

**ORIGINATOR: TIAA (INTERNAL AUDITORS)**

**PAPER NO: AC24/03**

**SUBMITTED TO: AUDIT COMMITTEE – 25 JANUARY 2024**

**SUBJECT: SUMMARY INTERNAL CONTROLS ASSURANCE (SICA) REPORT 2023/24**

**SUMMARY:**

1. The summary report provides an update on the progress of internal audit. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since the last progress report.
2. The follow up of internal audit recommendations undertaken by TIAA is undertaken throughout the year and reported to the Audit Committee during the year at each meeting.

**RECOMMENDATION:**

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



Internal Audit

FINAL

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

Summary Internal Controls Assurance (SICA) Report

2023/24

January 2024

# 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 Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary as the 8<sup>th</sup> January 2024.

## Tackling and Managing Fraud Risks

### 2. The Challenge

Everyone is under increasing financial pressure from the escalating costs of goods and services and increasing inflation leading to the current cost-of-living crisis. The knock-on effects of the pandemic, and the increase in remote working practices, linked with the escalating cost of living has increased the risk of opportunistic fraud against organisations. All organisations are at risk and will be targeted where weaknesses are identified. It is at times such as these where organisations have unfilled vacancies, positions filled by temporary employees, or where existing employees may be struggling with financial or emotional wellbeing that all organisations need to be more aware of the risks and take steps to keep their money, people and data safe.

Recently reported data shows that how some organisations in the UK have been affected by fraud over the last year and how they perceive their fraud risk.

**58%** - think the risk of fraud is going to increase over the next 12 months.

**55%** - of reported frauds were perpetrated by staff or volunteers.

**40%** - said hybrid working has increased the risk of fraud.

**69%** - experienced financial loss due to fraud.

**Recommended Actions:** To ensure your organisation is addressing this risk and putting in place measures to combat fraud risk, TIAA recommend that several key steps are taken to assess your organisation's exposure, ensure controls are effective and to safeguard should the worst happen.

- **Assign Responsibility:** to a suitably trained employee/Board Member to act as your organisation's Fraud Champion.
- **Train:** Line Managers and Board Members, on fraud risk awareness and managing concerns and, all employees on emerging fraud risk awareness.
- **Govern the risk:** by ensuring your organisation had developed a clearly written Anti-Fraud Policy and Response Plan.
- **Raise Awareness:** with all employees and Members of their responsibilities to protect your organisation's assets.
- **Identify and Record:** the specific types of fraud that are perceived to be a risk to your organisation and what steps are required to manage these.
- **Compliance Test:** at regular intervals, how well your recorded fraud prevention controls are working.
- **Undertake Checks:** on any individual or organisation with whom you have a financial relationship.

### TIAA's Proactive Fraud Risk Reviews

TIAA recognises that all sectors and all organisations are susceptible to fraud and is able to provide support in helping ensure your employees are aware of their responsibilities and specific risks facing your organisation. We have also developed a series of reviews that are designed to provide your organisation with external assistance in achieving compliance with our key recommended actions and to provide your Board with assurance over key fraud risk areas.

### Audits completed since the last SICA report to the Audit Committee

2. 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
Overtime and Additional Payments	Reasonable	31/05/23	18/12/23	19/12/23	-	-	-	3
Expenses	Reasonable	03/11/23	29/11/23	05/12/23	-	-	1	3
Planned and Preventative Estates Maintenance	Reasonable	02/10/23	29/11/23	12/12/23	-	2	-	-

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

### Audits currently in draft

4. The table below lists the audits that are currently in draft and have been a draft for a while and are due to be reported as final to the next audit committee meeting.

Review	Draft issued	Comments
Firearms Management and Training	06/12/23	Awaiting management responses to the draft report
Subscriptions	08/12/23	Awaiting management responses to the draft report
Sustainability	05/01/23	Awaiting management responses to the draft report

### Progress against the 2023/24 Annual Plans

5. Our progress against the Annual Plan for 2023/24 is set out in Appendix B.

### Changes to the Annual Plan 2023/24

6. There have been no further changes proposed to the 2023/24 internal audit plan since the last audit committee meeting.

### Progress in actioning priority 1 & 2 recommendations

7. We have not made any Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. More information is provided in Appendix C.

#### **Frauds/Irregularities**

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

#### **Responsibility/Disclaimer**

9. 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.

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## 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	Year
Overtime and Additional Allowance	Reasonable	2022/23
Expenses	Reasonable	2023/24
Planned and Preventative Estates Maintenance	Reasonable	2023/24

## Executive Summary – Overtime and Additional Allowances

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
<p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate &amp; effective governance, risk and control processes'. To the right is a legend with four levels: Substantial Assurance (green), Reasonable Assurance (yellow), Limited Assurance (orange), and No Assurance (red).</p>	<p> Whilst the payroll team process changes to shifts allowances promptly, audit testing identified instances where line managers had not submitted changes to shift allowances timely.</p> <p> The level of recurring overtime claimed, particularly for part time staff was high in some cases reviewed. Whilst reasoning could be applied for the overtime, regular formal monitoring and reporting on this would provide analysis for establish post assessment and individuals working patterns.</p> <p> Reasonable assurance has been applied, as controls are operating for the processing of overtime and allowances within the central system, however enhancements through our OEMs would support the system in reducing the inherent risks and becoming more effective and efficient.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>In Norfolk SR1 - Failure to sustain Norfolk Constabulary and for Suffolk SR1- Failure to maintain operational performance levels</p>	<p> Payroll are paying claims overtime and allowances in accordance with claims that are submitted.</p> <p> Separate in-house systems have been developed for recording and approving police staff and police officers' overtime.</p>								
SCOPE	ACTION POINTS								
<p>The review assessed the controls in place to effectively manage, approve and monitor police officers and staff, across the Constabularies and OPCCs for overtime and acting-up and shift allowances payments.</p>	<table border="1"> <thead> <tr> <th data-bbox="1149 1158 1391 1227">Urgent</th> <th data-bbox="1391 1158 1632 1227">Important</th> <th data-bbox="1632 1158 1874 1227">Routine</th> <th data-bbox="1874 1158 2114 1227">Operational</th> </tr> </thead> <tbody> <tr> <td data-bbox="1149 1227 1391 1295">0</td> <td data-bbox="1391 1227 1632 1295">0</td> <td data-bbox="1632 1227 1874 1295">0</td> <td data-bbox="1874 1227 2114 1295">3</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	3
Urgent	Important	Routine	Operational						
0	0	0	3						

## Operational - Effectiveness Matter (OEM) Action Plan


Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	There are instances where police staff are working high amounts of overtime. Part time staff are claiming significant overtime, which exceeds a full-time post. Reasoning was provided for periods when staff are covering short-term resourcing requirements.	Consideration for reports, including patterns of overtime claims to be produced, including the individuals and authorising officers, to verify whether individuals working repeated high levels of overtime and existing working patterns remain appropriate for business need, establishment and individual's wellbeing, particularly for part time staff.	Police Staff are not required to work overtime unlike Police Officers and may refuse overtime. In the majority of the cases highlighted these levels of overtime were in fact additional hours worked by part time staff. Managers will always be aware of staff working additional hours / overtime as they are required to authorise the overtime form. In relation to the specific cases reviewed, the Working Time Regulations were not exceeded and this is also monitored in the Duty Management System.
2	Directed	<p>The payroll team undertake, a number of validation checks on overtime claimed as part of the monthly payroll process, one of these checks is investigating overtime claims that are over a 24- hour period and future overtime not yet worked. This highlights that authorising officers are signing off claims and not undertaking the appropriate checks prior to authorising for payments.</p> <p>The payroll team complete validation checks throughout the year, regularly identifying issues with overtime claims being submitted and authorised.</p> <p>Management advised it is complex to reject a claim as the claim cannot be returned after being authorised at this stage of the new system and future claims will result in claims being processed but not paid as expected, causing additional reconciling issues.</p>	The payroll team to monitor and flag authorising officers that are not undertaking the necessary checks on overtime claims. Action to be taken to address repeat offenders such as providing further training and guidance.	This process is already in place and reminders are sent to both the employee and line manager to advise of the errors identified. Repeat offenders will be addressed by escalation to a higher line manager.
3	Directed	Through audit testing of police staff and officers claiming shift allowance, five cases were identified where the line manager had not completed the paperwork for the shift allowance in advance of the effective change	Line Managers be reminded of the need to ensure that changes to staff working practices are notified promptly to payroll so that staff are paid appropriately.	Noted, line managers will be reminded at an appropriate juncture.



		<p>date. This results in delays in individuals receiving correct payments.</p> <p>Payroll have previously issued reminders to line managers of the requirement to submit prior to the change.</p>		
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## Executive Summary – Expenses

**OVERALL ASSESSMENT**







**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

Expenses may be fraudulently claimed.



**SCOPE**

This review looked to ensure that there are adequate controls in place to ensure that expenses are appropriately authorised and paid.

**KEY STRATEGIC FINDINGS**

-  Following the introduction of lexpenses system for claiming of expenses, all expenses are self-approved. Claimants are required to complete a self-declaration confirming that the expenses being claimed have been incurred.
-  There are instances where expense claims are not being submitted timely.
-  The lexpenses system does not flag duplicate claims. Audit testing identified a small number of claims which could be duplicates where three identical mileage claims had been claimed. The system does not have the ability to flag duplicates.
-  Whilst there is a joint expenses policy in place, this is yet to be formally signed off by legal services.

**GOOD PRACTICE IDENTIFIED**

-  All police officers and police staff have access to the lexpenses system to be able to log expense claims.
-  The payroll team undertakes a ten percent check of all expenses. Where expenses claimed do not look appropriate these will be rejected. Checks undertaken by payroll are accuracy checks only, they look to ensure that receipts are submitted where required and will verify that the length of journey claimed is correct as per route planner or equivalent.

**ACTION POINTS**

Urgent	Important	Routine	Operational
0	0	1	3

## 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 are current expenses policies in place, separates policies are in place for police officers and police staff. The policies provide guidance and information to both police officers, police staff and special constables when claiming expenses. The expenses policies are embedded within their appropriate pay and allowances policies.</p> <p>Both the police officers and police staff expenses policies comply with relevant legislation and consultation was undertaken with all relevant staff groups and external partners such as UNISON.</p> <p>It was noted that the police office policy is still marked as interim, as pending sign off by legal, whilst the police staff policy was signed off by legal in July 2023.</p>	The police officers' expenses policy to be formally signed off by legal services	3	<p><i>The Police Staff Policy for Pay and Allowances was signed off by Legal on 24<sup>th</sup> July 2023 and V1.7 was published on 17<sup>th</sup> August 2023. The full policy commenced a review in view of the review date of 23<sup>rd</sup> December 2023 and the Central Policy Unit consultation closed on 15<sup>th</sup> November 2023. The Policy should be in place by the due date as planned.</i></p> <p><i>The Police Officer Policy for Pay and Allowances is currently under review by Central Policy Unit and is due to be signed off by Legal in advance of submission to JNCC in March 2024.</i></p>	31.03.24	Head of Finance / Head of HR Delivery

PRIORITY GRADINGS

**1** **URGENT** Fundamental control issue on which action should be taken immediately.








**2** **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

**3** **ROUTINE** Control issue on which action should be taken.

## Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The Pay and Allowances Policy states that receipts are required for claiming expenses. Whilst the majority of claimants upload receipts to support the claim on iExpenses. The iExpenses system states that receipts are to be forwarded to Accounts Payable when submitting claims, it would be more appropriate if receipts were uploaded direct onto iExpenses.	The wording on the iExpenses system to be amended to be that receipts are to be uploaded direct on to the iExpenses system rather than being sent to the Accounts Payable.	<i>To update the wording will require a change request to be raised with our third party contractor and will be additional cost. The costs once known will be considered against the risks of this suggested change</i>
2	Directed	VAT is not reclaimed on fuel claims. For the period January to June 2023, Suffolk had paid £116k worth of mileage expenses and Norfolk had paid £175k worth of mileage expenses.	Consideration to be given as to whether it would be beneficial to consider claiming VAT on mileage claims.	<i>This will be considered in conjunction with the above point accepting that there may be complex considerations for record keeping when making a claim for VAT from HMRC.</i>
3	Directed	Data analytics was conducted on mileage related expenditure, and it identified that there were small number of instances for both Suffolk and Norfolk where individuals had claimed three identical mileage claim journeys on the same day, whilst these are not high amounts it raises concerns that duplicate claims could be placed. For the period reviewed April to July, Suffolk had two claimants where three claims for the same journey had been claimed on the same day and in Norfolk, there were five claimants who had claimed for the same three journeys on the same day. This may be administrative errors and the wrong day for the claim had been entered. And whilst these are not material claims, there is a risk of duplicate claims.	The system to be investigated to establish if as part of the monthly payroll processing checks, a report be produced and checked for duplicate journeys on the same day for the same amount, to ascertain the legitimacy of the journey and take appropriate action for duplicate claims	<i>The system has been reviewed and no reports are available in iExpenses to be able to extract the data at journey level to be able to check for duplicates. This would be a bespoke report for which consideration will be given. The claims identified will be investigated to establish if they were in fact duplicates or an administrative error when inputting the date.</i>

## Executive Summary – Planned and Preventative Estates Maintenance

<b>OVERALL ASSESSMENT</b>	<b>KEY STRATEGIC FINDINGS</b>								
	<ul style="list-style-type: none"> <li> There are a number of areas that do not have current contracts in place with contactors for planned and preventative estates maintenance.</li> <li> From review of the contracts register there are eight contracts that have been awarded through a single tender action.</li> <li> Norfolk and Suffolk both have separate Planned and Preventative Estate Maintenance work programmes which have been approved by the respective Police and Crime Commissioner.</li> <li> The five-year condition surveys are the basis for the development of the Planned and Preventative Estate Maintenance work programme in both Norfolk and Suffolk. The Head of Estates reviews these surveys and considers if this is aligned with the capital strategy and financial considerations.</li> </ul>								
<b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b>	<b>GOOD PRACTICE IDENTIFIED</b>								
<p>For Suffolk - SSR10 Service delivery failure addresses the risk and for Norfolk - SR7 addresses the risk</p>	<ul style="list-style-type: none"> <li> Surveys have been undertaken across the joint estate, to re-check for the presence of reinforced autoclaved aerated concrete (RAAC)</li> <li> A carbon reduction survey has been commissioned to look at both the Suffolk and the Norfolk Estates. Both Norfolk and Suffolks' Carbon Reduction and Environmental Actions plans have been presented to the appropriate Police and Crime Commissioner for approval.</li> </ul>								
<b>SCOPE</b>	<b>ACTION POINTS</b>								
<p>The review considered the arrangements in place to deliver the programme of planned and preventative maintenance across the estate.</p>	<table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">2</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	2	0	0
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## 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 are a number of areas where there is not a current contract in place for the estates related services.</p> <p>There are 15 estate related areas where there is not a current contract in place.</p> <p>These include Automatic barriers and gate - servicing and maintenance, Automatic Doors / Counter Screens - servicing and maintenance, Industrial Doors - servicing and maintenance, Deleading of Firearms Range, Drains &amp; waste water - servicing and maintenance and clinical waste services.</p> <p>The agreed procurement processes need to be followed to help ensure that the constabularies receive value for money.</p>	<p>Appropriate agreed procurement arrangements to be complied with. Contracts to be agreed with appropriate contractors to enable delivery of the estates planned, preventative and estates maintenance contractors.</p>	2	<p><i>Accepted, this will be raised with the seven-force procurement team to ensure that appropriate procurement arrangements are followed.</i></p>	31/03/24	<p><i>Joint Head of Estates and Seven Force Procurement</i></p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>From review of the contracts register there are eight contracts that have been awarded through a single tender action.</p> <p>Single tender actions should only be used in exceptional circumstances. From review of three single tender action forms, it was found that the reason why the single tender actions were raised was due to there not being enough time to tender.</p> <p>It was also stated on the single tender action forms that the 7Force procurement team did not have sufficient resources to support appropriate procurement arrangements being followed.</p> <p>Appropriate procurement exercises need to be followed to help ensure that the constabularies receive value for money.</p>	<p>The use of single tender action forms to be reduced and contracts to be tendered appropriately.</p>	2	<p><i>Accepted, we will work with the seven-force procurement team to ensure that appropriate procurement arrangements are followed and this should lead to reduction in single tender action forms.</i></p>	31/03/24	<p><i>Joint Head of Estates and Seven Force Procurement</i></p>

## Progress against Annual Plan

System	Audit Days	Planned Quarter	Current Status	Comments
22/23 Risk Management	10	4	Final report	
22/23 Local Procurement including compliance with standing orders	10	4	Final report	
22/23 Overtime and Additional Allowances	14	4	Final report	
23/24 Expenses	8	1	Final report	
23/24 Business Interest, Secondary Employment and Declaration of Interest	12	1	Final report	
23/24 Fuel Usage and Security of Fuel Cards	12	1	Final report	
23/24 Business Continuity	12	1	Final report	
23/24 Planned and Preventative Estate Maintenance	12	2	Final report	
23/24 Firearms Management and Training	12	2	Draft report issued 6 <sup>th</sup> December	
23/24 Subscriptions	8	3	Draft report issued 8 <sup>th</sup> December	
23/24 Sustainability	12	3	Draft Report Issued 5 <sup>th</sup> January	
22/23 Commissioners Grants	10	2	Fieldwork complete draft report to be issued	Undertaken in quarter 3 of 2023/24 at the request of management.
22/23 Succession Planning	10	2	Fieldwork complete draft report to be issued	Management requested that audit was undertaken in quarter 2 of the financial year, to enable management support for the audit.



23/24 Staff Appraisals	12	2	Fieldwork complete draft report to be issued	Audit start date was delayed due to HR team unable to support during holiday time. Management requested that scope of audit was staff appraisals only and not to cover staff retention as well.
23/24 Ill Health Retirement	10	2	Fieldwork complete draft report to be issued	Audit debrief was delayed due to key contact being absent.
b/f to 23/24 Agile Working	10	2	Fieldwork complete draft report to be issued	Audit debrief was delayed due to key contact being absent.
23/24 Grievance Reporting and Management	12	3	Fieldwork complete draft report to be issued	Audit commenced 3 <sup>rd</sup> October
22/23 Firearms Licensing	10	3	Fieldwork complete draft report to be issued	Management requested that audit was undertaken in quarter 3 of the 2023/24 financial year. Audit commenced but had to be paused. The audit was paused due to the Preventing Future Deaths reviews, that was required to be completed nationally.
b/f to 23/24 Security of Seized Proceeds of Crime (Cash and Assets)	10	2	Fieldwork complete draft report to be issued	
b/f to 23/24 Resource Management Unit	10	3	Fieldwork complete draft report to be issued	
b/f to 23/24 Community Safety Partnership	12	3	Fieldwork complete draft report to be issued	
23/24 Out of Court Disposals (OOCDS)	12	3	Fieldwork commenced	
23/24 Procurement Strategy and Compliance	12	3	Fieldwork commenced	Fieldwork commenced 14 <sup>th</sup> December
23/24 Data Quality	12	3	Fieldwork commenced	Fieldwork commenced 21 <sup>st</sup> November
23/24 Culture and Required Behaviour	12	4	Audit scoped and scheduled	Fieldwork commenced 9 <sup>th</sup> January
23/24 Fleet Management Strategy	12	4	Audit scoped, management requested that the audit is delayed to later in financial year	It has been requested that the audit is undertaken in quarter 4 of the financial year due to the fleet management strategy being reviewed.
22/23 ICT Cyber Security Maturity	12	3	Audit scoped and scheduled	Awaiting confirmation of start date. Audit days from the 2022/23 have been transferred to the 2023/24 audit so that in-depth 23/24 internal audit can be undertaken.
23/24 Absence Management including Limited Duties	16	3	Audit scoped	Audit moved to quarter 4 at the request of management, start date agreed 18 <sup>th</sup> February

23/24 New E-recruitment systems	12	3	Audit scoped	Audit being scoped
23/24 Key Financial Controls	16	4	Audit scoped and scheduled	The audit is proposed to commence 11 <sup>th</sup> February
23/24 Risk Management	10	4	Audit scoped and scheduled	The audit is proposed to commence 21 <sup>st</sup> March
b/f to 23/24 Change Management	11	3	Audit scoped	Transferred from the 2022/23 internal audit plan. Start date 12 <sup>th</sup> March
b/f to 23/24 ICT Strategy combined with ICT Project Management	22	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 System ERP / Enact / DMS / Chronicle Interface	12	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 Data Protection / Freedom of Information	12	2	Audit scoped	Transferred from the 2022/23 internal audit plan
b/f to 23/24 Vetting	10	4	Audit scoped	Transferred from the 2022/23 internal audit plan. Due to requirements to incorporate findings from national vetting review. Audit commencing 22 <sup>nd</sup> January
Follow Up	10			
Annual Planning	1			
Annual Report	1			
Audit Management	15			
<b>Total 2023/24 Days</b>	<b>275</b>			

**KEY:**

	To be commenced		Site work commenced		Draft report issued		Final report issued
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## Recommendations Updated as at the 31<sup>st</sup> December

### Recommendations Summary

Audit	Implemented since last Audit Committee	Not due	Overdue	Comments
23/24 Business Interest, Secondary Employment & Declaration of Interest		2	2	
22/24 Key Financials		1		
23/24 Planned and Preventative Estates Maintenance		2		
22/23 Risk Management		2	3	
20/21 NSC2128 Recruitment			2	
21/22 Dog Handling			2	
21/22 Establishment, Capacity, Recruitment & Retention			2	
21/22 Absence Management with Limited Duties	6		1	
22/23 Fuel Usage and Security of Fuel Cards	2			
<b>Total Recommendations</b>	<b>8</b>	<b>7</b>	<b>14</b>	

**Recommendations implemented since the last Audit Committee meeting:**

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
Absence Management with limited duties	Confirmation to be obtained from legal services as to when the Joint Sickness Management Policy will be reviewed by legal services.	2	<i>Agreed, this will be addressed and confirmation will be obtained from legal as to when this will be formally approved. The finalised policy will also be published.</i>	30/09/23	Head of HR	<i>This has been addressed, confirmation has been received.</i>
Absence Management with limited duties	A formalised process be developed, which requires individuals to obtain approval to continue with any secondary employment, and the absence management policy to be updated accordingly to reflect this.	2	<i>Agreed, this will be addressed. Guidance will be developed, and this will be communicated so that a consistent approach is adopted.</i>	30/09/23	Head of HR	<i>This has been addressed, an updated procedure is in place which requires individuals to obtain approval to continue with any secondary employment whilst off sick. We confirmed this was the case for cases where individuals were on long term sick.</i>
Absence Management with limited duties	Managers to be reminded of the need to undertake attendance support meetings at the appropriate interval.	2	<i>Agreed, this will be addressed. Reminders will be issued to managers on the appropriate process to be followed.</i>	30/09/23	Head of HR	<i>This has been addressed. Managers have been reminded, and reports are provided to support managers in ensuring meetings are held at the required intervals.</i>
Absence Management with limited duties	HR to ensure that Line Managers undertake attendance support meetings at the appropriate interval.	2	<i>Agreed, this will be adopted</i>	30/09/23	Head of HR	<i>This has been addressed. Reports are provided to support managers in ensuring meetings are held at the required intervals, and HR advisors flag when meetings are not being undertaken at the required intervals.</i>
Absence Management with limited duties	The annual adjusted duties review meetings to take place at the required intervals.	2	<i>Agreed, a new process has been put in place and enhanced reporting has been developed which will flag officers that have not had their limited duties meeting. This process was not in place at the time of audit.</i>	30/09/23	Head of HR	<i>This has been addressed. Managers have been reminded, and reports are provided to support managers in ensuring meetings are held at the required intervals.</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
Absence Management with limited duties	Recuperative duties meetings to take place at the appropriate interval.	2	<i>Agreed, a new process has been put in place and enhanced reporting has been developed which will flag when recuperative duties meetings have not taken place at the appropriate intervals. This process was not in place at the time of audit.</i>	30/09/23	Head of HR	<i>This has been addressed. Managers have been reminded, and reports are provided to support managers in ensuring meetings are held at the required intervals. HR ensure that meetings are taking place and flag non-compliance.</i>
Fuel usage and security of fuel cards.	Use the data provided by Allstar in a targeted manner to address issues with users not choosing the most economical means of refuelling, for example not using bunkered fuel when this is an option or using branded petrol stations rather than supermarkets.	3	<i>Agree, with the auditor's findings. Both AllStar and inhouse data is available to analyse and proactively target opportunities to reduce future fuel spend. Monthly reports will be forwarded to Policing Commanders and Departmental Heads identifying those transactions where a more cost-effective alternative refuel was available. This will be escalated where required. Consideration to Force Orders. 60 Second Briefing, vehicle logbook wording etc will also be given.</i>	30/11/23	Head of Transport and Uniform	<i>This has been addressed, the data is being used for further analysis.</i>
Fuel usage and security of fuel cards.	Vehicle users to be reminded of the need to provide odometer reading when refuelling, and reports to be run to identify where vehicle users are not providing odometer readings so that they can be chased up accordingly.	3	<i>Agree, with the auditor's findings. Monthly reports as detailed at 1. above will include a section for transactions where odometer readings are not provided by the vehicle user. It should be noted that telematics provides real-time odometer readings.</i>	30/11/23	Head of Transport and Uniform	<i>This has been addressed, reminders have been issued and reports are being run to identify non-compliance.</i>

The following table lists the recommendations that are not yet due:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Business Interest, Secondary Employment & Declaration of Interest	Review the arrangements for cover in the absence of the Business Interest Administrator, including training for other members of staff within the team and preparing procedure notes/guidance on the key parts of the process.	2	<i>Agreed that resilience is an issue with regards to processing business interests. Plan to upskill PSD Administrator. Detailed process maps will also be devised.</i>	28/02/24		PSD	N/A
Business Interest, Secondary Employment & Declaration of Interest	Officers and staff be reminded of their responsibilities in respect of business interests, in particular the requirement to update PSD if there are any changes.	3	<i>A reminder will be added to the learning times publication in August 2023. Also completing an internal audit of older BI's to establish if they are still active.</i>	28/02/24		PSD	N/A
Key Financials	Checks be completed for Norfolk accommodation costs booked with Agiito.	3	<i>The accommodation booking process and accounting of those costs will be reviewed for Norfolk.</i>	31/03/24		Head of Finance / Head of Transactional Services	N/A
Planned and Preventative Estates Management	Appropriate agreed procurement arrangements to be complied with. Contracts to be agreed with appropriate contractors to	2	<i>Accepted, this will be raised with the seven-force procurement team to ensure that appropriate procurement arrangements are followed.</i>	31/03/24		Joint Head of Estates and Seven Force Procurement	N/A

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
	enable deliver of the estates planned, preventative and estates maintenance contractors.						
Planned and Preventative Estates Management	The use of single tender action forms to be reduced and contract to be tendered appropriately.	2	<i>Accepted, we will work with the seven-force procurement team to ensure that appropriate procurement arrangements are followed on this should lead to reduction in single tender action forms.</i>	31/03/24		<i>Joint Head of Estates and Seven Force Procurement</i>	N/A
Risk Management	The definition of the Constabularies risk appetite, as well as the Constabularies risk appetite itself be updated. Going forward the overarching and specific risk appetite to be reviewed annually as part of the strategic planning and annual outcome-based budgeting process.	2	<i>This will be reviewed and updated as part of the Risk Management Policy and procedure review, due in December 2023. This will be taken forward as part of the wider FMS and OBB annual planning processes that feeds into SPM.</i>	30/04/24		<i>Organisational Change Management and Risk Manager</i>	N/A
Risk Management	Agreed mitigating actions to include a date by which the action be completed, to ensure that the risk is managed in a timely manner.	3	<i>This will be included in the procedure document once reviewed. The Risk Manager will also start to embed this practice through consultation / engagement and a review of training materials (linked to policy and procedure review).</i>	30/04/24		<i>Risk Manager</i>	N/A

The following table lists the recommendations that are overdue:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Recruitment	A recruiting of police officer policy be produced and made accessible.	2	<i>The production of this policy remains a key priority, but the key dependencies (the introduction of PEQF and the OLEEO E-Recruitment System) remain outstanding. The Implementation Date therefore takes these into account.</i>	30/06/22	30/04/23 & 30/06/23 & 31/03/24	Head of Resourcing	<i>The policy is being reviewed to take into account changes that are being brought in following the implementation of OLEEO. The Constabularies are implementing a new recruitment system. The OLEEO project has been delayed, the policy will be amended to reflect revised changes that are required following implementation of OLEEO.  Revised due dates have been approved by the last audit committee and a further revised date has been requested.</i>
Recruitment	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	<i>As stated within the finding, this has been delayed by the expected implementation of the new e-recruitment system. The review will take place as soon as implementation allows.</i>	30/06/22	30/04/23 & 30/06/23 & 31/03/24	Head of Resourcing	<i>The policy is being reviewed to take into account changes that are being brought in following the implementation of OLEEO. The Constabularies are implementing a new recruitment system. The OLEEO project has been delayed, the policy will be amended to reflect revised changes that are required following implementation of OLEEO.  Revised due dates have been approved by the last audit committee and a further revised date has been requested</i>
Police Dogs	A designated system to be used for police dogs.	2	<i>We currently record dog deployments via officers submitting records monthly. We are seeking SBOS assistance to</i>	30/11/23	30/04/24	Dog Inspector	<i>Work is progressing to get this addressed, consultation across 7 forces members has commenced. Officers do still submit</i>



Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
			<p><i>capture some of this data from STORM however Chronicle will also be able to capture and record deployments however this will still need submissions of data by officers to Chronicle inputters. Which may require uplift of staff in the future.</i></p>				<p><i>monthly returns and there has been some updates from SBOS but not totally automated as yet.</i></p> <p><i>A revised due date has been requested</i></p>
Police Dogs	Use of chronicle to be explored for recording of police dog handlers training.	2	<p><i>Very recently the authoring officer of the forthcoming Police Dogs APP has posed to the region would we want Chronicle for dogs. From N&amp;S I have replied positively but am at this point unaware on the whole regional response, but I believe it was a very positive acceptance of Chronicle being introduced. Once this is agreed regionally procurement will source as a region and then I will work towards implementation with L&amp;D who are expanding the modules on Chronicle for other areas of business.</i></p>	30/11/23	30/04/24	Dog Inspector	<p><i>Work is progressing to get this addressed, consultation across 7 forces members has commenced. Regionally there are differing views on this, across all areas of policing. It may be that initially alternative methods continue to record the training requirements until the APP has been imbedded and then we look at investment into the Dog Module on Chronicle.</i></p>
Establishment, Capacity, Recruitment and Retention	A trajectory to be developed to support the resourcing team to be multi-disciplinary and able to undertake both police officer and police staff recruitment.	2	<p>The team will move to a multifunctional model on launch of e-recruitment system OLEEO, for efficiency it felt reasonable to prevent training in two separate processes, current and future, given impending launch. Training on OLEEO will be across the whole department, ensuring a multidisciplinary team that are able to respond to meet changes in demand.</p>	30/09/23	31/03/24	HR Manager	<p><i>Delayed due to the OLEEO system implementation.</i></p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Absence Management	The limited duties policy to be finalised and made accessible to all.	2	Agreed, this will be addressed. The police is out for consultation. Once reviewed the policy will be made accessible.	30/09/23	30/06/24	HR Manager	The policy is currently out for consultation.
Establishment, Capacity, Recruitment and Retention	KPIs to be developed for recruitment and progress against these formally monitored.	3	KPIs to be implemented as part of OLEEO delivery. To create realistic and achievable targets, we will need to understand process speeds within the new system before setting these.	30/09/23	31/03/24	HR Manager	Delayed due to the OLEEO system implementation.

### Priority Gradings (1 & 2)

1	<b>URGENT</b>	Fundamental control issue on which action should be taken immediately.
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2	<b>IMPORTANT</b>	Control issue on which action should be taken at the earliest opportunity.
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3	<b>ROUTINE</b>	Control issue on which action should be taken.
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