

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC24/09

SUBMITTED TO: AUDIT COMMITTEE – 15 MARCH 2024

SUBJECT: INTERNAL AUDIT STRATEGY AND ANNUAL INTERNAL AUDIT PLAN 2024/25

SUMMARY:

1. The report attached is the Indicative Audit Strategy 2024/27 and Annual Plan 2024/25

RECOMMENDATION:

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



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

Indicative Audit Strategy 2024/27 and Annual Plan 2024/25

February 2024

Draft

Executive Summary

Introduction

The Audit Plan for 2024/25 has been informed by a risk assessment carried out across our clients in the sector and by an updated audit risk assessment to ensure that planned coverage for the year is focussed on the key audit risks. This coverage will enable a robust annual Head of Internal Audit Opinion to be provided.

Key Risk Considerations

We have identified a number of key areas which require consideration when planning internal audit coverage.

Police and Crime Commissioner Elections are due to be held in May 2024. The outcome of the elections will impact on the Police and Crime Plan and policing priorities for the Constabularies.

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 forces inspected and warning signs that were not acted upon. This continues to be an area of risk across forces.

Climate change and Sustainability 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. Financial challenges will impact on the ability to meet the climate change and sustainability expectations.

Workforce The changing nature of crime, skills required and utilisation of the workforce to tackle this, along with financial pressures drives how the workforce is shaped.

Audit Strategy Methodology

In producing this audit strategy and annual plan, we have sought to build on our understanding of Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' operating environment and risk profile through a review of key documentation and discussions with key staff. We have taken into account:

- Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' business strategy and corporate objectives
- The regulatory and legislative framework
- Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' risk register
- External Audit recommendations
- Previous Internal Audit coverage

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 prioritised and focused. Links to specific strategic risks are also contained in the Internal Audit Strategy.

Our approach complies with the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and the Public Sector Internal Audit Standards (PSIAS).

Internal Audit Strategy and Plan

The Audit Strategy at Appendix A incorporates the proposed annual plan for 2024/25 and the indicative coverage for the following two years.

The Annual Plan at Appendix B sets out the assignments that will be carried out in 2024/25, the planned times and the high-level scopes for each of these assignments.

The Annual Plan will be subject to ongoing review and could change as the risks change for the Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies; this 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 Office of 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 Office of 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 Officer/s and will be clearly set out in the terms of reference for the additional review(s).

Adequacy of the planned audit coverage

The reviews identified in the audit plan for 2024/25 support the Head of Internal Audit's annual opinion on the overall adequacy and effectiveness of the Office 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.

Disclaimer

This document 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 document 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 document and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our document.

Release of Report

The table below sets out the history of this plan.

| | |
|---------------------------------|---------------|
| Draft Strategy and Plan: | February 2024 |
| Final Strategy and Plan: | |

Appendix A: Rolling Strategic Plan

| Review Area | Review Area | Type | Period of Last Audit | Previous Assurance | 2024/25 | 2025/26 | 2026/27 |
|--|-------------|-----------|----------------------|--------------------|---------|---------|---------|
| Governance | | | | | | | |
| Corporate Governance Structures | All | Assurance | 2020/21 | Substantial | | ✓ | |
| Commissioning and Partnership Services | All | Assurance | 2023/24 | TBC | ✓ | | |
| Performance Management | All | Assurance | 2020/21 | Substantial | | ✓ | |
| Equality Diversity and Inclusion | All | Assurance | 2019/20 | Reasonable | | | ✓ |
| Communications Strategy | All | Assurance | N/A | N/A | ✓ | | |
| Complaints | All | Assurance | 2022/23 | Reasonable | ✓ | | |
| Culture and Required Behaviour | All | Assurance | 2023/24 | TBC | | | ✓ |
| Corporate and HR Policies | All | Assurance | 2021/22 | Substantial | ✓ | | |
| Change Management Programme | All | Assurance | 2023/24 | TBC | | | ✓ |
| Whistleblowing | All | Assurance | 2022/23 | Reasonable | | | ✓ |
| Risk | | | | | | | |
| Risk Management | All | Assurance | 2023/24 | TBC | | ✓ | |
| Business Continuity / Emergency Planning | All | Assurance | 2023/24 | Reasonable | | | |
| ICT | | | | | | | |
| Use of social media | All | Assurance | 2022/23 | Reasonable | | | |
| Cyber Security Maturity Assessment | All | Advisory | 2020/21 | N/A | | ✓ | |
| ICT Strategy | All | Assurance | 2023/24 | TBC | | | |

| Review Area | Review Area | Type | Period of Last Audit | Previous Assurance | 2024/25 | 2025/26 | 2026/27 |
|---|-------------|-----------|----------------------|--------------------|---------|---------|---------|
| ICT – Support for New Projects | All | Assurance | 2023/24 | TBC | | | ✓ |
| Device Management | All | Assurance | 2020/21 | Substantial | | ✓ | |
| Finance | | | | | | | |
| Key Financial Controls | All | Assurance | 2023/24 | TBC | ✓ | ✓ | ✓ |
| Payroll | All | Assurance | 2020/21 | Substantial | ✓ | | |
| Budgeting | All | Assurance | 2020/21 | Substantial | | | |
| Procurement Strategy and Compliance | All | Assurance | 2023/24 | TBC | | ✓ | |
| Contract Business Continuity | All | Assurance | N/A | N/A | ✓ | | |
| Waivers | All | Assurance | 2022/23 | Reasonable | | ✓ | |
| Expenses and Overtime Payments | All | Assurance | 2023/24 | Reasonable | | | ✓ |
| OPCC Expenses | OPCC | Assurance | 2023/24 | TBC | | | |
| Capital Programme | All | Assurance | 2021/22 | Substantial | | ✓ | |
| Pensions | All | Assurance | 2021/22 | Substantial | ✓ | | |
| Operational Performance and Infrastructure | | | | | | | |
| Estates Strategy | All | Assurance | 2020/21 | Reasonable | | ✓ | |
| Planned and Preventative Estate Maintenance | All | Assurance | 2023/24 | Reasonable | | | ✓ |
| Fleet Maintenance | All | Assurance | 2021/22 | Reasonable | ✓ | | |
| Fleet Management Strategy | All | Assurance | 2023/24 | TBC | | | |
| Safeguarding | All | Assurance | 2022/23 | Reasonable | ✓ | | |
| Firearms Management and Training | All | Assurance | 2023/24 | TBC | | | ✓ |
| Firearms Licensing | All | Assurance | 2023/24 | TBC | | | ✓ |

| Review Area | Review Area | Type | Period of Last Audit | Previous Assurance | 2024/25 | 2025/26 | 2026/27 |
|--|----------------|-----------|----------------------|--------------------|---------|---------|---------|
| Fuel usage and security of fuel cards | All | Assurance | 2023/24 | Substantial | | | ✓ |
| Asset Management | Constabularies | Assurance | N/A | N/A | ✓ | | |
| Data Quality | All | Assurance | 2023/24 | TBC | | ✓ | |
| Sustainability | All | Assurance | 2023/24 | Reasonable | | | ✓ |
| Health and Safety | All | Assurance | 2020/21 | Reasonable | | | |
| Out of Court Disposals | Constabularies | Assurance | 2023/24 | TBC | | | |
| Police Dogs | Constabularies | Assurance | 2021/22 | Reasonable | | ✓ | |
| ANPR Camera | All | Assurance | N/A | N/A | | ✓ | |
| Body Worn Cameras | Constabularies | Assurance | N/A | N/A | ✓ | | |
| Security of Seized Proceeds of Crime (Cash and Assets) | Constabularies | Assurance | 2023/24 | TBC | | | ✓ |
| MoPI Compliance | All | Assurance | 2020/21 | Reasonable | ✓ | | |
| Workforce | | | | | | | |
| Vetting | All | Assurance | 2023/24 | TBC | | | ✓ |
| Agile Working | All | Assurance | 2023/24 | Reasonable | | | |
| Absence Management & Limited Duties | All | Assurance | 2023/24 | TBC | | ✓ | |
| Staff Retention | All | Assurance | N/A | N/A | ✓ | | |
| Staff Appraisals | All | Assurance | 2023/24 | TBC | | | |
| Recruitment and Training | All | Assurance | 2021/22 | Reasonable | ✓ | | |
| Succession Planning | All | Assurance | 2023/24 | TBC | | | |
| Grievance Reporting and Management | All | Assurance | 2023/24 | Reasonable | | | ✓ |
| Ill Health Retirement | All | Assurance | 2023/24 | Reasonable | | | |

| Review Area | Review Area | Type | Period of Last Audit | Previous Assurance | 2024/25 | 2025/26 | 2026/27 |
|---|----------------|------------|----------------------|--------------------|------------|------------|------------|
| Workplace Health | All | Assurance | 2022/23 | Reasonable | | | |
| Workforce Planning | Constabularies | Assurance | 2020/21 | Reasonable | ✓ | | |
| Subscriptions | All | Assurance | 2023/24 | Substantial | | | |
| Learning and Development | All | Assurance | 2020/21 | Reasonable | | ✓ | |
| Resource Management Unit | All | Assurance | 2023/24 | TBC | | | |
| Business Interest, Secondary Employment and Declaration of Interest | All | Assurance | 2023/24 | Reasonable | | | |
| Management and Planning | | | | | | | |
| Follow Up | All | Follow Up | | | ✓ | ✓ | ✓ |
| Annual Planning | All | Management | | | ✓ | ✓ | ✓ |
| Annual Report | All | Management | | | ✓ | ✓ | ✓ |
| Audit Management | All | Management | | | ✓ | ✓ | ✓ |
| Total Days | | | | | 275 | 275 | 275 |

Sample of Advisory Reviews Available in addition to the audit plan

Below is a list of reviews which are undertaken by our Specialists Staff and are available in addition to the plan.

| Review | Indicative High Level Scope |
|---------------------------|---|
| Website Penetration Test | Web application penetration testing is the practice of simulating attacks on a system in an attempt to gain access to sensitive data, with the purpose of determining whether a system is secure. This is done in a safe and secure way with a report identifying weaknesses and remedial action. |
| Health and Safety Reviews | To provide assurance on a range of Health and Safety related topics to provide assurance and advice on compliance with statutory requirement and regulations. |

| | |
|----------------------------------|--|
| Governance Effectiveness Reviews | The review will consider the Senior Managements effectiveness - including whether it has the structure, processes, people and performance to deliver. The review will also consider how they interact with stakeholders, and whether respective roles are clear. |
| Capacity Planning | To assess the current and future capacity needs of the organisation, approach adopted by the organisation in evaluating this and the robustness. |
| Climate Change | Deep Dive into selected aspects of climate change using a qualified subject matter expert. This can range across the service, such as across fleet, estates or a corporate approach. |

Appendix B: Annual Plan – 2024/25

| Quarter | Review | OPCC/ Constabulary | Type | Days | High-level Scope | Prog Ref | Review Type |
|---------|-------------------------------|-----------------------|-----------|------|---|----------|-------------|
| 2 | Commissioner and Partnerships | All | Assurance | 18 | This review will assess the effectiveness and efficiency of the collaborative efforts and partnerships with external entities. It will focus on the governance structure of partnerships, the alignment of collaborative activities with corporate objectives, and the monitoring of outcomes. The aim being to ensure these collaborations are yielding the intended benefits, managing risks appropriately, and contributing positively to the council's strategic goals. | | Assurance |
| 3 | Communications Strategy | All | Assurance | 12 | The review will assess how the communications strategy aligns with the overall strategies for the OPCCs and Constabularies. | | Assurance |
| 1 | Complaints | OPCC | Assurance | 12 | The audit will review controls in place to ensure that complaints are investigated accordingly as per legislation. | | Assurance |
| 1 | Corporate and HR Policies | All | Assurance | 13 | The audit will assess the adequacy and effectiveness of both the corporate and HR policies across the OPCCs and Constabularies. | | Assurance |
| 4 | Key Financial Controls | All | Assurance | 25 | 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. For 2024/25, this will include budgetary control, treasury management, payments, debtors and income. | | Assurance |
| 3 | Payroll | All | Assurance | 15 | The audit will review the controls and processes in place for managing the payroll, including data input for starters, leavers and third-party payments. The review will also include reconciliation with the establishment. | | Assurance |

| Quarter | Review | OPCC/ Constabulary | Type | Days | High-level Scope | Prog Ref | Review Type |
|---------|---------------------------------|-----------------------|-----------|------|--|----------|-------------|
| 1 | Contract Business Continuity | All | Assurance | 16 | To review how contracts are assessed for their business continuity and sustainability arrangements. Assuring the OPCCs and Constabularies that their business continuity plans and sustainability impact them. | | Assurance |
| 2 | Pensions | All | Assurance | 12 | The review will consider the arrangements for management and accounting of the pension function. | | Assurance |
| 2 | Fleet Maintenance | Constabulary | Assurance | 16 | The audit will appraise the arrangements and controls in place to ensure that the fleet of vehicles are adequately maintained, and to ensure appropriate controls are in place or disposing of vehicles and recording of vehicle proceeds. | | Assurance |
| 2 | Safeguarding | All | Assurance | 12 | The objective of the audit is to determine if there are effective controls in place to meet statutory obligations in relation to protecting and safeguarding vulnerable people who they come into contact with. | | Assurance |
| 3 | Asset Management | Constabulary | Assurance | 14 | To assess how assets across the Constabularies are managed and accounted for and tracked through the business, how asset owners / posts are identified and post holders aware. | | Assurance |
| 2 | Body Worn Cameras | Constabulary | Assurance | 14 | The review will assess the processes and controls in place to manage the body worn cameras. To review the management of the technology and the relevant data storage arrangements. | | Assurance |
| 1 | MoPI Compliance | Constabulary | Assurance | 14 | The audit will focus on the processes and controls in place for managing MoPI and level of compliance. | | Assurance |
| 3 | Retention of Staff | All | Assurance | 15 | The review will focus on the processes in place to retain staff. Reviewing staff turnover, trends across departments, length of service, recruitment routes and roles, for retention and initiatives. | | Assurance |

| Quarter | Review | OPCC/ Constabulary | Type | Days | High-level Scope | Prog Ref | Review Type |
|-------------------|------------------------------------|-----------------------|------------|------------|--|----------|-------------|
| 2 | Recruitment and Induction Training | All | Assurance | 15 | The review will consider the arrangements in place for recruitment processes, around advertising, shortlisting, interviewing and appointment staff/officers. Also, around induction training processes supporting the recruitment process. | | Assurance |
| 2 | Workforce Planning | Constabulary | Assurance | 12 | The audit will place emphasis on the people strategy, taking into account current and future police needs. | | Assurance |
| 1 – 4 | Follow-up | | Follow up | 12 | Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring recommendations are implemented, and providing reports to the Audit Committee. | | |
| 1 | Annual Planning | | Management | 2 | Assessing the annual audit needs. | | |
| 4 | Annual Report | | Management | 2 | 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 | 24 | This time includes meeting client management, overseeing the audit plan, reporting and supporting the Audit Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings). | | |
| Total days | | | | 275 | | | |

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 Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and defines the scope of internal audit activities. 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.

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 Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' governing body (being the body with overall responsibility for the organisation) on the adequacy and effectiveness of the 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 Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk 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 Office of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions; however, TIAA is required to

examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the board, Audit 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 Office 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 Office of 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 Office of 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 Office of 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 Office 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 Office of 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 Office of 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.

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 Office 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.

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 Office 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.

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% |