

Each year an updated risk assessment is carried out to ensure the Audit Strategy remains fully aligned with the key risks facing Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies. We take in to account any emerging or heightened risks that are facing the sector, to ensure that the work of internal audit remains appropriately focused. Links to specific strategic risks are also contained in the Internal Audit Strategy.

Internal Audit Strategy and Plan

Following the risk prioritisation review, the Audit Strategy has been produced (Appendix A) and the Annual Plan (Appendix B) sets out the reviews that will be carried out, the planned times and the high-level 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 each assignment within the Annual Plan includes: research; preparation and issue of terms of reference; site work; production and review of working papers; and reporting.

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. This number of days is fixed and it is TIAA’s responsibility to deliver the Audit Plan for this number of days. Where the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies agrees additional work the required number of days and the aggregate day rate will be agreed in advance with the Chief Finance Officers and the Associate Chief Officers and will be clearly set out in the terms of reference for the additional review(s).

Release of Report

The table below sets out the history of this plan.

Date plan issued:	January 2023
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Date revised plan issued:	March 2023
Date final plan issued:	June 2023

APPENDIX A: ROLLING STRATEGIC PLAN

Review Area	Entity	Type	2023/24	2024/25	2025/26
Governance					
Business Interest, Secondary Employment and Declaration of Interest	All	Assurance	✓		
Commissioning Grants	OPCC	Assurance		✓	
Performance Management	All	Assurance			✓
Equality Diversity and Inclusion	All	Assurance		✓	
Complaints	All	Assurance		✓	
Sustainability	All	Assurance	✓		
Corporate and HR Policies	All	Assurance		✓	
Change Management Programme	All	Assurance			✓
Whistleblowing	All	Assurance			✓
Risk					
Risk Management	All	Assurance	✓	✓	✓
Business Continuity	All	Assurance	✓		
ICT					
Use of Social Media	All	Assurance			✓
Cyber Security Maturity Assessment	All	Advisory	✓		
New e-recruitment system review	All	Assurance	✓		
ICT – Support for New Projects	All	Assurance		✓	
Device Management	All	Assurance			✓
Finance					
Key Financial Controls	All	Assurance	✓	✓	✓
Payroll	All	Assurance		✓	
Procurement Strategy and Compliance	All	Assurance	✓		

Review Area	Entity	Type	2023/24	2024/25	2025/26
Expenses	All	Assurance	✓		
Overtime Payments	All	Assurance		✓	
Capital Programme	All	Assurance			✓
Pensions	All	Assurance		✓	
Operational Performance and Infrastructure					
Planned and Preventative Estate Maintenance	All	Assurance	✓		
Fleet Management Strategy	All	Assurance	✓		
Safeguarding (a different area of safeguarding to be subject to review every two years)	All	Assurance		✓	
Firearms Management and Training	Constabularies	Assurance	✓		
Fuel usage and security of fuel cards.	Constabularies	Assurance	✓		
Data Quality	All	Assurance	✓		
Out of Court Disposals	Constabularies	Assurance	✓		
Police Dogs	Constabularies	Assurance			✓
ANPR Camera	Constabularies	Assurance			✓
Body Worn Cameras	Constabularies	Assurance		✓	
Security of Seized Proceeds of Crime (Cash and Assets)	Constabularies	Assurance			✓
MoPI Compliance	Constabularies	Assurance		✓	
Subscriptions	All	Assurance	✓		
Workforce					
Vetting	All	Assurance		✓	
Agile Working	All	Assurance			✓
Absence Management including Limited Duties	All	Assurance			✓
Staff retention and staff appraisals	All	Assurance	✓		
Recruitment	All	Assurance	✓		
Ill Health Retirement	All	Assurance		✓	

Review Area	Entity	Type	2023/24	2024/25	2025/26
Grievance Reporting and Management	Constabularies	Assurance	✓		
Culture and required behaviour	Constabularies	Assurance	✓		
Workforce Planning	All	Assurance	✓		
Learning and Development	All	Assurance		✓	
Resource Management Unit	All	Assurance			✓
Management and Planning					
Follow Up		Follow Up	✓	✓	✓
Annual Planning		Management	✓	✓	✓
Annual Report		Management	✓	✓	✓
Audit Management		Management	✓	✓	✓
Total Days			275	275	275

APPENDIX B: ANNUAL PLAN – 2023/24

Quarter	Review	Type	Days	High-level Scope	Prog Ref	Review Type
1	Business Interest, Secondary Employment and Declaration of Interest	Assurance	12	The review considers the adequacy of the business interest and secondary employment policy and compliance with the agreed policy and procedures. The review will also assess the adequacy of the process for declaration and approval of business interests' process, system for recording of business interests, monitoring and reviewing of business interests, and reporting of business interests	B000	System
1	Fuel usage and security of fuel cards.	Assurance	12	The audit will review the arrangements in place for ensuring there are appropriate controls in place in relation to fuel usage and security of fuel cards.	V2011	System
1	Sustainability	Assurance	12	The audit will review the arrangements in place for ensuring appropriate sustainability projects have been identified to meet statutory targets.	B000	System
1	Business Continuity	Assurance	12	Business continuity is of increased importance, the Covid-19 pandemic has resulted in working practices having to change significantly, it is vital that appropriate working arrangements are in place.	B000	System
1	Fleet Management Strategy	Assurance	12	The review will look to ensure that there is an appropriate fleet management strategy in place to ensure that there is an appropriate fleet. The review will also consider what arrangements are in place to ensure that there is a sustainable fleet.	G2061	System
1	Grievance Reporting and Management	Assurance	12	The review will consider the arrangements in place in relation to grievance reporting and management.	B000	System
1	Staff retention and staff appraisals	Assurance	12	The review will consider controls in place in relation to staff retention. The audit will also consider the effectiveness of appraisals and ensuring that appraisals are undertaken timely.	V2019	System
2	Cyber Security Maturity	Advisory	12	A cyber security maturity assessment to be undertaken.	I2022	ICT
2	Ill Health Retirement	Assurance	10	The review will consider the arrangements in place in relation to ill health retirement.	B000	System
2	Planned and Preventative Estate Maintenance	Assurance	12	The review will consider the arrangements in place to deliver the programme of planned and preventative maintenance across the estate.	B000	System
2	Firearms Management and Training	Assurance	12	The objective of the audit is to ensure that there are adequate controls in place to ensure that firearms are maintained appropriately, securely stored, access is restricted and controlled and officers have received sufficient training.	B000	System
2	Absence Management including Limited Duties	Assurance	16	The review will assess the controls in place to ensure absence is appropriately managed.	B000	System

Quarter	Review	Type	Days	High-level Scope	Prog Ref	Review Type
2	New e-recruitment system	Assurance	12	This review will look to ensure that the new e-recruitment system is working appropriately, and system controls are working as desired.	I030	ICT
3	Expenses	Assurance	8	This review will look to ensure that there are adequate controls in place to ensure that expenses are appropriately authorised and paid.	V2010	System
3	Subscriptions	Assurance	8	The review will look to ensure that there are adequate controls in place to ensure that subscriptions are appropriately managed.	B000	System
3	Out of Court Disposals (OOCDS).	Assurance	12	The objective of the audit is to ensure that out of court disposals are processed appropriately in accordance with agreed policy and decisions are consistently applied.	B000	System
3	Procurement Strategy and Compliance	Assurance	12	The review will ensure that there is an appropriate procurement strategy in place and to ensure that there is compliance with the strategy.	V2015	System
3	Data Quality	Assurance	12	The review will look to ensure that data is accurately recorded and reported.	V2016	System
4	Key Financial Controls	Assurance	16	Key financial controls will be reviewed on an annual basis covering main finance systems and processes, with a more detailed review of each finance area on a modular basis over a three-year period.	V2017	System
4	Risk Management	Assurance	10	This review will cover the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation. The audit will review the Constabularies and the Police and Crime Commissioners approach to risk management.	G2040	System
4	Culture and required behaviour	Assurance	12	The review will look to establish that there are appropriate controls in place in relation to ensuring officers behave appropriately and to ensure that there are appropriate controls in place to identify and address negative behaviour.	B000	Assurance
1 – 4	Follow-up	Follow up	10	Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring good progress for implementing recommendations, and providing reports to the Joint Audit Committees.		
1	Annual Planning	Management	1	Assessing the Police and Crime Commissioners’ and the Chief Constables’ annual audit needs.		
4	Annual Report	Management	1	Reporting on the overall conclusions and opinion based on the year’s audits and other information and providing input to the Annual Governance Statement.		
1 – 4	Audit Management	Management	15	This time includes: meeting client management, overseeing the audit plan, reporting and supporting the Joint Audit Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings).		
Total days			275			

2022/23 Internal Audits Carried Forward to 2023/23 Plan

Quarter	Review	Type	Days	High-level Scope	Review Type
3	Change Management Programme	Assurance	10	The audit will review the systems and controls in place for management of the change management programme. The audit will be undertaken in conjunction with the ICT Project Management – Support for New Projects review.	Assurance
3	ICT Strategy	Assurance	10	The objective of the review is to undertake a review of the new ICT strategy to establish if this is appropriate strategy in place and to ensure progress is being made in accordance with the ICT strategy.	Digital Assurance
4	ICT Project Management – Support for New Projects	Assurance	12	The objective of the review is to undertake a review of the ICT Project Management function to establish if this is operating effectively. The audit will be undertaken in conjunction with the Change Management Programme review.	Digital Assurance
2	Cyber Security	Assurance	12	The audit approach will consider the security management arrangements for the pro-active identification, prioritising and mitigating against cyber-threats.	Digital Assurance
3	Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	10	The review will assess the effectiveness of controls for managing the recovery of seized property process for both Norfolk and Suffolk Constabularies.	Assurance
3	Data Protection / Freedom of Information	Assurance	10	The review will assess the controls in place to meet statutory obligations in relation to data protection and compliance with freedom of information requests.	Assurance
3	Vetting	Assurance	14	The review will consider the extent to which vetting procedures have been strengthened in line with recent guidance and whether national recommendations in this area have been adopted and implemented. The review will also consider what controls are in place to ensure that business interest, secondary employment and any declarations of interests are considered when undertaking vetting.	Assurance
Total days			78		

APPENDIX C: PREVIOUS YEARS ROLLING STRATEGIC PLAN

Review Area	2019/20	2020/2021	2021/2022	2022/23
Governance				
Justice Services Review			✓	
Norfolk – OPCC Audit – Community Safety Partnership				✓
Transformation and Strategic Planning / Change			✓	
Strategic Control and Corporate Governance		✓		
2020 Strategic Change Programme	✓			
2025 Strategic Change Programme	✓			
Collaborations		✓		
Performance Management		✓		✓
Commissioner’s Grants	✓		✓	✓
Change Management				✓
Corporate Health and Safety		✓		
Complaints	✓			✓
Corporate and HR Policies	✓		✓	
Whistleblowing				✓
Risk				
Risk Management	✓	✓	✓	✓
Business Continuity			✓	
Emergency Planning	✓			

Review Area	2019/20	2020/2021	2021/2022	2022/23
Digital Assurance				
Website Content	✓			
Telematics	✓			
Software Licensing	✓			
GDPR/Data Protection	✓			
Information Management/Security OPCC	✓			
Systems – ERP / Enact / DMS / Chronicle interfaces			✓	
Device Management		✓		
Digital World		✓		
ICT Strategy				✓
ICT Project Management – Support for New Projects				✓
Cyber Security				✓
Use of Social Media				✓
Finance				
Key Financials	✓	✓	✓	✓
Single Tender Actions	✓			
Shared Services Transaction Centre			✓	
Overtime	✓		✓	
Expenses and Additional Allowances	✓			
Local procurement compliance including waivers		✓		✓
Shared Services Transaction Centre			✓	
Procurement strategy			✓	
Payroll		✓		
Budgetary Control	✓			
OBB Process		✓		

Review Area	2019/20	2020/2021	2021/2022	2022/23
Contract Management	✓			
Capital Programme			✓	
Pension administration			✓	
Operational Performance and Infrastructure				
Firearms Management	✓			
Firearms Licensing				✓
Dog Handling	✓		✓	
Uniform Stores	✓			
Estate Maintenance	✓			
Transport Management - Maintenance, Repair, Disposal, Transport Stock			✓	
Estates Strategy		✓		
ANPR Camera			✓	
Security of Seized Proceeds of Crime (Cash and Assets)		✓		✓
Data Quality (differing area of focus each year)		✓	✓	✓
MOPI Compliance		✓		
Safeguarding				✓
Data Protection including Freedom of Information				✓
Workforce				
Equality Diversity and Inclusivity	✓			
Vetting		✓		✓
Agile Working				✓
Establishment, Capacity, Recruitment and Retention			✓	
PEQF		✓	✓	
Workplace Health	✓			✓
Resource Management Unit				✓

Review Area	2019/20	2020/2021	2021/2022	2022/23
Succession Planning		✓		✓
Absence Management including Limited Duties	✓		✓	
Recruitment and Training		✓		
HR Strategy		✓		
Learning and Development		✓		
External Training Budget	✓			
Temporary Contracts	✓			

APPENDIX D: INTERNAL AUDIT CHARTER

The Need for a Charter

The Audit Charter 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 defines the scope of internal audit activities. The establishment of the Audit Charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Audit Committee.

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The Role of Internal Audit

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 framework of governance, risk management and control. TIAA is responsible for providing assurance to the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' senior management and governing body (being the body with overall responsibility for the organisation) on the adequacy and effectiveness of the risk management, control and governance processes.

Standards and Approach

TIAA's work will be performed with due professional care, in accordance with the requirements of the PSIAS and the IIA standards which are articulated in the International Professional Practices Framework (IPPF).

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.

As well as providing the required level of assurance, TIAA's may engage in consultancy activity that contributes to the overall assurance that can be delivered to the Audit Committee.

TIAA may also conduct any special reviews requested by the Board, Audit Committee or the nominated officer (being the post responsible for the day-to-day liaison with 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.

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 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.

Conflict of Interest

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.

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 internal policies, the PSIAS/IIA standards and the Police and Crime Commissioners for Norfolk

and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies requirements.

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 2002.

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.

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.

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.

Quality Assurance

TIAA recognises the importance of Internal Audit being controlled at each stage to ensure that we deliver a consistent and efficient Internal Audit service that is fully compliant with professional standards and also the conditions of contract. We operate a comprehensive internal operational quality review process to ensure that all Internal Audit work is carried out in accordance with these standards. These quarterly reviews are part of our quality management system which has ISO 9001:2015 accreditation.

Audit Committee Responsibility

It is the responsibility of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies 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.

By approving this document, the Audit Committee is also approving the Internal Audit Charter.

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 PSIAS/IIA standards.

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

Follow-Up Reports: We will provide an independent assessment as to the extent that priority 1 and 2 recommendations have been implemented. Priority 3 recommendations are low-level/housekeeping in nature and it is expected that management will monitor and report on implementation as considered appropriate.

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in TIAA's audit charter and PSIAS/IIA standards. The Annual Report will include a summary opinion of the 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 based on the work completed during the year.

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 Assessment Gradings

We use four levels of assurance assessments as set out below.

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Data Protection

TIAA has policies, procedures and processes in place to comply with all associated regulation and legislation on information security, which is underpinned by mandatory annual awareness training for all staff. To carry out our role effectively, we need to obtain information that is reliable, relevant and sufficient to support our findings and recommendations. The collection of data, particularly sensitive personal data, is minimised and is not shared with unauthorised persons unless there is a valid and legal requirement to do so. We have clear policies on the retention of data and its appropriate, controlled disposal. TIAA has a fully robust Information Security Management System that meets all the requirements of ISO27001:2013.

Disclaimer

The matters raised in this planning report, along with those raised in our audit and annual reports, are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. 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. 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.

Performance Standards

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

Performance Measure	Target
Completion of planned audits.	100%
Audits completed in time allocation.	100%
Draft report issued within 10 working days of exit meeting.	100%
Final report issued within 10 working days of receipt of responses.	100%
Compliance with TIAA's audit charter and PSIAS/IIA Standards.	100%