

**ORIGINATOR: TIAA (INTERNAL AUDITORS)**

**PAPER NO: AC24/24**

**SUBMITTED TO: AUDIT COMMITTEE – 27 SEPTEMBER 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.



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

Summary Internal Controls Assurance (SICA) Report

September 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 Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary at 13 September 2024.

## TIAA Ltd becomes a Certified B Corporation

2. TIAA Ltd has achieved its certification as a B Corporation (or B Corp), joining a growing movement of companies that are reinventing business for the benefit of all people and our shared planet. Verified by B Lab, the not-for-profit behind the B Corp movement, the achievement demonstrates that TIAA Ltd meets high standards of social and environmental performance, transparency, and accountability alongside a commitment to goals beyond shareholder value.

The news comes as the ongoing climate crisis and widening social inequality continue to pose urgent challenges to our economy. B Corp Certification assesses the entirety of a business’ operations and currently covers five main impact areas: Governance, Workers, Community, Environment and Customers. The certification process is rigorous, with companies required to reach a score of 80 points in the B Impact Assessment while providing evidence of responsible practices relating to energy supplies, waste and water use, worker compensation, diversity, and corporate transparency. A business must also legally embed their commitment to purpose as well as profit in their company articles.

TIAA Ltd is now part of a growing community of over 8,000 businesses globally that have certified as B Corps. The B Corp community in the UK is one of the largest and fastest-growing in the world, with over 1,700 companies spanning a range of different industries and sizes. Names include The Guardian, Innocent Drinks, Patagonia, Tony’s Chocolonely, The Big Issue, Finisterre, Elemis, and Sipsmith Gin.

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

3. 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
23/24 Procurement Strategy and Compliance	Limited	13/05/2024	27/08/2024	06/09/2024	1	2	4	0
22/23 Agile Working	Reasonable	13/02/2024	05/09/2024	06/09/2024	0	1	0	0
22/23 Firearms Licensing – Private report	Reasonable	12/03/2024	06/09/2024	06/09/2024	0	5	0	0

22/23 Resource Management Unit	Reasonable	02/04/2024	06/09/2024	06/09/2024	0	1	1	1
22/23 Succession Planning	Reasonable	01/07/2024	06/09/2024	06/09/2024	0	4	0	2
23/24 Key Financial Controls	Substantial	03/09/2024	06/09/2024	06/09/2024	0	0	0	0
23/24 New E-recruitment systems	Substantial	30/07/2024	06/09/2024	06/0/9/2024	0	0	0	0

4. The Executive Summaries for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

**Progress against the 2024/2025 Annual Plan**

5. Our progress against the Annual Plan for 2024/25 is set out in Appendix B.

**Changes to the Annual Plan 2024/25**

6. Any changes to the approved plan are detailed within the table below. This will not include timing changes.

**Progress in actioning priority 1 & 2 recommendations**

7. We have made one Priority 1 recommendation (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. The recommendation trackers are provided for the Committee, shown 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.

**Other Matters**

9. We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

**Responsibility/Disclaimer**

10. 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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## Appendix A: Executive Summaries

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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	Assurance Level / Notes
23/24 Procurement Strategy and Compliance	Limited
22/23 Agile Working	Reasonable
22/23 Resource Management Unit	Reasonable
22/23 Succession Planning	Reasonable
23/24 Key Financial Controls	Substantial
23/24 New E-recruitment systems	Substantial

# Executive Summary – Procurement Strategy

## OVERALL ASSESSMENT



## ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Failure to deliver on joined up collaborative opportunities and failure to continue collaboration with other blue light services results in increased cost pressures through the inability to share contracts and create economies of scale.

## SCOPE

The review looked to ensure that there is an appropriate procurement strategy in place and to ensure that there has been compliance with the strategy.

## KEY STRATEGIC FINDINGS

- There is a 7 Force Procurement Strategy 2022-2024 in place as well as a Strategic Procurement Policy. The latter document needs updating to comply with current Contract Standing Orders.
- The Strategic Procurement Policy sets out the forces' operating principles for the procurement of goods and services. Testing of a sample of contracts entered into from 2020 onwards found that many documents required to demonstrate compliance with the operating standards were missing.
- Contract register information extracted from 7F Commercial Support's Atamis system and provided to contract managers includes expired contracts and contracts without start dates which devalues its use.
- Qualitative Key Performance Indicators such as environmental and social value are limited within the monitoring information provided and reviewed.

## GOOD PRACTICE IDENTIFIED

- Monitoring of two contracts procured by the estates team included reporting on the use of local businesses.

## ACTION POINTS

Urgent	Important	Routine	Operational
1	2	4	0

## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	<p>Out of seven contracts chosen, documentation was provided for estates, ICT and Language Services (which was the operational contract selected). Information was only complete for two contracts: Bethel Street Police Station and the Waste Management agreement.</p> <p>The following issues were identified;</p> <ul style="list-style-type: none"> <li>• original tender documentation could not be found;</li> <li>• limited information available on the Atamis system;</li> <li>• documents that were corrupted and therefore could not be opened;</li> <li>• missing documents, including the evaluation document, no declarations on modern slavery;</li> <li>• only two out of seven had business continuity plans;</li> <li>• declarations of interest was only provided for one contract evidenced; and</li> <li>• health and safety responses were only received for two contracts reviewed and only two contract reviewed had an Equality Impact Assessments.</li> </ul>	<p>All necessary documentation to demonstrate and support compliance with the Strategic Procurement Policy to be maintained. A checklist to be compiled which records the necessary procurement information that needs to be maintained, and this to be independently checked to confirm all necessary steps have been undertaken.</p>	1	<p><i>The checklist in the form of a planning and control document already exists as does a report at the end of the procurement process. Both documents are signed off by a senior manager. A reminder will be issued to all staff to complete all documents and to load them into the 7 Force contract management system, Atamis. 7 Force will check relevant documents are present.</i></p> <p><i>Recommendation implemented</i></p>	30/06/2024	7F Senior Commercial Support Manager

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	<p>Review of contract documentation for the sample tested found the following exceptions;</p> <ul style="list-style-type: none"> <li>the extension agreement to the Building Fabric contract was not signed.</li> <li>the Body Worn Video Devices agreement has expired, the agreement was dated 2016 and valid only for three years.</li> </ul>	A review be undertaken to ascertain contract documentation available either within 7F or locally for Building Fabric extension agreement and the Body Worn Video Devices to give assurance that there are contracts in place which is signed by all parties and are up to date.	2	<p><i>Documents will be located and stored on Atamis.</i></p> <p><i>Recommendation implemented</i></p>	30/06/2024	7F Senior Commercial Support Manager
7	Delivery	Evidence of monitoring at contract level for construction and estates is detailed and includes social values. From discussion with estates management whilst there are actions being taken to reduce environmental impact, these are not formally reported on.	Contracts for where there is environmental impact to include social value measures and outcomes and these to be formally reported against.	2	<p><i>All staff managing contracts to be reminded that social value benefits tendered must be monitored to ensure they are being delivered.</i></p> <p><i>Recommendation implemented</i></p>	30/06/2024	7F Head of Category Management
1	Directed	In addition to the 7F Procurement Strategy there is a 7F Strategic Procurement Policy in place which was approved in June 2021 and is due for review in June 2024. The Policy states that any goods or services less than £50k should aim to obtain at least one quotation. The threshold has since changed to £60k, but the policy has not been updated to reflect this.	The 7F Strategic Procurement Policy be amended to include the most up to date financial regulation thresholds.	3	<p><i>This will be updated when the policy is reviewed which will be from June 2024. It should be noted that the updated policy has to be consulted on and agreed across the 7 Forces before it can be signed off.</i></p> <p><i>Recommendation implemented</i></p>	30/09/2024	7F Senior Commercial Support Manager



Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>The 7 Force Commercial Services have a Chief Executive Board (CEB) which monitors the achievement of the Procurement Strategy and its own performance in terms of delivering the Commercial Services support function.</p> <p>Underneath the CEB is a Strategic Procurement Governance Board (SPGB). Both the CEB and the SPGB have their Terms of Reference set out in a S22 Agreement. The S22 Agreement is the contract between the 7 forces and OPCCs and 7 Forces Procurement. This was signed by all stakeholders between June and August 2022. It was noted that references to Contract Standing Orders (CSOs) thresholds in Schedule 6 are out of date.</p>	The Section 22 agreement to include the latest Contract Standing Orders' thresholds for 7F Commercial Services involvement.	3	<i>Whilst the point is noted the new Procurement Regulations may require further changes Contract Standing Orders and thus the s22 agreement. This will be reviewed once the new regulations are live.</i>	31/12/2024	7F Senior Commercial Support Manager
3	Directed	<p>The 7F Commercial Services maintain a Contract Register for all 7 Forces. An extract of Norfolk and Suffolk Constabulary related contracts was provided for review and a selection of a sample of contracts to check compliance with the operating principles set out within the Strategic Procurement Policy were selected.</p> <p>It was noted that 25 contracts that did not have commencement and expiry dates.</p>	A review be undertaken of the contract register to ensure that commencement and expiry date are complete.	3	<i>Those contracts that did not have dates were for procurements in process rather than completed contracts. The report will be refined to remove these or so it is clear that these are procurements underway. This can be helpful to stakeholders to know that work is being undertaken. Recommendation implemented</i>	31/07/2024	7F Senior Commercial Support Manager

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	It was noted from the contract register extract that there were 57 contracts that had exceeded their expiry date. The Head of Commercial Support and the Senior Commercial Support Manager suggested that this may be because the contracts had not been 'archived' within the procurement system.	A review of all contracts exceeding their expiry date be undertaken to ensure that their status is correct (i.e. archived or live) and to include within contract progress reports further information of waivers and/or extensions to contracts where relevant.	3	<p><i>Archiving of expired contracts is currently underway. Extension information is included in the contract report and 7F staff will be reminded to adjust this information as extensions are taken.</i></p> <p><i>Recommendation implemented</i></p>	31/07/2024	7F Senior Commercial Support Manager

# Executive Summary – Agile Working

**OVERALL ASSESSMENT**



**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

There is a risk that agile working may impact productivity.

**SCOPE**

The review assessed the arrangements in place to facilitate agile working, including: the technology used to support these arrangements; the efficient use of space; the availability of staff for key meetings and on-site requirements and how management has oversight of who will be where and when; and the arrangements to ensure continued productivity.

**KEY STRATEGIC FINDINGS**

- The Strategic, Business & Operational Services (SBOS) are overseeing a 'Modern Workplace Project'. The 'Modern Workforce Project' commenced October 2020.
- The Modern Workforce Project has been completed and is part of business as usual, this was completed in February 2024
- There are cases where line managers have not reviewed their 'Assault Force Incident Forms' promptly. There is a risk that any potential lessons to be learnt are not being addressed promptly.

**GOOD PRACTICE IDENTIFIED**

- All roles within Norfolk and Suffolk constabularies have been assessed and categorised to establish the suitability for hybrid working
- There is a process to ensure that home workers risk assessments completed are reviewed regularly, this is part of the appraisals process.

**ACTION POINTS**

Urgent	Important	Routine	Operational
0	1	0	0

## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>Assault Force Incident Forms are required to be completed for incidents, regardless of agile working arrangements. Cases were checked due to the nature of agile working and links to incidents.</p> <p>Line managers are required to review 'Assault Force Incident Forms' that relate to incidents within their area.</p> <p>There are cases where line managers have not reviewed their 'Assault Force Incident Forms' promptly.</p> <p>Reports are produced to highlight line managers that have not reviewed their 'Assault Force Incident Forms' promptly.</p> <p>There was one form where the line manager had waited ten months to review the form.</p> <p>Line managers need to review 'Assault Force Incident Forms' promptly as they need to be aware of the incidents and look to ensure that if there are any lessons to be learnt that these are implemented.</p>	<p>Line managers to be reminded of the importance of reviewing 'Assault Force Incident Forms' promptly to ensure that they are aware of anything they need to be aware of. And to ensure that any lessons to be learnt are identified.</p>	2	<p>Reminders to be issued to all managers and supervisors. Quarterly updates provided at</p> <ul style="list-style-type: none"> <li>• Joint Health and Safety Committee.</li> <li>• People Board.</li> <li>• JCOT.</li> </ul> <p>In addition:</p> <ul style="list-style-type: none"> <li>• DCC Day (if high level intervention required).</li> <li>• Routine updates provided to SLT's and SMT's e.g. Protective Services bi-monthly.</li> </ul> <p>Assault, Force, Incident Steering Group agreed to trigger a reminder in January via the Force Forms system. This has halved the number of outstanding forms with no Supervisor investigation or Op Hampshire Supervisor intervention.</p> <p>System generated emails include timescales.</p> <p>Subject to the success of the system reminder, JCOT were asked 12/02/24 to support a Chief Officer reminder if required.</p> <p>Dedicated Learning Management System Pages: <a href="https://www.thebesticanbe.uk/Apps/IONCore/landingPages/default.asp?ID=1122">https://www.thebesticanbe.uk/Apps/IONCore/landingPages/default.asp?ID=1122</a> and dedicated page on the intranet <a href="https://intranet.norfolk.police.uk/Pages/AFI.aspx">https://intranet.norfolk.police.uk/Pages/AFI.aspx</a> AFI policy being created.</p>	<p>Ongoing, but will be closed when AFI policy is produced.</p> <p>Progress review date: 31/01/2025</p>	<p>Workplace Health, Safety &amp; Wellbeing Manager.</p> <p>Monitored by Health and Safety Team and reported for the meetings listed.</p>

## Executive Summary – Resource Management Unit

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Failing to deliver effective policing.

### SCOPE

The review considered the arrangements for the effectiveness of procedures for the resource management within the constabularies. This audit focused on the constabularies only, this does not cover the OPCCs.

### KEY STRATEGIC FINDINGS



Norfolk and Suffolk constabularies have strategic workplans in place to support operational services with resourcing deployment plans. It was noted that whilst Key Performance Indicators (KPIs) are in place, these are not formally reported against.



The Duty Management System (DMS) has limited inter-operability with other systems such as HR and training record systems. Audit testing on DMS found that there were discrepancies between the officer's record on DMS and the HR system.



A comparison of the two RMUs officers record found minor differences in the use of DMS and reporting to the Daily Management Team, due to the processes in place, which is accepted by management.



The DMS is used to highlight high levels of leave and rest days in lieu. These present risks to the underlying effective strength of operational teams and should be an area of management focus.

### GOOD PRACTICE IDENTIFIED



Standard reports on resource shortfalls are being provided to operational managers at set intervals.



The Norfolk RMU is piloting a training and mentorship plan for new RMU staff.

### ACTION POINTS

Urgent	Important	Routine	Operational
0	1	1	1

## Assurance - Key Findings and Management Action Plan (MAP)


Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	As part of the planning process, officers on restricted duties need to be considered so that officers are rostered appropriately. Audit testing found that a sick note was on file for an officer, but they were still being rostered on normal duties. The risk is either that the officer is being rostered and not fit for duty, or DMS has not been updated with the latest sickness record. From discussion with the planners, the latter scenario was more likely.	A process to be put in place to routinely check for officers on restricted duties, to ensure that HR information is up to date on their DMS record.	2	<p><i>The HR process driving information required for DMS is not working effectively. I have recently reported to HR that information coming into RMU from HR is often days late. Currently RMU wait (or prompt) for updates from line managers – there appear to be weaknesses with ownership of this area, when the line managers are the ones charged with responsibility for restricted officers (placing them on and off of restricted duties).</i></p> <p><i>This will be to be done in conjunction with the HR Delivery Team. To be linked in with HR Delivery. HR People Services to link with HR Delivery for this recommendation. Setting up a process by the end of the year.</i></p>	31/12/24	<p><i>Head of HR People Services</i></p> <p><i>Head of HR Delivery</i></p>
1	Directed	On review of the exception reports produced by the RMU System Team, it was noted that employees who had left had not had their collar number archived (pre-fixed with an 'x') which might risk the same employee ID being used and then rejected on the system. The RMU Manager of the Systems Team confirmed that they should be archiving leavers older than three months but are behind in their work on this.	The RMU Systems Team to set a target to address and complete the backlog of leavers not yet archived and to ensure a process is in place to prevent reoccurrence.	3	<p><i>This is currently being worked through with the RMU Systems Team and the PCS team. Senior Peoples Services Manager and RMU Systems and MI Manager to own this process and set up an MOU related to leavers by the end of the year.</i></p>	31/12/24	<p><i>EBS &amp; People Customer Services Manager</i></p> <p><i>And</i></p> <p><i>RMU Systems &amp; MI Manager</i></p>

## Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	<p>Balances on annual leave and time in lieu is an issue which the Systems Team try to address through monitoring and reporting to line managers and Heads of Service across Norfolk and Suffolk.</p> <p>A report on the number of annual leave/times in lieu minutes 'written off' to system maintenance was provided. The total equates to 10,817 days for 2022/23.</p>	<p>Management to investigate the accuracy of the amount of time coded to 'system maintenance' within the DMS system. If 10,817 days have been written off in 2022/23 then this could be used to incentivise officers/staff to ensure that entitlements are taken in accordance with policy and police regulations.</p>	<p><i>RMU Systems and MI Manager looked into this, but the system maintenance tag is an incorrect label. This is linked to other DMS pots which got created when the systems changed and are legacy pots. These pots are slowly decreasing over time and officers are instructed to access hours from these pots first.</i></p>

# Executive Summary – Succession Planning

**OVERALL ASSESSMENT**






**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

Both the Norfolk and the Suffolk strategic risk registers have retention as a key risk



**SCOPE**

The review considered the arrangements in place to ensure appropriate succession planning is undertaken in relation to both police officers and police staff.

**KEY STRATEGIC FINDINGS**

-  A formalised process to be adopted for succession planning so that this is undertaken consistently across the constabularies and covers both police officers and police staff. Police officers are the main focus for succession planning.
-  A workforce plan needs to be developed for police staff, as workforce planning currently focuses on police officers.
-  Business continuity plans do not cover succession planning. They need to be updated to cover succession as retirement, resignation, or unexpected events like sickness or death of key staff can have significant issues

**GOOD PRACTICE IDENTIFIED**

-  Professional development reviews (PDR) and CARE programme have been developed to aid identification of future leaders.
-  Both the Norfolk and the Suffolk strategic risk registers have identified that retention is a key risk for both constabularies.

**ACTION POINTS**

Urgent	Important	Routine	Operational
0	4	0	2



## 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>The succession planning structure within both Norfolk and Suffolk is in its infancy and therefore limited documentation has been published.</p> <p>There is no clear guidance or force strategy, as succession is done on an informal and individual basis. It is acknowledged that future work is needed to bring structure and form a universal approach to succession planning.</p>	<p>A formalised process to be adopted for succession planning so that this is undertaken consistently across the constabularies and covers both operational police officers and police staff.</p>	2	<p><i>Work has begun to formalise this process through the elevation of the workforce planning offering within the constabulary, this includes Workforce Planning Boards covering all departments across the force which will begin in September – succession planning forming a key agenda item for these meetings.</i></p> <p><i>A succession planning strategy will be created that aligns with the organisations people strategy and strategic workforce plan to guide this work.</i></p>	<p>31/10/2024</p> <p>30/11/2024</p>	<p><i>Head of HR Strategy &amp; Planning</i></p> <p><i>Workforce Planning &amp; People Analytics Manager</i></p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	An exercise has not been undertaken to identify high risk and/or highly skilled roles.	An exercise to be undertaken to identify high risk and/or highly skilled roles, and this to be formally recorded so that an action plan which can develop potential gaps.	2	<p><i>Identification of high risk/skill roles has been carried out through direct engagement with all command heads throughout the constabulary.</i></p> <p><i>These need to be consolidated and incorporated into workforce planning boards to keep under constant review, and identify required actions to mitigate any risk. This will be held on the action log of the corresponding meeting.</i></p>	<p>30/09/2024</p> <p>30/11/2024</p>	<p><i>Head of HR Strategy &amp; Planning</i></p> <p><i>Workforce Planning Specialist</i></p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>A strategic workforce plan has been developed for Norfolk and Suffolk police officers. The plan looks to help ensure that the constabularies have the right number of officers, with the right skills, working in the right place at the right time to deliver the organisations short- and long-term objectives.</p> <p>The workforce plan sets the strategic direction for the management and development of Norfolk and Suffolk officers, including the joint space within the next five to ten years.</p> <p>The focus of workforce planning across Norfolk and Suffolk currently is police officers of Norfolk and Suffolk including the collaborative commands. It has been acknowledged, that further work is needed to bring structure and form a universal approach, particularly in areas of specialist highly skilled and experienced police staff.</p>	A workforce plan to be developed for police staff	2	<p><i>An interim workforce plan that incorporates staff and officers has been developed by the workforce planning team for both forces.</i></p> <p><i>To carry out effective strategic workforce planning, the People Directorate require a greater understanding of demand, engagement with SBOS and command leads to understand changing demand profiles.</i></p> <p><i>The development of a strategic workforce plan is complex and detailed, requiring significant internal and external stakeholder engagement, therefore implementation date reflects this.</i></p>	<p>30/09/2024</p> <p>31/12/2024</p> <p>01/04/2025</p>	<p><i>Workforce Planning &amp; People Analytics Manager</i></p> <p><i>Workforce Planning Specialist</i></p> <p><i>Workforce Planning &amp; People Analytics Manager</i></p>


Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	<p>From review of business continuity plans it was noted that succession planning is not covered within business continuity plans. For the randomly selected business continuity plans for testing it was noticed that business continuity plans did not include succession planning.</p> <p>Effective succession planning ensures that the forces can continue operating effectively even in disruptive scenarios such as retirement, resignation, or unexpected events like sickness or death.</p>	Business continuity plans to be updated to cover succession as retirement, resignation, or unexpected events like sickness or death of key staff can have significant issues for the forces.	2	<p><i>Engagement required with Business Continuity Manager to understand how best to incorporate succession planning into business continuity plans.</i></p> <p><i>Critical roles and actions identified through workforce planning boards to be included in business continuity plans.</i></p>	<p>30/09/2024</p> <p>31/01/2024</p>	<p>Workforce Planning Specialist</p> <p>Workforce Planning Specialist</p>

## Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	<p>The Professional Development Review (PDR) allows staff the opportunity to discuss their career aspirations in the Career Aspirations and Development Objectives section.</p> <p>The user guide provides guidance on how the sections are to be completed, but there is not specific guidance on setting career aspirations.</p> <p>The staff member is required to create development goal and the manager with support this with activities. An evidence log is required to be completed to evidence how the staff member has worked towards their objectives.</p>	<p>PDR guidance to be updated to enforce an emphasis on the importance of completing the career aspirations to ensure a consistent approach across the forces and a higher quality of PDRs.</p>	<p><i>Talent management process to be implemented which will review how we spot, manage, and develop potential across the Forces. This will include a link to ePDR and how we develop and support talent as part of performance conversations.</i></p>
2	Directed	<p>The results of the appraisals are considered, however, there are improvements to this process that can be made to ensure that the career aspirations officers and staff members are tracked and considered in succession planning.</p> <p>An option could be added to the PDRs for staff to express which role they aspire to be in.</p>	<p>The PDR to be amended to include what role individuals aspire to be.</p>	<p><i>As part of the above work, PDR structure is being reviewed.</i></p>

# Executive Summary – Key Financial Systems

**OVERALL ASSESSMENT**



**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

Fraudulent payments are made.

**SCOPE**

Key financial controls are 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.

Testing was undertaken across Norfolk and Suffolk Constabularies and Norfolk and Suffolk OPCCs.

**KEY STRATEGIC FINDINGS**

- Key financial controls are subject to internal audit review on an annual basis. Previous internal audit recommendations have been implemented and no further recommendations have been raised from this review.
- Enterprise Resource Planning (ERP) is the integrated finance system in place. There are differing access rights on ERP, access rights have been assigned in accordance with roles.
- Access to the Accounts Receivable (AR) module of the finance system is restricted to authorised staff. AR staff have generic access rights on ERP. The access rights for AR staff are inappropriate, as they are able to raise debtor invoices, set up debtor accounts, receipting of invoices and debt recovery, this increases the risk of fraudulent and incorrect receipting. Management have accepted the risk, and thus no formal recommendation has been raised.

**GOOD PRACTICE IDENTIFIED**

- There is segregation of duties in place between the loading and authorising officers for payments, there are system inbuilt controls which prevent the same person.

**ACTION POINTS**

Urgent	Important	Routine	Operational
0	0	0	0

# Executive Summary – New e-recruitment system

**OVERALL ASSESSMENT**

**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

Inability to support recruitment processes in an adequate and effective manner.

**SCOPE**

This review looked to ensure that the new e-recruitment system is working appropriately, and system controls are working as desired.

The audit covered the OPCCs and Constabularies.

**KEY STRATEGIC FINDINGS**

- System administration duties have been formally assigned and are supported by comprehensive Standard Operating Procedures.
- There is an established process in place for adding, amending and removing users from Oleo.
- Oleo is looking to be interfaced with the vetting system Corevet, so that the vetting process can be automated.
- There has been comprehensive user training put in place, with sessions being recorded for future reference and well attended when delivered.

**GOOD PRACTICE IDENTIFIED**

- A Data Protection Impact Assessment for the application has been completed.
- Oleo underwent comprehensive user acceptance testing.

**ACTION POINTS**

Urgent	Important	Routine	Operational
0	0	0	1

## Appendix B: Progress against Annual Plan

### 2023/24 Plan

System	Audit Days	Planned Quarter	Current Status	Comments
23/24 Procurement Strategy and Compliance	12	3	Final report	
22/23 Agile Working	10	2	Final report	
22/23 Firearms Licensing	10	3	Final report	Private report
22/23 Resource Management Unit	10	3	Final report	
22/23 Succession Planning	10	2	Final report	
23/24 Key Financial Controls	16	4	Final report	
22/23 Vetting	10	4	Draft report to issue	
22/23 Commissioners Grants	10	2	Draft report to issue	





## 2024/25 Plan


System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
23/24 New E-recruitment systems	16	2		December 2024	Final report	
23/24 Limited Duties	16	2	25/06/2024	December 2024	Fieldwork in progress	Debrief meeting is scheduled
23/24 Culture and Required Behaviour	12	2	25/06/2024	December 2024	Fieldwork in progress	Debrief meeting is scheduled
22/23 ICT Cyber Security Maturity	22	2		December 2024	Fieldwork in progress	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.
22/23 ICT Strategy combined with ICT Project Management	22	2		December 2024	Fieldwork in progress	Audit in progress
24/25 Corporate and HR Policies	13	2	27/08/2024	December 2024	Fieldwork in progress	Audit in progress
23/24 Risk Management	10	4	30/07/2024	December 2024	Fieldwork in progress	Debrief meeting is scheduled
22/23 Data Protection / Freedom of Information	10	2			Being scheduled	Paused due to data breach in 2023/24. Proposed to postpone until 2024/25. PMO obtaining dates
23/24 Fleet Management Strategy	12	4			Being scheduled	Paused by management request, due to the fleet management strategy being completed refreshed. PMO obtaining potential timing
22/23 Change Management	10	3			Being scheduled	Paused by management request, due to Change Consultants review. PMO obtaining potential timing.
24/25 Commissioner and Partnerships	18	2			Being scheduled	
24/25 Complaints	12	2	11/12/2024	March 2025	Scheduled	
24/25 Key Financial Controls	25	4			Being scheduled	

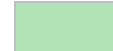
24/25 Payroll	15	2	18/10/2024	December 2024	Scheduled	
24/25 Contract Business Continuity	16	2	24/09/2024	December 2024	Scheduled	
24/25 Fleet Maintenance	16	2	01/10/2024	December 2024	Scheduled	
24/25 Safeguarding	12	2			Being scheduled	
24/25 Retention of Staff	15	3			Being scheduled	
24/25 Recruitment and Induction Training	15	2	01/10/2024	December 2024	Scheduled	
24/25 Workforce Planning	12	2	21/11/2024	March 2025	Scheduled	
<b>Audits Paused until plan is further progressed</b>						
24/25 Communications Strategy	12	3			Paused	
24/25 Pensions	12	3			Paused	
24/25 MoPI Compliance	14	3			Paused	
24/25 Body Worn Cameras	14	3			Paused	
24/25 Asset Management	12	3			Paused	
Follow Up	12	All				
Annual Planning	2	All				
Annual Report	2	All				
Audit Management	24	All				
<b>Total b/fwd Days</b>	<b>130</b>					
<b>Total 2024/25 Days</b>	<b>275</b>					

**KEY:**

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

## Appendix C: Recommendations Status as at 13<sup>th</sup> September 2024

### Recommendations Summary

Audit	Implemented / No longer relevant since last Audit Committee	Not due	Overdue	Newly added and Due	Comments
20/21 Recruitment	1				
21/22 Absence Management with Limited Duties	1		1		
21/22 Dog Handling	2				
21/22 Establishment, Capacity, Recruitment & Retention	2				
22/24 Key Financials	1				
22/23 Risk Management	1				
23/24 Business Interest, Secondary Employment & Declaration of Interest			1		
23/24 Expenses	1				
23/24 Grievance Reporting	3				
23/24 ill Health Retirement	4				
23/24 Sustainability	1	2	2		
23/24 Data Quality		1		2	Newly added August 2024
23/24 Staff Appraisals		1		1	Newly added August 2024

Audit	Implemented / No longer relevant since last Audit Committee	Not due	Overdue	Newly added and Due	Comments
Total Recommendations	17	4	4	3	

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

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
Recruitment	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	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.	30/06/2022		Head of Resourcing	This policy has been subject to substantial re-write following implementation of OLEO recruitment system. The new policy has been through consultation and was published on 17/06/2024.
Recruitment	A recruiting of police officer policy be produced and made accessible.	2	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.	30/06/22		Head of Resourcing	Management have taken the decision not to develop a police officer recruitment policy. This is because everything that would be included is already covered in existing policies, including the promotions policy and deployment policy or is included in Police Regulations. <b>Recommendation to be closed down.</b>
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	This can now be closed – the policy has been published.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
Police Dogs	A designated system to be used for police dogs.	2	We currently record dog deployments via officers submitting records monthly. We are seeking SBOS assistance to 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.	30/11/23	30/04/24	Dog Inspector	<p>Due to other priority projects, Chronicle for dogs has not been implemented. There is a capital bid for 2025/26.</p> <p>The new police dog app and NPCC standards mandate changes to the required records to be kept on the dog section and these are being prioritised.</p> <p>Compensatory controls have remained in place through manual records. On this basis the recommendation will be closed down.</p> <p><b>Recommendation to be closed down.</b></p>
Police Dogs	Use of chronicle to be explored for recording of police dog handlers training.	2	Very recently the authoring officer of the forthcoming Police Dogs APP has posed to the region would we want Chronicle for dogs. From N&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&D who are expanding the modules on Chronicle for other areas of business.	30/11/23	30/04/24	Dog Inspector	<p>Due to other priority projects, Chronicle for dogs has not been implemented. There is a capital bid for 2025/26.</p> <p>The new police dog app and NPCC standards mandate changes to the required records to be kept on the dog section and these are being prioritised.</p> <p>Compensatory controls have remained in place through manual records. On this basis the recommendation will be closed down.</p> <p><b>Recommendation to be closed down.</b></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	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	30/09/23	31/03/24	HR Manager	<p>The OLEEO system implementation was delayed. The system is now in place, allowing the recommendation to be progressed and implemented.</p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
			be across the whole department, ensuring a multidisciplinary team that are able to respond to meet changes in demand.				There is a single multi-disciplinary team now in place.
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	The OLEEO system implementation was delayed. The system is now in place, allowing the recommendation to be progressed and implemented.
Key Financials	Checks be completed for Norfolk accommodation costs booked with Agiito.	3	The accommodation booking process and accounting of those costs will be reviewed for Norfolk.	31/03/2024			Implemented.
Risk Management	Controls and assurances be listed separately. Performance outcome measures be included and updated regularly to support reporting on assurance on the SRR.	3	Accepted in part. There is further adaption required to both Forces SRRs in light of new priorities and plans that are now in place. As part of that work we will work with Chief Officers to show controls and assurances separately. Not accepted. This is a much wider piece of work and will create a significant increase in demand. At present we do not have capacity to take this extra work on but is something we will keep in mind.	31/12/2023		Risk Manager	The SRRs have both been adapted to reflect the new priorities / plan. The work to show controls and assurances separately will be included in the review of the Norfolk SRR, which has commenced. The Norfolk SRR is also being reviewed with a view to including assurance tracking. The reviews have been extended to approximately September 2024, to ensure all stakeholders views are captured, this includes the OPCCs.
Expenses	The police officers' expenses policy to be formally signed off by legal services.	3	The Police Staff Policy for Pay and Allowances was signed off by Legal on 24th July 2023 and V1.7 was published on 17th August 2023. The full policy commenced a review in view of the	31/03/2024		Head of Finance / Head of HR Delivery	Verifying date of approval and publishing.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
			review date of 23rd December 2023 and the Central Policy Unit consultation closed on 15th November 2023. The Policy should be in place by the due date as planned. 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.				
Grievance Reporting and Management	Individuals who raise a grievance are to be kept informed throughout the grievance process and record of communication with the complainant to be maintained on file.	2	We are aware of delays in the grievances process which mainly relate to availability of Resolution Manager and those involved in the management of the case. We do all we can to expediate the process but some things are outside of our control. We will continue to review this process to improve timescales.	30/06/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.
Grievance Reporting and Management	Written guidance documents for resolution managers be produced, to provide a single point of reference for the grievance process.	3	We have built in regular updates to our process going forward and the HR Delivery team will ensure that as minimum monthly updates are progressed.	30/06/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.
Grievance Reporting and Management	Checklists to be completed in full for all grievance cases, to help ensure consistency and oversight of the process.	3	We will look to develop better guidance for Resolution Managers.	30/06/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
Ill Health Retirement	Ill health retirement application checklists to be completed and maintained for all cases.	3	The HRA team have been sent reminders to ensure checklists are completed and in a timely manner.	19/03/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.
Ill Health Retirement	Injury award checklists to be completed and maintained for all cases.	3	The HRA team have been sent reminders to ensure checklists are completed and in a timely manner.	19/03/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.
Ill Health Retirement	The Joint Limited Duties Policy to be reviewed, approved and published.	2	This policy is currently being reviewed and updated.	30/06/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.
Ill Health Retirement	The Joint Police Officer ill health retirement policy to be updated as planned so that it covers injury award to ensure consistent approach is followed.	2	This policy will be reviewed by our Policy Manager.	30/06/2024		Head of HR Delivery	Head of HR Delivery, confirmed all recommendations are complete and can be closed.
Sustainability	The constabularies to undertake the actions outlined in the existing plans, starting to measure and reduce the impact of all material aspects of Scope 3 emissions.	2	The measurement and reduction of scope 3 carbon emissions is currently 'voluntary' in the UK. Up to 2030 or such time that the UK wide legislation changes, we will focus our measurement and investment on the legal requirement to reduce scope 1 and scope 2 carbon emissions. However, we do currently measure the scope 3 emissions for water use and waste disposal. Between 2023 and 2030 the new Sustainability & Environmental Manager will take forward the actions outlined in our Carbon Reduction Action Plans and update progress in our proposed end of financial year annual carbon	15/03/2024		Head of Estates	<p>The requirements will be noted in our new annual carbon performance report, in accordance with the 2030 requirements.</p> <p>Focus will continue to be on Scope 1 and 2 carbon emissions. Reporting will incorporate progress of practical actions relating to Scope 3 tasks.</p> <p><b>On this basis it is proposed that the recommendation is tolerated and closed.</b></p>



Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
			management performance reports for each force. This will include the progress of practical actions relating to Scope 3 tasks. We will continue to measure water and waste scope 3 carbon emissions.				

**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
Absence Management	A formalised process to 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.		Agreed, this will be addressed. Guidance will be developed and this will be communicated so that a consistent approach is adopted.	30/09/23		HR Manager	Guidance is in place, absence management policy requires to be updated.
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	Agreed that resilience is an issue with regards to processing business interests. Plan to upskill PSD Administrator. Detailed process maps will also be devised.	28/02/24		PSD	Substantially complete. The restructuring of PSD's analytical Hub is still underway. A resilience map has been written to ensure Business Interests will be covered by multiple members of staff should Alex be absent from work. This piece of work has grown and developed significantly and therefore we anticipate a full implementation in the next 6-9 months. However, this new Hub will provide much more resilience in this area than previously intended.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Sustainability	Develop KPIs that can be readily calculated from existing data and shared widely among staff; to demonstrate areas where improvements are being made, and those areas where further intervention is required to keep the annual performance on track. Examples could include: miles travelled, fuel consumed, average mileage, EVs procured, waste recycled, Carbon emissions (TCO2e).	3	The Sustainability & Environmental Manager has commenced working on the proposed template for the annual carbon reduction performance report. This is planned to report by the end of June 2024. This will include key KPI's relating to carbon reduction and environmental performance & progress, which can then be reviewed and monitored annually.	30/06/2024		Sustainability & Environmental Manager	The new annual carbon management performance plan is being drafted and we await the new carbon emissions data from our consultants Laser Energy.
Sustainability	The decision template used for decisions submitted to the Norfolk PCC be at least as robust as the Norfolk PCC template regarding the impact that the decision will have on carbon emissions. The relevant section of the decision submission to oblige the writer to provide a considered evaluation of the impact on the PCC's annual emissions. Without measurable indicators of the impact, e.g. in terms of TCO2e, it will not be possible to accurately track performance against 'budgeted' emissions during the year.	2	We have previously provided the Chief Executive of the Norfolk PCC office with the same wording as the Norfolk PCC to cover the future impact of PCC decisions on carbon reduction and environmental impacts. We will raise the TIAA recommendation with the Norfolk PCC office again, post the PCC May 2024 elections.	01/07/2024		Head of Estates	The request for Norfolk PCC template report change has been resent to the Norfolk PCC office Chief Executive.

**The following table lists the recommendations that have been recently added and are being followed up at the time of reporting:**

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Data Quality	All staff and officers be reminded of the Data Quality Policy. The Policy and key roles and responsibilities be referenced and communicated within Athena training courses.	3	Communications will be arranged to highlight to staff that it their responsibility to keep abreast of policies and refer them specifically to the need to review the Data Quality Policy.	31/8/24		Records & DQ Manager	
Staff appraisals	Further enhancements to be made to the PDR process to ensure that objectives set in the PDRs are being used to support effective 121s.	3	ePDR process to be reviewed to ensure that objectives are discussed and tracked throughout the performance year.	31/08/24		Head of L&D	

## Appendix D: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary is given below:

### Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
30 AUGUST 2024	ALL	Security Alert	Nitrous Oxide thefts	<a href="#">Nitrous Oxide thefts - TIAA</a>	Our Security Management team have issued a new security alert regarding a rise in nitrous oxide thefts. Stay informed and take necessary precautions to protect your assets.
14 AUGUST 2024	ALL	Anti-Crime Alert	Fake QR Codes in Parking Scam	<a href="#">Fake QR Codes in Parking Scam - TIAA</a>	There have been reports of scammers placing fake QR codes on parking ticket machines. These deceptive codes lead unsuspecting victims to malicious websites that mimic sites such as RingGo or PayByPhone. Our alert details how to stay safe from these scams.