



AUDIT COMMITTEE

**Tuesday 14 March 2023 at 14.00 hrs
Microsoft Teams and Barsby Conference Room**

A G E N D A

Note for Members of the Public:

Please contact the OPCCN (details below) prior to the meeting if you wish to attend the Committee for the public part of the agenda.

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 25 January 2023 Page 4
4. Review and update the Action Log Page 9
5. Internal Audit 2022/23 Summary of Internal Control - Report from Head of Internal Audit TIAA Page 14
6. Report on Corporate Governance Framework – Report from CFO Page 42
7. Forward Work Plan – Report from CFO Page 57

Part 2 – Private Agenda

- 9. Action Log and to approve the minutes of meeting held on 25 January 2023
- 10. Fraud update Report from CFO's
- 11. AOB

Date of Next Meeting

Tuesday 18th April 2023 at 14.00hrs – Teams and In Person Meeting

Enquiries to:

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

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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

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Audit Committee Meeting

Wednesday 25th January 2023

14:00 hours

Via Microsoft Teams

MINUTES

Members in attendance:

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

Also, in attendance:

Ms J Penn	Chief Finance Officer, (PCC CFO), OPCC
Mr P Jasper	Assistant Chief Officer (ACO), Norfolk Constabulary
Mr S Megicks	Deputy Chief Constable, Norfolk Constabulary
Mr I Fearn	Head of Financial Accounting and Specialist Functions
Mr W Drummond	HMIC and PCC Liaison Inspector, Norfolk Constabulary
Mrs F Roe	Director of Audit, TIAA
Ms C Lavery	Audit Manager, TIAA
Mr M Hodgson	Associate Partner, Ernst & Young LLP
Ms V Chong	Audit Manager, Ernst & Young LLP
Mr N Lister	Transcribing the minutes from the Teams Recording

Part 1 – Public Agenda

1.0 Welcome and Apologies

- 1.1 Apologies were given from Giles Orpen-Smellie, Police and Crime Commissioner and Mark Stokes, Chief Executive OPCC.
- 1.2 The chair advised that the meeting was quorate given the attendance.
- 1.3 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 It was raised whether there was any conflict of interest with TIAA auditing the OPCCN and Constabulary and also auditing partner organisations where members of this audit committee were also part of those boards. It was decided if Fiona Roe was attending an audit committee of a partner organisation which was attended by members of this audit committee it would be declared. This would ensure any potential conflict would be raised to the partner organisation.

3.0 Minutes of the last meeting

3.1 The minutes of the last meeting were duly agreed by the Audit Committee members as an accurate account and the Chair will now sign these as an accurate record of the meeting.

3.2 The Chair acknowledged the committee's appreciation for the work over the years by Julie Curson in taking minutes for the committee and the quality of the work which was exemplary and sent her best wishes in her retirement.

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 Internal Audit – New Reports

5.1 The Police Education Qualification Framework (PEQF), Safeguarding and Absence Management final reports have been issued.

5.2 In respect of PEQF the Audit Finding gave Reasonable Assurance with two recommendations being raised. One was that KPIs need to be agreed with ARU to enable effective monitoring of the ARU contract and for an end of project report to be produced.

5.3 KPI monitoring is managed by regular meetings with ARU to properly assess the performance of the contract and the agreed governance model around the contract.

5.4 DCC Megicks is joint Chair of the PEQF Gold group gave and reassurance that the KPIs are appropriate and they cover matters across customer services, logistics, client satisfaction, course design and student analytics with different measures and different tolerances. ARU are predominantly providing this information and the Gold group review.

5.5 **Action 89:** There is a national quote of 35% of people dropping out from the PEQF courses. College of Policing have produced stats on the attrition rates. P Jasper to provide this information and the attrition rates for Norfolk PEQF students.

5.6 The Safeguarding audit outcome was Reasonable Assurance with 5 routine recommendations being made.

- 5.7 The audit of Absence Management outcome was Reasonable Assurance.with 7 important recommendations around process and updates required to policy.
- 5.8 A query was raised by the committee about secondary employment, and how the policy covered issues around obtaining approval to continue, or not, with secondary employment whilst on sick leave.
- 5.9 DCC Megicks confirmed the secondary employment/business interest policy is clear that any business interest even if it is on a voluntary business, must not have an impact on an individual's ability to discharge their constabulary duties and all business interests are reviewed by Professional Standards Department.
- 5.10 C Lavery advised from the audit, that issues concerning secondary employment need to be reflected in the sickness absence management policy in addition to the business interest policy. This is to ensure people are fully aware of the potential impacts of undertaking secondary employment.
- 5.11 Following a discussion the Committee members supported the need for clear guidance being in place for those on sickness absence with secondary employment. It was observed that more people may be taking on secondary roles with the financial climate and that there may be an increased risk that the sickness had been caused by the secondary employment. The Chair confirmed there needs to be work around the policy on the points raised.
- 5.12 DCC Megicks confirmed sickness targets are heading back to pre-pandemic figures. There has been increased absence in the last few months due to flu, colds and COVID reappearing but generally the numbers are settling.
- 5.13 The Chair raised the question on the audit rating of Reasonable Assurance despite their being 7 important recommendations. F Roe advised the rating was reasonable as the recommendations were based mainly on the need for policy updates rather than there being issues with compliance or finding underlying problems.
- 5.14 F Roe gave an overview of the progress against the annual plan. Some audits have moved to Q4 mainly to enable better timing of the audit for management and for TIAA to undertake the audit. This will still enable the Head of Internal Audit opinion to be given and there will be no impact on the delivery of next year's plan. For next year's plan the aim is to complete more audits in Q1 and Q2 to avoid any slippages putting pressure on Q4.
- 5.15 The committee observed that there still appears to be delays in finalising reports. F Roe agreed the process is too slow and will be working with management with aim to improve the time and will escalate where necessary to the CFO and ACO.
- 5.16 **Action 90:** F Roe to provide information on performance on outstanding draft audit reports which require finalisation against the target time to respond of 10 working days. C Lavery to amend the progress against the annual plan report to reflect when reports have slipped to another quarter. This will provide assurance that reports are not waiting extended times to be finalised.

Internal Audit – Progress against outstanding recommendations

- 5.17 There has been ongoing significant demand on the Vetting Unit, due to increased recruitment of officers to meet the national Uplift target and also to meet the requirements of Approved Professional Practice (APP). There has been recent sign off approved for additional resources to support vetting and it is an area which is monitored and it is expected that the outstanding recommendation is now discharged.
- 5.18 DCC Megicks confirmed that Norfolk Constabulary has had a full HMIC thematic inspection on vetting. The Home Secretary will be looking at all forces responses to the recent 43 recommendations for Chief Constables to implement. The current work on the APP along with further investments in resources has placed the organisation in a strong position to respond to the national pressure and criticism around employing the right people. The organisation very much focuses on professional standards.
- 5.19 In respect of the recommendation to review the processes for approving orders under £50,000 ACO P Jasper clarified the reasoning behind the revised date of 31st December 2023. This is due to significant organisational restructuring changes. A dedicated role is now reviewing the process for approving orders under £50,000 and how to improve compliance on these orders and process workshops are now planned.
- 5.20 Chair R Bennett highlighted the revised status dates and would encourage people to provide a realistic original date for completion.

6.0 Treasury Management reports

- 6.1 An overview was given on the Annual Investment and Treasury Management Strategy Statement 2023/24. The Strategy is based on 2 codes the prudential code and the treasury management code which were both updated in December 2021.
- 6.2 In regard to the borrowing strategy there are no major changes on the strategy from last year. Currently it is more cost effective to secure short-term borrowing rather than long term borrowing due to the rates. This position will continue to be kept under review.
- 6.3 There is still a requirement to borrow over the medium-term based on the capital programme but the borrowing remains affordable and revenue implications are built into the medium-term financial plan. The wider estates strategy will deliver savings in the region of £14m over 40 years by improving the estates provision and disposing of older inefficient buildings or exiting out of more expensive lease arrangements.
- 6.4 Investments timescales were raised by the committee. I Fearn confirmed investments do not go beyond 365 days and the constabulary tend to invest over shorter periods (no longer than 9 months). With interest rates continuing to rise this position will be kept under review and with consultation of both CFOs.

6.5 It was asked who CCLA were on page 69 on the strategy report. I Fearn confirmed CCLA are a money market fund. It is a recognised body used by many public sector bodies. The benefit of using CCLA is it provides instant access and is low risk used as a public sector investment instrument.

7. Annual Governance Statement

7.1 The updated draft of the Annual Governance Statement was presented to the committee. J Penn confirmed the opening heading of the Annual Governance statement has been amended to 'Leadership changes arising during the period covered by the Annual Governance statement'.

7.2 J Penn outlined in para 4.7 of the governance statement that TIAA have been appointed as the PCC and Chief Constables internal auditors for a new five year contract.

7.3 P Jasper informed the committee that the recent HMICFRS PEEL inspection was positive. The constabulary was rated as Outstanding in respect of Good Use of Resources that looks at how good the force is in terms of financial planning, budget setting and understanding current demand and future demands of the organisation and how to use their resources to most effectively respond to those pressures.

7.4 Chair R Bennett had emailed J Penn and P Jasper to congratulate them on the PEEL results and the excellent feedback received.

Forward Work Plan

8.1 J Penn confirmed the additional Audit Committee meeting on 14th March will not include briefing topics. This meeting is for the final accounts for 2021/2022 only.

Meeting closed

Audit Committee
Public – Part 1

Action Log – 25th January 2023

Action Number	Meeting Date	Actions and update	Owner	Status
New Actions: 12 April 2022				
071	12.4.22	<p>Seized Monies Action: C Lavery to supply to the Audit Committee data in relation to seized monies volumes and length of time being held. Update 5.7.22 C Lavery asked for more clarity on what was required, and A Bennett advised that she would like information about the overall amount of money and how well it is controlled and managed. C Lavery to circulate data after the meeting showing a summary of monies seized and held. P Jasper also advised that there are delays currently with cases going to court due to issues within the criminal justice system and this is in turn is causing delays with seized monies. Update 11.10.22 There has been a reduction in the number of items and the length of time taken to bank these items. C Lavery advised that although this recommendation has been closed, TIAA will continue to monitor. C Lavery will send a formal email to confirm more exact details about the number of items and the dates they were seized.</p>	TIAA/ All	Live

		<p>Update 25.01.23 –C Lavery confirmed the audit showed monies was banking timely and in accordance with the policy. The audit follow-up confirmed no concerns were highlighted and was satisfied good progress was being made. C Lavery confirmed to the Chair no significant backlogs were identified and banking took place regularly throughout the months and this required two members of staff to be present. Money is banked appropriately and timely with the decision made by the Officer in charge of that operation.</p> <p>C Lavery sent email to J Penn 24.01.23 detailing the information above and to be shared with Audit committee members. Chair requested audit committee members review this circulated information and to raise any further questions to C Lavery. These will be raised at the next meeting.</p>		
New Actions: 5 July				
074	5.7.22	<p>Fire Safety Action: Following on from the update at action 073, the Chair asked for the CFO to arrange for a brief from the Health and Safety manager at the next available briefing session and there will also be an update from TIAA in the follow up report. Update 11.10.22 The follow up report from TIAA is on the agenda and will be discussed by the Committee when this is presented later in the meeting. Update 25.01.23 briefing took place on 25th February and action will be closed if TIAA confirms there are no outstanding recommendations</p>	J Penn/TIAA	Live
076	5.7.22	<p>Internal Audit – Progress Report Action: TIAA to arrange for a recommendation to be included within the Key Financials report with a management view on the risks of dealing with invoices in the AR team to enable the Committee to consider and comment. Update 11.10.22 P Jasper and C Lavery to discuss this further outside of the meeting. Update 25.01.23 – Financial report has been amended in terms of the recommendations. It has been updated to include the recommendations of the report that were not agreed with and the mitigations that have been put in place.</p>	P Jasper / TIAA	Action closed 25.01.23

077	5.7.22	<p>Succession Planning Recommendation</p> <p>Action: The ACO and TIAA to discuss outside of the meeting the clarity of this recommendation.</p> <p>Update 11.10.22 P Jasper and C Lavery to discuss this further outside of the meeting.</p> <p>Update 25.01.23 P Jasper and C Lavery have established the mitigating controls that are in place and there are tracking recommendations through to completion. This information has been circulated by C Lavery to committee members for review.</p>	P Jasper / TIAA	Action closed 25.01.23
New actions: Tuesday 11 October 2022				
083	11.10.22	<p>Recommendations</p> <p>Action: A Bennett raised the issue of the outstanding actions for fire safety as on reviewing these they have been taken off, so there is no audit trail in relation to any updates. This relates to Action 73 and Action 74 from the action log of the last Committee meeting. C Lavery proposed that going forward all recommendations will show actions taken together with the recommendation to the Audit Committee that the action is closed. C Lavery to also include a list of those recommendations that have met their due date and have been closed.</p> <p>Update 25.01.23 – All recommendations have been listed and status of the recommendations updated. Information has been circulated to members</p>	TIAA	Action closed 25.01.23
084	11.10.22	<p>Complaints Report</p> <p>Action: The Chair advised that there is an error in the Complaints report, C Lavery will arrange for this to be amended and will forward to the CFO for circulation to the Committee.</p> <p>Update 25.01.23 – amended complaints report will be circulated to members</p>	TIAA	Live
085	11.10.22	<p>Complaints Report</p> <p>Action: A Matthews asked regarding the Complaints report if there would be any data protection issues in relation to the use of spreadsheets mentioned at point 2. C Lavery to check this as this audit was completed by another auditor. Both the ACO and CFO advised that they felt there were no issues but C</p>	TIAA	Action closed 25.01.23

		<p>Lavery to check this and send an email update to the Audit Committee outside of the meeting.</p> <p>Update 25.01.23 – C Lavery has established the spreadsheets are securely held on the network and it is only members of the complaints team who have access rights to the spreadsheet and there are no concerns in terms of maintaining spreadsheets. C Lavery clarified for A Matthews a GDPR concern, that information on people’s names, addresses on the spreadsheet is automatically disposed of after seven years in accordance with their data protection policy.</p>		
086	11.10.22	<p>Complaints Report</p> <p>Action: P Hargrave asked whether the management report mentioned on page 26 of the Complaints audit is being developed. The ACO will investigate this and provide an update to the Committee.</p> <p>Update 25.01.23 – P Jasper advised the company that own the system that PSD use is fixing the issue connected to the production of the management report. As of 24th January, they are making good progress and work is still in progress and is now being dealt with by PSD and the supplier</p>	P Jasper	Action closed 25.01.23
087	11.10.22	<p>Attendance of the Corporate Governance Group</p> <p>Action: J Hills will be one of the members who will be leaving next year, and a discussion will be required in relation to her replacement on the Corporate Governance Group. J Hills to email the other members of the Committee to give an outline of what this entails.</p> <p>Update 25.01.23 – Information has been circulated to members with the context and background to the role</p>	J Hills	Action closed 25.01.23
088	11.10.22	<p>Briefing Sessions</p> <p>Action: As there are several briefings that need to be listed for the quarterly briefing sessions, the CFO will circulate a list of these to the Committee members to enable them to prioritise the topics and consider these in line with the audit plan.</p> <p>Update 25.01.23 – briefing schedule has been updated and after the request for prioritisation all topics have been matched up with the meetings going forward.</p>	J Penn	Action closed 25.01.23

New actions: Tuesday 25 January 2023				
089	25.01.23	<p>Attrition rates of PEQF students</p> <p>Action: There is a national quote of 35% of people dropping out from the PEQF courses. College of Policing have produced stats on the attrition rates. P Jasper to provide this information and the attrition rates for Norfolk and Suffolk PEQF.</p>	ACO P Jasper	Live
090	25.01.23	<p>Outstanding draft reports yet to be finalised</p> <p>Annual plans still awaiting draft report from quarter 2 are taking too long to move to final report. F Roe confirmed the draft reports go to local managers, then to the OPCC and to both Constabularies for review. If there is something that would be impactful on another part of the organisation or the delivery of a particular recommendation or the way it's going to be implemented, this causes delays in finalising the report. F Roe aware the process is slow and will be working with management with aim to improve the time and will escalate where necessary.</p> <p>Action – F Roe to provide information on performance on outstanding draft audit reports which require finalisation against the target time to respond of 10 working days.</p> <p>Action – C Lavery to amend the progress against the annual plan report to reflect when reports have slipped to another quarter. This will provide assurance that reports are not waiting extended times to be finalised.</p>	F Roe/C Lavery	Live
New actions: 18 th March 2023				
91				



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

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

2023/24



February 2023

DRAFT

OVERVIEW

Introduction

The Audit Plan for 2023/24 has been informed by a risk assessment carried out across our police clients and by an updated audit risk assessment to ensure that planned coverage for the year is focussed on the key audit risks, and that the coverage will enable a robust annual Head of Internal Audit Opinion to be provided.

Key Emerging Themes

This year will continue to be another challenging year for the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies in terms of the macroeconomic and financial environment, spiralling costs and the labour market. We have identified a number of key areas which will individually and collectively affect the sector in various ways; these require consideration when planning internal audit coverage.

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

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

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

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

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

Adequacy of the planned audit coverage

The reviews identified in the audit plan for 2023/24 support the Head of Internal Audit's annual opinion on the overall adequacy and effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' framework of governance, risk management and control as required by TIAA's charter. The reviews have been identified from your assurance framework, risk registers and key emerging themes.

INTERNAL AUDIT PLAN

Audit Strategy Methodology

We adopt a proprietary risk-based approach to determining your audit needs each year which includes reviewing your risk register and risk management framework, the regulatory framework, external audit recommendations and previous internal audit work for the organisation, together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. For 2023/24, we have conducted an analysis of the key risks facing the sector and client base more broadly to inform our annual planning. The Audit Strategy is based predominantly on our understanding of the inherent risks facing the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and those within the sector and has been developed with senior management and Committee.

Our approach is based on the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and incorporate the Public Sector Internal Audit Standards (PSIAS). In 2022, TIAA commissioned an External Quality Assessment (EQA) of its internal audit service. The independent EQA assessor was able to conclude that TIAA ‘generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF)’. ‘Generally conforms’ is the highest rating that can be achieved using the IIA’s EQA assessment model.

Risk Prioritisation

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

Internal Audit Strategy and Plan

Following the risk prioritisation review, the Audit Strategy has been produced (Appendix A) and the Annual Plan (Appendix B) sets out the reviews that will be carried out, the planned times and the high-level scopes for each of these reviews.

The Annual Plan will be subject to ongoing review and could change as the risks change for the organisation and will be formally reviewed with senior management and the Audit Committee mid-way through the financial year or should a significant issue arise.

The overall agreed time for the delivery of each assignment within the Annual Plan includes: research; preparation and issue of terms of reference; site work; production and review of working papers; and reporting.

The Annual Plan has been prepared on the assumption that the expected controls will be in place.

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

Release of Report

The table below sets out the history of this plan.

Date plan issued:	3 rd February 2023
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APPENDIX A: ROLLING STRATEGIC PLAN

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

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

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

APPENDIX B: ANNUAL PLAN – 2023/24

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

Quarter	Review	Type	Days	High-level Scope
3	Recruitment	Assurance	12	The objective of the audit is to ensure that appropriate controls are followed when recruiting of staff and officers. The review looks to ensure that recruitment practices are being followed appropriately following the introduction of the new e-recruitment system.
3	Procurement Strategy and Compliance	Assurance	12	The review ensures that there is an appropriate procurement strategy in place and to ensure that there is compliance with the strategy.
3	Data Quality	Assurance	12	The review looks to ensure that data is accurately recorded and reported.
4	Key Financial Controls	Assurance	16	Key financial controls will be reviewed on an annual basis covering main finance systems and processes, with a more detailed review of each finance area on a modular basis over a three-year period.
4	Risk Management	Assurance	10	This review covers the structures and processes put in place to ensure effective Risk Management across the organisation, including embedding risk, risk identification, and risk mitigation. The audit reviews the Constabularies and the Police and Crime Commissioners approach to risk management.
4	Community Engagement	Assurance	12	The review focuses on the process for ensuring appropriate community engagement.
1 – 4	Follow-up	Follow up	10	Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring good progress for implementing recommendations, and providing reports to the Joint Audit Committees.
1	Annual Planning	Management	1	Assessing the Police and Crime Commissioners’ and the Chief Constables’ annual audit needs.
4	Annual Report	Management	1	Reporting on the overall conclusions and opinion based on the year’s audits and other information and providing input to the Annual Governance Statement.
1 – 4	Audit Management	Management	15	This time includes: meeting client management, overseeing the audit plan, reporting and supporting the Joint Audit Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings).
Total days			275	

APPENDIX C: PREVIOUS AUDITS

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

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

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

Review Area	2019/20	2020/2021	2021/2022	2022/23
HR Strategy		✓		
Learning and Development		✓		
External Training Budget	✓			
Temporary Contracts	✓			

APPENDIX D: INTERNAL AUDIT CHARTER

The Need for a Charter

The Audit Charter formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies defines the scope of internal audit activities. The establishment of the Audit Charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Audit Committee.

Definition of Internal Auditing

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

The Role of Internal Audit

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the framework of governance, risk management and control. TIAA is responsible for providing assurance to the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' senior management and governing body (being the body with overall responsibility for the organisation) on the adequacy and effectiveness of the risk management, control and governance processes.

Standards and Approach

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

Scope

All the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions; however, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

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

TIAA may also conduct any special reviews requested by the Board, Audit Committee or the nominated officer (being the post responsible for the day-to-day liaison with TIAA), provided such reviews do not compromise the audit service's objectivity or independence, or the achievement of the approved audit plan.

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and is authorised to obtain such information and explanations as they consider necessary to form their opinion. The collection of data for this purpose will be carried out in a manner prescribed by TIAA's professional standards, Information Security and Information Governance policies.

Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems; however, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day-to-day administrative purposes only, TIAA reports to a nominated officer within the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the board, the chair of the Audit Committee and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA's professional judgement, responsibility for implementing audit recommendations rests with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' management.

Conflict of Interest

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

We are not aware of any conflicts of interest and should any arise we will manage them in line with TIAA's audit charter and internal policies, the PSIAS/IIA standards and the Police and Crime Commissioners for Norfolk

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

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate regulator, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2002.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

Limitations and Responsibility

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies and additional time will be required to carry out such testing. The Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management's use and are not prepared for any other purpose.

Liaison with the External Auditor

We will liaise with the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies External Auditor. Any matters in the areas included in the Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

Quality Assurance

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

Audit Committee Responsibility

It is the responsibility of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies to determine that the number of audit days to be provided and the planned audit coverage are sufficient to meet the Committee's requirements and the areas selected for review are appropriate to provide assurance against the key risks within the organisation.

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

Reporting

Assignment Reports: A separate report will be prepared for each review carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of TIAA's audit charter and PSIAS/IIA standards.

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

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

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in TIAA's audit charter and PSIAS/IIA standards. The Annual Report will include a summary opinion of the effectiveness of the Police and Crime Commissioners for Norfolk and Suffolk and Chief Constables of Norfolk and Suffolk Constabularies' governance, risk management and operational control processes based on the work completed during the year.

Other Briefings: During the year Client Briefing Notes, Benchmarking and lessons learned digests will be provided. These are designed to keep the organisation abreast of in-year developments which may impact on the governance, risk and control assurance framework.

Assurance Assessment Gradings

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

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

Data Protection

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

Disclaimer

The matters raised in this planning report, along with those raised in our audit and annual reports, are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Performance Standards

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

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



Internal Audit

FINAL

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

Summary Internal Controls Assurance (SICA) Report

2022/23

March 2023

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 Commissioner for Norfolk and Chief Constable of Norfolk Constabulary as at 6th March 2023.

TIAA’S CONFORMANCE TO THE IIA STANDARDS AND CODES OF PRACTICE

2. TIAA Limited commissioned an External Quality Assessment (EQA) of its internal audit services in 2022. An EQA is required every five years, in line with the requirements of the International Professional Practices Framework (IPPF) and the Standards set by the Global Institute of Internal Auditors (IIA). The independent EQA considered our conformance with the IPPF and the Standards and also the Public Sector Internal Audit Standards (PSIAS), which govern internal audit in the public sector.

Our independent EQA was undertaken by a senior partner at Chiene + Tait, a long-established and high-quality accountancy firm headquartered in Edinburgh with offices in Scotland and London. The review assessed TIAA’s internal audit methodology and delivery against the Core Principles, the Code of Ethics and the Standards. It took into account our comprehensive framework, our guiding policies, organisational culture, planning and delivery, investment in our people, tools and techniques and our quality assurance framework, including feedback from clients.

We are pleased to confirm that the independent EQA assessor was able to conclude that TIAA ‘generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF)’. ‘Generally conforms’ is the highest rating that can be achieved using the IIA’s EQA assessment model. It was also noted that there were no areas of non-conformance or partial conformance with the Standards.

TIAA was also complimented on the standard of documentation provided which enabled them to form a positive conclusion.

Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Number of Recommendations			
		1	2	3	OEM
Establishment Capacity, Recruitment and Retention	Reasonable	-	1	1	-

4. 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 2022/23 Annual Plan

5. Our progress against the Annual Plan for 2022/23 is set out in Appendix B.

Changes to the Annual Plan 2022/23

6. There have been one change to the audit plan management have requested that the Security of Seized Proceeds of Crime (Cash and Assets) is undertaken in Q1 of 23/24.

Progress in actioning internal audit recommendations

7. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. More information is provided in Appendix C.

Frauds/Irregularities

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

Other Matters

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

Responsibility/Disclaimer

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

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
Establishment Capacity, Recruitment and Retention	Reasonable

Executive Summary – Establishment, Capacity, Recruitment and Retention

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

SR1 - Failure to sustain Norfolk Constabulary

SCOPE

The review considered decision making around the establishment, capacity, and changes to recruitment criteria, around the arrangements for advertising, shortlisting, interviewing and appointing staff/officers

KEY STRATEGIC FINDINGS

- Trajectory to be developed to support the resourcing team to be able to be multi-disciplinary and to be able to undertake police staff and police officers recruitment.
- The recruitment of both the police officer and the police staff policies are currently under review. There are outstanding recommendations in relation to this.
- Following the introduction of the new e-recruitment system targets to be put in place so that the time to recruit can be reduced.

GOOD PRACTICE IDENTIFIED

- Necessary pre-employment checks had been undertaken prior to starters commencing employment.
- A formalised process has been agreed for monitoring staff turnover this is included in the monthly Workforce Data Report.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	1	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>The resourcing team has been assigned to co-ordinate the recruitment process for both police officers and police staff. Centralisation of the recruitment process has been undertaken, which has seen the resourcing team responsible for both police officers and police staff recruitment.</p> <p>It is planned for the resourcing team to be multi-disciplinary and be able to undertake both police officers and police staff recruitment, but currently they are still in transition stage.</p>	A trajectory to be developed to support the resourcing team to be multi-disciplinary and able to undertake both police officer and police staff recruitment	2	<i>Agreed, this will be developed. Regular updates will be provided to ensure appropriate progress is made.</i>	30/06/23	Head of Resourcing
2	Delivery	KPIs are not in place in relation to recruitment, but with the introduction of the new e-recruitment system targets to be put in place so that the time to recruit can be reduced.	KPIs to be developed for recruitment and progress against these formally monitored.	3	<i>Agreed, these will be agreed following development of e-recruitment system, Once agreed these will be formally communicated and a reporting process to monitor performance will be developed.</i>	30/06/23	Head of Resourcing


Progress against Annual Plan


System	Planned Quarter	Current Status	Comments
Complaints	1	Final Report	
Workplace Health	1	Final Report	
Safeguarding	1	Final Report	
Establishment, Capacity, Recruitment and Retention	2	Final Report	
Whistleblowing	2	Draft Report	
Use of Social Media	2	Draft Report	
Cyber Security	2	Draft Report	
Performance Management	3	Draft Report	
Overtime and Additional Allowances	2	Fieldwork in progress	
Local procurement compliance including waivers	2	Fieldwork in progress	
Risk Management	4	Fieldwork in progress	
Commissioners Grants	4	Fieldwork in progress	
Key Financials	4	Fieldwork in progress	
Commissioners Grants	4	Fieldwork in progress	
Data Protection / Freedom of Information	4	Fieldwork in progress	
Agile Working	4	Fieldwork in progress	
Data Quality	4	Fieldwork in progress	
Resource Management Unit	4	Fieldwork in progress	


Firearms Licensing	4	Planned start date agreed	
Vetting	4	Planned start date agreed	Moved to Q4 at the request of management
Security of Seized Proceeds of Crime (Cash and Assets)	4	Planned start date agreed	Delayed at request of management. It has been requested that this is undertaken in Q1 of 23/24 financial year.
Change Management Programme	4	Planned start date agreed	
Succession Planning	4	Planned start date agreed	
ICT Strategy	3	Start date being arranged	
ICT Project Management – Support for New Projects	4	Start date being arranged	
Systems– ERP / Enact / DMS / Chronicle interfaces	4	Start date being arranged	Audit carried forward from the 2021/22 audit plan at the request of management. Planned start date agreed for audit.

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

Internal Audit Recommendations - Progress update

Recommendations implemented since the last update

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
PEQF	KPIs to be agreed with ARU and performance against these to be formally monitored.	2	<i>Agreed, draft KPIs have been drawn up and these are in the process of being developed and formally agreed with ARU. Once these have been agreed monitoring against the KPIs will commence.</i>	31/01/22	PEQF Project Lead	<i>This has been addressed, KPIs are now in place, and these are being reported against.</i>
Safeguarding	Officer be reminded of the need to record when the inspector was informed.	3	<i>Rather than a completely standalone message to remind officers about this very specific requirement it will be woven into a wider piece of work that is now underway around missing children.</i>	28/02/2023	Safeguarding DCI	<i>The training provided to officers as part of the missing children piece of work covered the processes to be followed and emphasised the point of ensuring officers are aware that they need to record when the inspector is informed. Officers have been reminded of the importance of ensuring that all necessary fields are completed.</i>
Complaints	A recommendation be made to the IOPC to provide standard guidance on the process and policy to be adopted if the complainant is anonymous.	3	<i>Accepted, this Issue will be raised with the Oversight Liaison for consideration, as there is nothing in the guidance which covers this.</i>	31/01/22	Complaints Manager	<i>This has been addressed, this has been flagged to the Oversight and Liaison for consideration.</i>
Complaints	A periodic check be made to highlight and amend any obvious date errors within the Centurion system. This	3	<i>Accepted, the cases that were reviewed and the anomaly with the dates, where the logging and recorded dates pre-dated the complaint made date were typos. These typos have now been amended and updated. Processes are complex and can involve an initial triage</i>	31/01/22	CMU Supervisor	<i>This has been addressed, random checks are now undertaken to ensure accuracy of information recorded. If issues are identified in the sample checks undertaken this will be</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Responsible Officer	Progress
	could either be with 'Live' records or following closure.		<i>and/or engagement by area and multiple complaints received from the same individual on multiple dates by different methods, it can be difficult to determine what dates should be entered on the system. The team try to be ethical data recording and this can sometimes throw up anomalies, such as those flagged. The cases flagged were all still live. They are subject to review as part of the closure process and any anomalies addressed. The guidance for logging and recording dates on centurion have been circulated to all CMU staff as a reminder (19/07/2022) Additional training to be provided to CMU staff on logging cases and file closure, to include quality assurance of data recorded going forward.</i>			<i>raised with the individual and training will be provided to address.</i>

The following table lists the recommendations that are overdue;

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Workplace Health	The written procedures for Cancer Guide for Managers and the Drug and Alcohol Protocol be reviewed, updated as necessary and approved. A system also be put in place to ensure the timely review and approval of procedures within the department.	3	<i>The Cancer Guide was replaced by the Macmillan Cancer and Work guides that are sent out to managers and colleagues as required. The department does have a review process for policies and procedures; due to staffing issues this hasn't been kept up to date, however this can now be rectified as staffing has improved. The Drug and Alcohol policy should be under the ownership of Professional Standards with an input on process from Workplace Health. Following</i>	<i>01/11/22</i>	<i>30/04/23</i>	<i>Head of WHSW</i>	<i>Still awaiting national guidance to be able to review and update the procedures.</i> <i>A revised due date has been requested for this recommendation.</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
			<i>discussions with PSD, they are still waiting for national guidance to be released before the local policy can be written.</i>				
Procurement Strategy and Policy	A review be undertaken of the process for approving orders less than £50,000 where local signatories are unavailable.	3	<i>Agreed, a review will be undertaken, in the interim the Head of Commercial Support will continue to authorise so that orders are appropriately authorised. The Head of Shared Services Transaction Centre will consult with appropriate personnel to ensure that the expenditure is appropriate prior to authorising.</i>	30/09/22	31/03/23	Head of Shared Services Transaction Centre	<i>A revised due date has been requested for this recommendation. This is a bigger job than first anticipated, and will be completed as part of the review of PO hierarchy that is planned.</i>
Recruitment	A recruiting of police officer policy be produced and made accessible.	2	<i>The production of this policy remains a key priority, but the key dependencies (the introduction of PEQF and the OLEEO E-Recruitment System) remain outstanding. The Implementation Date therefore takes these into account.</i>	30/06/22	30/04/23	Head of Resourcing	<i>The policy is being reviewed to take into account changes that are being brought in following the implementation of OLEEO. The Constabularies are implementing a new recruitment system. The OLEEO project has only just commenced so currently in the process of defining what everything will look like when launched. The policy will need to go out for consultation and is scheduled to go to the March JNCC meeting for sign off. A revised due date was approved at the last audit committee, and work is progressing to get addressed by revised due date.</i>
Recruitment	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	<i>As stated within the finding, this has been delayed by the expected implementation of the new e-recruitment system. The review will</i>	30/06/22	30/04/23	Head of Resourcing	<i>The policy is being reviewed to take into account changes that are being brought in following the implementation of OLEEO. The Constabularies are implementing a</i>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
			<p>take place as soon as implementation allows.</p>				<p>new recruitment system. The OLEEO project has only just commenced so currently in the process of defining what everything will look like when launched. The policy will need to go out for consultation and is scheduled to go to the March JNCC meeting for sign off.</p> <p>A revised due date was approved at the last audit committee, and work is progressing to get addressed by revised due date</p>
Seized Monies	Additional resilience be factored into the seized monies process after the monies have been banked.	2	<p>This post forms part of the Shared Service Transaction Centre (SSTC). The SSTC Governance Board has commenced Phase 3 of the SSTC business case to review the AP/AR/Supplies Teams (which includes seized monies) and this will be considered as part of this. This will be implemented as recommended by the 30th September 2022.</p>	30/09/22	30/04/23	Head of Shared Transactions Services	<p>Work has commenced to address this recommendation. A recruitment process has commenced to recruit an additional staff member, but this was not successful, but in the interim an additional staff member in the finance team has been trained up.</p> <p>A revised due date for the recommendation has been requested.</p>

KEY:

Priority Gradings (1 & 2)

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk, Control and Anti-Crime 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 audit committee which may be of relevance to the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary is 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-22032	Government Sets Out Plans to Protect Public Places from Terrorist Attacks		<p>Action Required: Urgent</p> <p>Organisations should ensure they are aware of the new regulations regarding public safety and to review their existing emergency plans frequently.</p>



ORIGINATOR: Chief Finance Officer

REASON FOR SUBMISSION: To review and note the updated Corporate Governance Framework

SUBMITTED TO: AUDIT COMMITTEE

SUBJECT: Corporate Governance Framework

SUMMARY:

The Corporate Governance Framework were reviewed by the Corporate Governance Working Group and amended where necessary. The updated Framework for 2023 will be available to view on the PCC website after checks for accessibility.

RECOMMENDATIONS:

To note the new Corporate Governance Framework.

DETAILS OF REPORT

1. INTRODUCTION

The PCC is required to have in place arrangements for proper corporate governance. These arrangements extend to the Chief Constable (CC) because of the statutory roles of both corporations' sole.

One element of this governance arrangement is set out in the following document:

- a) The Corporate Governance Framework (including the Code of Corporate Governance)

2. DISCUSSION

The Framework and the Code of Corporate Governance have been drafted from the good governance guidance published by the Chartered Institute of Public Finance and Accountancy and the Society of Local Authority Chief Executives (CIPFA/SOLACE) (2016 Edition) and the accompanying Police Guidance Note (June 2016).

The Framework includes the meeting structures for the PCC and the CC, both individually, jointly and in collaboration.

The Corporate Governance working group which oversees governance has reviewed, monitored, and checked the changes.

3. CONCLUSION

The revised Code of Corporate Governance cover the main areas CIPFA mention and will be placed on the website to inform interested parties. The changes are highlighted for Committee's benefit but will be removed before publication.



**Corporate Governance Framework
(Including the Code of Corporate Governance)**

Updated Jan 2023

Statement of Corporate Governance

Police and Crime Commissioner and the Chief Constable

Introduction

The purpose of this statement is to give clarity to the way the Police and Crime Commissioner (the PCC) and Chief Constable, will govern both jointly and separately, to do business in the right way, for the right reason at the right time.

The principle statutory framework within which the corporations sole will operate is:

- Police Reform and Social Responsibility Act 2011 (the Act),
- Policing Protocol Order 2011 (the Protocol),
- (Home Office) Financial Management Code of Practice,
- Strategic Policing Requirement.
- Police and Crime Commissioner Elections (Declaration of Acceptance of Office) Order 2012
- Policing and Crime Act 2017
- Elected Local Policing Bodies' Specified Information Order (Amended) 2021
- Police Act 1996 (as amended)
- Police Reform Act 2002

The above legislation creates a public sector relationship, based upon the commissioner provider arrangement but with unique elements such as the single elected PCC and operational independence of the police service. It is therefore not appropriate to import corporate governance arrangements into this new environment and the framework builds upon existing good governance principles and experience.

Principles

The seven core principles to be adopted by both corporation sole will be those highlighted by the good governance standard for local authorities (as applied to the PCC and Chief Constable):

- Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- Ensuring openness and comprehensive stakeholder engagement
- Defining outcomes in terms of sustainable economic, social and environmental benefits
- Determining the interventions necessary to optimise the achievement of the intended outcomes
- Developing the entity's capacity, including the capability of its leadership and the individuals within it
- Managing risks and performance through robust internal control and strong public financial management
- Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Framework / Instruments of governance

The Corporate Governance Framework within which both corporations sole will govern, both jointly and separately will comprise:

- Statement of Corporate Governance – statutory framework and local policy
- Code of Corporate Governance – setting out how the core principles will be implemented,
- Scheme of Governance and Consent – defining the parameters within which the corporations sole will conduct their business including the consents and delegations (published separately),
- Separate policy and procedures for each corporation sole, with protocols, memoranda of understanding etc., where they operate jointly.

The Framework...

Diagram 1

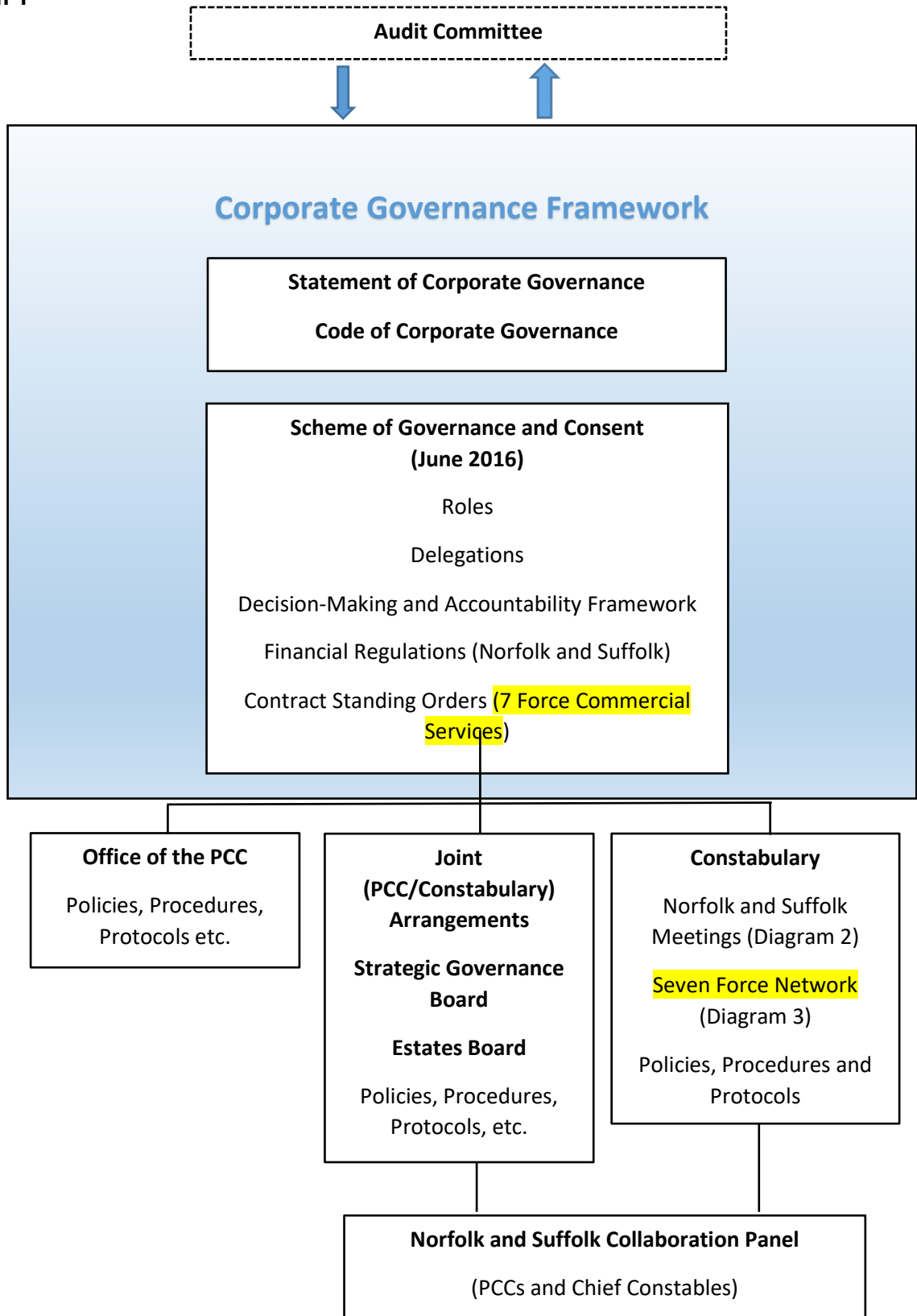
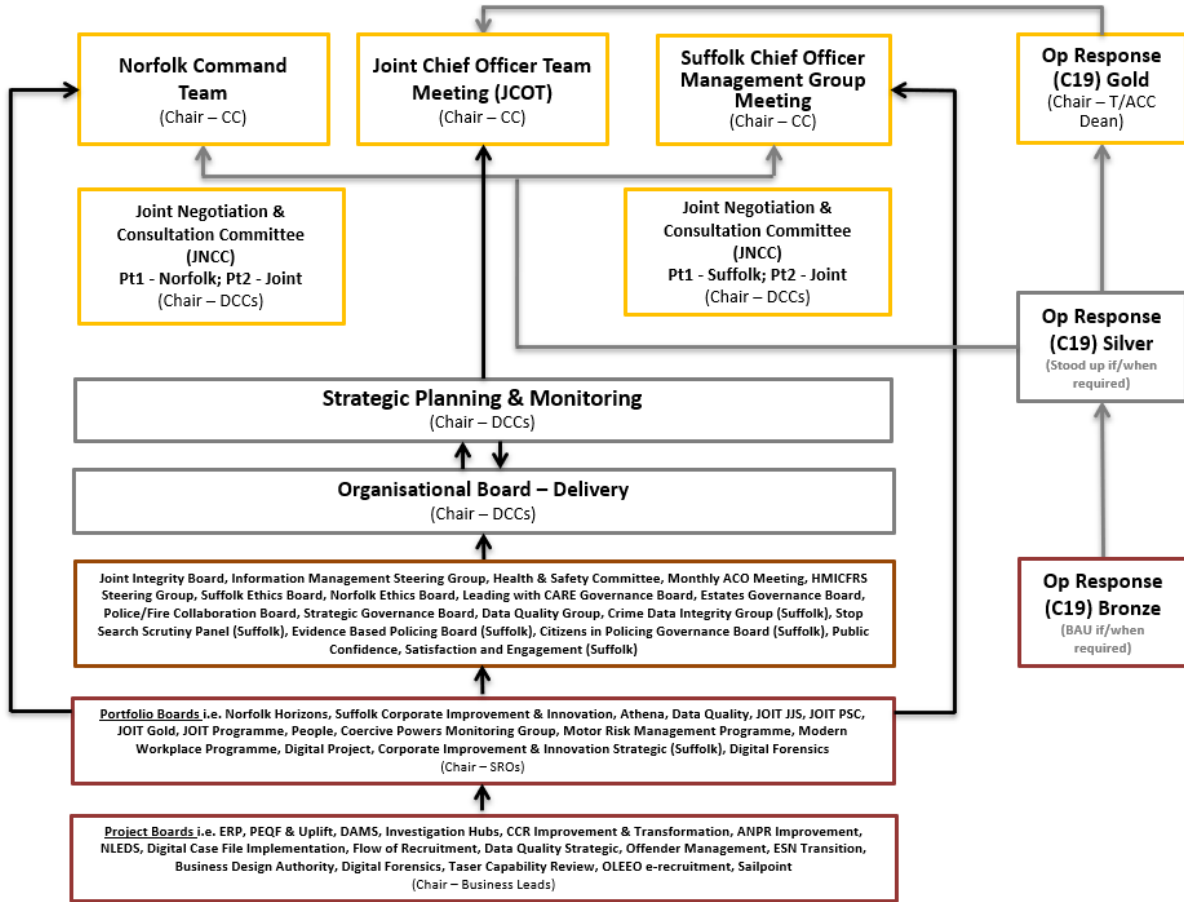


Diagram 2

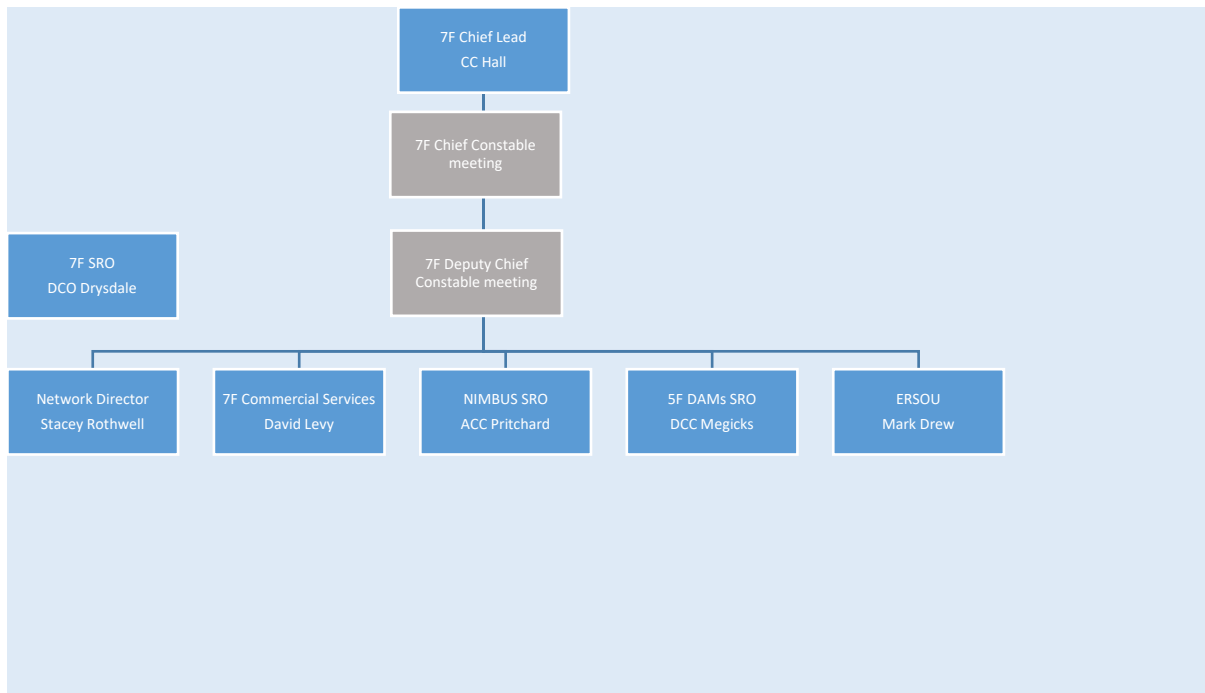
Norfolk and Suffolk Constabularies Governance Meeting Structure.



Note There are other strategic partnership groups which the constabularies and some members of the OPCC are involved in which deal with security matters.

Diagram 3

7F (Seven Force) Network Governance and Decision Making.



Code of Corporate Governance for the Norfolk Police and Crime Commissioner and the Chief Constable

1. Introduction

- 1.1 Governance is about ensuring that the right things are done in the right way, for the right people, in a timely, inclusive, open and accountable way. It comprises the systems, processes, culture and values by which organisations are directed and controlled, and through which they account to, engage with and, where appropriate, lead their communities.
- 1.2 The standard for good governance arrangements was set out in “The Framework: Delivering Good Governance in Local Government” originally published by CIPFA in conjunction with the Society of Local Authority Chief Executives (SOLACE) in 2007. The Framework was reviewed, and an updated edition published in April 2016. A Guidance Note for the Police (2016 Edition) has been published by CIPFA and has been used to develop this Code of Corporate Governance (the Code).
- 1.3 The Code sets out how the Norfolk Police and Crime Commissioner (the PCC) and Chief Constable will govern their organisations both jointly and separately in accordance with the Corporate Governance Framework. It does this by highlighting the key enablers for ensuring good governance and using the seven good governance core principles as the structure for setting out the statutory framework and local arrangements.

2. The Code

Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

The PCC and the Chief Constable are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for the outcomes they have achieved. In addition, they have a responsibility to serve the public interest in adhering to the requirements of legislation and government policies. They must demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

The Policing Protocol 2011 requires all parties to abide by the seven Nolan principles and these will be central to the conduct and behaviour of all. It also highlights the expectation that the relationship between all parties will be based upon the principles of goodwill, professionalism, openness, and trust.

The 2014 Code of Ethics sets the standard of behaviour for all members of staff. The Code builds on the 7 Nolan principles with the addition of ‘Fairness’ and ‘Respect’. These principles will underpin every decision and action at whatever level they are taken.

The Financial Management Code of Practice requires the PCC and Chief Constable to ensure that the good governance principles are embedded within the way the organisations operate.

The PCC and Chief Constable will set out their values in the respective corporate and strategic plans.

Principle B - Ensuring openness and comprehensive stakeholder engagement

Local Government, including the Police, is run for the public good. Organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation will be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

The Protocol highlights that the PCC is accountable to local people and that he draws on this mandate to set and shape the strategic objectives for the force area in consultation with the Chief Constable.

The Police, Crime and Community Safety Plan will clearly set out what the strategic direction and priorities are to be and how they will be delivered.

To complement this the communication and engagement strategies will set out how local people will be involved with the PCC and the Chief Constable to ensure they are part of the decision making, accountability and future direction. This will be a mixture of being part of the yearly planning arrangements and becoming involved in issues of interest to local people as they emerge.

The PCC and Chief Constable will develop arrangements for effective engagement with key stakeholders, ensuring that where appropriate they remain closely involved in decision making, accountability and future direction.

The PCC will maintain a strong working relationship with the Police and Crime Panel, constituent local authorities and other relevant partners.

A preferred partnership collaboration strategy was signed by PCCs of Norfolk and Suffolk in 2013.

A business case for 7 Force collaboration (East of England forces and Kent) and a Section 22A agreement were endorsed in March 2016.

Principle C - Defining outcomes in terms of sustainable economic, social and environmental benefits

The long-term nature and impact of many of the PCC and Chief Constable's responsibilities mean that they will seek to define and plan outcomes that are sustainable. Decisions should contribute to intended benefits and outcomes and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to

the success of this process and in balancing competing demands when determining priorities for the finite resources available.

The PCC issued a Police, Crime and Community Safety Plan at the end of March 2022. This plan outlines the police and crime objectives (outcomes) under six strategic pillars and the strategic direction for policing. The plan also took account of the National Crime and Policing Measures.

Both the PCC and the Chief Constable must have regard to the plan and the PCC must have regard to the priorities of the responsible authorities (as set out in the Act) during its development. This was achieved by taking account of the objectives set within the Norfolk Community Safety Plan.

The OPCC has developed a business plan consistent with the need to support the PCC in the delivery of his priorities. The Constabulary has a clear vision, mission and set of priorities. Departmental plans are then developed to deliver the priorities and the Organisational Board (Diagram 2) quality assures the production of business cases and all business-related matters. The Constabulary also produces an annual Financial Management Statement that helps develop an understanding of current capabilities and helps shape strategic planning over the medium term.

Collaboration agreements will set out those areas of activity to be undertaken jointly with other forces and local policing bodies. These collaborations may reduce costs or increase capability to protect local people, or both.

A medium-term financial strategy will be jointly developed and thereafter regularly reviewed to support delivery of these plans.

A commissioning framework sets out the PCC's commissioning intentions and priorities and will be kept under review.

A complaints protocol will be jointly agreed to provide clarity over the arrangements to respond to the breadth of concerns raised by local people, whether they be organisational or individual failures. This will complement other statutory arrangements.

Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes

Local Government, including the Police, achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government must make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.

The PCC and the Chief Constable will maintain a medium-term financial strategy which will form the basis of the annual budgets and provide a framework for evaluating future proposals.

There will be a comprehensive process of analysis and evaluation of plans, which will normally include option appraisal, techniques for assessing the impact of alternative approaches on the service's outcomes, and benefits realisation.

Processes will be in place to monitor efficiency and value for money, including benchmarking of performance and costs.

The PCC and the Chief Constable will maintain effective workforce development and asset management plans (e.g., Estates; Information Technology).

Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it

The OPCC and the Constabulary need appropriate structures and leadership, as well as people with the right skills, appropriate qualifications, and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A public organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation. Both the individuals involved and the environment in which the Police operates will change over time, and there will be a continuous need to develop its capacity as well as the skills and experience of the leadership and individual staff members. Leadership in the Police service is strengthened by the participation of people with many different types of background, reflecting the structure and diversity of communities.

The Leadership, 'People' and personal development strategies of the Office of the PCC and the Constabulary set the climate for continued development of individuals. The respective performance development review processes will ensure that these strategies are turned into reality for officers and members of staff.

Principle F - Managing risks and performance through robust internal control and strong public financial management

Public bodies need to ensure that the organisations and governance structures that they oversee have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management, business continuity and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. They consist of an ongoing process designed to identify and address significant risks involved in achieving outcomes. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.

The Decision-making and Accountability Framework (in the Scheme of Governance and Consent) sets out the principles and processes underlying how decisions will be taken by the PCC and Chief Constable and the standards to be adopted.

It requires a combined forward plan of decisions, which brings together the business planning cycles for the Police and Crime Plan, and the OPCC/Constabulary integrated business management process. This will ensure proper governance by bringing together the right information at the right time e.g., needs assessments, costs, and budgets.

The national decision-making model will be applied to spontaneous incidents or planned operations, by officers or staff within the Constabulary as individuals or teams, and to both operational and non-operational situations.

The Scheme of Governance and Consent highlights the parameters for decision making, including the delegations, consents, financial limits for specific matters and standing orders for contracts.

The Risk Management Strategy (one for the PCC and one for the Constabulary) establish how risk is embedded throughout the various elements of corporate governance of the corporation soles, whether operating solely or jointly.

The Communication and Engagement Strategies demonstrate how the PCC and Chief Constable will ensure that local people are involved in decision making.

Furthermore, the Publication Scheme (a requirement of the Freedom of Information Act 2000) will ensure that information relating to decisions will be made readily available to local people, with decisions of greater public interest receiving the highest level of transparency, except where operational and legal constraints exist.

The forward plan of decisions combined with an open and transparent Publication Scheme will enable the Police and Crime Panel to be properly sighted on the decisions of the PCC.

Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Legislation sets out the functions of the PCC and the Chief Constable. The Protocol describes how these functions will be undertaken to achieve the outcomes of the Police and Crime Plan.

The legislation also enables the PCC to appoint a deputy, whose role will be prescribed by the PCC and set out in the Schemes of Governance and Consent where appropriate.

The Act requires the PCC to appoint a Chief Executive and a Chief Financial Officer. It prescribes that the Chief Executive will act as Head of Paid Service and undertake the responsibilities of Monitoring Officer.

The Act requires the Chief Constable to appoint a Chief Financial Officer.

The Financial Management Code of Practice sets out the responsibilities of the CFOs for both the PCC and the Chief Constable.

Internal audit, reflecting published guidance on standards

The Scheme of Governance and Consent highlights the parameters for key roles in the OPCC and Constabulary including consents from the PCC or Chief Constable, financial regulations and standing orders.

Officers, Police support staff and staff of the OPCC will operate within:-

- OPCC or Constabulary policies and procedures
- The corporate governance framework
- Disciplinary regulations
- Codes of conduct
- Code of Ethics

A joint independent Audit Committee operates within the CIPFA guidance and in accordance with the Financial Management Code of Practice.

3. Governance Review Arrangements

- 3.1 The PCC has overall responsibility for approving the Code of Corporate Governance and has put in place the following arrangements to review the effectiveness of the Code.

The Office of the PCC for Norfolk

- 3.2 The PCC has set up a Corporate Governance Working Group comprising senior managers from the OPCC and the Constabulary to review the governance arrangements and oversee the production of the Annual Governance Statement. This work is reported through to the Audit Committee.

The Constabulary

- 3.3 The Chief Constable is responsible jointly with the PCC for compliance with the corporate governance arrangements but particularly for ensuring that appropriate reviews are carried out within the Constabulary for key areas including:-
- optimisation of operational delivery, with adequate service, governance and financial controls
 - professional standards and performance
 - management of information, including security and data protection
 - strategic co-ordination of service and financial planning, including risk management
 - the process for evaluation and achievement of value for money.

Audit Committee

- 3.4 The terms of reference of the Joint Audit Committee of the PCC and Chief Constable include the following: -

- Review the corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
- Review the Annual Governance Statement[s] (AGS) prior to approval and consider whether [it] [they] properly [reflects] [reflect] the governance, risk and control environment and supporting assurances and identify any actions required for improvement.

Internal Audit

- 3.5 The role of internal audit is to give assurance to the PCC and the Chief Constable, through the Audit Committee, on the effectiveness of the controls in place to manage risks. To this end, the Head of Internal Audit reports on a quarterly basis, highlighting any major control weaknesses identified.
- 3.6 Corporate Governance and Risk Management arrangements feature in the audit strategy and annual plan both of which are received by the Committee.

External Audit

- 3.7 The External Auditor audits the financial statement of the Chief Constable, the PCC and the Group. The auditor also reviews the Annual Governance Statement and gives an opinion on value for money. The auditor's plans, reports and annual letter are considered by the Committee at appropriate times in the annual cycle of meetings.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services.

- 3.8 His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) independently assesses police forces and policing across the whole range of their activities – in the public interest.
- 3.9 In preparing their reports, they provide authoritative information to allow the public to compare the performance of the local force against others, and their evidence is used to drive improvements in the service to the public.
- 3.10 HMICFRS is independent of Government and the police. HMICFRS decides on the depth, frequency, and areas to inspect based on their judgments about what is in the public interest.
- 3.11 Inspection programmes are demanding and, as a minimum, the main outcomes will be reported to the PCC and any improvement actions required will be recorded in the AGS.



Audit Committee Forward Work Plan

14 March 2023

Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 25 January 2023	
Actions from previous meeting	Action Log
Final Accounts 2021/22 Approval including External Auditor's Audit Results Report	Report E&Y (External Audit)
Internal Audit 2022/23 Progress update and follow up report	Report from Head of Internal Audit
Corporate Governance Framework	Report from CFO
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO

18 April 2023

Briefing 18 April	Risk appetite/VFM/Benchmarking/Sustainability
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 14 March 2023	
Actions from previous meeting	Action Log
Internal Audit 2022/23 Progress Report and Follow Up Review 2022/23 Interim Head of Internal Audit Opinion Report 2023/24 Internal Audit Plan	Reports from Head of Internal Audit
Forward Work Plan	Report from CFO
Audit Committee Annual report	Report from Chair and CFO
Update to Risk Policy and Procedures (OPCCN)	Report from CFO
Part 2 Private Agenda	
Fraud Update – Part 2 private agenda	
Strategic Risk Register update – Part 2 private agenda	Report from Chief Exec and CC

4 July 2023

Committee briefing 4 July 2023	Fraud & Economic Crime/ Data Quality & SBOS (change management)/ Draft Accounts
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 18 April 2023	
Actions from previous meeting	Action Log
Internal Audit 2022/23 Final Progress Report (including any outstanding reports from 2022/23) 2022/23 Final Head of internal Audit Opinion Report 2022/23 Annual Report	Reports from Head of Internal Audit (TIAA)
External Audit 2022/23 Audit Plan	Report from Director, E&Y
Accounting Policies	Update from CFO/ACO
Annual Governance Statement 2022/23	Report from CFO
Forward Work Plan	Report from CFO
Fraud - Part 2 private agenda	Report from CFO & ACO

10 October 2023

Committee Briefing 10 October	Data Protection & GDPR/Estates Strategy update
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 4 July 2023	
Actions from previous meeting	Action Log
Internal Audit 2023/24 Summary of Internal Control	Reports from Head of Internal Audit
Final Accounts 2022/23 Approval including External Auditor's Audit Results Report	Report from External Auditors
Audit Committee Effectiveness (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	Verbal Report from Chief Exec and CC

24 January 2024

Committee briefing 24 January 2023	
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting 10 October 2023	
Actions from previous meeting	Action Log
Internal Audit 2023/24 Progress update and follow up report	Report from Head of Internal Audit TIAA
Treasury Management 2023/24 Half Year Update 2024/25 Strategy (draft)	Report from CFO
Forward Work Plan	Report from CFO
Fraud update – Part 2 private agenda	
Strategic Risk Register Update – Part 2 private agenda	Report from Chief Exec and CC

Note:-

1. An Audit Skills questionnaire will be sent out in September 2023
2. A private meeting with Audit Committee members and Internal and External Audit leads will take place in January 2024. Details will follow once the meeting has been arranged.

Report Author

Jill Penn

Chief Finance Officer - OPCCN