



## AUDIT COMMITTEE

**Tuesday 18<sup>th</sup> April 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 8
5. Internal Audit 2022/23 Summary of Internal Control - Report from Head of Internal Audit Page 13
6. Interim Head of Internal Opinion Report Page 28
7. Forward Work Plan – Report from CFO Page 32

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**Part 2 – Private Agenda**

- 8. Fraud update – Report from CFO's
- 9. Strategic Risk Register Update – Report from Chief Exec and CC
- 10. Audit of Accounts update – verbal update
- 11. Date of Next Meeting

**Tuesday 4<sup>th</sup> July 2023 at 14.00hrs – Teams and In Person Meeting**

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**Enquiries to:**

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

[opccn@norfolk.police.uk](mailto:opccn@norfolk.police.uk) 联系诺福克警察和犯罪事务专员办公室。

Если вы хотите получить данный документ на русском языке, пожалуйста, обратитесь в Управление полиции и комиссии по рассмотрению правонарушений в графстве Норфолк по тел. 01953 424455 или по электронной почте: [opccn@norfolk.police.uk](mailto:opccn@norfolk.police.uk)

Se desejar obter uma cópia deste documento em português, por favor contacte o Gabinete do Comissário da Polícia e Crimes através do 01953 424455 ou pelo e-mail: [opccn@norfolk.police.uk](mailto:opccn@norfolk.police.uk)

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

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

**Audit Committee Meeting**

**Tuesday 14th March 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
Mrs F Roe	Director of Audit, TIAA
Ms C Lavery	Audit Manager, TIAA
Mrs 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.

**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.

#### **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 – Audit Plan 2023/24**

5.1 The Chair confirmed with ACO and CFO that they were content with the draft TIAA annual plan for 2023/2024 contained in the report.

5.2 A query was raised by the committee regarding how issues concerning police vetting and any wider assessment of behaviours and cultural issues would take place through the work of internal audit as per the audit plan. F Roe confirmed there are audits which will help support the review of this area.

5.3 DCC Megicks confirmed the organisation is looking at behaviours and culture standards through a number of different strands of work including cultural audit work and consultation with underrepresented parts of the organisation. In particular engagement with women in the workforce to ensure they feel comfortable, safe, and empowered in the workplace.

5.4 DCC Megicks advised through this work this has seen increased demand on the Constabulary's Professional Standards Department (PSD) from both external and internal sources. The main increase has been from internal demand due to the drive for people to stand up to poor behavioural standards and encouraging people to notify inappropriate behaviour to PSD.

5.5 PSD have been provided with extra detectives and intelligence staff to deal with this increase in demand. As part of a nationwide exercise, all officers and staff are being checked against records held in the Police National Database (PND) to ensure there is nothing that has been missed about individuals working for the constabulary.

5.6 DCC Megicks confirmed the Force is working on the 43 recommendations from the Home Office report which has been issued to all forces across the country. Each month the Constabulary is required to report back to His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) on the progress of these recommendations.

5.7 The Chair requested that should TIAA have any findings or recommendations regarding issues around culture or poor behaviour that these are duly reflected into the relevant audit reports. F Roe confirmed this would be the approach taken.

5.8 A query was raised regarding Business Continuity audit due to take place as part of the plan in 2023/24 particularly in respect of the change in working

practices since the Covid-19 pandemic and to what extent working practices have returned to pre-pandemic or if there is more hybrid working.

- 5.9 The ACO confirmed in terms of working practice and hybrid working there is a Modern workplace program in place. At the beginning of the pandemic, it was evident that the shift for hybrid working was accelerating. The ACO's are overseeing the development of the program within the constabularies to formalise arrangements in terms of categories of staff working from home through to attendance at police premises. This includes the introduction of an open zone in building 1 and smaller open zones will be further introduced across the estate.
- 5.10 The ACO confirmed the introduction of hybrid working has built resilience into the business continuity plans should situations arise where premises cannot be accessed. The model has also created more agility and flexibility in the estate.
- 5.11 A query was raised by the committee on Out of Court disposals and what assurance the Committee can be given in respect of the Out of Court disposal policy being applied consistently. To this end it was suggested that this could form one of the audits for 2023/24 and replace the Recruitment audit, as there is also an additional audit on the new e-recruitment system in any regard.
- 5.12 **Action 91** C Lavery to update the audit plan 2023/2024 with the removal of Recruitment from the Audit plan and replacing with Out of Court disposals, while retaining the audit of the E-recruitment system. C Lavery to liaise with Suffolk Constabulary with these amendments as they will affect both forces.

### **Summary Internal Controls Assurance Report**

- 5.13 The committee observed that there are still four draft reports outstanding from January 2022 on the report. F Roe outlined that vetting for some TIAA staff had expired and this impacted on the delivery of some of the remaining audits. F Roe confirmed it is TIAAs responsibility to maintain the vetting for their staff and is part of their contract. This is now resolved and going forward there are measures in place for the diarising of expiring vetting dates so this will not occur again.
- 5.14 The Chair requested that the four draft reports, Whistleblowing, Use of Social Media, Cyber Security and Performance Management be completed for the next meeting. The Chair also requested in addition that the performance data and updates to the progress report are ready for the next meeting.
- 5.15 Following a query from the committee, F Roe confirmed they have sufficient resources to complete the work for 2022/2023 and 2023/2024. Extra people have either been vetted on the contract or are now in the process of vetting.
- 5.16 The Chair raised the question with TIAA if they are on track to complete the drafting of the annual report and F Roe confirmed they will be able to complete on time.

## **6. Report on Corporate Governance Framework**

- 6.1 The CFO confirmed the framework has been revised to take into account the changes with the new PCC and the new Chief Constable. This is available on the website.
- 6.2 No changes were raised by the committee on the changes to the Corporate Governance Framework and this was approved.

## **7. Forward Work Plan**

- 7.1 The CFO confirmed there will be further amendments to the forward work plan. The Chair confirmed the plan will be kept under review and may be subject to change.
- 7.2 The Chair requested the start time of the Audit Committee member only briefing session be moved from 10:00 to 11:00.
- 7.3 **Action 92** – J Penn will arrange for the start time of the Audit Committee member only briefing session be moved from 10:00 to 11:00.

## **8. AOB**

- 8.1 The CFO confirmed she has received two applications for audit committee members and there are two vacancies. There is a requirement for interview and then these applicants to go through the vetting process which taking 30 days. The CFO requested volunteers to support with the interviews and will look for a date in 2-3 weeks' time and confirm to those supporting the interviews.

Meeting closed

Date of next meeting

**Tuesday 4<sup>th</sup> July 2023 at 1400 hours – MS Teams and in person meeting**

**Audit Committee**  
**Public – Part 1**

**Action Log – 14<sup>th</sup> March 2023**

Action Number	Meeting Date	Actions and update	Owner	Status
<b>New Actions: 12 April 2022</b>				
071	12.4.22	<p><b>Seized Monies</b>  <b>Action:</b> C Lavery to supply to the Audit Committee data in relation to seized monies volumes and length of time being held.  <b>Update 5.7.22</b> 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.  <b>Update 11.10.22</b> 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.  <b>Update 25.01.23</b> –C Lavery confirmed the audit showed monies was banking timely and in accordance with the policy. The audit follow-up confirmed no</p>	TIAA	Closed 14.03.23



		<p>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> <p><b>14.03.23</b> – It was raised that part of the TIAA audit should include the numbers of unopened bags to identify the volumes of bags received and remain unopened.</p> <p>C Lavery confirmed the current plan is to be move seized monies to Q4 into Q1 for next year, due to the relocation of the property store in Norfolk. The move to Q1 can then include a revised audit to review the number of items coming into store, the time taken to open and then bank.</p> <p>The Chair requested a sample of the numbers of seized monies from receipt to opening and banking and the timescales between each and to report back the findings to the Committee. Action to be closed on the basis further work will be completed to include the sampling</p>		
New Actions: 5 July				
074	5.7.22	<p><b>Fire Safety</b></p> <p><b>Action:</b> 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.</p> <p><b>11.10.22</b> 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.</p> <p><b>25.01.23</b> briefing took place on 25<sup>th</sup> February and action will be closed if TIAA confirms there are no outstanding recommendations</p> <p><b>14.03.23</b> – C Lavery confirmed no outstanding recommendations from the Fire</p>	J Penn/TIAA	Closed 14.03.23

		safety reported and have accepted the mitigations in place.		
<b>New actions: Tuesday 11 October 2022</b>				
084	11.10.22	<p><b>Complaints Report</b></p> <p><b>Action:</b> 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><b>25.01.23</b> – amended complaints report will be circulated to members  <b>14.03.23</b> – C Lavery will send this to J Penn to circulate and once circulated to the Audit Committee members action can be closed</p>	TIAA	Live
<b>New actions: Tuesday 25 January 2023</b>				
089	25.01.23	<p><b>Attrition rates of PEQF students</b></p> <p><b>Action:</b> 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> <p><b>14.03.23</b> P Jasper received information from CI Keith Philpott the operational lead for training at the Hethersett Old Hall school and he confirmed there had been 166 students join Norfolk Constabulary since he PEQF scheme started. To date 9 had left which gave an attrition rate of 5.4 which is lower than being quoted nationally. The students' reasons for leaving forms part of the feedback work that the Constabulary review at the ARU performance meeting.</p>	ACO P Jasper	Closed 14.03.23
090	25.01.23	<p><b>Outstanding draft reports yet to be finalised</b></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 the aim to improve the time and will</p>	F Roe/C Lavery	Live

		<p>escalate where necessary.</p> <p><b>Action</b> – 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><b>14.03.23</b> – F Roe confirmed this information will be circulated by the end of March, which will summarise performance against the 10 days turn around target of the draft report to finance.</p> <p><b>Action</b> – 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> <p><b>14.03.23</b> – this will be completed by the end of March</p>		
<b>New actions: 14<sup>th</sup> March 2023</b>				
91	14.03.23	<p><b>Changes to the TIAA annual plan 2023/2024</b></p> <p><b>Action</b> C Lavery to update the PCC Norfolk and Suffolk annual plan 2023/2024 removing Recruitment from the Audit plan, replacing with Out of Court disposals and retaining the audit of the e-recruitment system. C Lavery to liaise with Suffolk Constabulary with these amendments as they affect both forces.</p>	C Lavery	Live
92	14.03.23	<p><b>Change to start time of the Audit Committee – member only session</b></p> <p><b>Action</b> J Penn will arrange for the start time of the Audit Committee members only briefing session be moved from 1000 to 1100 as requested by the Chair.</p>	J Penn	Live
<b>New actions: 18<sup>th</sup> April 2023</b>				





Internal Audit

FINAL

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

Summary Internal Controls Assurance (SICA) Report

2022/23

April 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 6<sup>th</sup> April 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	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Performance Management	Substantial	13/02/23	29/03/23	29/03/23	-	-	2	-
Use of Social Media	Reasonable	13/03/23	11/04/23	11/04/23	-	1	1	-
Whistleblowing	Reasonable	11/04/23	11/04/23	11/04/23	-	1	-	-

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

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

**Changes to the Annual Plan 2022/23**

5. 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**

6. 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**

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

**Responsibility/Disclaimer**

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

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## Executive Summaries and Management Action Plans


The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request. Where a review has a 'Limited' or 'No' Assurance assessment the full report has been presented to the Audit Committee and therefore is not included in this Appendix.

Review	Evaluation
Performance Management	Substantial
Use of Social Media	Reasonable
Whistleblowing	Reasonable



## Executive Summary – Performance Management

**OVERALL ASSESSMENT**



**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

For Norfolk this is covered under strategic risk number 8 and for Suffolk it is covered under strategic risk number 8.

**SCOPE**

The review considered the way in which key performance data is collated to inform effective decision making, taking in to account the accuracy, integrity and consistency of data. The audit focus on the performance framework that is in place.

**KEY STRATEGIC FINDINGS**

- The Analytics and Insight department within the Strategic, Business and Operational Services (SBOS) department are responsible for production of performance.
- The performance framework has been developed in-house. Norfolk and Suffolk are on version three of the performance framework.
- A data quality dashboard is maintained, this is in part used to highlight data quality issues so that concerns can be identified. Work needs to continue to highlight the importance of raising data quality standards.
- Terms of reference are agreed for all work requests that performance analysts are asked to undertake. There would be some benefit in the analysts being part of the scoping meeting to aid understanding in the work they are requested to undertake.

**GOOD PRACTICE IDENTIFIED**

- The Performance Framework has been developed in-house, this enables the performance framework to be tailored appropriately.








**ACTION POINTS**

Urgent	Important	Routine	Operational
0	0	2	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>Data quality measures are in-built within the performance framework. In addition, a data quality dashboard is maintained, this is in part used to highlight data quality issues so that concerns can be identified.</p> <p>Data Quality continues to be an issue, a Data Quality Improvement Board has been established. The Data Quality Improvement Board is chaired by the Norfolk Assistant Chief Constable. The Data Quality Improvement Board has been tasked with ensuring that any legislation changes in relation to data quality are identified.</p>	Work to continue to highlight the importance of data quality across both forces, and ensure there is a cultural change made which emphasises that everyone is responsible for data quality.	3	<p><i>SBOS are represented on the Data Quality Improvement Board, the minutes and action log should be more widely disseminated across the performance team to allow for greater awareness and mitigation of data quality issues.</i></p> <p><i>Promotion of the DQ dashboard across both forces, to include presentation of how the dashboard works.</i></p> <p><i>SBOS senior leaders to continue to promote accurate data recording through appropriate boards and meetings across both forces.</i></p>	<p>27 Apr 23</p> <p>27 Mar 23</p> <p>01 Apr 23</p>	<p><i>Data Insight Team Analysis Manager</i></p> <p><i>Data Insight Team Analysis Manager</i></p> <p><i>Head of Analytics and Insight</i></p>
2	Directed	<p>Terms of reference are agreed for all work requests that performance analysts are asked to undertake. Scoping of work is undertaken by the Performance Team Analysis Manager.</p> <p>There would be some benefit in the analysts being part of the scoping meeting to aid understanding in the work they are requested to undertake.</p>	The performance analysts be included in the scoping meeting for work requests.	3	<i>If an analyst can be identified prior to the scoping work, they are to be included in any e-mails or meetings where appropriate.</i>	01 Apr 23	<i>PART Analysis Manager</i>








## Executive Summary – Use of Social Media

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
 <p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate &amp; effective governance, risk and control processes'. To the right is a legend with four levels: Substantial Assurance (green), Reasonable Assurance (yellow), Limited Assurance (orange), and No Assurance (red).</p>	<ul style="list-style-type: none"> <li data-bbox="1142 359 2105 438">  <p>Training is not provided to police staff on the appropriate use of social media as part of their induction process.</p> </li> <li data-bbox="1142 454 2105 630">  <p>Increased workloads for the professional standards department prevents the professional standard department being able to undertake proactive checks on social media accounts. A business case has been prepared to request additional resources, which should enable proactive checks to be undertaken.</p> </li> <li data-bbox="1142 646 2105 726">  <p>Social media accounts are considered as part of the vetting process for both police officers and police staff.</p> </li> <li data-bbox="1142 742 2105 821">  <p>There is a current policy on 'Digital Engagement and Social Media', the policy was published in October 2022.</p> </li> </ul>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Social media is not used appropriately, and causing reputational damage.</p>	<ul style="list-style-type: none"> <li data-bbox="1142 909 2105 989">  <p>Regular communication is issued to police officers on the appropriate use of social media, information is published in force orders.</p> </li> <li data-bbox="1142 1005 2105 1109">  <p>Norfolk and Suffolk have official social media accounts, access to the official Norfolk and Suffolk is restricted to the staff members that have been granted access to these accounts.</p> </li> </ul>								
SCOPE	ACTION POINTS								
<p>The audit reviewed the policies and procedures around the use of social media, training and compliance with those policies.</p>	<table border="1"> <thead> <tr> <th data-bbox="1142 1244 1388 1316">Urgent</th> <th data-bbox="1388 1244 1635 1316">Important</th> <th data-bbox="1635 1244 1881 1316">Routine</th> <th data-bbox="1881 1244 2105 1316">Operational</th> </tr> </thead> <tbody> <tr> <td data-bbox="1142 1316 1388 1388" style="text-align: center;">0</td> <td data-bbox="1388 1316 1635 1388" style="text-align: center;">1</td> <td data-bbox="1635 1316 1881 1388" style="text-align: center;">1</td> <td data-bbox="1881 1316 2105 1388" style="text-align: center;">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	1	1	0
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	Training is not provided to police staff on the appropriate use of social media as part of their induction process	Police staff to receive training on the appropriate use of social media as part of their induction process.	2	<i>Agreed, social media training will be provided to police staff as part of their induction. TEAMS will be used to provide this training to new police staff.</i>	30/06/23	<i>Detective Chief Inspector</i>
2	Directed	Increased workloads for the professional standards department prevents the professional standard department being able to undertake proactive checks on police officer's social media accounts.	Regular adhoc proactive checks to be undertaken on social media accounts.	3	<i>Agreed, this will be undertaken when resources allow. Sample checking of social media accounts will be undertaken.</i>	30/09/23	<i>Detective Chief Inspector</i>

## Executive Summary – Whistleblowing

<p><b>OVERALL ASSESSMENT</b></p>	<p><b>KEY STRATEGIC FINDINGS</b></p>								
 <p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate &amp; effective governance, risk and control processes'. To the right is a legend with four colored circles: green for 'SUBSTANTIAL ASSURANCE', yellow for 'REASONABLE ASSURANCE', orange for 'LIMITED ASSURANCE', and red for 'NO ASSURANCE'.</p>	<ul style="list-style-type: none"> <li> The Professional Standards Department (PSD) has seen workloads increased considerably recently, this has caused additional pressure for the department. A business case has been produced to request additional resources.</li> <li> A formalised process needs to be agreed to ensure that PSD files are retained and disposed off in accordance with Management of Police Information (MoPI) requirements.</li> <li> Norfolk and Suffolk have a joint Confidential Reporting and Whistleblowing Policy in place, this has only recently been reviewed.</li> <li> A standard process is followed when investigating concerns raised under the Confidential Reporting and Whistleblowing Policy</li> </ul>								
<p><b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b></p>	<p><b>GOOD PRACTICE IDENTIFIED</b></p>								
<p>Both Norfolk and Suffolk have on their strategic risk register a risk in relation to public confidence. For Norfolk the risk is 'Failure to increase visible and trusted policing' and for Suffolk the risk is 'Failure to deliver a good and safe service to the public and / or victims</p>	<ul style="list-style-type: none"> <li> It is clear how whistleblowing concerns are to be reported, there are a number of ways to report concerns.</li> <li> Action plans have been developed for both Norfolk and Suffolk to address the recommendations from the HMICRFS Inspection of Vetting, Misconduct and Misogyny in the Police Service review.</li> </ul>								
<p><b>SCOPE</b></p>	<p><b>ACTION POINTS</b></p>								
<p>The objective of the audit was to determine if there are effective controls in place in relation to whistleblowing.</p>	<table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	1	0	0
Urgent	Important	Routine	Operational						
0	1	0	0						

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

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Members of the Professional Standards Department are aware of the requirements to be compliant with Management of Police Information (MoPI), currently there is not a process in place within the professional standards department to ensure that investigation files are retained and disposed off in accordance with MoPI requirements.	A formalised process to be developed to ensure that files are retained and disposed off in accordance with MoPI requirements.	2	<i>Agreed, this issue is known a process is being developed and files will be checked to ensure that they are compliant with MoPI.</i>	30/08/23	<i>Detective Chief Inspector</i>

## 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	It was requested by management that the audit was moved until 2022/23.
Absence Management, with limited duties	2	Final Report	It was requested by management that the audit was moved until 2022/23.
Performance Management	3	Final Report	
Use of Social Media	2	Final Report	Was undertaken in quarter 4
Whistleblowing	2	Final Report	Was undertaken in quarter 4
Cyber Security	2	Draft Report	Was undertaken in quarter 3
Overtime and Additional Allowances	2	Draft Report	Was undertaken in quarter 4
Key Financials	4	Draft Report	Was undertaken in quarter 4
Local procurement compliance including waivers	2	Fieldwork in progress	Was moved to quarter 4 at the request of management
Risk Management	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	Fieldwork in progress	
Vetting	2	Fieldwork in progress	Moved to Q4 at the request of management
Change Management Programme	4	Planned start date agreed	To be undertaken in Q1 of 23/24 at the request of management
Succession Planning	4	Planned start date agreed	To be undertaken in Q1 of 23/24 at the request of management
ICT Strategy	3	Start date being arranged	To be undertaken in Q1 of 23/24 at the request of management
ICT Project Management – Support for New Projects	4	Start date being arranged	To be undertaken in Q1 of 23/24 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.
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
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## Internal Audit Recommendations - Progress update

Recommendations implemented since the last update

Audit	Recommendation	Priority	Management Comments	Original Due Date and Revised Due date	Responsible Officer	Progress
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>This has been addressed, a full review of the approval process has been undertaken. The new approval process has been in place since the 1<sup>st</sup> April 2023.</i>
Seized Monies	Additional resilience be factored into the seized monies process after the monies have been banked.	2	<i>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.</i>	30/09/22 & 30/04/23	Head of Shared Services Transaction Centre	<i>This has been addressed, the vacant post has been filled.</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 discussions with PSD, they are still waiting for national guidance to be released before the local policy can be written.</i>	01/11/22	30/04/23	Head of WHSW	<p><i>Still awaiting national guidance to be able to review and update the procedures.</i></p> <p><i>A revised due date has been requested for this recommendation.</i></p>
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	<p><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.</i></p> <p><i>A revised due date was approved at the last audit committee, and work is progressing to get addressed by revised due date.</i></p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date (s)	Responsible Officer	Latest update
Recruitment	The recruiting of police staff policy be reviewed to ensure that it reflects current legislation.	2	<i>As stated within the finding, this has been delayed by the expected implementation of the new e-recruitment system. The review will take place as soon as implementation allows.</i>	30/06/22	30/04/23	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>

**KEY:**

**Priority Gradings (1 & 2)**

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

INTERIM

# Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary

Interim Head of Internal Audit Opinion

**2022/23**

April 2023

## Interim Head of Internal Audit Opinion

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### Introduction

The purpose of my annual HoIA Opinion is to contribute to the assurances available to the Accountable Officer and the Governing Body which underpin the Governing Body's own assessment of the effectiveness of the organisation's system of internal control. This Opinion will in turn assist the Governing Body in the completion of its Annual Governance Statement.

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.

Ongoing quality assurance work was carried out throughout the year, and we continue to comply with ISO 9001:2015 standards. Our work also complies with the IIA-UK Professional Standards.

My opinion is set out as follows:

1. Basis for the opinion;
2. Any limitations on the opinion due to not having carried out sufficient work due to the impact of the pandemic or other factors; and
3. Overall opinion.

The assurance gradings underpinning the interim opinion are set out at Appendix A.

### Basis of Interim Opinion

The basis for forming my opinion is as follows:

1. An assessment of the design and operation of the underpinning Assurance Framework and supporting processes; and
2. An assessment of the range of individual opinions arising from risk-based audit assignments, contained within internal audit risk-based plans that have been reported throughout the year. This assessment has taken account of the relative materiality of these areas and management's progress in respect of addressing control weaknesses.

## Addressing the Risk of a Limitation of Scope

The impact of COVID-19 on all public sector services has continued to be significant during 2022/23, including changes to ways of working, reprioritising services, redeploying staff and stretching capacity.

For internal audit, it has raised the question of whether it has been possible to undertake sufficient internal audit work to gain assurance during 2022/23. This is a key consideration to fulfil the requirement of the Public Sector Internal Audit Standards (PSIAS) for the Head of Internal Audit (HIA) when issuing their annual opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This opinion is in turn one of the sources of assurance that the organisation relies on for its Annual Governance Statement. Factors that need to be taken in to account in reaching a conclusion include:

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

TIAA understands the considerable challenges and the difficult decisions that organisations are having to deal with, however, the professional and regulatory expectations on public bodies to ensure that their internal audit arrangements conform with PSIAS have not changed. In this difficult situation, heads of internal audit will need to consider whether they can still issue the annual opinion or whether there will need to be a limitation of scope. A limitation of scope arises where the HIA is unable to draw on sufficient assurance to issue a complete annual opinion in accordance with the professional standards. This is an issue not only for the HIA but also for the leadership team and the Audit Committee who normally rely on that opinion. It may also have wider consequences for stakeholder assessments of the organisation.

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

There has been minimal or no impact on the delivery of the internal audit work for 2022/23 as a result of the pandemic. Changes has been made to the plan and these were based on purely business or operational need.

## Overall Interim Opinion

My overall interim opinion is that:

- **Reasonable** assurance can be given that there is a generally sound system of internal control, designed to meet the organisation's objectives, and that controls are generally being applied consistently. However, some weaknesses in the design and/or inconsistent application of controls, put the achievement of particular objectives at risk.
- The opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out to date and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary from its various sources of assurance.

Assurance Assessments 2022/23

System	Substantial Assurance	Reasonable Assurance	Advisory	Limited Assurance
Performance Management	✓			
Complaints		✓		
Workplace Health		✓		
Whistleblowing		✓		
Safeguarding		✓		
Use of Social Media		✓		
Absence Management including Limited Duties		✓		
Establishment, Capacity, Recruitment and Retention		✓		
Policing Education Qualification Framework		✓		



## Audit Committee Forward Work Plan

### 18 April 2023

<b>Briefing 18 April</b>	VFM/ Sustainability
Welcome and Apologies	
Declarations of Interest	
<b>Minutes of meeting 14 March 2023</b>	
Actions from previous meeting	Action Log
Internal Audit 2022/23 Progress Report and Follow Up Review 2022/23 Interim Head of Internal Audit Opinion	Reports from Head of Internal Audit (TIAA)
Forward Work Plan	Report from CFO
<b>Part 2 Private Agenda</b>	
<b>Minutes of meeting 14 March 2023</b>	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	
Strategic Risk Register update – Part 2 private agenda	Report from Chief Exec and CC
Audit of Accounts update -Part 2 private agenda	Verbal report

### 4 July 2023

<b>Committee briefing 4 July 2023</b>	Fraud & Economic Crime/ Data Quality & SBOS (change management)
Welcome and Apologies	
Declarations of Interest	
<b>Minutes of meeting 18 April 2023</b>	
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 2022/23 Annual Report	Reports from Head of Internal Audit (TIAA)
Audit Committee Annual report	Report from Chair and CFO
Accounting Policies	Update from CFO/ACO
Update to Risk Policy and Procedures (OPCCN)	Report from CFO
Annual Governance Statement 2022/23	Report from CFO



Forward Work Plan	Report from CFO
<b>Part 2 Private Agenda</b>	
Minutes of meeting <b>18 April 2023</b>	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	
Audit of Accounts update -Part 2 private agenda	Verbal report

### 10 October 2023

<b>Committee Briefing 10 October</b>	Data Protection & GDPR/Estates Strategy update
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting <b>4 July 2023</b>	
Actions from previous meeting	Action Log
External Audit 2022/23 Audit Plan	Report from Director, E&Y
Internal Audit 2023/24 Summary of Internal Control	Reports from Head of Internal Audit
Audit Committee Effectiveness (Skills)	Report from CFO
Forward Work Plan	Report from CFO
<b>Part 2 Private Agenda</b>	
Minutes of meeting <b>4 July 2023</b>	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	
Audit of Accounts update -Part 2 private agenda	Verbal report
Strategic Risk Register update– Part 2 private agenda	Report from Chief Exec and CC

### 24 January 2024

<b>Committee briefing 24 January 2024</b>	Cyber crime/ Reoffending prevention work
Welcome and Apologies	
Declarations of Interest	
Minutes of meeting <b>10 October 2023</b>	
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
<b>Part 2 Private Agenda</b>	
Minutes of meeting <b>10 October 2023</b>	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	

## 26 March 2024

Welcome and Apologies	
Declarations of Interest	
Minutes of meeting <b>24 January 2024</b>	
Actions from previous meeting	Action Log
Final Accounts 2022/23 Approval including External Auditor's Audit Results Report	Report E&Y (External Audit)
Internal Audit 2023/24 Progress update and follow up report	Report from Head of Internal Audit
Corporate Governance Framework	Report from CFO
Forward Work Plan	Report from CFO
<b>Part 2 Private Agenda</b>	
Minutes of meeting <b>24 January 2024</b>	
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	

### 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