

AUDIT COMMITTEE

Tuesday 27 July 2021 at 14.00 hrs
Microsoft Teams

A G E N D A

Note for Members of the Public: Due to the exceptional circumstances this meeting is being held via Microsoft Teams, please contact the OPCCN (details below) prior to the meeting if you wish to submit questions to the Committee on any matter on the public part of the agenda.

Questions should be addressed to the Chair of the Audit Committee.

- The details of the Audit Committee and relevant papers are on the website.
- The deadline for submission of questions is five clear working days before the meeting in order that an appropriate answer to the question can be given.
- Questions should be submitted by email to: - opccn@norfolk.police.uk or written questions can be sent via post to the Office of the Police & Crime Commissioner. (address below).
- A list of questions will be drawn up in order of receipt and copies of all questions and statements will be circulated to all members of the Committee.
- Each member of the public asking a question must give his or her name and the town that they live within Norfolk. We will publish the question and response on our website but redact individuals' details.

Part 1 – Public Agenda

1. Welcome and Apologies
2. Declarations of Personal and/or Prejudicial Interests
3. To approve the minutes of the meeting held on 13 April 2021.....page 4
4. Review and update the Action Logpage 11
5. Internal Audit – Reports from Head of Internal Audit (TIAA)

- 5.a 2020/21 Final Progress Report and Follow up report page 15
- 5.b. 2020/21 Annual Report page 53
- 6. 2021/2022 Internal Audit Plan – Report from RSM..... page 59
- 7. External Audit – Audit Plan Addendum from EY.....page 80
- 8. Annual Governance Statement – verbal update from Chief Finance Officer
- 9. Forward Work Plan – Report from Chief Finance Officer page 86

Part 2 – Private Agenda

- 10. Fraud update – *verbal update*
- 11. Strategic Risk Register Update – Report from Chief Executive and Chief Constable – OPCCN and Norfolk Constabulary
- 12. Date of Next Meeting

Tuesday 19 October 2021 at 1400 hrs - Venue TBC

Enquiries to:

OPCCN

Building 1, Jubilee House,

Falconers Chase, Wymondham, Norfolk, NR18 0WW

Direct Dial: 01953 424455 Email: opccn@norfolk.police.uk

如果您希望把这份资料翻译为国语，请致电 01953 424455 或发电子邮件至：

opccn@norfolk.police.uk 联系诺福克警察和犯罪事务专员办公室。

Если вы хотите получить данный документ на русском языке, пожалуйста, обратитесь в Управление полиции и комиссии по рассмотрению правонарушений в графстве Норфолк по тел. 01953 424455 или по электронной почте:

opccn@norfolk.police.uk

Se desejar obter uma cópia deste documento em português, por favor contacte o Gabinete do Comissário da Polícia e Crimes através do 01953 424455 ou pelo e-mail:

opccn@norfolk.police.uk

Jei šio dokumento kopiją norėtumėte gauti lietuvių kalba, prašome susisiekti su Policijos ir nusikalstamumo komisarų tarnyba Norfolk grafystėje (Office of the Police and Crime Commissioner for Norfolk) telefonu 01953 424455 arba elektroninio pašto adresu opccn@norfolk.police.uk

Jeśli chcieliby Państwo otrzymać kopię niniejszego dokumentu w języku polskim, prosimy skontaktować się z władzami policji hrabstwa Norfolk (Office of the Police and Crime Commissioner for Norfolk) pod numerem 01953 424455 lub pisać na: opccn@norfolk.police.uk

Audit Committee Meeting

Tuesday 13 April 2021

14:00 hours

Via Microsoft Teams

MINUTES

Members in attendance:

Mr R Bennett (Chair)
Ms A Bennett
Mr A Matthews
Ms J Hills
Mr P Hargrave

Also, in attendance:

Mr P Sanford	Deputy Chief Constable (DCC), Norfolk Constabulary
Mr P Jasper	Assistant Chief Officer (ACO), Norfolk Constabulary
Ms J Penn	Chief Finance Officer, (PCC CFO), OPCC
Mr C Harris	Head of Internal Audit, TIAA
Ms C Lavery	Audit Manager, TIAA
Mr M Hodgson	Associate Partner EY LLP
Ms V Chong	Assistant Manager EY LLP

Mrs J Curson Transcribing the minutes from the Teams Recording

Part 1 – Public Agenda

1.0 Welcome and Apologies

- 1.1 Apologies were received from Police and Crime Commissioner Lorne Green, OPCC Chief Executive Mark Stokes, F Dodimead, I Fearn and J Curson.
- 1.2 There were no questions received from the general public.

2.0 Declarations of Personal and/or Prejudicial Interest

2.1 None were recorded.

2.2 The CFO confirmed that the Register of Interests is now completed and this has been published on the website. The Chair asked for all committee members to ensure updates are passed to the CFO as they occur but that at the year-end a full review would take place.

3.0 Minutes of the last meeting

3.1 One amendment was agreed to the minutes of the last meeting in relation to point 6.10 as follows:

On checking subsequently this report was found to have been presented to the October 2020 Audit Committee meeting.

3.2 The minutes of the last meeting were duly agreed by the Audit Committee members.

4.0 Action Log

4.1 The action log was reviewed in detail and the log will be updated to reflect the discussion.

5.0 Progress Report

5.1 C Harris TIAA informed the Committee that this report was prepared in early March 2021 and the audit plan for 2020/21 has now been completed to draft report stage with one audit still in progress. It was noted that these have all been evaluated as either substantial or reasonable.

5.2 Use of Vehicle and Telematics

5.3 This audit was evaluated as substantial with one routine outcome. There were no questions on this audit raised by the Committee.

5.4 OBB

5.5 This audit was evaluated as substantial with no recommendations. There were no questions on this audit raised by the Committee.

5.6 Corporate Health and Safety

5.7 This audit was evaluated as reasonable with 5 important recommendations and 1 routine recommendation. The Chair queried about the overall rating as there were 5 recommendations and therefore should this audit have been evaluated as limited. C Harris informed the Committee that there is no specific matrix referred to when assessing the evaluation but the outcome is decided between the auditor and the director on a case-by-case basis.

- 5.8 A Bennett raised a question about the timescales in respect of the first recommendation on fire safety checks as part of the Corporate Health and Safety audit as it is showing a date of September 2021. The ACO confirmed that this is being monitored through the Joint Health and Safety Board chaired by the DCC. The DCC informed the Committee that this had been a problem with the smaller stations and that the Admin staff have now been placed on a rota to ensure that all stations are included within the monthly check.
- 5.9 The Chair raised a question about e-learning and the DCC informed the Committee that the technology upon which the Forces' previous e-learning was based is no longer supported. A new Learning Management System is now in place and learning material is being migrated between the two systems. A new post has been created to manage this work and this particular package is one of the priority ones to be migrated. The DCC confirmed that this should be completed by the end of April, 2021.
- 5.10 Procurement Compliance with Contract Standing Orders within Departments**
- 5.11 This audit was evaluated as reasonable with 4 important and 1 routine recommendations. A Matthews asked about retrospective purchase orders and what procedure is in place for monitoring these. The ACO confirmed that the process is in accordance with the limits that are within the contract standing orders, financial regulations and would be within the budget holders' limits. The situations where this could occur would be urgent operational matters, doctors' reports, expert witnesses etc.
- 5.12 A Matthews asked who would challenge the issuing of any retrospective purchase orders if they did not meet urgent criteria. The ACO informed the Committee that the Supplies Team will challenge any purchase orders raised retrospectively without a valid reason and further guidance on the correct procedures would be issued. Any repeat offenders the Head of the SSTC (Shared Service Transaction Centre), who manages the Supplies Teams, would raise this with both the ACO of Norfolk and Suffolk.
- 5.13 A Matthews also asked about some of the implementation dates which are March. The ACO informed the Committee that one of these referred to guidance to be sent out from the ACOs. This has been drafted but has yet to be circulated and will be completed shortly. The 7 Force procurement team also has training in progress, as referred to at the last Committee meeting by David Levy on the 19 January. The issue of the STAs will be dealt with by both the guidance that is being circulated and the training that is in progress.
- 5.14 A Bennett raised a question in relation to action point 5 and asked who is monitoring the STA requests. The ACO confirmed, that as previously, this would be monitored by the Supplies Team, who form part of SSTC. The team will review all items £50K or less. A report will be received by Trevor Barnes, Head of SSTC and both the ACOs receive a management information report from 7 Force procurement.
- 5.15 The Chair felt that there are still a number of issues in relation to Procurement particularly in relation to STAs and it is important that these recommendations

are implemented and that they are picked as part of the internal audit follow up going forward over the course of this financial year.

Action 49 : The Chair asked for TIAA to draw up a handover plan for the new auditors, RSM, for any outstanding recommendations to ensure a smooth transition. C Harris confirmed all outstanding recommendations and any other necessary documentation would be handed over to RSM and the ACO would also receive a copy of this.

5.16 Key Financials

5.17 This audit was evaluated as reasonable with no recommendations.

5.18 Progress against Annual Plan

5.19 C Harris informed the Committee that on Appendix C there are a large number of reports finalised. This report was prepared about a month ago so many of the drafts have now been moved to final and all the field work commenced are now draft reports apart from one. Therefore, C Harris confirmed that the 2020/21 programme is virtually completed.

5.20 J Hills noted that a couple of the reports have limited assurance and was concerned as both were delayed at the client's request. C Harris confirmed that this was a combination of factors, primarily related to Covid19. C Lavery also confirmed that she had been working with both the ACO Norfolk and Suffolk in relation to these limited assurance reports. The ACO informed the Committee that in relation to the seized money audit that this report has highlighted the fact that there is currently no SRO (Senior Responsible Officer) appointed to oversee the whole process and that meetings are now currently taking place with other Chief Officers to resolve this issue.

5.21 The Chair noted that the Data Quality audit has also been evaluated as limited assurance and this issue has now been noted on the Constabulary Risk Register. C Harris confirmed that F Dodimead will attend the July meeting to present this report. The DCC informed the Committee that Data Quality will be an issue for both Constabularies for many years ahead and this is a challenge for Forces across the UK. It is a broad term to describe many data challenges relating to storage and use of data.

5.22 Follow-up of Recommendations – Progress Update

5.23 C Harris informed meeting that this captures succinctly all the recommendations and how they are progressing. C Lavery will continue to work over the next two to three months to get as many of these resolved as possible to ensure a smooth and straightforward handover to RSM. There were no questions received from the Committee in relation to the follow-up report.

5.24 Internal Audit Annual Report

5.25 The Chair thanked TIAA for the report as it has been received at an appropriate time in the cycle given that we are now approaching the external audit period over the next few months. C Harris pointed out to the Committee on page 57 the positive internal audit opinion.

5.26 J Hills asked if the report would be updated so that the Committee can see what audits have been completed, as this information would also need to be included within the Annual Governance Statement. C Harris informed the Committee that this could be done and presented at the July meeting. C Lavery also confirmed that this work would be undertaken to ensure a smooth handover to RSM.

Action 50: TIAA to ensure that the Audit report is updated and presented at the July meeting.

5.27 A Bennett referred to the missing Information Governance report that was referred to in 6.10 in the minutes of the last meeting on 19 January. On further investigation it was discovered that the report presented to the Committee shows reports for Norfolk and Suffolk but the Information Governance report was missing because it was a Norfolk only report and asked if this could be included in the final report for completeness.

Action 51: C Lavery to ensure that the Information Governance report is included within the final report.

5.28 The Chair thanked C Harris, C Lavery and all of the team of hitting all of the performance measures.

5.29 Annual Plan 2021/22

5.30 The draft plan was presented at the last meeting and this will continue to be updated until handover to the new provider RSM on 30 June 2021. The audits to be undertaken are as yet to be agreed with the Constabulary but C Harris confirmed that all audits started in the first quarter will be completed by them. The plan submitted could be subject to change or amendment by the new internal auditor.

5.31 A Matthews asked if the plan could be amended to indicate which audits would be TIAA and which would be RSM. C Harris confirmed that Appendix D shows which audits will be undertaken in which quarter. C Lavery informed the Committee that TIAA are just waiting for the ACO and CFO Norfolk and ACO and CFO Suffolk to confirm that they are happy with TIAA undertaking all the audits marked to take place in Quarter 1.

5.32 P Hargrave asked about the audit for recruitment and retention of staff as felt that this should be given high priority and although this will be dealt with by RSM asked TIAA's opinion on this audit. C Harris confirmed that this is a good point to note. The ACO informed the meeting that this audit is currently within quarter 4 as this will link to PEQF and the transition to the new police education qualification framework and this will be kept under review. The CFO confirmed that all priorities would be discussed with RSM once they are in place. The DCC informed the Committee that PEQF will go live in January 2022. The DCC, ACO and CFO will continue to review the timing of this audit over the next 12 months.

- 5.33 The Chair raised two further items relating to Cyber Security and Crime Data recording as follows. The DCC informed the Committee that the Constabulary are expecting an inspection on crime data integrity from HMICFRS in October/November 2021 and this should give a good indication of how the force is performing within this area. The ACO reported that the cyber security audit is currently a draft report. An additional member of the Information Security department is currently being recruited and this role will be focused solely on cyber security.
- 5.34 The Committee approved the plan as presented to the members today. This plan will continue to be reviewed and amended particularly in terms of when the new auditors RSM are in place.
- 5.35 The Chair thanked C Harris and all the team from TIAA for all their hard work over the years.

6.0 External Audit Plan 2021/22

- 6.1 The Chair thanked M Hodgson, V Chong and the team for the plan.
- 6.2 The plan had previously been circulated to the Committee and V Chong gave an overview of the key elements of the plan. The plan sets out how EY will carry out their responsibilities.
- 6.3 There have been changes to the Code of Practice for 2020/21 and one of the key changes is for value for money, which is detailed in page 16 of the report.
- 6.4 There will be an annual commentary issued for VFM within the report to give details of work undertaken during the year, identify any weaknesses along with recommendation for improvement. This will also allow EY to draw attention to any emerging issues that require attention from the Constabulary and the PCC. Details have been set out of how this work will be undertaken in Page 17 and 18 of the report.
- 6.5 V Chong asked the Committee to note the proposed audit timeline detailed on page 27 of the report.
- 6.6 Members of the Committee expressed concern to EY in relation to the timescales set out in their report.
- 6.7 The ACO informed the Committee that the statutory date for publication of the audited set of accounts has now been moved back to the end of September. Both CFOs have now written to EY asking about how they would be able to deliver their audit within this timeframe and it was noted that they are disappointed with the timeline presented to the Committee in the report from EY as publication will not be possible until December 2021.
- 6.8 J Hills also informed the Committee that the timeline for the accounts will also impact on the timeline for the Annual Governance Statement.

- 6.9 The Chair expressed concern about the timeline and asked EY if there was any scope as they moved through the plan to relook at the timetable. EY replied that this will not be possible.
- 6.10 The ACO asked the Committee to note that the outcome of this is that the audited set of accounts will be published after the statutory date and this is not satisfactory.
- 6.11 **Action 52:** The CFO to discuss with M Hodgson the timings for delivering the annual report to enable an Audit Committee date to be set at an appropriate time. Following this the CFO will discuss further with the Chair.

7.0 Forward Work Plan

- 7.1 The CFO presented the Forward Work Plan to the Committee, which is currently in draft form and the plan will be amended as agreed. Meetings up to July will continue to take place via Teams. After this date meetings will be set and agreed as per the new Modern Workplace programme and the Committee will be updated as to these developments as they occur.
- 7.2 The CFO informed the Committee that it is the October meeting that is likely to be moved to consider the presentation of the annual accounts.

Meeting closed at 1525 hours

Audit Committee
Public – Part 1

Action Log

Action Number	Meeting Date	Actions and update	Owner	Status
New Actions: 21 May 2020				
026	21.05.20	<p>Internal Audit Contract</p> <p>It was requested by A Bennett that an item that was discussed at the Committee Meeting on 14 January (item 11.1 refers) be added to the action log. Namely that the Committee members have offered to be part of the appointment process, if required. The PCC CFO informed meeting that work is in progress and once the timeline is ready the Committee will be invited to be involved in the process.</p> <p>21.9.20 A Bennett confirmed that she was happy that the item was closed but queried about the timeline as this was due to be presented to the Audit Committee. The ACO to arrange for this to be circulated to the Committee. Action to be re-opened.</p> <p>20.10.20 The ACO has now circulated the timeline and this will be discussed further during the private part of the agenda.</p> <p>19.1.21 The ACO will forward to the Audit Committee copy of the updated timeline together with the scoring evaluation process and discuss with procurement how the pre-award report can be circulated to the Audit Committees for their perusal.</p>	P Jasper	<p>Addendum added to the minutes – action now closed – 17.6.20</p> <p>21.9.20 Action re-opened for procurement timeline to be circulated.</p> <p>Live</p> <p>13.4.21 This is completed and the contract has been awarded. Further discussion in Part 2 of the meeting.</p> <p>Action closed 13.4.21</p>
027	21.05.20	<p>Reasonable Assurance Reports</p> <p>There had been a number of questions raised by the Committee in relation to the reasonable assurance reports but due to time constraints these will be dealt with</p>	C Lavery / Jill Penn	Live

		<p>outside of the meeting via email. J Penn has a log of these and will ensure that they are forwarded to TIAA to be dealt with.</p> <p>21.9.20 F Dodimead to circulate the list of questions and responses to the Audit Committee.</p> <p>20.10.20 Responses have been prepared and C Lavery will circulate this document after the meeting.</p> <p>19.1.21 C Lavery to discuss outside of the meeting with the CFO.</p> <p>13.4.21 C Lavery has now passed these to the CFO who will circulate once they have been reviewed.</p>		
New Actions: 21 September 2020				
036	21.09.20	<p>Audit Committee Morning Briefing Sessions</p> <p>The ACO and the CFO to consider changing the two-hour morning sessions next year to a different day to the Audit Committee meeting.</p> <p>20.10.20 J Penn is working on the plan for next year and will contact the Audit Committee for their views on possible options to change the timings of the morning sessions.</p> <p>19.1.21 The Chair and the CFO to discuss this outside of the meeting and update at the next Audit Committee meeting.</p> <p>13.4.21 The CFO has circulated a plan for the briefings but this will be kept flexible. Action closed.</p>	PJasper/J Penn/R Bennett	Action closed 13.4.21
New Actions: 19 January 2021				
043	19.1.21	<p>Internal Audit Summary Report</p> <p>F Dodimead confirmed that the PEQF report would be updated to reflect the agreed changes, in consultation with the ACO and the CFO and also following the discussions that had taken place between C Lavery and G Wreford, finance department.</p> <p>13.4.21 C Lavery confirmed that has been completed. Action closed</p>	F Dodimead	Action closed 13.4.21
044	19.1.21	<p>Internal Audit Plan</p> <p>The Chair asked for all the Committee to review the plan and pass any comments to the ACO and CFO and copying in other members of the Committee. This to be completed within a two-week deadline.</p> <p>13.4.21 Discussed as Agenda item and all comments recorded in the minutes.</p>	All	Action closed 13.4.21
045	19.1.21	<p>Audit Committee Terms of Reference</p> <ul style="list-style-type: none"> The CFO to ensure the fact that the Audit Committee meet with internal and external audit privately is included within the Terms of Reference. 	J Penn	Action closed 13.4.21

		<ul style="list-style-type: none"> The CFO to include an introduction in the Terms of Reference to explain the wording Joint Audit Committee. The CFO to review the inclusion of fraud within the Terms of Reference and whether this should be a separate item. <p>13.4.21 Terms of reference have been amended. Action completed.</p>		
046	19.1.21	<p>Audit Committee Terms of Reference The CFO and ACO to discuss timescales of papers and minutes outside of the meeting and arrange for suitable time lines to be included within the Terms of Reference. 13.4.21 The Audit Committee agreed the terms of reference action closed.</p>	P Jasper/J Penn	Action closed 13.4.21
047	19.1.21	<p>Audit Committee Annual Report The CFO will now forward the approved report to the PCC and the Chief Constable and the Chair will meet with them both if required. It was agreed that, now the report has been agreed by the Committee, that the CFO would arrange for the PCC's Communications Department to display the report as a news item on the PCC website and this will include the information that the Chair of the Audit Committee will be discussing the report with the PCC and the Chief Constable. 13.4.21 The Chair met with the PCC and the Chief Constable on 17 February and the PCC thanked all the Audit Committee members for their hardwork. There were no major matters arising from this discussion and the report is now available on the website for members of the public to view. Action closed</p>	J Penn	Action closed 13.4.21
048	19.1.21	<p>Forward Work Plan The CFO to discuss further with the DCC the timings of a briefing session for the Committee in relation to joint justice and who would be the best person to invite to this briefing session. 13.4.21 Briefing to the Audit Committee from Criminal Justice took place on 12 April. Action closed.</p>	J Penn	Action closed 13.4.21
New Actions: 13 April 2021				
049	13.4.21	<p>Internal Auditors Action: The Chair asked for TIAA to draw up a handover plan for the new auditors, RSM, for any outstanding recommendations to ensure a smooth transition. C Harris confirmed all outstanding recommendations and any other necessary documentation would be handed over to RSM and the ACO would also receive a copy of this.</p>	TIAA	

050	13.4.21	Action: TIAA to ensure that the Audit report is updated so that the Committee can see what audits have been completed, as this information would also need to be included within the Annual Governance Statement and presented at the July meeting.	TIAA	
051	13.4.21	Action: TIAA to ensure that the Information Governance report is included within the final report.	TIAA	
052	13.4.21	Action: The CFO to discuss with M Hodgson the timings for delivering the annual report to enable a date for the Audit Committee to be set at an appropriate time. Following this the CFO will discuss further with the Chair.	J Penn/R Bennett/M Hodgson	

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

Summary Internal Controls Assurance (SICA) Report –
Norfolk

2021/22

July 2021

Summary Internal Controls Assurance

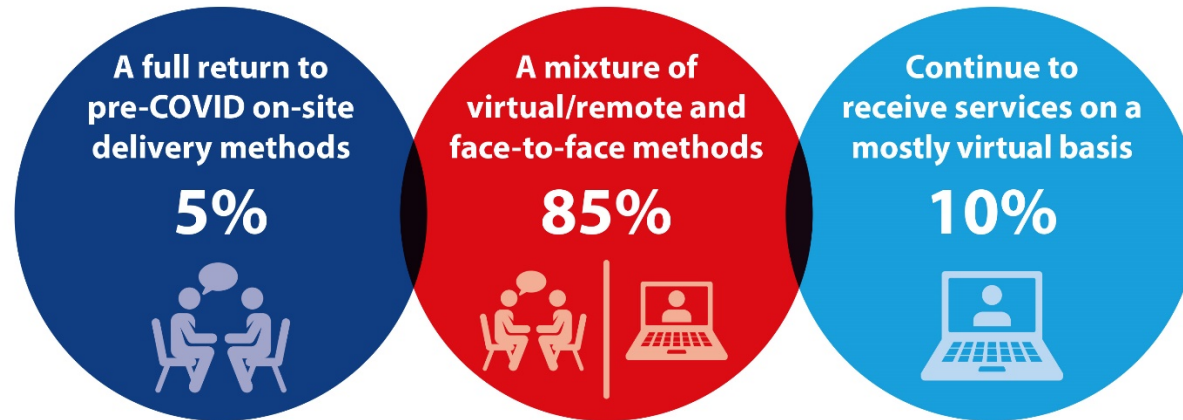
Introduction

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 Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies as at 16th July 2021.

Emerging Governance, Risk and Internal Control Related Issues

2. With the easing of restrictions come the decisions by many businesses as to how they are going to operate in a post-lockdown world. There is a balance between the creativity and collaboration that arises from being in the same workplace and the benefits that arise from remote working and embracing of technology. Our approach is largely driven by how our clients are going to operate so we decided to ask their thoughts as part of our annual client survey. The majority of respondents said that they would prefer a mixture of virtual/remote and face-to-face provision of assurance services in the future. This is largely what we expected, although we recognise that is likely to vary between sectors.

How our clients would like their organisation's assurance services provided



3. Whichever model is adopted, we will continue to consider the impact on Governance, Risk and Internal Control of any changes to working practices.

Audits completed since the last SICA report to the Audit Committee

4. 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
Data Quality	Limited	Feb 2021	May 2021	May 2021	1	5	2	1
Review of MoPI Project Implementation	Limited	April 2021	June 2021	June 2021	1	2	0	0
Recruitment	Reasonable	March 2021	June 2021	June 2021	0	3	1	3
Learning and Development	Reasonable	March 2021	April 2021	April 2021	0	2	1	1
Risk Maturity	Reasonable	April 2021	April 2021	April 2021	0	0	0	0
HR Strategy, Use of Resources and Succession Planning	Reasonable	June 2021	June 2021	June 2021	0	3	3	0

5. The Executive Summaries and the Management Action Plans 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 2021/22 Annual Plan

6. Our progress against the Annual Plan for 2021/22 is set out in Appendix B.

Changes to the Annual Plan 2021/22

7. The Absence Management Including Limited Duties audit has been moved to later in the financial year, this has been replaced with the Transport Management Audit. The Office of the Police and Crime Commissioner for Norfolk commissioning audit for 2020/21 was moved to 2021/22 to include review of the MoJ return.

8. Progress against implementing of outstanding recommendations is provided in Appendix C.

Frauds/Irregularities

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

Other Matters

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

Responsibility/Disclaimer








11. 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.

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
Data Quality	Limited Assurance
Review of MoPI Project Implementation	Limited Assurance
Recruitment	Reasonable Assurance
Learning and Development	Reasonable Assurance
Risk Maturity	Reasonable Assurance
HR Strategy, Use of Resources and Succession Planning	Reasonable Assurance

Executive Summary – Data Quality

<p>OVERALL ASSESSMENT</p>	<p>KEY STRATEGIC FINDINGS</p>								
 <p>The diagram shows a circular gauge with 'LIMITED ASSURANCE' in the center. To the right, a vertical scale lists four levels: SUBSTANTIAL ASSURANCE (green), REASONABLE ASSURANCE (yellow), LIMITED ASSURANCE (orange), and NO ASSURANCE (red). The orange segment is highlighted, indicating the current assurance level. The gauge is surrounded by the text 'Adequate & effective governance, risk and control processes'.</p>	<ul style="list-style-type: none">  The root cause of data quality issues needs to be addressed, as it is not appropriate to use the data quality team to rectify data quality issues.  Standard data quality training programme needs to be developed to ensure that data quality receives appropriate attention.  The suite of management information that is produced from Athena needs to be enhanced, as there is a lack of management information that can currently be produced from Athena. It is not possible to run reports to establish the number of potential duplicates in Athena.  The match and merge automated function is not switched on in Athena, as it is currently not fit for purpose. 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p>	<p>GOOD PRACTICE IDENTIFIED</p>								
<p>Data quality has been identified as key risk for the constabularies. Suffolk have identified poor data management as one of its' strategic risks. Norfolk have core system data quality as a risk under it's 'Deliver a modern innovative service' risk.</p>	<ul style="list-style-type: none">  The records management team has developed good networks with other Athena using forces.  Additional staff have been sourced to address the quick wins, this enables the data quality team to focus on the more complex cases. There is guidance in place for staff to refer to on quick wins. 								
<p>SCOPE</p>	<p>ACTION POINTS</p>								
<p>The review focused on the quality of data across areas of the organisations. This included data recording and retention on central systems and stand-alone systems, quality of input, focusing initially on data quality for priority reporting systems.</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;">1</td> <td style="text-align: center;">5</td> <td style="text-align: center;">2</td> <td style="text-align: center;">1</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	1	5	2	1
Urgent	Important	Routine	Operational						
1	5	2	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)
1	Directed	Whilst resources have been allocated to help address data quality issues, the numbers are so high and until the root cause of why data quality issues arise is identified and addressed, the number of duplicates will continue to increase.	The root cause of why data quality issues arise to be investigated and action plan developed to address these.	1	<p><i>This will be implemented in two stages. The first stage is setting up of appropriate groups to manage and co-ordinate the process.</i></p> <p><i>Setting up the groups to provide the governance for the process has been completed. There is an Executive Board (Data Quality) which is chaired by the ACCs that they have been assigned with responsibility for co-ordinating and driving forward data quality improvements.</i></p> <p><i>Supporting the Executive Board is the Data Quality Working Group. The Data Quality Working Group are undertaking a project to improve data quality called the Athena Efficiency Project.</i></p> <p><i>The second stage is delivering of the Athena Efficiency Project, this is a big piece of work and may take up to two years to deliver.</i></p>	<p><i>Stage one has been completed the groups are now in place.</i></p> <p><i>Work has commenced to implement the second stage, this may take up to two years to deliver a target date of 31/03/2023 has been set.</i></p>	Records Manager








Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>The constabularies do not have a current data quality policy in place.</p> <p>A joint data quality policy is being developed by the Records Manager.</p> <p>There is a need for there to be a current data quality policy, as this should ensure that standard and consistent approach is adopted, clear guidance is in place and stability is provided.</p>	The Joint Data Quality Policy to be developed and made available to all.	2	<i>Review of the policy has been undertaken and is currently at final consultation stage.</i>	30/04/21	Records Manager
4	Directed	<p>The constabularies do not have a data quality strategy in place.</p> <p>A data quality strategy is needed as a strategy helps with providing direction and setting priorities which in turn should help improve data quality within the constabularies.</p>	A data quality strategy to be developed.	2	<i>The data quality strategy has been developed and has been published.</i>	31/03/21	Records Manager
5	Directed	<p>Only limited management information can be obtained from Athena at present, it is not possible for the Records Management Team to produce reports on the number of potential duplicates in Athena.</p> <p>The Records Management Team rely on reports being produced by a third party consultant.</p> <p>Reports on the number of duplicates are produced by a consultant that is not employed by the constabularies, and thus they have to accept that reports are produced adhoc.</p>	Formalised suite of management information reports need to be agreed and these need to be produced at regular intervals so data quality issues can be identified and action can be taken to address.	2	<i>As part of delivery of the data quality strategy, a suite of management reports will be developed.</i>	31/03/23	Records Manager

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	<p>There is a need to formalise a standard data quality training programme to ensure that all are aware of the implications of entering incorrect data into Athena, and the importance of entering data correctly onto Athena.</p> <p>Consistent training needs to be developed to help improve data quality and to help reduce data errors and duplicates.</p> <p>Potential implications of data quality issues includes potentially arresting the wrong person, disclosing information about the wrong person, data breaches, complaints from the public and disclosing information to the wrong person.</p>	A standard data quality training programme needs to be developed in conjunction with learning and development.	2	<i>Specific data quality training programmes will be developed and this will be tailored so that they are relevant to the role individuals undertake.</i>	<i>31/03/23 a review will be undertaken 31/03/22 to ensure appropriate progress is made</i>	<i>Records Manager</i>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
8	Directed	<p>The automated match and merge function is not switched on in Athena, and is used currently to populate the duplicate queues and then these are worked on manually.</p> <p>The automated match and merge function has not been switched on as it is currently not fit for purpose. Switching on the automated match and merge function on Athena would cause additional pressure at the moment. The areas that need to be addressed to enable the automated match and merge function on Athena to be switched on have been identified by the Records Management Team and these have been flagged to Northgate (the Athena System Developers) , but there are cost implications and the Covid-19 pandemic has caused additional pressures.</p> <p>The Regional Athena Data Quality Working Group are looking to offer solutions to improve the current rules, so they would provide confidence required so an automated process could apply.</p>	<p>Work needs to continue to get the automated match and merge function switched on in Athena to help address the potential number of duplicates in the system.</p>	2	<p><i>Work is ongoing to develop the rules to enable automated match and merges to be undertaken, but with this being a national system it takes time for this to be addressed. Work is already ongoing to address this through the Athena Regional Group.</i></p> <p><i>It is hoped that the first stage of this will be delivered within the next 6 months. Delivery of this relies on the support of Northgate who are the external provider of Athena.</i></p>	31/03/22	Records Manager

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>There is a Data Retention Policy in place to help ensure data is held accordingly.</p> <p>The Constabularies have a Joint Review, Retention and Disposal of Crime Related Information Policy. The policy was published in September 2015, the policy was due for review in March 2020. The review was postponed due to awaiting updated guidance from the College of Policing. Updated Authorised Professional Practice from the College of Policing was published in November 2020 on this area. The constabularies have been working to this guidance.</p> <p>The Joint Review, Retention and Disposal of Crime Related Information Policy needs to be reviewed to ensure that it reflects all necessary and updated statutory guidance.</p>	<p>The Joint Review, Retention and Disposal of Crime Related Information Policy to be reviewed to ensure that it reflects current working practices.</p>	3	<p><i>The policy is being reviewed to ensure that it is in line with APP. The Records Manager has been asked to produce the national guidance on this. The local policy will be drawn up in line to ensure that it reflects national guidance.</i></p>	30/06/21	Records Manager
7	Directed	<p>To help ensure data quality gets the appropriate attention, regular communication to be sent out advising of frequent data quality issues.</p>	<p>The Records Management Team to send out regular reminders on data quality to ensure data quality gets the appropriate attention.</p> <p>A slide on data quality issues to be included as standard agenda item in all training courses.</p>	3	<p><i>Regular reminders will be sent out, and this will be delivered through a variety of mediums. The Records Manager is doing a blog to raise the importance of data quality.</i></p>	30/06/21	Records Manager

Executive Summary – Review of MoPI Project Implementation







<p>OVERALL ASSESSMENT</p>	<p>KEY STRATEGIC FINDINGS</p>								
 <p>The diagram shows a central orange circle labeled 'LIMITED ASSURANCE' surrounded by a blue ring with the text 'Adequate & 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>	<ul style="list-style-type: none">  Work is still ongoing to achieve MoPI compliance. Additional ICT resources are needed for implementation and ongoing support.  It is not currently possible to access all legacy systems to undertake searches. The Genie Clearcore search needs to be rolled out more widely. Management are aware of this and are taking steps to address this.  Phase 1 and phase 2 of the Genie Clearcore project has been completed. A post project report has been produced. An action plan needs to be developed to help ensure achievement of outstanding actions.  A third party consultant is being used to help support implementation of Genie Clearcore. A further single tender action (STA) form needs to be completed as expenditure is greater than the STA value. 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p>	<p>GOOD PRACTICE IDENTIFIED</p>								
<p>Failure to comply with MoPI has been identified as risk on the Norfolk and Suffolk strategic risk registers.</p>	<ul style="list-style-type: none">  The Genie Clearcore system enabled users to find information more quickly, and to find information that they wouldn't have found using previous search tools.  Following implementation of stage two the Genie Clearcore Project, the number of searches undertaken on Genie Clearcore has increased from 2,800 a month to 4,500. 								
<p>SCOPE</p>	<p>ACTION POINTS</p>								
<p>The audit assessed the MOPI strategy for storage and data cleansing, with progress towards implementation of data transfer.</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;">1</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	1	2	0	0
Urgent	Important	Routine	Operational						
1	2	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	Genie Clearcore has been transferred to ICT to manage as part of business as usual. There are concerns that ICT do not have the capacity to provide ongoing support for Genie Clearcore as they are having to use support of an external consultant.	Additional ICT resources to be obtained to support full implementation and to provide ongoing support for Genie Clearcore.	1	This is ongoing a formalised plan to be developed by ICT to ensure that there are sufficient resources to support Genie Clearcore.	31/10/21	Mark Williams, Records Manager/ Head of ICT
2	Directed	<p>Full functionality of Genie Clearcore is not being used. Genie Clearcore cannot be used for match and merge.</p> <p>Phase 2 of implementation of the Genie Clearcore project has been completed, there were some elements of phase 1 which were not delivered these were transferred to phase 2 to deliver.</p> <p>Although phase 2 has been completed, there are some actions from phase 2 of the implementation of the project that were not completed. To ensure that appropriate progress is being made an action plan needs to be developed stating what actions needs to be completed, with assigned responsible officers and target date for completion of these actions.</p>	An action plan be developed for the outstanding actions from phase 2 of the Genie Clearcore project implementation, responsible officers be assigned for each action and target date be assigned for each action.	2	An action plan will be developed covering each outstanding action with responsible owner assigned for each action.	31/08/21	Mark Williams, Records Manager
3	Directed	A consultant (Software Initiative Ltd) is being used to help with the integration of Genie Clearcore within Norfolk and Suffolk. The most recent STA for Software Initiative Ltd was raised on the 23 rd July 2019 and covers	Appropriate procurement be followed, STA to be raised to cover the full value of expenditure with the external provider.	2	Expenditure with the external consultant was higher than predicted as it has taken longer than expected to implement Genie Clearcore. A further	31/08/21	Mark Williams, Records Manager

		<p>the 2019/20 financial year and was for £12,600. Since the 1st April 2019 £28,080 has been spent with Software Initiatives Ltd.</p> <p>The single tender action form does not cover the value of expenditure with Software Initiative Ltd that has been spent with them since the 1st April 2019.</p>			<p>single tender action form will be completed for the external consultant.</p>		
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Executive Summary – Recruitment








<p>OVERALL ASSESSMENT</p> 	<p>KEY STRATEGIC FINDINGS</p> <ul style="list-style-type: none">  <p>Current police officer and police staff recruitment policies are not in place. Review of the police officer recruitment policy has been placed on hold as it feels more appropriate for this to be undertaken once PEQF has commenced, and once the e-recruitment system has been implemented. With the introduction of the new e-recruitment system this will also have implications for the police staff recruitment policy, and thus the review of this policy has also been placed on hold</p>  <p>Audit testing found that staff recruitment was taking a long period of time. For the 20 new police staff starters randomly selected to test, the recruitment process had taken longer than three months.</p>  <p>A centralised recruitment team has been established to manage both police officer and police staff recruitment. A new e-recruitment system is being procured.</p> 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p> <p>Failure to sustain an adequate and engaged workforce.</p>	<p>GOOD PRACTICE IDENTIFIED</p> <ul style="list-style-type: none">  <p>A recruitment plan is in place and progress against this is monitored by the Resource Planning and Demand Meeting Group.</p>  <p>Prior to undertaking interviews, individuals are required to undertake un-bias interview training.</p> 								
<p>SCOPE</p> <p>The audit reviewed recruitment arrangements for recruiting of police officers and police staff to ensure that controls are working effectively following the introduction of the Shared Services Transaction Centre.</p>	<p>ACTION POINTS</p> <table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>3</td> <td>1</td> <td>3</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	3	1	3
Urgent	Important	Routine	Operational						
0	3	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 is not a current recruiting police officer policy. A policy provides clear guidance and helps ensure that consistent appropriate process is followed and this is in accordance with current legislation.</p> <p>The review of the police officer recruitment policy has been placed on hold as it feels more appropriate for this to be undertaken once PEQF has commenced and once the e-recruitment system has been implemented as this is likely to have implications on the recruitment process.</p>	A recruiting of police officer policy be produced and made accessible.	2	<p><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.</i></p> <p><i>The Implementation Date therefore takes these into account.</i></p>	30/06/22	Head of Resourcing
2	Directed	<p>There is a Recruitment of Police Staff Policy, the policy is passed its review date.</p> <p>Review of the recruiting staff policy has been delayed, as the constabularies are looking to introduce a new e-recruiting system.</p> <p>The policy needs to be reviewed to ensure that it is in accordance with current relevant legislation.</p>	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	<p><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></p>	30/06/22	Head of Resourcing

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>Applicants should be vetted and receive occupational health clearance before they commence employment.</p> <p>A sample of ten Norfolk and ten Suffolk police officers were selected to test, audit testing found that there was one officer for Norfolk and one officer for Suffolk that had commenced employment before they had received their full vetting clearance, both of these officers had received conditional clearance prior to commencing employment and the offer letters had made it clear that the offer was subject to full vetting clearance being obtained.</p>	Officers to receive full vetting clearance prior to commencing employment.	2	<p><i>This was an exigency owing to COVID, and was signed for a limited time by Chief Officers.</i></p> <p><i>Normal business practices have now resumed, so this should be regarded as complete.</i></p> <p><i>(There are individuals who historically had not provided Biometric information. This is being worked through as a priority.</i></p>	Complete	Head of Resourcing
4	Directed	<p>It is the expectation that Line Managers are sent completed job applications within five days of the closing date for them to undertake shortlisting.</p> <p>Audit testing of ten Norfolk police staff starters selected to test, found that there were two occasions where the completed job applications had not been sent to Line Managers within five days of the closing date of the job.</p>	HR to submit completed application forms to Line Managers within five days of the advert closing date to enable Line Managers to invite appropriate candidates for interviews.	3	<p><i>Work is ongoing to improve the Police Staff recruitment process (with an objective to reduce processing time). The Head of Resourcing will ensure that this forms part of the measure as to whether the impact of the changes has been successful. This will be completed after the summer.</i></p>	30/09/21	Head of Resourcing

Executive Summary – Learning and Development

<p>OVERALL ASSESSMENT</p>	<p>KEY STRATEGIC FINDINGS</p>											
 <p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate & effective governance, risk and control processes'. To the right is a legend with four colored circles: green for 'SUBSTANTIAL ASSURANCE', yellow for 'REASONABLE ASSURANCE', orange for 'LIMITED ASSURANCE', and red for 'NO ASSURANCE'.</p>	<ul style="list-style-type: none">  Work is ongoing to address the issue of the inaccuracy of skills data in ERP.  Additional laptops needs to be sourced to enable new officer recruits to undertake their training, as currently a lot of the training where practical is being delivered via Teams.  Work is ongoing to transfer old e-learning training which cannot be accessed on NCALT to LMS as Flash Adobe is no longer working on NCALT.  The external training policy has been produced, and is awaiting final sign off by legal. An interim policy will be published whilst awaiting final sign off. 											
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p>	<p>GOOD PRACTICE IDENTIFIED</p>											
<p>Failure to deliver a modern innovative service</p>	<ul style="list-style-type: none">  Apprenticeships are being used to improve the skills and qualification of the workforce.  A review of initial officer training programme has been undertaken to enable training to continue throughout the Covid-19 pandemic, where possible virtual training is being used. 											
<p>SCOPE</p>	<p>ACTION POINTS</p>											
<p>The audit reviewed the controls in place within the learning and development department. The audit included a review of the effectiveness of the approach for planning, development, record keeping, training and specialist training.</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;">1</td> <td style="text-align: center;">1</td> </tr> </tbody> </table>				Urgent	Important	Routine	Operational	0	2	1	1
Urgent	Important	Routine	Operational									
0	2	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)
1	Directed	<p>ERP is currently being used for recording of skills, but it has been found that there have been instances where ERP does not have an accurate record of skills recorded on it. And there are inconsistencies of language used to describe a skill across all the police systems.</p> <p>Management are aware of the issue and are looking at what can be done to address this. It is vital that there is an accurate record of skills maintained. The ERP board have oversight.</p> <p>Chronicle is currently being used by the firearms for recording of skills and is working effectively the driving school are also using Chronicle for recording records of driving licences and driver skills.</p>	Work to continue to address the limitation of inaccuracy of skills data recorded in ERP.	2	<p><i>A dedicated L&D resource is now in place to work with ICT and the ERP board to resolve integration of systems and commonality of language between platforms. The secondment is for 6 months and will potentially resolve the skills data issues and allow for improved reporting through ERP.</i></p> <p><i>The Chronicle system is working well for Firearms and Driver skills data and has enabled a clearer picture of demands and risks.</i></p> <p><i>A skills governance board is now in place that feeds into People Board with a dashboard of skills compliance across each command. Significant improvement in information has been achieved over the last three months.</i></p>	30/09/21	Rachel Ward Head of L&D








Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>On their first day, the new officers come in they are provided with their uniform and are provided with either a laptop or tablet as a high percentage of the initial officer training is currently being delivered via Teams due to the Covid-19 pandemic..</p> <p>Face to face training has been replaced with training via Teams for a temporary period of time and only where it can achieve the desired learning outcomes.</p> <p>Laptops are not generally issued to student officers unless there is a need for a reasonable adjustment. Tablets are the standard issue for student officers. The tablets have limitations in that they do not provide access to all required areas, for example Athena</p> <p>With the introduction of PEQF in January 2022, students will be required to carry out their learning in flexible and agile ways using technology for research, assignments and assessment. Laptops that can be converted into tablets will provide a better platform for undertaking learning, assignments and access to all systems.</p>	<p>Work needs to continue to source sufficient number of laptops for the new officers so that they receive all required training and can complete as much of their training remotely as possible.</p>	2	<p><i>Whilst the findings present a preference for lap-tops over tablets, the provision of tablets is suitable for the current student needs. As we migrate over to PEQF in January 2022 there may be a need to re-visit the provision and this will be addressed through the PEQF governance structure.</i></p>	January 2022	Rachel Ward Head of L&D

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>e-learning training is used where practicable to achieve learning outcomes. NCALT is the College of Policing e-learning platform and is predominately used for e-learning across the constabularies. There are some old elements on NCALT which are not currently working due to Flash Adobe no longer working.</p> <p>LMS is the locally developed e-learning platform and work is already ongoing to transfer relevant training on to LMS where NCALT packages are no longer working.</p> <p>LMS also allows for improved data management as enables greater monitoring of training undertaken and for identifying of training due and outstanding.</p>	L&D to continue to work with stakeholders to get essential but old NCALT material that uses Flash Adobe, transferred on to the LMS.	3	<i>This recommendation was already in place. The L&D Blended learning Manager is undertaking a review and will address the priority learning programmes in quick time (within 6 months) and plan over a longer period to complete the review of non-priority and old packages. The L&D business case has two resources on hold pending a review by SBOS on necessity of the third phase of L&D growth.</i>	30/9/21	Richard Game Blended Learning Manager L&D

Executive Summary – Risk Maturity

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<ul style="list-style-type: none">  Separate strategic risk registers are in place for Norfolk and Suffolk Constabularies. The strategic risk registers are subject to regular review.  The Constabularies have become more risk mature, a review of their risk appetite is planned to be undertaken during the 2021/22 financial year.  A risk management strategy will be developed during the 2021/22 financial year.  The Risk and Compliance Manager reviews the departmental risk registers regularly to identify any potential trends and to escalate any risks. 								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>An appropriate risk management process is needed to help identify and manage the significant risks that may affect the Constabularies’ ability to achieve its overall priorities to deliver against strategic objectives.</p>	<ul style="list-style-type: none">  A Covid-19 Response and Restore Gold Risk Register has been developed, this has been used to help co-ordinate the constabularies response to the Covid-19 pandemic.  Risks on the strategic risk registers are linked to their respective Police and Crime Plans. 								
SCOPE	ACTION POINTS								
<p>The objective of the audit was to review the systems and controls in place for Risk Management. The audit focused on the risk maturity of the constabularies following developments of its risk management processes. The audit covered the third and fourth quarters, an interim report was issued earlier in the year covering quarters one and two.</p>	<table border="1"> <thead> <tr> <th data-bbox="1149 1222 1391 1289">Urgent</th> <th data-bbox="1391 1222 1632 1289">Important</th> <th data-bbox="1632 1222 1874 1289">Routine</th> <th data-bbox="1874 1222 2116 1289">Operational</th> </tr> </thead> <tbody> <tr> <td data-bbox="1149 1289 1391 1366" style="text-align: center;">0</td> <td data-bbox="1391 1289 1632 1366" style="text-align: center;">0</td> <td data-bbox="1632 1289 1874 1366" style="text-align: center;">0</td> <td data-bbox="1874 1289 2116 1366" style="text-align: center;">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
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Executive Summary – HR Strategy, Use of Resources and Succession Planning

<p>OVERALL ASSESSMENT</p> 	<p>KEY STRATEGIC FINDINGS</p> <ul style="list-style-type: none">  Work to continue to ensure ERP can be used for recording of skills so that there is an accurate record of skills to help ensure effective succession planning.  Succession planning is not undertaken for police staff.  A promotion policy is not in place.  Additional turnover measures to be adopted to assist with measuring retention and to identify areas where turnover is high. 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p> <p>Inadequate staffing levels and training is part of the failure to increase visible policing strategic risk on the Norfolk strategic risk register. Suffolk have also identified insufficient staffing as a risk on the strategic risk register.</p>	<p>GOOD PRACTICE IDENTIFIED</p> <ul style="list-style-type: none">  In June 2020 Suffolk commissioned a Leadership Development Survey.  There is a current Joint Recognition and Reward Policy in place. 								
<p>SCOPE</p> <p>The objective of the audit was to review the systems and controls in place for ensuring that there is a current HR Strategy which is fit for purpose. The audit will also review the controls in place to ensure that resources are used efficiently and succession planning is undertaken.</p>	<p>ACTION POINTS</p> <table border="1" data-bbox="1151 1230 2112 1366"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>3</td> <td>3</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	3	3	0
Urgent	Important	Routine	Operational						
0	3	3	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>It is the expectation that ERP is to be used for recording of skills for both police officers and police staff.</p> <p>Management are aware that there are some issues with using ERP for recording of skills, and thus no recommendation has been raised. A project is currently being undertaken to address this, a member of the L&D team is working with ICT around the development of a skills data base. Oversight of this is being monitored by the ERP Board. In addition to the ERP Board receiving updates, the Peoples Board also receive updates.</p>	Work to continue to develop a skills database.	2	<p><i>As highlighted in the findings, work to progress a skills data base is being progressed. PM support from SBOS is being secured to further support the work. Accountability is through the ERP Board and People Board.</i></p> <p><i>Further recommendations to extend skills recording and management through Chronicle has received early support and is now being progressed through the decision-making boards.</i></p>	31/12/21	Head of Learning & Development

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>The workforce planning team are responsible for production and maintenance of the constabularies' workforce plan. The workforce plan covers only police officers.</p> <p>Formalised succession planning is not undertaken for police staff. Effective workforce planning is needed to align the needs and priorities of the organisation with those of its workforce to ensure it can meet its legislative, regulatory and sufficient staffing levels.</p>	Succession planning be undertaken for police staff.	2	<p><i>Work is now underway to bring in an E-PDR. This will provide opportunity to pull data on career preferences and high potential staff/officers enabling pro-active work to be undertaken for succession planning.</i></p> <p><i>All police staff have the opportunity to record career aspirations and development objectives within the existing PDR forms.</i></p> <p><i>Our intention is to develop a Succession Planning policy which outlines the Constabularies approach for officers and staff and which provides a framework for Heads of Department and Commands to undertake succession planning in a way which is tailored to their operational and organisational needs.</i></p>	31/12/21	Head of Policy, Reward & Employee Relations

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	A joint promotion policy is not in place. Whilst there is not a promotion policy, Suffolk have developed the 'Leading with Care Strategy'. The 'Leading with Care Strategy' has not been adopted in Norfolk. The Leading with Care Strategy is the new leadership strategy for Suffolk and covers both police officers and police staff.	Norfolk to develop a leadership programme to provide effective support for leaders.	2	<p><i>Head of People will work with the Norfolk Chief Officer Team to progress a Leadership Programme.</i></p> <p><i>The CoP will be launching a National Leadership framework to be adopted by all forces. This is currently being piloted and the L&D team are involved as one of the consultant forces. The Head of L&D is now also on the National L&D Exec committee and is leading on the Leadership development work with the CoP.</i></p> <p><i>A Promotion Policy has been drafted and is in the process of being finalised ahead of being sent out for formal consultation.</i></p>	30/08/21	<p><i>Ch/Supt Head of People</i></p> <p><i>Head of Policy, Reward & Employee Relations</i></p>
3	Directed	A secondment policy is currently being drafted, the secondment policy is planned to be presented to JNCC for their approval in September 2021.	The secondment policy be drafted and presented to JNCC for their approval as planned.	3	<p><i>Our intention is to present the policy to JNCC in September, subject to the outcome of formal consultation</i></p>	01/10/21	<p><i>Head of Policy, Reward & Employee Relations</i></p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	<p>Turnover figures are now being reported, and these are included in the monthly Workforce Data Reports.</p> <p>Regular monitoring of staff turnover can show why employees are leaving as it is happening and should help with controlling and forecasting of staff turnover, and is also a means of determining the effectiveness of Peoples Strategy.</p> <p>To help establish if experienced staff are being retained, consideration to the employee stability index being used as well as a turnover measure.</p>	<p>The employee stability index be used for measuring staff turnover and this to be formally reported and recorded in monthly Workforce Data Reports.</p>	3	<p><i>As noted, the first step has been for is to become more confident in the data set. Now that this has been achieved, we will be looking to use this more proactively to provide insight – the employee stability index will be part of this as well as benchmarking our turnover rates with other “like” organisations.</i></p>	30/09/21	<p>HR Service Improvement Manager</p>

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Directed	There are significant costs associated with high turnover. Neither, organisational or departmental level targets are in place in relation to the number of voluntary redundancies which are susceptible. A target at organisational and departmental levels need to be put in place, and strategies to be developed to reduce attrition when voluntary resignation numbers climb above the target.	Targets at organisational and departmental levels be set for voluntary resignations, and strategies to be developed to reduce attrition when voluntary resignation numbers climb above the target.	3	<p><i>We will be looking to put turnover alongside other measures to help inform Senior Officers about areas of concern or good practice.)</i></p> <p><i>Our intention is to undertake benchmarking and research to inform the development of a Retention Strategy.</i></p> <p><i>To reduce attrition associated with a lack of opportunity to develop or progress - An Apprenticeship strategy has been developed and this has a primary purpose of getting our workforce 'fit for the future', professionalising the workforce with qualifications and organically responding to skills gaps and hard to recruit or retain posts. Each force now has 26 staff undertaking a formal apprenticeship and we will be looking to grow and develop this with funding through Levy Transfer options.</i></p>	31/10/21	HR Service Improvement Manager

Progress against Annual Plan – 2021/22

System	Planned Quarter	Current Status	Comments
Shared Services Transaction Centre	Q1	Draft Report Issued	
Overtime	Q1	Draft Report Issued	
Business Continuity	Q1	Draft Report Issued	
Justice	Q1	Draft Report Issued	
Dog Handling	Q1	Draft Report Issued	
Transport Management - Maintenance, Repair, Disposal, Transport Stock	Q1	Fieldwork completed	Awaiting debrief meeting client lead on leave and then draft report will be issued
Office of the Police and Crime Commissioners Commissioning – MoJ Audit	Q1	Fieldwork completed	Draft report awaiting to be issued

KEY:

To be commenced	Site work commenced	Draft report issued	Final report issued
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Priority 1 and 2 Recommendations - Progress update

Audit Title	Year	Total	Urgent	Important	Routine	Implemented	Superseded	Not due	Overdue	Comments
Vetting	2020/21	3	0	1	2	2	0	0	1	
Performance Management	2020/21	1	0	0	1	1	0	0	0	
Payroll	2020/21	2	0	0	2	0	0	0	2	
PEQF	2020/21	2	0	2	0	1	0	0	1	
Use of Vehicles and Telematics	2020/21	1	0	0	1	0	0	1	0	
Allowances Expenses and Additional Payments	2019/20	3	1	2	0	2	0	0	1	The remaining priority 2 recommendation is on hold, as currently with a high proportion of the workforce working from home it would not be representative to undertake the review in the current circumstances
Data Protection Legislation – GDPR / Data Protection Act	2019/20	8	1	2	5	7	0	0	1	Covid-19 has caused significant pressures in addressing the outstanding priority 3 recommendation, but an action plan has been drawn up to ensure that progress is made. Progress is being monitored to help ensure completion by revised date.
External Training Budget	2019/20	3	0	3	0	2	0	0	1	The Covid-19 pandemic has caused some training to be placed on hold. Work is progressing to address by the revised due date.

Audit Title	Year	Total	Urgent	Important	Routine	Implemented	Superseded	Not due	Overdue	Comments
Dog Handling	2019/20	5	1	4	0	4	0	0	1	Work is progressing to address recommendations by the revised due date. There are no priority 1 recommendations outstanding.
Duty Management System (DMS)	2018/19	4	0	4	0	2	2	0	0	
Establishment, Capacity, Recruitment and Retention	2018/19	6	0	3	3	5	0	0	1	Work is progressing to develop the new Acting up and Temporary Promotions Policy.
Recovered Property	2018/19	4	0	2	2	3	0	0	1	The Covid-19 pandemic has prevented annual audits from being undertaken.
Learning and Development	2017/18	3	1	2	0	3	0	0	0	
Use of Vehicles and Telematics	2020/21	1	0	1	1	0	0	1	0	
Corporate Health and Safety	2020/21	6	0	5	1	5	0	1	0	
Recruitment	2020/21	4	0	3	1	1	0	3	0	
Procurement – Compliance with Contract Standing Orders	2020/21	5	0	4	1	5	0	0	0	
TOTAL		62	4	38	20	43	2	6	11	

KEY:

Priority Gradings (1 & 2)

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.
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Risk Mitigation

	CLEARED	Internal audit work confirms action taken addresses the risk exposure.		ON TARGET	Control issue on which action should be taken at the earliest opportunity.		EXPOSED	Target date not met & risk exposure still extant
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The following table lists the outstanding recommendations

Audit	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Last Update	Latest Response
NSC1915 Establishment, Capacity, Recruitment and Retention	Approval and rationale for why officers and staff are acting up be recorded for all officers/staff.	2	The new Acting and Temporary Promotions Policy will be published in the Spring of 2019. This will standardise the process and this detail will therefore be captured. Staff are already covered within other HR policies and process.	DCC / Head of Resourcing/Head of HR	30/06/2019	31/12/2020, 31/03/2021 & 31/07/21	01/07/21	The current policy is sitting within the policy team to manage some feedback received from the operations. Due to staff shortages it has not been progresses however, it will be taken forward in the coming weeks.
NSC1928 Recovered Property	Annually, an audit be undertaken at the property stores and records be maintained of the stock take.	3	Annual audits have not been carried out due to the Evidential Property Review and other commitments. These audits will recommence in 2019 and Main Stores (with Property Staff) and satellite stations will be audited annually. Programme of audits to be discussed with Senior Property Officers on 17th July.	ACO/ Locally / PM&VRC and Senior Property Officers	31/10/2019	30/09/2020, 30/06/21 & 31/10/21	01/07/21	<p>Whilst not all COVID restrictions were lifted on 21st June the ability to address the recommendation was discussed. It was agreed that subject to the prospect of all restrictions being lifted in July, they will look to begin Audits in October 2021 with a view to completing all sites by 31 March 2022. This timeline is consistent with the Op Response messaging/essential travel advice and also allows the peak Annual Leave period to pass without causing resource issues.</p> <p>A revised due date of the 31st October 2021 has been requested.</p>
NSC2029 Dog Handling	An annual risk assessment be undertaken to identify the optimum number of police dogs and handlers needed.	2	There is no "Dog STRA" and it is understood that none of the forces in the region have such a document. Developing an accurate STRA for N&S would currently be difficult because of the method used to capture data of activity, this is under review and an annual risk assessment will be	DCC// Insp 3051 HAMMERTON	31/03/2020	31/03/20 & 31/10/21	01/07/21	Nothing by way of substantive progress since the last update. The new shift pattern is the current focus for supervisors. The priority is settling and assessing the new pattern and dealing with the issues out of these. The regional review is ongoing

			considered once complete. An initial date of 31/03/20 is provided for review / consideration.					A revised due date of the 31st October 2021 has been requested.	
NSC2016 Data Protection Legislation – GDPR / Data Protection Act	The following policies updates, incorporating the GDPR, be published following approval: the Acceptable Use of Information Systems and Assets Policy, the Government Security Classification Scheme Policy, the Information Security and Information Security Management Policy, the Interim Email, Intranet and Internet Use Policy, the Interim Information Security Incident and Data Breach Reporting and Management Policy, and the Interim Information Risk Management Policy.	3	Recommendation is agreed. Information security will endeavour to review, amend or re-write their policies and procedures over the course of 2020. With the appropriate resources available, it is hoped that 25% of the policies and procedures will be reviewed and appropriately amended each quarter. This will start with the Information Security Incident and Data Breach Management Policy which must be re-written in-line with the requirements of the National Enabling Program's delivery of Office 365.	DCC Information Security	/	31/12/2020	31/03/2021	02/03/21	In fact all of the policies require a complete re-write, and to be brought into line with ISO 27001 – the International Information Security Standard. Our Policies are currently authored in a manner that makes them joint policies and procedures. We intend to re-write these documents so that the policies are a few pages in length, and then far more complex and detailed procedures are then associated with them. In addition to complete re-writing and formatting these existing documents, there is also a requirement to write completely new policies and procedures, which relate to accreditation / assurance and the use of cloud services. However the department has very limited resources, and is finding it difficult to allocate appropriate time to this particular project, this issue has been detailed to TIAA etc. I hope that may be of some assistance and provide some response for you. We are trying to complete this project, however as detailed above, other projects, and departmental pressures mean that the policies and procedures may not be worked on as often as possible. A revised due date of 31st October 2021 has been requested.
NSC2025 External	Training requirements be recorded within the constabularies' workforce	2	This work is reliant on a number of other workstreams, such as	Change and Development Manager –		31/12/2020	31/03/2021 & 31/07/2021	01/07/21	This is still ongoing as part of the wider skills work / WFP / mapping work. Progress is

Training Budget	plans, to ensure effective succession planning and an appropriately trained workforce.		Succession Planning, E-PDR and the skills database which are ongoing and form key elements of the constabularies' People Strategy. A further update will be provided at the end of the calendar year.	L&D(from an oversight perspective)				being made on the e-pdr project and aligning to LMS / ERP. Chronicle is also now authorised for wider use for recording Public order, first aid and PST. A revised due date has been requested
NSC2027 Allowances Expenses and Additional Payments	A review of pool cars be undertaken, to ensure that there are optimum numbers available/used for the most efficient travel between headquarters and other journeys, compared to paying private mileage. Any changes to the way pool cars are used to be communicated to those travelling between sites and monitored for changes being instigated.	2	All travel is deemed necessary as authorised by managers, however in light of the recent Covid-19 outbreak a review of working practices will take place in both Forces, with a view to reducing travelling and utilising technology as well as increased home working. The review of pool car usage will be considered as part of this review.	ACO	31/03/21	31/07/21	01/07/21	Work is still progressing to address the recommendation. Progress is in place to help meet the recommendation by the due date
NSC2127 Payroll	A standard to be agreed for submitting overtime claims to help ensure that these are submitted timely.	3	Agreed, a standard to be agreed for submitting of overtime claims in Norfolk. There is already a three month time limit in place for Suffolk officers, and approval has to be obtained for overtime which is submitted outside of this period.	Head of Transactional Services	31/03/21	31/07/21	01/07/21	This has not yet been formally signed off by the DCC and I have asked for this to be discussed at the next meeting. A revised due date has been requested
NSC2127 Payroll	A standard to be agreed for submitting expenses to help ensure that these are submitted timely.	3	Agreed, a standard will be agreed and set for Norfolk employees for submitting of expenses.	Head of Transactional Services	31/03/21	31/07/21	01/07/21	The DCC suggested that terminology for Norfolk could possibly be that claims have to be made within three months unless there are exceptional circumstances. Exceptional circumstances would have to be agreed by an officer two ranks higher and would not include simply forgetting to submit a claim. This was agreed by the Group



								<p>Action: C Kay to draft some communication from the Force Executive with wording as agreed in the decision above.</p> <p>A revised due date has been requested</p>
NSC2132 PEQF	Review of vetting team capabilities be undertaken to establish if there are sufficient resources to undertake vetting of new recruits for the PEQF programme.	2	Vetting capability and capacity continue to be under review to ensure delivery against PEQF and Op Uplift plans. It will be ensured that this is added to the Vetting Risk Register, so that this can be monitored. Implementation date of three months hence provided for monitoring purposes	Head of People	31/03/21	30/09/21	01/07/21	<p>The position has not changed. If anything it is worse due to ongoing resource issues. There are three staff off long term sick and another due to go off for hip replacement surgery so they continue to work at 60%. The Coe-Vet upgrade and Robotics project are now complete however the implementation phase was extended and this proved to be very disruptive to the vetting service. As a result backlogs have grown and all renewal vetting and reviews have stopped. They continue to offer overtime and are continuously looking to find solutions to reduce the problem, however this is unlikely to be resolved or improve before the end of September, and would be grateful if you could extend the due date accordingly.</p> <p>A revised due date of the 30th September 2021 has been requested for the recommendation</p>
NSC2121 Vetting	MV clearances be reviewed on an annual basis, in accordance with the requirements of the APP.	2	The draft APP July 2020 has now been circulated to all forces in anticipation of implementation December 2020/January 2021. The new APP states: "8.48.3 In addition to making disclosures after vetting clearance has been granted, individuals holding MV clearance	Head of Vetting Unit	01/04/20	30/09/21	01/07/21	<p>The position has not changed. If anything it is worse due to ongoing resource issues. There are 3 staff off long term sick and another due to go off for hip replacement surgery so we continue to work at 60%. The Coe-Vet upgrade and Robotics project are now complete however the implementation phase was extended and this</p>

		<p>should be subjected to review at least twice during the validity of the clearance. Any MV conducted in conjunction with SC or DV clearance must be subject of annual review alongside the review of the SC or DV i.e. it is not necessary to complete two reviews per year for MV/SC or MV/DV clearances. Forces should have a programme in place to ensure that all applicable posts are subjected to review during the lifetime of the clearance. NPPV3 should also be reviewed at least twice during the validity of the clearance .”There are currently 950 staff and officers who hold DV or SC clearance and 2147 who hold MV clearance. The vetting unit will begin reviews on those who hold DV and SC clearance. The remaining MV clearances will be reviewed and appropriate review dates set in future.</p>					<p>proved to be very disruptive to the vetting service. As a result backlogs have grown and all renewal vetting and reviews have stopped. The team continue to offer overtime and are continuously looking to find solutions to reduce the problem, however this is unlikely to be resolved or improve before the end of September, and would be grateful if you could extend the due date accordingly.</p> <p>A revised due date of the 30th September 2021 has been requested</p>
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Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk and Control 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 CBNs issued since the last progress report are given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN – 21008	National Audit Office - Good Practice Guidance: Fraud and Error		Action Required for Information Only Boards and Governing Bodies to be made aware of the NAO Good Practice Guidance, in particular the Fraud and Error Audit Framework.
CBN – 21014	National Audit Office – Guidance for Senior Leaders to improve operational delivery		Action Required not Urgent Chief Executives, Chief Operating Officers and Operational senior management are asked to note the guidance and to reflect on the principles outlined in respect of the application within their own organisation.



Internal Audit

FINAL

Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary

Internal Audit Annual Report

2020/21

June 2021

Internal Audit Annual Report

Introduction

This is the 2020/21 Annual Report by TIAA on the internal control environment at the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary. The annual internal audit report summarises the outcomes of the reviews we have carried out on the organisation’s framework of governance, risk management and control. This report is designed to assist management in making its annual governance statement.

Limitations on our opinion arising from Covid-19

The impact of COVID-19 on all public sector services has been significant including changes to ways of working, reprioritising services, redeploying staff and stretching capacity; the impact has been present throughout the whole of 2020/21 in varying degrees.

For internal audit, it has raised the question of whether they have been able to undertake sufficient internal audit work to gain assurance during 2020/21. This is a key consideration to fulfil the requirement of the Public Sector Internal Audit Standards (PSIAS) for the Head of Internal Audit (HIA) when issuing their annual opinion on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. This opinion is in turn one of the sources of assurance that the organisation relies on for its Annual Governance Statement. Factors that need to be taken in to account in reaching a conclusion include:

- Has any reduction in coverage compared to what was planned resulted in insufficient assurance work?
- Have any limitations in the scope of individual assignments resulted in it only being possible to place partial assurance on the outcome?
- Have changes in ways of working led to gaps in the governance, risk management and control arrangements?

TIAA understands the considerable challenges and the difficult decisions that organisations are having to deal with, however, the professional and regulatory expectations on public bodies to ensure that their internal audit arrangements conform with PSIAS have not changed. In this difficult situation, heads of internal audit will need to consider whether they can still issue the annual opinion or whether there will need to be a limitation of scope.

A limitation of scope arises where the HIA is unable to draw on sufficient assurance to issue a complete annual opinion in accordance with the professional standards. This is an issue not only for the HIA but also for the leadership team and the audit committee who normally rely on that opinion. It may also have wider consequences for stakeholder assessments of the organisation.

What this means for the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary

There has been minimal or no impact on the delivery of the internal audit work for 2020/21 as a result of the COVID-19 pandemic. Whilst there was an impact on delivery of the work in the early part of the year during the initial lockdown, we are able to deliver the planned work by year-end (or shortly thereafter). There have been no changes to the planned work as a result of COVID-19; any changes to the plan were based on purely on business/operational need.

HEAD OF INTERNAL AUDIT’S ANNUAL OPINION

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

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary from its various sources of assurance.

Internal Audit Planned Coverage and Output

The 2020/21 Annual Audit Plan approved by the Audit Committee was for 330 days of internal audit coverage in the year.

During the year there were the following changes made to the Internal Audit Plan, the collaborations audit has been replaced by an audit of the Joint Justice Service. In addition the OPTIK Post Implementation Review and the Shared Services Transaction Centre audits

have been moved to 2021/22 at the request of management these audit will all be undertaken in the first quarter of 2021/22. The changes were approved by the Chief Finance Officers and the Assistant Chief Officers.

The planned work that has been carried out against the plan and the status of work not completed is set out at Annex A.

Assurance

TIAA carried out 24 reviews, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve objectives for the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	6	3
Reasonable Assurance	14	16
Limited Assurance	3	4
No Assurance	0	0

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

We made the following total number of recommendations on our audit work carried out in 2020/21.

Urgent	Important	Routine
3	38	15

Audit Summary

Control weaknesses: There were three areas reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' assurance. Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

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

Risk Area	Urgent	Important	Routine
Directed			
Governance Framework	2	19	10
Risk Mitigation			1
Compliance		18	4
Delivery			
Performance Monitoring		1	
Financial Constraint			
Resilience	1		

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

Operational
14

Independence and Objectivity of Internal Audit

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

Performance and Quality Assurance

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

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

Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards. An independent external review was carried out of our compliance of the Public Sector Internal Audit Standards (PSIAS) in 2017 and in particular to meet the requirement of an independent 5 year review, the outcome confirmed full compliance with all the standards. Our work also complies with the IIA-UK Professional Standards and relevant guidance issued by the Accounts & Audit Regulations 2015.

Release of Report

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

Date Report issued:	June 2021
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Annexes

Annex A

Actual against planned Internal Audit Work 2020/21

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Strategic Control and Corporate Governance – Coronavirus Resilience Coronavirus Resilience	Assurance	12	12	Substantial	Replaced the Strategic Control and Corporate Governance Audit
Performance Management	Assurance	12	12	Substantial	This was a 2019/20 audit that was brought forward
Transformation Including Business Cases	Assurance	12	12	Reasonable	
Corporate Health and Safety	Assurance	10	10	Reasonable	
Risk Management (includes both the Risk Management Embedding and the Risk Maturity Audit)	Assurance	12	12	Reasonable	
Key Financials	Assurance	30	30	Reasonable	
Outcome Based Budgeting	Assurance	12	12	Substantial	
Payroll Including ERP Reporting	Assurance	12	12	Substantial	
Data Quality	Assurance	12	12	Limited	
MOPI	Assurance	10	10	Limited	
Recruitment	Assurance	12	12	Reasonable	
Learning and Development	Assurance	12	12	Reasonable	
PEQF	Assurance	12	12	Reasonable	
Estates Strategy and Policies	Assurance	10	10	Reasonable	
Procurement Compliance with Standing Orders	Assurance	14	14	Reasonable	
Recovered Property – Seized Monies	Assurance	10	10	Limited	
Use of Vehicles and Telematics	Assurance	12	12	Substantial	
Covid-19 Controls Resilience	Assurance	10	10	Reasonable	
Vetting	Assurance	10	10	Reasonable	

Cyber Security	ICT	12	12	This is a maturity assessment audit and thus no opinion will be provided	
HR Strategy, Workforce Planning, People Strategy and Succession Planning	Assurance	18	18	Reasonable	
ERP Governance	Assurance	10	10	Reasonable	
Commissioning	Assurance	18	18	Reasonable	
Office of the Police and Crime Commissioners for Norfolk – Information Management (this was a 2019/20 audit that was paused due to the pandemic)	Assurance	14	14	Substantial	b/f from 2019/20
Follow-up		12	12	Complete	
Audit Management Including Annual Planning and Annual Reporting		20	20		
	Total Days	340	340		



POLICE AND CRIME COMMISSIONERS FOR NORFOLK AND SUFFOLK AND NORFOLK CONSTABULARY AND SUFFOLK CONSTABULARY

Internal Audit Strategy 2021 - 2024 (including our Internal Audit Plan 1 August 2021 – 31 March 2022)

Presented at the Joint Audit Committees July 2021

This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

EXECUTIVE SUMMARY

Our Internal Audit Plan for 1 August 2021 – 31 March 2022 is presented for consideration by the Joint Audit Committees (JACs). As the developments around Covid-19 will continue to impact on all areas of the organisation's risk profile, we will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.

The key points to note from our plan are:



2021/22 Internal Audit priorities: Internal audit activity for 1 August 2021 – 31 March 2022 is based on analysing your corporate objectives, risk profile and assurance framework as well as other factors affecting you in the eight months ahead, including changes within the sector. Our detailed plan for 2021/22 is included at Section 1.



Level of Resource: All audits have been costed in line with the day rates quoted in our recent tender submission and are based on the areas discussed with management. We will utilise technology when undertaking our audits. During 2021/22 we will continue to react to the challenges of Covid-19 and embrace more ways of using technology to undertake our audit work including the use of MS Teams meetings, secure web portals for audit data sharing (Huddle) and data analytics technology to strengthen our sampling and focus our audit testing.



Core Assurance: Our plan for 1 August 2021 – 31 March 2022 includes audits designed to enable the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary to take assurance that controls are in place to mitigate the risks identified by management. Four of our audits in 2021/22 have been driven from **your strategic risks:**

- Police Education Qualifications Framework (PEQF)
- Data Quality
- Transformation and Strategic Planning / Change
- Collaborations / Partnership Working

whilst we also have coverage of the **risk management** arrangements in place at all of the organisations, **key financial controls** coverage, and **follow up** allocations to determine that progress is being made to implement previously agreed management actions.



'Agile' approach: Our approach to working will be one where we will respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery, keeping you informed of these changes in our progress papers to the JACs during the year.



2021/22 Head of Internal Audit Opinions – Please note that we have assumed that your previous internal audit service provider will be issuing a Head of Internal Audit Opinion for all organisations for the work undertaken in the first four months of 2021/22. Our opinion will cover the period from our appointment to the 31 March 2022. There are other options available regarding the opinions and we would be happy to discuss these further with you.



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1. YOUR INTERNAL AUDIT PLAN 1 AUGUST 2021 - 31 MARCH 2022

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other factors affecting the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary in the eight months ahead, including changes within the sector and the continued impact of Covid-19.

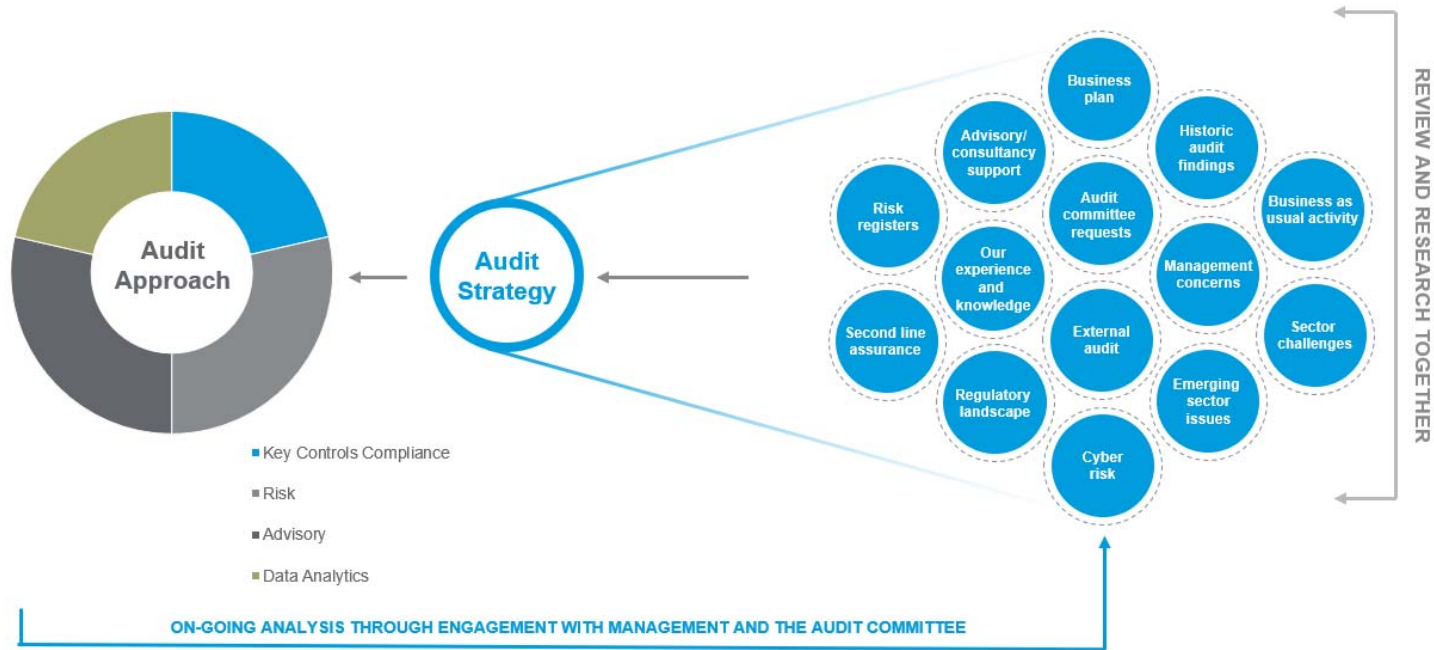
Risk management processes

We have placed reliance on your risk registers to inform the internal audit strategy, albeit we have not yet undertaken a review of your risk management frameworks, which is scheduled to be undertaken later in 2021/22. We have used various sources of information (see Figure A below) to further inform our plans and strategy and discussed priorities for internal audit coverage with a range of individuals as shown below:

Norfolk OPCC	Norfolk Police	Suffolk OPCC	Suffolk Police	Joint
<ul style="list-style-type: none">Jill Penn	<ul style="list-style-type: none">Peter Jasper	<ul style="list-style-type: none">Tim PassmoreChris JacksonChris Bland	<ul style="list-style-type: none">DCC Rachel KeartonACC Rob JonesKenneth Kilpatrick	<ul style="list-style-type: none">Ch Supt Julie WwendthKevin WilkinsVicky CurtisHugh Zabel

Furthermore, our strategy has then been jointly reviewed by the two ACOs and two CFOs, in consultation with their Chief Officer colleagues, ahead of the JAC to further prioritise the suggested areas for review.

Figure A: Audit considerations – sources considered when developing the Internal Audit Strategy.



Based on our understanding of the organisations, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming eight months and a high level strategic plan (see Section 2 and Appendix C for full details).

2. INTERNAL AUDIT PLAN 1 AUGUST 2021 – 31 MARCH 2022

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 31 August 2021 – 31 March 2022. The table details the strategic objectives which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisations' assurance needs for the forthcoming eight months and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes time for following up the implementation of actions and an audit management allocation.

Objective of the review (Strategic risk)	Audit approach	Days	Proposed timing	Proposed JAC
<p>Workforce planning including Police Education Qualifications Framework (PEQF)</p> <p>A review of preparedness including how workforce plans have been adapted to meet the police officer uplift. We will also review how the Constabularies have modelled their workforce plans to incorporate the introduction of the PEQF, which will impact on the time given over to training and the timescales within which new police officers become deployable.</p> <p>Risk SSR5 & NSR1</p>	Risk Based	20	Q2	November 2021
<p>Data Quality</p> <p>Previous audits have identified concerns in relation to data quality, and for this reason management requested a further audit be included in the plan. Review of the project management processes in place designed to improve data quality including review and oversight of the five priorities identified by management in this area. This will include the activities of the Records Management Team and Data Quality Improvement Board. We will also include benchmarking of the arrangements against best practice seen at other clients in the sector.</p> <p>Risk SSR8 & NSR9</p>	Risk Based	20	Q2	September 2021
<p>Transformation and Strategic Planning / Change</p> <p>This audit will cover the planning cycle and how each of the elements within the transformation programme, including financial planning and change projects, support each other, ensuring strategies, aims and objectives are aligned, and that progress is being monitored and measured against original timescales/aims. We will also consider roles and responsibilities of individuals and departments.</p> <p>Risk SSR6, SSR9, NSR7 & SPCC1</p>	Risk Based	25	Q3/Q4	March 2022

Objective of the review (Strategic risk)	Audit approach	Days	Proposed timing	Proposed JAC
<p>Collaborations / Partnership Working</p> <p>This review will provide assurance that there is a robust framework in place which is consistently applied across collaborated services to measure and monitor the benefits identified and achieved across collaborated units. We will review whether the Constabularies/PCCs have sufficient information to be able to assess the effectiveness and value for money provided by the collaborations which they are part of.</p> <p>Risk SSR3, NSR7 & NPCC</p> <hr/> <p>Core Assurance</p> <p>Risk Management</p> <p>Review of the Risk Management arrangements within each OPCC & Constabulary to ensure risks are adequately identified, managed and reported. This review will incorporate a 'deep dive' into the Constabulary and the PCC risk registers. Coverage will include a sample of risks from both risk registers and discussion with the risk owners in relation to the risk description, controls in place, risk score and assurances in place.</p> <hr/> <p>Accounts Payable</p> <p>We will agree the detailed scope with management but this audit will include amongst other areas:</p> <ul style="list-style-type: none"> • Placing of orders • Confirmation of goods being received • Authorisation of Invoices • Processing of credit notes • Verification of changes to supplier details • Preparation and authorisation of payment runs <p>We will also be using data analytics to undertake some analysis and inform testing.</p> <hr/> <p>Cash, Banking & Treasury Management</p> <p>To include:</p> <ul style="list-style-type: none"> • Receipt of cash • Processing of cash payments • Bank mandate • Bank reconciliation • Controls over loans and investments 	Risk Based	25	Q2	November 2021
	Key controls	20	Q3/Q4	March 2022
	Key controls	25	Q4	March 2022
	Key controls	15	Q4	March 2022

Objective of the review (Strategic risk)	Audit approach	Days	Proposed timing	Proposed JAC
<ul style="list-style-type: none"> Compliance with treasury management strategy. 				
Capital Programme Review to ensure that an adequate capital programme is in place including submission of business cases, identification of benefits, approval process, reporting and monitoring of benefits achieved.	Key controls	20	Q4	March 2022
Pensions Administration Review covering the controls around joiners, leavers and other changes to the pension scheme, including how deaths are captured and processed in a timely manner. We will consider the accounting practices around the pension function.	Key controls	14	Q4	May 2022
Other Internal Audit Activity				
Follow Up To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management. This will include two follow up reviews.	Key controls	20	Q4	May 2022
Management This will include: <ul style="list-style-type: none"> Annual planning to develop strategic and yearly internal audit plans Preparation for, and attendance at, JAC Regular liaison and progress updates Liaison with external audit, HMICFRS and other assurance providers Preparation of the annual opinions 	N/A	36	Ongoing	N/A

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

2.1 Working with other assurance providers

The JACs are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit and HMICFRS where possible to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

APPENDIX A: INTERNAL AUDITS NOT INCLUDED IN 2021/22

The following areas of coverage were originally identified as potential areas of coverage with management but have not been included in the final 2021/22 plan in order to keep the overall level of coverage within budget.

Area

- Norfolk – OPCC Audit – Community Safety Partnership
- Corporate and HR Policies
- Systems – ERP / Enact / DMS / Chronicle interfaces
- Key Financial Controls
- Procurement Strategy and Policy
- Establishment, Capacity, Recruitment and Retention
- Duty Management System
- Transport Strategy and Policies
- Management - Maintenance, Repair, Disposal, Transport Stock
- Estates Strategy and Policies, including future planning
- Recovered Property and Seized Monies

The following areas of coverage included in the original 2021/22 plan having been completed by TIAA in quarter one.

Area

- Disaster Recovery and Business Continuity
- Shared Service Transaction Centre
- Overtime
- Absence Management, with limited duties
- Dog Handling

APPENDIX B: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Daniel Harris as your Head of Internal Audit, supported by Anna O’Keeffe as your client manager.

Core team

The delivery of the 2021/22 audit plan will be based around a core team. However, we will complement the team with additional specialist skills where required.

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

Our next external review will be conducted during 2021 and we will inform the JACs of its findings.

Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

APPENDIX C: INTERNAL AUDIT STRATEGY 2021/22-2023/24

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

Assurance Taken		Increasing Assurance																													
		1st Line Assurance: Management control and reporting				2nd Line Assurance: Functional oversight/governance					3rd Line Assurance: Independent review / Assurance			Internal Audit - 3rd Line of Assurance																	
Red - Minimal Assurance / Poor Progress	Amber/red - Partial Assurance / Little Progress	Amber/green - Reasonable Assurance / Progress	Green - Substantial Assurance / Good Progress	Advisory / AUP	IDEA	Risk Register Reference SUFFOLK	Risk Register Reference NORFOLK	Management Reviews & Approval	KPIs	Organisational Board – Delivery	Strategic Planning & Monitoring	Norfolk Command Team	Suffolk Chief Officer Management Group Meeting	Joint Chief Officer Team Meeting (JCOT)	Police Pensions Board	S BOS	Suffolk PCC Accountability and Performance Panel	Norfolk PCC Strategic Governance Board	HMICFRS	External audit	External Consultants	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25		
Governance																															
Strategic Control, Corporate Governance																															
Corporate & HR Policies																															
Performance Management																															
Transformation and Strategic Planning / Change																															
2020 Strategic Change Programme																															
2025 Strategic Change Programme																															
Whistleblowing																															
Complaints																															
Communications & Engagement																															
Collaborations Partnership Working																															
Corporate H&S																															
Emergency Preparedness & Business Continuity																															
Commissioning																															
Force Management Statement																															
Ethics / Equality																															
Police and Crime Plan																															
Grants																															
Pension Scheme																															
Community Safety Partnerships (Norfolk)																															
Community Safety Partnerships (Suffolk)																															
Risk Management																															
Strategy / Policy OPCC Suffolk																															
Strategy / Policy OPCC Norfolk																															
Strategy / Policy Constabularies																															
Risk Maturity Assessment																															
Mitigating Controls																															
Embedding / Development																															
Risk Management																															
IT																															
Cyber Security																															
ERP / Enact / DMS																															
ERP Governance																															
Telematics Blackbox																															
Device Management (e.g. body worn video)																															
IT Development – Incl Digital World, Governance, Strategy																															
ICT Governance																															
Disaster Recovery & Business Continuity																															
Systems – ERP / Enact / DMS / Chronicle interfaces																															
ICT Investment																															
Finance																															
Key Financials																															
Shared Service Transaction Centre																															
Outcome Based Budgeting / Financial Plan																															
Payroll, including ERP Reporting																															
Accounts Payable																															
Accounts Receivable																															
General Ledger																															
Treasury Management																															
Capital Programme																															
Budgetary Control																															
Fixed Assets																															

APPENDIX D: INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the JACs.

The internal audit service is provided by RSM Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Partner, Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary, with further reporting lines to the Section 151 Officers.

RSM also provides the Internal Audit and other Advisory Services to the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary, we do not consider there to be a conflict of interest by the services provided.

The head of internal audit has unrestricted access to the chairs of JAC to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service.

If a potential conflict arises through the provision of other services, disclosure will be reported to the JACs. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the JACs. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the JACs for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the JACs.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the JACs to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit' and 'senior management'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

- Senior management team who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 15 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Huddle.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.



We continue to closely monitor and implement official guidelines from the Government and health organisations in respect of Covid-19. All our staff must adhere to the relevant RSM Policies, including limiting time on site and completing the relevant approvals prior to any site visit.

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the JACs.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.

- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the JACs. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the JACs and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisation's annual governance statement.

For 2021/22 our opinion will cover the period 1 August 2021 to 31 March 2022 only.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the JACs.

Fraud

The JACs recognise that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the JACs recognise that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the JACs are also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

Daniel Harris, Head of Internal Audit

Email: Daniel.harris@rsmuk.com

Telephone: +44 (0)7792 948767

rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of the Police and Crime Commissioners for Norfolk and Suffolk and Norfolk Constabulary and Suffolk Constabulary, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

**Police and Crime Commissioner
for Norfolk / Chief Constable for
Norfolk**

**Audit Plan Addendum - VFM
Risk Assessment**

Year ended 31 March 2021

13 July 2021



13 July 2021



Police and Crime Commissioner for Norfolk & Chief Constable for Norfolk Police
Jubilee House
Falconers Chase
Wymondham
Norfolk
NR18 0WW

Dear Giles and Paul,

Audit Plan Addendum - VFM Risk Assessment

We are pleased to attach our Audit Plan Addendum - VFM Risk Assessment, ahead of the upcoming meeting of the Audit Committee.

The purpose of this report is to provide the Audit Committee with an update on our VFM Risk Assessment, which we flagged as requiring completion in our Provisional Audit Plan dated 22 March 2021.

The Audit Committee should note that there are no other changes to our planned audit approach and risk assessment that we set out in the Provisional Audit Plan dated 22 March 2021.

Yours faithfully

MARK HODGSON

Mark Hodgson
For and on behalf of Ernst & Young LLP
Enc



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Value for Money Risks



Value for money

PCC/CC responsibilities for value for money

The PCC/CC is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

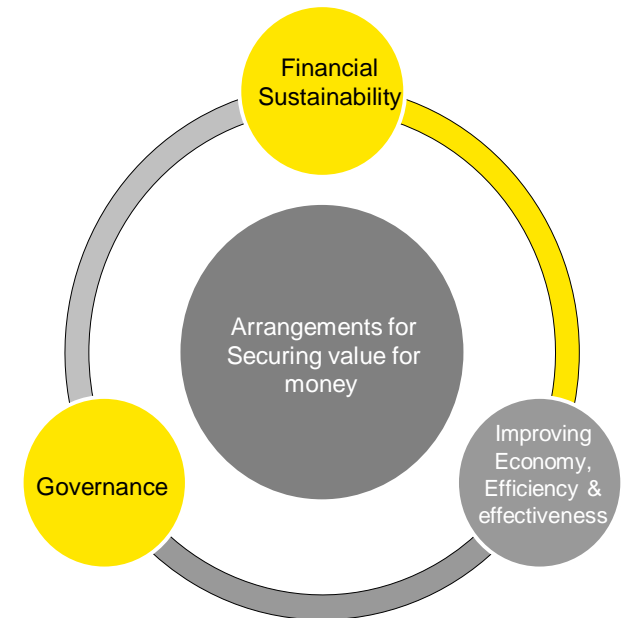
As part of the material published with its financial statements, the PCC/CC is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the PCC/CC tailor's the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

Auditor responsibilities under the new Code

Under the 2020 Code we are still required to consider whether the PCC/CC has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. However, there is no longer overall evaluation criterion which we need to conclude on. Instead the 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the PCC/CC a commentary against specified reporting criteria (see below) on the arrangements the PCC/CC has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- Financial sustainability
How the PCC/CC plans and manages its resources to ensure it can continue to deliver its services;
- Governance
How the PCC/CC ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness:
How the PCC/CC uses information about its costs and performance to improve the way it manages and delivers its services.





Value for money risks

Planning and identifying VFM risks

The NAO's guidance notes require us to carry out a risk assessment which gathers sufficient evidence to enable us to document our evaluation of the PCC/CC's arrangements, in order to enable us to draft a commentary under the three reporting criteria. This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations. This is a change to 2015 Code guidance notes where the NAO required auditors as part of planning, to consider the risk of reaching an incorrect conclusion in relation to the overall criterion.

In considering the PCC/CC's arrangements, we are required to consider:

- The PCC/CC's governance statement
- Evidence that the PCC/CC's arrangements were in place during the reporting period;
- Evidence obtained from our work on the accounts;
- The work of inspectorates (such as HMICFRS) and other bodies and
- Any other evidence source that we regard as necessary to facilitate the performance of our statutory duties.

We then consider whether there is evidence to suggest that there are significant weaknesses in arrangements. The NAO's guidance is clear that the assessment of what constitutes a significant weakness and the amount of additional audit work required to adequately respond to the risk of a significant weakness in arrangements is a matter of professional judgement. However, the NAO states that a weakness may be said to be significant if it:

- Exposes - or could reasonably be expected to expose - the PCC/CC to significant financial loss or risk;
- Leads to - or could reasonably be expected to lead to - significant impact on the quality or effectiveness of service or on the PCC/CC's reputation;
- Leads to - or could reasonably be expected to lead to - unlawful actions; or
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

We should also be informed by a consideration of:

- The magnitude of the issue in relation to the size of the PCC/CC;
- Financial consequences in comparison to, for example, levels of income or expenditure, levels of reserves (where applicable), or impact on budgets or cashflow forecasts;
- The impact of the weakness on the PCC/CC's reported performance;
- Whether the issue has been identified by the PCC/CC's own internal arrangements and what corrective action has been taken or planned;
- Whether any legal judgements have been made including judicial review;
- Whether there has been any intervention by a regulator or Secretary of State;
- Whether the weakness could be considered significant when assessed against the nature, visibility or sensitivity of the issue;
- The impact on delivery of services to local taxpayers; and
- The length of time the PCC/CC has had to respond to the issue.



Value for money risks

Responding to identified risks

Where our planning work has identified a risk of significant weakness, the NAO's guidance requires us to consider what additional evidence is needed to determine whether there is a significant weakness in arrangements and undertake additional procedures as necessary, including where appropriate, challenge of management's assumptions. We are required to report our planned procedures to the audit committee.

Reporting on VFM

In addition to the commentary on arrangements, where we are not satisfied that the PCC/CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, the 2020 Code has the same requirement as the 2015 Code, in that we should refer to this by exception in the audit report on the financial statements.

However, a new requirement under the 2020 Code is for us to include the commentary on arrangements in a new Auditor's Annual Report. The 2020 Code states that the commentary should be clear, readily understandable and highlight any issues we wish to draw to the PCC/CC's attention or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with our view as to whether they have been implemented satisfactorily.

Value for money (VFM) risk assessment

We have concluded our detailed VFM planning and risk assessment.

We have based our assessment on a combination of our cumulative audit knowledge and experience, our review of PCC Accountability Meeting (formerly known as Police Accountability Forum) and Joint Audit Committee reports, meetings with key officers, and the evaluation of associated documentation through our regular engagement with PCC/CC management and the finance team.

As a result of this work, we have not identified any risks of significant weaknesses in the PCC/CC arrangements. As a result we have no risk based procedures to carry out. We will revisit the risk assessment prior to issuing the audit opinion on the 2020/21 accounts and at this stage anticipate having no matters to report on VFM.

We plan to issue the VFM commentary, as required under the new Code, by the end of December 2021 within our Auditor's Annual Report.



Audit Committee Forward Work Plan

27 July 2021

Morning briefing 26 July 2021	Estates Strategy, Modern Workplace and OPCCN Workstyle/ Shared arrangements with Suffolk
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 13 April 2021	
Actions from previous meeting	
Internal Audit 2021/22 Final Progress Report (including outstanding reports from 2020/21) Annual Report	Reports from Head of Internal Audit (TIAA)
Internal Audit Audit Plan 2021/22	Report from Head of Internal Audit (RSM)
Annual Governance Statement	Verbal update from CFO
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO & ACO
Strategic Risk Register Update – Part 2 private agenda	Report from Chief Exec and CC

19 October 2021

Morning Briefing	The accounts & Team resilience / Risk appetite /VFM/Benchmarking
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 27 July 2021	
Internal Audit 2021/22 Progress and Follow up Report	Report from Head of Internal Audit
Corporate Governance Framework	Report from CFO

Annual Governance Statement	Report from CFO
Audit Committee Skills	Report from CFO
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO
Strategic Risk Register update– Part 2 private agenda	Report from Chief Exec and CC

29 November 2021

Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 19 October 2021	
Final Accounts 2020/21 Approval including External Auditor's Audit Results Report	Reports from CFO and E&Y
Internal Audit 2021/22 Progress Report and Follow up Report	Report from Head of Internal Audit
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO

January 2022

Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 29 November 2021	
Internal Audit 2021/22 Progress update and follow up report 2022/23 Internal Audit Plan (draft)	Reports from Head of Internal Audit
External Audit 2020/21 Accounts Annual Audit Letter 2021/22 Audit Plan	Reports from Director, E&Y
Treasury Management 2021/22 Half Year Update 2022/23 Strategy (draft)	Report from CFO
Forward Work Plan	
Strategic Risk Register Update – Part 2 private agenda	Report from Chief Exec and CC
Forward Work Plan	Report from CFO

Report Author
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